



Dave Yost • Auditor of State



MONTGOMERY COUNTY  
DECEMBER 31, 2016

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MONTGOMERY COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct:</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1U79SM061635-01	\$602,145	\$657,366
<i>Direct:</i>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79SM062813-01 1H79T1026087-01 5H79TI024979-03	3,700	88,462 183,898 279,826
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	57-60269-CABHI-T-15-15113	222,122	227,122
Total Substance Abuse and Mental Health Services_Projects of Regional and National Significance			225,822	779,308
<i>Passed Through Supreme Court of Ohio</i>				
State Court Improvement Program	93.586	G-1601OHSCIP		30,789
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Community-Based Child Abuse Prevention Grants	93.590	G-1501OHFRPG		32,246
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	386,707	386,707
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-1415-11-5402, G-1617-11-5556		4,507,248
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A		332,953
Total Social Services Block Grant			386,707	5,226,908
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	N/A		1,268,176
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1617-11-5556		11,352,059
Total Medicaid Cluster				12,620,235
<i>Passed Through Ohio Department of Family and Children First:</i>				
Promoting Safe and Stable Families	93.556	N/A, 5AU-17-C0057		62,915
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5556		362,928
Total Promoting Safe and Stable Families				425,843
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<i>TANF Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-1415-11-5402, G-1617-11-5556		10,138,081
Total TANF Cluster				10,138,081
Child Support Enforcement	93.563	G-1617-11-5556		8,543,127
<i>CCDF Cluster</i>				
Child Care and Development Block Grant	93.575	G-1617-11-5556		1,005,574
Total CCDF Cluster				1,005,574
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5556		543,802
Foster Care_Title IV-E	93.658	G-1415-11-5402, G-1617-11-5556 G-1617-06-0370 N/A		9,869,068 904,617 153,952
Total Foster Care_Title IV-E				10,927,637
Adoption Assistance	93.659	G-1415-11-5402, G-1617-11-5556		7,179,466
Chafee Foster Care Independence Program	93.674	G-1617-11-5556		264,600
Money Follows the Person Rebalancing Demonstration	93.791	G-1617-11-5556		155,459
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	57-0057-PATH-T-15-1583	85,657	85,657
<i>Block Grants for Community Mental Health Services</i>				
Block Grants for Community Mental Health Services - Community Plan 15-16	93.958	N/A	1,100	1,100
Block Grants for Community Mental Health Services - Initiatives 15-16		N/A	368,270	368,270
Block Grants for Community Mental Health Services - Initiatives 16-17		N/A	1,100	1,100
Total Block Grants for Community Mental Health Services			370,470	370,470

MONTGOMERY COUNTY, OHIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 16-17		N/A	104,861	104,861
Block Grants for Prevention and Treatment of Substance Abuse - Drug Free Comm. - Kettering Partners for Healthy Youth - 15-16		57-8355-DFCC-P-15-0038	22,293	22,293
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 15-16		N/A	226,677	226,677
Block Grants for Prevention and Treatment of Substance Abuse - Community Investments - 16-17		N/A	191,293	191,293
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - 16-17		57-1043-UMADAOP-P-16-9164	84,931	84,931
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - 15-16		57-1043-UMADAOP-P-15-9164	51,678	51,678
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - Elder Care - 16-17		57-1043-CPREV-P-16-9915	28,340	28,340
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - Elder Care - 15-16		57-1043-CPREV-P-15-9915	17,329	17,329
Block Grants for Prevention and Treatment of Substance Abuse - Youth Led Prevention - 15-16		N/A	3,296	3,296
Block Grants for Prevention and Treatment of Substance Abuse - Circle of Recovery - 16-17		57-1043-CFRO-T-16-0127	37,676	37,676
Block Grants for Prevention and Treatment of Substance Abuse - Circle of Recovery - 15-16		57-1043-CFRO-T-15-0127	35,122	35,122
Block Grants for Prevention and Treatment of Substance Abuse - Womens Treatment - Nova - 15-16		57-1407-WOMENS-T-15-9043	81,916	81,916
Block Grants for Prevention and Treatment of Substance Abuse - Womens Treatment - CURE - 15-16		57-1402-WOMENS-T-15-9009	73,184	73,184
Block Grants for Prevention and Treatment of Substance Abuse - Community Investments - 15-16		N/A	1,246,064	1,246,064
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,204,660</u>	<u>2,204,660</u>
Total United States Department of Health and Human Services			<u>3,875,461</u>	<u>61,191,228</u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Direct:</i>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-12-UC-39-0004	17,345	17,345
		B-13-UC-39-0004	119,050	119,050
		B-14-UC-39-0004	219,041	219,041
		B-15-UC-39-0004	605,845	856,591
		B-16-UC-39-0004	39,893	39,893
		B-08-UN-39-0006	58,700	58,700
		E-14-UC-39-0004	9,328	9,328
		E-15-UC-39-0004	144,123	144,123
Total Community Development Block Grants/Entitlement Grants			<u>1,173,432</u>	<u>1,464,071</u>
Total CDBG - Entitlement Grants Cluster			<u>1,173,432</u>	<u>1,464,071</u>
Home Investment Partnerships Program	14.239	M-11-UC-39-0208	2,924	2,924
		M-12-UC-39-0208		3,801
		M-13-UC-39-0208	181,887	181,887
		M-14-UC-39-0208	326,819	329,080
		M-15-UC-39-0208		72,695
		M-16-UC-39-0208		16,830
Total Home Investment Partnerships Program			<u>511,630</u>	<u>607,217</u>
Supportive Housing Program	14.235	OH0127L5E051407		12,762
		OH0127L5E051508		128,014
Total Supportive Housing Program				<u>140,776</u>
Continuum of Care Program	14.267	OH0486L5E051400		61,011
Total United States Department of Housing and Urban Development			<u>1,685,062</u>	<u>2,273,075</u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
<i>Direct:</i>				
DNA Backlog Reduction Program	16.741	2014-DN-BX-0067		2,720
		2015-DN-BX-0109		188,159
Total DNA Backlog Reduction Program				<u>190,879</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2015-MO-BX-0005	34,210	34,210
Drug Court Discretionary Grant Program	16.585	2014-DC-BX-0087		132,446
		2016-DC-BX-0038		850
Total Drug Court Discretionary Grant Program				<u>133,296</u>
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2014-DN-BX-K067		58,813
Equitable Sharing Program	16.922	OH0570000		166,373
		OHEQ00316		39,324
Total Equitable Sharing Program				<u>205,697</u>

**MONTGOMERY COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

<b>FEDERAL GRANTOR  PASS THROUGH GRANTOR  PROGRAM / CLUSTER TITLE</b>	<b>FEDERAL  CFDA  NUMBER</b>	<b>PASS THROUGH  ENTITY IDENTIFYING  NUMBER</b>	<b>PASSED  THROUGH TO  SUBRECIPIENTS</b>	<b>TOTAL  FEDERAL  EXPENDITURES</b>
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2013-JB-011-B056		14,815
Juvenile Justice and Delinquency Prevention	16.540	2010-JJ-DMC-0203		21
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2016-VOCA-19811892		191,193
<i>Passed Through Ohio Department of Public Safety</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2015-PC-NPS-7806		16,256
Residential Substance Abuse Treatment for State Prisoners	16.593	2015-RS-SAT-101 2016-RS-SAT-101 2014-RS-SAT-101A		69,886 19,148 3,994
Total Residential Substance Abuse Treatment for State Prisoners				<u>93,028</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-A01-6803		47,416
<i>Passed Through City of Dayton</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0206 2015-DJ-BX-1045 2016-DJ-BX-0943		12,841 6,048 8,430
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>27,319</u> <u>74,735</u>
Total United States Department of Justice			<u>34,210</u>	<u>1,012,943</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>				
<i>Passed Through Ohio Department of Job and Family Services: Area 7 Workforce Investment Board</i>				
WIA/WIOA Cluster				
WIA/WIOA Adult Program	17.258			
WIOA - Adult		G-1617-11-5556		1,051,390
Connecting the Dots		G-1617-11-5556		<u>21,638</u>
Total WIA/WIOA Adult Program				<u>1,073,028</u>
WIOA Youth Activities	17.259			
Youth Program		G-1415-11-5402, G-1617-11-5556		921,129
CCMEP Youth Program		G-1415-11-5402, G-1617-11-5556		143,601
Youth Admin		G-1415-11-5402, G-1617-11-5556		<u>19,822</u>
Total WIOA Youth Activities				<u>1,084,552</u>
WIA/WIOA Dislocated Worker Formula Grants	17.278	G-1617-11-5556		<u>833,734</u>
Total WIA/WIOA Cluster				<u>2,991,314</u>
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	G-1617-11-5556		<u>732,150</u>
Total United States Department of Labor				<u>3,723,464</u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID 83323 (PY) PID 86654 PID 86656 (PY) PID 90785 (PY) PID 87089 (PY) PID 95393 PID 93378 PID 89129 (PY) PID 90784 (PY)		574,100 5,566 93,328 2,253,434 1,269,777 137,287 1,207,548 50,366 3,693,607
Total Highway Planning and Construction				<u>9,285,013</u>
Total Highway Planning and Construction Cluster				<u>9,285,013</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2016-57-00-00-00494-00 STEP-2017-57-00-00-00518-00		20,198 2,267
Total State and Community Highway Safety				<u>22,465</u>
National Priority Safety Programs	20.616	IDEP-2016-57-00-00-00372-00 IDEP-2017-57-00-00-00394-00		22,755 1,407
Total National Priority Safety Programs				<u>24,162</u>
Total Highway Safety Cluster				<u>46,627</u>
<i>Passed Through Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0355-13-01-00		<u>19,678</u>
Total United States Department of Transportation				<u>9,351,318</u>

MONTGOMERY COUNTY, OHIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064		187,423
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01 EMW-2015-SS-00086		120,706 77,483
Total Homeland Security Grant Program				<u>198,189</u>
Total United States Department of Homeland Security				<u>385,612</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Miami Valley Career Technology Center:</i>				
Adult Education - Basic Grants to States	84.002	N/A		32,095
<i>Passed Through Ohio Department of Rehabilitation and Correction</i>				
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	2016-T1-ED-0005		<u>3,750</u>
Total United States Department of Education				<u>35,845</u>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5402, G-1617-11-5556		<u>4,860,148</u>
Total SNAP Cluster				<u>4,860,148</u>
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
National School Lunch Program	10.555	N/A		<u>241,609</u>
Total Child Nutrition Cluster				<u>241,609</u>
<i>Direct:</i>				
Water and Waste Program Cluster				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		<u>524,773</u>
Total Water and Waste Program Cluster				<u>524,773</u>
Total United States Department of Agriculture				<u>5,626,530</u>
Total Federal Assistance			<u>5,594,733</u>	<u>\$83,600,015</u>

N/A - No agency pass-through or other identifying number was available for this program.  
 (PY) - These projects includes prior year expenditures that had not been previously reported

The accompanying notes to this schedule are an integral part of this schedule.



**MONTGOMERY COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Montgomery County (the County's) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

The County passes certain federal awards received from the United States Department of Health and Human Services, the United States Department of Housing and Urban Development, the United States Department of Justice, and the Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

**NOTE D - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE E - MATCHING REQUIREMENTS**

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

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# Dave Yost • Auditor of State

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

Montgomery County  
451 West Third Street  
Dayton, Ohio 45402

To the Board of County Commissioners, County Auditor, and County Treasurer:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2017. Our report refers to other auditors who audited the financial statements of Monco Enterprises, Inc. and Miami Valley In-Ovations (discretely presented component units), as described in our report 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***

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

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

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 26, 2017



# Dave Yost • Auditor of State

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

Montgomery County  
451 West Third Street  
Dayton, Ohio 45402

To the Board of County Commissioners, County Auditor, and County Treasurer:

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

We have audited Montgomery County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Montgomery County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

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

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

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

In our opinion, Montgomery County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

### ***Report on Internal Control Over Compliance***

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2017. Our report refers to other auditors who audited the financial statements of Monco Enterprises, Inc. and Miami Valley In-Ovations (discretely presented component units), as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 26, 2017. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 20, 2017

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**MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS**

**2 CFR § 200.515**

**DECEMBER 31, 2016**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Medicaid Cluster  WIA/WIOA Cluster  Highway Planning and Construction Cluster  SNAP Cluster
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$2,508,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	Yes

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

None

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

None

# 2016 COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2016



**MONTGOMERY**  
C O U N T Y

# MONTGOMERY COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2016



**KARL L. KEITH**

*Montgomery County Auditor*

*Prepared by the Accounting Department  
of the Montgomery County Auditor's Office*

Kris E. Louthan

*Financial Reporting Manager*

Tito C. Reynolds, CPA

*Accounting Operations Manager*

*Staff:*

Melissa A. Daulton

Lindsey J. Miles

Teresa F. Walker

**MONTGOMERY COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

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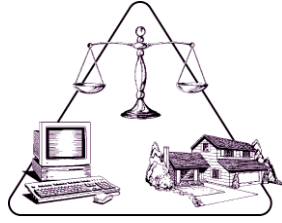


# Introductory Section



**MONTGOMERY COUNTY, OHIO  
TRANSMITTAL LETTER**

---



**KARL L. KEITH**  
**MONTGOMERY COUNTY AUDITOR**  
451 West Third Street • P.O. Box 972 • Dayton, OH 45422

June 26, 2017

Honorable Dan Foley, Commissioner  
Honorable Judy Dodge, Commissioner  
Honorable Deborah A. Lieberman, Commissioner

Citizens of Montgomery County,

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2016. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of this report, including all disclosures, rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various departments of Montgomery County. All disclosures necessary to enable the reader to gain an understanding of Montgomery County's activities have been included.

The County utilizes an automated accounting and financial management information system that provides the capability to prepare financial statements based on generally accepted accounting principles (GAAP) for governments. This system, which is used by all operations of the County, is the basis for the County's accounting and budgetary controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that: (1) financial transactions are processed in accordance with management's authorizations; (2) transactions comply with County policies and Ohio law; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. The accounting records are converted to the appropriate GAAP basis for financial reporting purposes. A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary basis can be found in Notes B and D, respectively. New for 2016, Note S gives a detailed account of the requirements of GASB Statement No. 77, Tax Abatements.

Included in this report is an Auditor of State's unmodified opinion on the County's operations and financial position, as well as its existing assets, deferred outflows of resources, liabilities and deferred inflows of resources as reported in the financial statements, for the year ended December 31, 2016. An annual, independent audit of the County's financial statements is part

## **MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)**

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of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on page 18 of the financial section of this report.

### **PROFILE OF THE GOVERNMENT**

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 531,000 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison between the Board of County Commissioners, other County elected officials, designated boards, and other units of government.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance-related services, civil and criminal justice system service, road and bridge maintenance, and other general and administrative support services. The County also operates several Enterprise Funds that include a water system, wastewater system, solid waste management system, an intermediate care facility for persons with profound mental retardation and developmental disabilities, and two public parking garages in addition to two employee-only parking garages.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which there is a fiscal dependency and financial benefit/burden relationship with the County or for which the County has determined exclusion could result in incomplete or misleading financial data. The County has included three such organizations: Monco Enterprises, Inc.; Miami Valley In-Ovations, Inc.; and the Montgomery County Land Reutilization Corporation, as discrete presentations, in its reporting entity. Note A of the basic financial statements provides a complete discussion of the reporting entity.

The Montgomery County Treasurer serves as the custodian of, and investing authority for, all County funds, pursuant to state law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investment policies of the County. The basic objectives of Montgomery County's investment program are: to ensure the safety of public funds by protecting investment principal; to maintain sufficient liquidity to meet the County's operating requirements; and to attain the maximum yield possible consistent with the first two objectives. Monies held in the County Treasury are pooled for the purpose of investment management. Investment income is distributed on the basis of the average daily balance of those funds eligible to receive investment income, as prescribed by Ohio Law, to the average daily balance of the total County Treasury, with the General Fund receiving the balance of the earnings. Investment earnings are an important source of General Fund revenues. Additional information on the cash management function is contained in Note F of the basic financial statements.

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for employee workers' compensation claims, employee health care claims, plus the risk of

## **MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)**

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casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Board of Developmental Disabilities Services obtains on its own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, including those applicable to a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County. Additional information regarding risk management is contained in Note I to the basic financial statements.

### **ECONOMIC CONDITIONS AND EMPLOYMENT**

The strength of the Dayton area economy is derived from the importance of its aviation and aerospace industries, coupled with its diverse economic base and its geographic location, with ready access to some of the largest markets in North America. While the region's traditional manufacturing base, in automobile parts and assembly, has seen dramatic changes and economic dislocations in recent years, the manufacturing sector in medical, aerospace and high tech sectors remains strong. Development efforts continue to further diversify the economic base, leveraging technology sectors and the research and development activities at Wright-Patterson Air Force Base.

The County showed gradual growth during 2016, and has continued to put the recession behind it. In addition to being a successful year of new construction and expansion of development, the job market is thriving, despite there being a labor shortage. The 2016 annual average unemployment rate for the County was 4.8%, which was a slight decrease from the prior year's average. The unemployment rate in December was 4.6%, a slight improvement, and below the national rate of 4.7%, and only slightly under the State rate of 4.8%. The Ohio Department of Job & Family Services reports that for the Dayton MSA the workforce in nonagricultural wage and salary employment increased by 3,200 jobs over the year and growth also occurred in financial activities, up 600 jobs. However, the workforce in educational and health services decreased by 200 jobs and trade, transportation, and utilities decreased by 300 jobs. Decreases in State government, down 600 jobs, were partially outweighed by small gains in federal government, up 200 jobs. There was no change in the number of local government jobs.

Some of the largest for-profit employers in the Dayton MSA include Premier Health Partners, Kettering Health Network, the Kroger Company and LexisNexis. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 27,500. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation, which integrates academic, business, industry and government interests. Currently, 42 organizations, with combined employment of approximately 4,400 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

At the end of the year, Montgomery County employed approximately 4,400. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Ohio Patrolmen's Benevolent Association; The Professionals Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; and The Dayton Public Service Union.

## **MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)**

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### **LONG-TERM FINANCIAL PLANNING**

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades in order to identify financial issues for some of the County's major funds. Elements include planning processes and allocation methodology, capital issues, financial projections and general economic trends. For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures. 2016 marked the second year of the County's 2015-2019 five-year General Fund financial plan, which will incorporate the County's Strategic Initiatives.

The \$151.5 million appropriation for the 2017 General Fund budget is 2.0% more compared to 2016. The 2017 budget functions within the anticipated revenue stream. For the 2017 budget, sales tax revenue is projected at \$82.9 million, representing about a 3.0% increase from the prior year's original estimate, but the estimated annual growth for the projection period in 2018 is expected to decrease 5.0% and to increase from 2019-2021 an average of 2.7% annually. The decline is due to the elimination of the benefit from sales tax imposed on Medicaid managed care plans beginning June 2017. In order to lessen the impact of the lost revenue and assist counties in absorbing the managed care sales tax loss, the state has committed to provide transitional aid in 2017 and 2018. Local Government Fund receipts, which are correlated to state income performance, are projected to be \$7.9 million, with other intergovernmental revenues estimated at \$10.0 million for 2017.

In business-type activities, long-term financial planning includes water and sewer rate adjustments. A Capital Charge and Structure Study will be completed in 2017 to determine future revenue and rate requirements, a multi-year rate program to replace the aging infrastructure may be considered. Total water consumption is projected to decrease 1.3%, with residential consumption declining 2.5%. Because there is no significant expected increase in the number of customers and due to the continued trend of decreases in residential consumption, sewer consumption is projected to decrease. Sewer consumption is approximately 95.0% of water consumption levels, which are also based on historical usage. Solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees, are expected to remain relatively unchanged over the next five years.

The five-year planning process also incorporates a planning process for capital improvements for both governmental and business-type activities, including General Fund public works projects, County Engineer road and bridge projects and Water, Wastewater and Solid Waste capital projects. When funding is available, capital improvement requests are submitted as part of the budget process and evaluated from a number of perspectives before recommendations are submitted to the Board of County Commissioners for final approval and appropriation.

### **RELEVANT FINANCIAL POLICIES**

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County policy is to maintain a General Fund reserve balance between 18% and 20% of expenses. The fund reserve has been recommended to be at a level to support bond ratings and cash flow. The County's 2016 General Fund budget does not include a proposed spend-down of cash reserves and was adopted to function within the anticipated revenue estimates. It is the County's policy that ongoing funding of positions or programs will not occur unless estimated ongoing revenues are anticipated to exceed estimated expenditures and any increase in General Fund cash reserves, which occur from excess revenues or cost savings, may only be used to fund items that are one-time in nature. This practice also does not tie one-time revenues to the funding of ongoing costs.

In addition to the General Fund reserve policy, the level of reserves required for proprietary fund operations, such as the Water, Wastewater and Solid Waste Management funds, is established primarily by bond covenants and policy of the Board of County Commissioners. The minimum reserve level for these operations is defined as 25% of operation and maintenance costs. It is the County's policy that long-term debt will be issued conservatively and will not be issued to

## **MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)**

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fund current operations and shall not exceed the resources available to repay the debt. In addition, all physical assets will be maintained at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

### **MAJOR INITIATIVES**

#### *Significant Events For 2016*

During 2016, Montgomery County partnered with the City of Dayton and all county jurisdictions and agencies to upgrade the 800 MHz system into a single countywide system. The goal was to move to a digital system that will be compatible with the state MARCS (Multi Agency Radio Communication System) and then determine the best way to blend resources to provide wide range coverage in the most efficient manner. The County entered into a \$13.4 million contract with Motorola to perform the digital migration, which is now in use. MARCS will reimburse the County for half of the cost and will assume operation and ownership of the 800 MHz system. The County will collect the remaining cost from the participating jurisdictions through user fees.

During 2016, the County began to integrate the Community and Economic Development and Job and Family Services Workforce division, to create a single preeminent entity known as Development Services. This new division will supply a pipeline of job ready candidates and support new and future businesses so they can be successful. Also in 2016, Job and Family Services introduced the Business Solutions Center which is a pilot project that will allow Job and Family Services to bring resources together to meet employer needs

The Montgomery County Telecommunications and Data Processing departments replaced the countywide telephone system during 2016. The new telephone system is a Voice-Over Internet Protocol (VoIP) technology and will operate on the County's data network. The VoIP project included twenty eight locations and over 2,400 telephones. Also in 2016, technology upgrades were made in Montgomery County Building Regulations, including an improved credit card payment system and electronic plan review software to view and manage plan documents online and streamline the building permit approval process. In addition, the County Environmental Services Meter Services group completed the Automated Meter Reading project. In 2016, over 88,000 meters were replaced.

#### *Plans For 2017 and Beyond*

It is a longstanding tradition of Montgomery County to provide effective and efficient service to residents of our community. The County takes great pride in implementing innovative solutions to community issues and concerns, especially during this time of increasing costs and reductions in federal and state funding. In the implementation of the five-year financial plan, the County continues to review its revenue sources in light of future projections and to develop feasible methods of cost containment which enable the County to "right-size" its General Fund budget in order to operate within its available revenue stream, while also maintaining the mandatory services it must provide, through the prioritization of spending which reflects state and federal mandates and community need.

Montgomery County is committed to sound financial planning policies and procedures and engages in a cooperative and collaborative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending, has allowed the County to operate within its revenue sources and yet maintain a sufficient cash reserve level to enhance the financial stability and perseverance of the County. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

The Montgomery County Commission is convening all stakeholders to establish a Collective Impact Collaborative to attack the heroin/opioid epidemic and reduce the number of overdose deaths and the number of those addicted. This initiative is known as the Community Overdose Action Team. Collective impact initiatives bring together individuals from diverse sectors and organizations to address a specific social problem. County Commissioner Dan Foley is leading

## MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)

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this effort along with City of Dayton Public Health, Montgomery County Public Health and ADAMHS. This public health/safety crisis is taking the lives of our family members, friends and neighbors and affecting every community in Montgomery County.

The Montgomery County Enterprise Resource Planning (ERP) System Implementation project team was organized in 2016. Under the guidance of the Auditor's Office, Office of Management and Budget (Board of County Commissioners), Treasurer's Office and Purchasing Department, a new Countywide accounting system will be implemented in the next three years. The project goals are to implement an ERP system that enhances current workflow structure by providing new integration tools, reduction of duplicate processes, modernization of technology, robust audit trails and adaptability to changing business requirements. The ERP System Implementation project team vision statement is "Attain high level of services for the citizens of Montgomery County by implementing operational effectiveness and efficiencies in business processes to maximize public service and resources through best practices".

Stillwater Center is working with Ohio Department of Developmental Disabilities for approval to open an eight bed pilot ICF/IID home. The pilot home will demonstrate the integration into community settings for residents of Montgomery County with high medical needs and developmental disabilities. Stillwater Center is also exploring the addition of a sensory-friendly outdoor playground space for children with developmental disabilities.

### AWARDS AND ACKNOWLEDGEMENTS

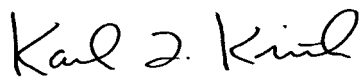
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2015. This was the thirty-second consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

This Comprehensive Annual Financial Report is the end product of the combined talents and efforts of numerous individuals associated with Montgomery County, Ohio. The sound financial leadership provided by the County's various elected officials and the hard work and diligence of their collective finance and accounting personnel is reflected on the following pages.

I would especially like to recognize the following members of the Auditor's staff, as well as individuals in other departments, all of whom exercised proficiency and cooperation throughout the publication of this report. My sincere appreciation goes out to each of them for their contributions to this Comprehensive Annual Financial Report: Auditor's Office: Kris Louthan, Tito Reynolds, Missy Daulton, Lindsey Miles, Teresa Walker, Katie Joseph, Sam Braun, Glenna Madden, Latasha Tillman and Bill Loy; Office of Management and Budget: Tim Nolan, Chris Neary and Janet Holman; Treasurer's Office: Judy Zimmerman; Administrative Services: Vijay Chitkara.

Sincerely,



Karl L. Keith  
Montgomery County Auditor



Government Finance Officers Association

**Certificate of  
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in Financial  
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Presented to

**Montgomery County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO

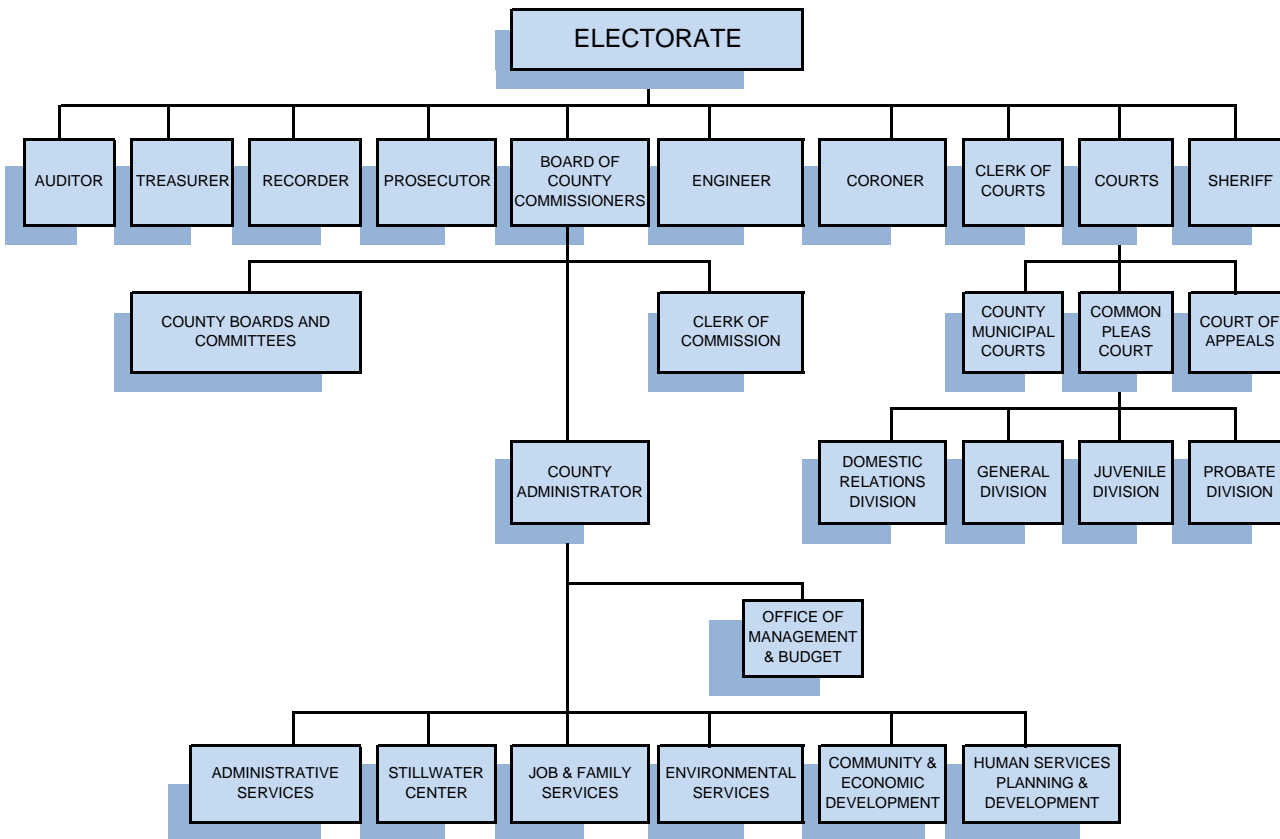
**MONTGOMERY COUNTY, OHIO  
ELECTED OFFICIALS**

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<i>Board of County Commissioners</i>	Judy Dodge	President	
	Dan Foley	Commissioner	
	Deborah A. Lieberman	Commissioner	
<i>Other Elected Officials</i>	Karl L. Keith	Auditor	
	Gregory A. Brush	Clerk of Courts	
	Dr. Kent Harshbarger	Coroner	
	Paul Gruner	Engineer	
	Mathias H. Heck, Jr.	Prosecutor	
	Willis E. Blackshear	Recorder	
	Phil Plummer	Sheriff	
	Carolyn Rice	Treasurer	
<i>Second District Court Of Appeals</i>	Honorable Mary E. Donovan	Presiding Judge	
	Honorable Michael T. Hall	Administrative Judge	
	Honorable Mike Fain	Judge	
	Honorable Jeffrey E. Froelich	Judge	
	Honorable Jeffrey M. Welbaum	Judge	
<i>Common Pleas Court</i>	<i>General Division</i>		
	Honorable Barbara P. Gorman	Presiding Judge	
	Honorable Mary Katherine Huffman	Administrative Judge	
	Honorable Michael L. Tucker	Judge	
	Honorable Dennis Adkins	Judge	
	Honorable Steven Dankof	Judge	
	Honorable Michael W. Krumholtz	Judge	
	Honorable Dennis J. Langer	Judge	
	Honorable Timothy N. O'Connell	Judge	
	Honorable Gregory F. Singer	Judge	
	Honorable Richard Skelton	Judge	
	Honorable Mary Wiseman	Judge	
	<i>Domestic Relations Division</i>		
	Honorable Denise L. Cross	Administrative Judge	
	Honorable Timothy D. Wood	Judge	
	<i>Juvenile Division</i>		
	Honorable Nick Kuntz	Administrative Judge	
	Honorable Anthony Capizzi	Judge	
	<i>County Municipal Courts</i>	<i>Eastern Division</i>	
		Honorable James D. Piergies	Administrative Judge
		Honorable James A. Hensley, Jr.	Judge
		<i>Western Division</i>	
		Honorable Adele Riley	Presiding Judge



Montgomery County  
Organizational Chart



*County Boards and Committees*

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Alcohol, Drug Addiction & Mental Health Services Board	Developmental Disabilities Services Board	Office of Emergency Management Executive Committee
Animal Resource Center Advisory Board	ED/GE Advisory Committee	Planning Commission
Board of Revision	Housing Advisory Board	Public Defender Commission
Community Development Advisory Committee	Human Services Levy Council	Records Commission
Countywide Citizens' Advisory Committee	Investment Advisory Committee	Residential Appeals Board
Data Processing Board	Jail Advisory Board	Solid Waste Advisory Committee
	Law Library Resources Board	Solid Waste Management Policy Committee
	Microfilm Board	Veterans Service Commission
		Water Services Appeals Board

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# Financial Section

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Montgomery County  
451 West Third Street  
Dayton, Ohio 45402

To the Board of County Commissioners, County Auditor, and County Treasurer:

### ***Report on the Financial Statements***

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 Montgomery County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Monco Enterprises, Inc. and Miami Valley In-Ovations, which represent 6.06% and 53.34%, respectively, of the assets; 7.36% and 42.29%, respectively, of the net position; and 17.30% and 24.78%, respectively, of revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amount included for Monco Enterprises, Inc. and Miami Valley In-Ovations, is based solely on the report of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

One First National Plaza, 130 W. Second St., Suite 2040, Dayton, Ohio 45402  
Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688

[www.ohioauditor.gov](http://www.ohioauditor.gov)

### **Opinions**

In our opinion, based on our audit and the report of 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 Montgomery County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities Services, Human Services Levy, Children Services, Job & Family Services, and Alcohol, Drug Addiction and Mental Health Services Board funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 26, 2017

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**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

- The Total assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2016 by \$1,128,375,945. Of this amount, \$90,648,630 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$6,698,494 and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business type activities is \$83,950,136 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net position increased \$29,536,375 in 2016. Net position of the governmental activities increased \$22,044,224. Net position of the business-type activities increased \$7,492,151.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$301,018,909, an increase of \$33,665,943 from the prior year. \$75,918,519 of this fund balance is considered unassigned at December 31, 2016.
- At the end of the current year, unassigned fund balance for the General Fund was \$77,529,112 which represents 60.23% of General Fund expenditures.
- The County's total long-term liabilities increased by \$65,416,484 or 29.46 %, in governmental activities and increased by \$9,731,325, or 11.87%, in business-type activities during the current year.
- The County began a project to upgrade its current analog radio towers to a single countywide digital technology system. The new system will be utilized by the County as well as jurisdictions and agencies throughout the area. A portion of the project cost is billed to the jurisdiction and agencies. Therefore, due from other governments increased by \$4,043,874, or 14.63% in the governmental activities at December 31, 2016.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, environment and public works, social services, and community and economic development. The business-type activities of the County include five enterprise activities: parking facilities, an intermediate care facility for persons with profound developmental disabilities, a wastewater system, a water system and a solid waste management system.

The government-wide financial statements include not only the County itself (known as the primary government), but also its Component Units, consisting of three legally-separate not-for-profit corporations, known as: Monco Enterprises, Inc.; Miami Valley In-Ovations, Inc.; and Montgomery County Land Reutilization Corporation. Financial information for these component units is reported separately from the financial information presented for the primary government itself. Complete financial statements, which have been separately audited, for each component unit are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

The government-wide financial statements can be found on pages 27 - 29 of this report.

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-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 facilitate this comparison between governmental funds and governmental activities.

The County maintains thirty-six governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Board of Developmental Disabilities Services, Human Services Levy, Children Services, Job & Family Services, Alcohol, Drug Addiction and Mental Health Services Bd., all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Governmental funds for which the County adopts an annual appropriation budget include its General Fund, certain Special Revenue Funds and Debt Service Funds. A budgetary comparison statement has been included in the basic financial statements for the general fund and each annually-budgeted major special revenue fund to demonstrate

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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compliance with its annual appropriation budget.

The basic governmental fund financial statements can be found on pages 30 - 41 of this report.

**Proprietary funds:** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its parking facilities, Stillwater Center operations, water, wastewater, and solid waste management. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, as well as printing, mailroom, stockroom, service depot, telecommunications, certain benefit administration, employee timekeeping, information technology and other data services. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Parking Facilities, Stillwater Center, Water, Wastewater and Solid Waste Management funds, all of which are considered to be major funds. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 42- 46 of this report.

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 47-48 of this report.

**Component Units:** The County has three discretely presented component units as described in Note A. Combining statements of the component unit information can be found on pages 49-50 of this report.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 51 – 102 of this report.

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 103– 106, relating to the County's proportionate share of the net pension liability for the last three years and infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 108 - 245 of this report.

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position exceeded \$1 billion as of December 31, 2016 and 2015, as follows:

Montgomery County, Ohio						
<i>Net Position</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>
Current and other assets	\$ 562,180	\$ 530,327	\$ 126,941	\$ 121,284	\$ 689,121	\$ 651,611
Capital assets	546,176	539,957	361,093	360,478	907,269	900,435
<i>Total Assets</i>	<u>1,108,356</u>	<u>1,070,284</u>	<u>488,034</u>	<u>481,762</u>	<u>1,596,390</u>	<u>1,552,046</u>
Total deferred outflows of resources	<u>87,472</u>	<u>29,398</u>	<u>15,345</u>	<u>3,778</u>	<u>102,817</u>	<u>33,176</u>
Long-term liabilities outstanding	287,432	222,015	91,746	82,015	379,178	304,030
Other liabilities	33,236	28,994	9,507	9,187	42,743	38,181
<i>Total Liabilities</i>	<u>320,668</u>	<u>251,009</u>	<u>101,253</u>	<u>91,202</u>	<u>421,921</u>	<u>342,211</u>
Total deferred inflows of resources	<u>148,230</u>	<u>143,787</u>	<u>680</u>	<u>384</u>	<u>148,910</u>	<u>144,171</u>
<b>Net Position:</b>						
Net investment in capital assets	522,127	513,373	307,976	304,118	830,103	817,491
Restricted	198,105	179,175	9,520	9,520	207,625	188,695
Unrestricted	6,698	12,338	83,950	80,316	90,648	92,654
<i>Total Net Position</i>	<u>\$ 726,930</u>	<u>\$ 704,886</u>	<u>\$ 401,446</u>	<u>\$ 393,954</u>	<u>\$ 1,128,376</u>	<u>\$ 1,098,840</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

The pension portion of the deferred outflows of resources increased for the governmental and business activities by \$58.2 million and \$11.7 million, respectively. The significant increase in total deferred outflow of resources in 2016 was due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS.

The County's net pension liability increased by \$65.7 million for governmental activities and approximately \$13.0 million for business-type activities at December 31, 2016. The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

The largest portion of the County's total net position, 73.57 percent, reflects its net investment in capital assets (e.g. Land, Land improvements, Utility plant in service, Buildings, structures and improvements, Furniture, fixtures and equipment, Infrastructure, Construction-in-progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 18.40 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, approximating \$91 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2016, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

The following provides a summary of the County's changes in net position for 2016, along with comparative data for the prior year.

Montgomery County, Ohio  
*Changes in Net Position*  
(In Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 72,058	\$ 53,153	\$ 114,441	\$ 112,573	\$ 186,499	\$ 165,726
Operating grants and contributions	159,080	165,317			159,080	165,317
Capital grants and contributions	16,938	14,495	39		16,977	14,495
General revenues:						
Property taxes	133,564	129,021			133,564	129,021
Sales taxes	84,215	80,066			84,215	80,066
Other taxes	10,410	9,956			10,410	9,956
Unrestricted grants	17,818	20,361			17,818	20,361
Unrestricted investment earnings	4,605	4,521	1		4,606	4,521
Miscellaneous	8,307	5,526	8,058	5,400	16,365	10,926
<i>Total Revenues</i>	<u>506,995</u>	<u>482,416</u>	<u>122,539</u>	<u>117,973</u>	<u>629,534</u>	<u>600,389</u>
Expenses:						
General government	41,168	30,836			41,168	30,836
Judicial and law enforcement	175,056	176,020			175,056	176,020
Environment and public works	19,498	17,131			19,498	17,131
Social services	230,978	227,180			230,978	227,180
Community and economic development	13,375	16,251			13,375	16,251
Interest and fiscal charges	737	741			737	741
Water			40,165	36,180	40,165	36,180
Wastewater			37,436	40,885	37,436	40,885
Solid Waste Management			23,230	20,454	23,230	20,454
Parking Facilities			1,392	1,602	1,392	1,602
Stillwater Center			16,963	15,051	16,963	15,051
<i>Total Expenses</i>	<u>480,812</u>	<u>468,159</u>	<u>119,186</u>	<u>114,172</u>	<u>599,998</u>	<u>582,331</u>
Change in net position						
before transfers	26,183	14,257	3,353	3,801	29,536	18,058
Transfers	(4,139)	(3,181)	4,139	3,181	0	0
Change in net position	<u>22,044</u>	<u>11,076</u>	<u>7,492</u>	<u>6,982</u>	<u>29,536</u>	<u>18,058</u>
Net Position - Beginning	704,886	693,810	393,954	386,972	1,098,840	1,080,782
Net Position - Ending	<u>\$ 726,930</u>	<u>\$ 704,886</u>	<u>\$ 401,446</u>	<u>\$ 393,954</u>	<u>\$ 1,128,376</u>	<u>\$ 1,098,840</u>

**Governmental Activities:**

The net position for governmental activities increased by \$22 million during 2016. Overall revenue for the County increased \$24.6 million from 2015. Property taxes and sales taxes increased by \$4.5 and \$4.1 million, respectively. The increase in taxes can be attributable to an improving economy. In 2016, the County reclassified the law enforcement service contracts with surrounding jurisdictions and agencies from intergovernmental revenue to charges for services. The reporting method significantly increased charges for services by \$18.9 million. Although operating grants and contributions decrease by \$6.2 million due to the reclassification, the County received an increase amount of State and federal funding. Total expenses increased by \$12.7 million was used for numerous construction projects and social services.

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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Business-type Activities:

The net position for business-type activities increased by \$7.5 million during 2016. Overall, revenues exceeded expenses by \$3.4 million before transfers. While charges for services increased insignificantly, expenses also increased by \$5 million due to increased project expenses and utility costs.

**Financial Analysis of County Funds**

**Governmental funds:** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balance information and classifications may serve as useful measures of the County's net resources available at the end of the year along with the nature and extent of constraints placed on those resources.

The County classifies six governmental funds as major including the General, Board of Developmental Disabilities, Human Services Levy, Children Services, Job and Family Services, and Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) which combine for 64.97 percent of all governmental fund balances and 75.72 percent of the governmental funds' total assets of \$529,295,822.

Overall, the governmental funds experienced a fund balance increase of \$33,665,943. Increases in charges for service revenue and decreases in capital outlay and social services resulted in the changes. The General Fund is the primary operating fund of the County. At the end of the year, the fund balance of the General Fund was \$89,657,270 reflecting positive changes of \$9,047,454 from 2015. Increases in sales taxes contributed to this positive increase.

Within the other major governmental funds of the County, the following items of explanations of fund balances and changes to them were noted:

The Board of Developmental Disabilities fund balance at year end was \$11,669,319. This represents a \$5,762,502 decrease from 2015 which is primarily the result of a drop in intergovernmental revenue and higher social services expenditures. Expenditures for 2016 Residential Services were up due to decreased Federal participation which required DDS to increase its match.

The Human Services Levy fund balance at year end was \$76,145,182. This represents an increase of \$25,057,174 from 2015 which was due the decrease in social services expenditure and less transfers to agencies supported by the levy.

The Children Services fund balance at year end was \$1,569,629. This represents a \$943,280 increase from 2015 which is primarily the result of lower costs for payments to outside residential treatment facilities. The agency attributes this to a less number of children who were difficult to place due to disruptive behavior, medical issues or other more extreme issues.

The Job and Family Services fund balance at year end was \$5,144,102. This represents a decrease of \$2,063,339 from 2015 which was due to an increase in clients as well as significant fee changes by transportation providers.

The ADAMHS Board fund balance at year end was \$11,392,137. This represents a decrease of \$1,929,289 from 2015. The primary reason for this decrease in fund balance was due to less amounts of human service levy funds transferred in to accommodate the cost cutting measures put into place by ADAMHS. Also, accounts payable increased by \$1,897,104 or 321% due to the delayed billing from service providers.

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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**Enterprise funds:** The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Total operating revenues increased by \$6,921,042 during 2016. The Wastewater fund received additional assessment revenue to payback a USDA loan which was utilized on a sewer project. The Water fund obtained increased revenues from cooperative agreements with other jurisdictions which required them to pay their agreed share on previous water projects. The Solid Waste Management fund received \$1.9 million from a trust account to purchase a new fleet of solid waste vehicles. There were immaterial changes in revenue for the Parking Facilities and Stillwater Center funds. Total operating expenses insignificantly increased by \$3,388,220.

**General Fund Budgetary Highlights**

The revenue estimate for the General Fund, was increased by approximately \$6.1 million to the final amount of almost \$151 million. A significant amount of the revenue budget increase was due to the revision of estimated sales taxes. The County anticipated a higher collection of sales tax revenue because of the continual growth of the Medicaid Managed Care program. Furthermore, miscellaneous revenue increase significantly due to an expectation of reimbursements for Workman's Compensation Self-Insurance Returns. There were very minor increases made to the estimates for fees and charges for services, intergovernmental revenues and miscellaneous revenues. Even after the revisions to the budget, actual revenues came in approximately \$1.0 million more than the final budgeted amount. The estimate for transfers-in was increased by nearly \$1.3 million to a final amount, of \$4.5 million. This increase was from December 2016 transfers for capital reserve funding. The original estimate for advances in was increased by \$1.3 million in connection with the repayment of an interfund loan to the General Fund.

The original appropriation for total expenditures was increased by approximately \$0.1 million during the year. Net appropriation increase in the general government function and judicial and law enforcement function totaled almost \$0.1 million, making up the majority of the change.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's investment in capital assets for governmental and business-type activities as of December 31, 2016, approximated \$907 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$6.8 million, or approximately .76 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$6.2 million. Major events for governmental activity capital assets include Sheriff's Office E-911 system, Juvenile Court projects, including a garage and purchase and implementation of major software, the completion of three roads, Austin Boulevard, Clio Road and Spring Valley and Oxford Road Landslide, and the completion of four bridges, Broadway Street Bridge, Denlinger Road Bridge, Ottello Avenue Bridge and Chambersburg Road Bridge. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$615 thousand. This increase is primarily due to an increase of activity in our water and sewer capital projects. Additional information concerning the County's capital assets is provided in Note H.

The County manages its roadway conditions using a MicroPAVER pavement management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy



**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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to maintain 80% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed on an annual basis. For 2016, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$5,811,445 and actual expenditures were \$5,171,786, which represents approximately 89% of the amount budgeted. The \$639,659 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which include road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2016 of the County's bridges have resulted in ratings consistent with the previous year since they found that 95% of the County bridges have a rating of fair or better. For 2016, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,536,118 and actual expenditures were \$1,473,828, which represents approximately 96% of the amount budgeted. The \$62,290 difference was mostly attributed to the salaries category of expenditures, which is comprised of County Engineer staff assigned to bridges. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Debt: At December 31, 2016, the net carrying amount of the County's total bonded debt externally outstanding was \$31,389,573. Of this amount, \$20,480,621 represents general obligation bonds applicable for governmental activities and \$500,000 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The remaining portion consists of \$7,488,161 of self-supporting general obligation bonds and \$2,920,791 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding long-term loans, representing Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC), Ohio Department of Transportation (ODOT), and United States Department of Agriculture (USDA) loans, of which \$42,906,458 were payable from business-type activities and \$3,374,269 were payable from governmental activities. The County's total bonded debt decreased by \$6,432,275 during 2016, as bond principal payments and reductions during the year exceeded new debt.

The County did not issue any new bonds externally during the year. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. The County's revenue bonds for the Solid Waste Management Fund are rated Aa2 by Moody's and AA+ by Standard and Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$91,123,251, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note I.

**Request for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Montgomery County Auditor's Office, 451 W. Third St., Dayton, Ohio, 45422.

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**MONTGOMERY COUNTY, OHIO**

**Statement of Net Position**

**December 31, 2016**

	Governmental Activities	Business-type Activities	Total	Component Units
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 331,287,802	\$ 97,281,033	\$ 428,568,835	\$ 6,919,012
Materials and Supplies Inventory	143,421	1,613,155	1,756,576	18,892
Accrued Interest Receivable	1,310,269	709	1,310,978	
Accounts Receivable	3,125,801	23,145,413	26,271,214	203,686
Loans Receivable			0	100,000
Internal Balances	7,282,678	(7,282,678)	0	
Prepaid Items	562,642		562,642	61,410
Sales Taxes Receivable	21,879,336		21,879,336	
Property Taxes Receivable	162,671,185		162,671,185	
Due from Other Governments	31,690,955		31,690,955	918,902
Special Assessments Receivable	2,225,755		2,225,755	
Other Assets		3,801,110	3,801,110	7,567,515
Cash and Cash Equivalents with Escrow Agents		8,382,450	8,382,450	
Capital Assets Not Being Depreciated	426,518,248	46,028,962	472,547,210	2,795,447
Capital Assets Being Depreciated	119,657,984	315,063,574	434,721,558	11,698,100
<i>Total Assets</i>	<u>1,108,356,076</u>	<u>488,033,728</u>	<u>1,596,389,804</u>	<u>30,282,964</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Charge on Refunding	507,189	55,059	562,248	
Pension	86,964,946	15,290,079	102,255,025	
<i>Total Deferred Outflows of Resources</i>	<u>87,472,135</u>	<u>15,345,138</u>	<u>102,817,273</u>	<u>0</u>
<b>LIABILITIES:</b>				
Accounts Payable	23,646,134	4,270,322	27,916,456	523,723
Grants Payable			0	267,500
Accrued Wages and Benefits	7,173,050	577,129	7,750,179	139,487
Due to Other Governments	2,303,419	4,624,305	6,927,724	
Matured Compensated Absences	51,436		51,436	
Accrued Interest Payable	63,160	35,688	98,848	
Unearned Revenue			0	6,592,013
Long-Term Liabilities:				
Due Within One Year	20,949,987	7,468,649	28,418,636	
Due in More Than One Year:				
Net Pension Liability (See Note J)	225,721,660	35,177,404	260,899,064	
Other Amounts	40,759,520	49,100,114	89,859,634	
Other			0	74,285
<i>Total Liabilities</i>	<u>320,668,366</u>	<u>101,253,611</u>	<u>421,921,977</u>	<u>7,597,008</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes not Levied to Finance Current Year Operations	141,792,384		141,792,384	
Pension	6,437,077	679,694	7,116,771	
<i>Total Deferred Inflows of Resources</i>	<u>148,229,461</u>	<u>679,694</u>	<u>148,909,155</u>	<u>0</u>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	522,126,752	307,975,552	830,102,304	14,493,547
Restricted for:				
Debt Service	3,492,461	394,922	3,887,383	
Capital Outlay	4,112,179	9,124,951	13,237,130	
Human services levy-supported service	102,055,029		102,055,029	
Developmental disabilities services	10,628,615		10,628,615	
General government purposes	7,372,350		7,372,350	
Judicial and law enforcement purposes	21,191,062		21,191,062	
Environment and public works purposes	16,334,135		16,334,135	
Social services purposes	28,297,820		28,297,820	
Community and economic development purposes	4,621,487		4,621,487	
Unrestricted	6,698,494	83,950,136	90,648,630	8,192,409
<i>Total Net Position</i>	<u>\$ 726,930,384</u>	<u>\$ 401,445,561</u>	<u>\$ 1,128,375,945</u>	<u>\$ 22,685,956</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Activities**  
**For the Year Ended December 31, 2016**

	<u>Program Revenues</u>			<u>Capital Grants and Contributions</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<i>Governmental Activities:</i>				
General Government	\$ 41,168,093	\$ 19,125,069	\$ 869,345	\$
Judicial and Law Enforcement	175,056,432	42,245,098	32,577,143	
Environment and Public Works	19,497,635	2,913,706	10,906,522	13,149,532
Social Services	230,978,402	6,399,887	112,528,654	3,788,654
Community and Economic Development	13,374,971	1,374,601	2,198,526	
Interest and Fiscal Charges	736,532			
<i>Total Governmental Activities</i>	<u>480,812,065</u>	<u>72,058,361</u>	<u>159,080,190</u>	<u>16,938,186</u>
<i>Business-Type Activities:</i>				
Parking Facilities	1,391,717	1,285,698		
Stillwater Center	16,963,425	12,133,997		
Wastewater	37,436,451	41,898,845		39,172
Water	40,165,033	36,336,109		
Solid Waste Management	23,229,987	22,786,490		
<i>Total Business-Type Activities</i>	<u>119,186,613</u>	<u>114,441,139</u>	<u>0</u>	<u>39,172</u>
<i>Total Primary Government</i>	<u>\$ 599,998,678</u>	<u>\$ 186,499,500</u>	<u>\$ 159,080,190</u>	<u>\$ 16,977,358</u>
<i>Component Units:</i>	<u>\$ 5,267,783</u>	<u>\$ 2,581,756</u>	<u>\$ 7,361,276</u>	<u>\$ 0</u>

**General Revenues:**

Property taxes levied for:  
    General Operating  
    Developmental Disabilities  
    Human Services  
Sales Taxes  
Other Taxes:  
    Property Transfer Tax  
    Hotel/Motel Lodging Tax  
    Motor Vehicle License Tax  
Grants and Entitlements not Restricted to Specific Programs  
Investment Earnings  
Miscellaneous  
Transfers  
*Total General Revenues and Transfers*

*Change in Net Position*

*Net Position Beginning of Year*

*Net Position End of Year*

The notes to the basic financial statements are an integral part of this statement.

<b>Net(Expense) Revenue and Changes in Net Position</b>			
<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (21,173,679)	\$	\$ (21,173,679)	\$
(100,234,191)		(100,234,191)	
7,472,125		7,472,125	
(108,261,207)		(108,261,207)	
(9,801,844)		(9,801,844)	
(736,532)		(736,532)	
<u>(232,735,328)</u>	<u>0</u>	<u>(232,735,328)</u>	<u>0</u>
	(106,019)	(106,019)	
	(4,829,428)	(4,829,428)	
	4,501,566	4,501,566	
	(3,828,924)	(3,828,924)	
	(443,497)	(443,497)	
<u>0</u>	<u>(4,706,302)</u>	<u>(4,706,302)</u>	<u>0</u>
<u>(232,735,328)</u>	<u>(4,706,302)</u>	<u>(237,441,630)</u>	<u>0</u>
			4,675,249
17,308,219		17,308,219	
3,072,121		3,072,121	
113,184,024		113,184,024	
84,214,882		84,214,882	
3,276,547		3,276,547	
3,097,233		3,097,233	
4,035,263		4,035,263	
17,818,447		17,818,447	2,461,462
4,605,023	709	4,605,732	51,143
8,307,253	8,058,284	16,365,537	3,556
(4,139,460)	4,139,460	0	
<u>254,779,552</u>	<u>12,198,453</u>	<u>266,978,005</u>	<u>2,516,161</u>
22,044,224	7,492,151	29,536,375	7,191,410
<u>704,886,160</u>	<u>393,953,410</u>	<u>1,098,839,570</u>	<u>15,494,546</u>
<u>\$ 726,930,384</u>	<u>\$ 401,445,561</u>	<u>\$ 1,128,375,945</u>	<u>\$ 22,685,956</u>

**MONTGOMERY COUNTY, OHIO**

**Balance Sheet**

**Governmental Funds**

**December 31, 2016**

	General	Board of Developmental Disabilities Services	Human Services Levy
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 64,000,710	\$ 11,402,713	\$ 76,738,126
Accrued Interest Receivable	1,230,991		
Accounts Receivable	736,208	72,296	
Interfund Receivable	6,507,158		
Due from Other Funds	657,873	266,037	
Prepaid Items	121,755	27,688	
Sales Taxes Receivable	21,879,336		
Property Taxes Receivable	16,958,817	3,847,192	141,857,865
Due from Other Governments	13,034,735	2,290,740	7,738,439
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	1,945,090		
<i>Total Assets</i>	<u>\$ 127,072,673</u>	<u>\$ 17,906,666</u>	<u>\$ 226,334,430</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 2,784,323	\$ 738,777	\$ 539,622
Accrued Wages and Benefits	2,823,658	780,648	25,750
Due to Other Governments	653,260	270,980	27,304
Matured Compensated Absences	4,204	27,908	
Interfund Payable			
Due to Other Funds	960,299	4,798	2,241
<i>Total Liabilities</i>	<u>7,225,744</u>	<u>1,823,111</u>	<u>594,917</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes not Levied to Finance Current Year Operations	14,778,944	3,389,600	123,623,840
Unavailable Revenue	15,410,715	1,024,636	25,970,491
<i>Total Deferred Inflows of Resources</i>	<u>30,189,659</u>	<u>4,414,236</u>	<u>149,594,331</u>
<b>FUND BALANCES:</b>			
Nonspendable:			
Prepaid Items	121,755	27,688	
Long-term Receivables	5,557,637		
Unclaimed Monies	1,945,090		
Restricted		11,641,631	76,145,182
Committed	2,508,883		
Assigned	1,994,793		
Unassigned	77,529,112		
<i>Total Fund Balances</i>	<u>89,657,270</u>	<u>11,669,319</u>	<u>76,145,182</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 127,072,673</u>	<u>\$ 17,906,666</u>	<u>\$ 226,334,430</u>

The notes to the basic financial statements are an integral part of this statement.

<b>Children Services</b>	<b>Job &amp; Family Services</b>	<b>ADAMHS Board</b>	<b>All Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 5,988,969	\$ 5,806,124	\$ 14,088,573	\$ 115,970,320	\$ 293,995,535
			79,278	1,310,269
93,102		190	1,658,622	2,560,418
				6,507,158
2,504	1,905,617		1,414,491	4,246,522
	68,974	5,489	39,693	263,599
				21,879,336
			7,311	162,671,185
103,431	1,381,977		7,141,633	31,690,955
			2,225,755	2,225,755
				1,945,090
<u>\$ 6,188,006</u>	<u>\$ 9,162,692</u>	<u>\$ 14,094,252</u>	<u>\$ 128,537,103</u>	<u>\$ 529,295,822</u>
\$ 2,934,342	\$ 1,784,010	\$ 2,486,301	\$ 10,450,434	\$ 21,717,809
3,494	1,559,294	89,690	1,767,069	7,049,603
36,863	101,689	101,305	1,112,018	2,303,419
	8,501	3,445	7,378	51,436
			1,780,604	1,780,604
<u>1,643,678</u>	<u>565,096</u>	<u>21,374</u>	<u>1,094,640</u>	<u>4,292,126</u>
<u>4,618,377</u>	<u>4,018,590</u>	<u>2,702,115</u>	<u>16,212,143</u>	<u>37,194,997</u>
				141,792,384
			6,883,690	49,289,532
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,883,690</u>	<u>191,081,916</u>
	68,974	5,489	39,693	263,599
				5,557,637
				1,945,090
1,569,629	5,075,128	11,386,648	71,207,003	177,025,221
			35,805,167	38,314,050
				1,994,793
			(1,610,593)	75,918,519
<u>1,569,629</u>	<u>5,144,102</u>	<u>11,392,137</u>	<u>105,441,270</u>	<u>301,018,909</u>
<u>\$ 6,188,006</u>	<u>\$ 9,162,692</u>	<u>\$ 14,094,252</u>	<u>\$ 128,537,103</u>	<u>\$ 529,295,822</u>

**MONTGOMERY COUNTY, OHIO**  
**Reconciliation of Total Governmental Fund Balances**  
**To Net Position of Governmental Activities**  
**December 31, 2016**

Total governmental fund balances \$ 301,018,909

**Amounts reported for governmental activities in the statement of net position are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	13,329,523	
Construction-in-progress	25,150,220	
Infrastructure	388,038,505	
Land improvements	3,376,193	
Buildings, structures and improvements	220,144,943	
Furniture, fixtures and equipment	62,030,000	
Accumulated Depreciation	(165,893,152)	
Total capital assets		546,176,232

Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Net position	21,118,063	
Capital assets	(157,142)	
Capital leases payable	19,328	
Compensated absences payable	441,954	
Net adjustment for internal service funds		21,422,203

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 2,473,394

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

Property taxes	20,869,142	
Sales tax	8,265,342	
Fees and charges for services	934,978	
Special assessments	2,225,755	
Intergovernmental	16,001,324	
Investment earnings	983,512	
Miscellaneous	9,479	
Total		49,289,532

The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:

Deferred Outflows - Pension	86,964,946	
Deferred Inflows - Pension	(6,437,077)	
Net Pension Liability	(225,721,660)	
Total		(145,193,791)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 507,189

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (63,160)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Special assessment bonds	(500,000)	
General obligation bonds, net carrying value	(20,000,000)	
Premium on Debt Issued	(480,621)	
Long-term loans payable for OPWC and ODOT Loans	(3,374,269)	
Capital leases	(201,779)	
Compensated absences	(24,143,455)	
Total		(48,700,124)

Net position of governmental activities \$ 726,930,384

The notes to the basic financial statements are an integral part of this statement.



**MONTGOMERY COUNTY, OHIO**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**December 31, 2016**

(Cont'd.)

	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services
<b>REVENUES:</b>				
Property Taxes	\$ 13,389,040	\$ 3,115,260	\$113,306,623	\$
Sales Taxes	84,334,449			
Other Local Taxes	3,276,547			
Special Assessments				
Charges for Services	26,428,191	2,076,460		609,791
Licenses and Permits	32,704			
Fines and Forfeitures	481,764			
Intergovernmental	18,064,844	14,881,422	15,569,066	21,579,241
Interest	4,419,861			
Other	5,551,187	339,126	2,481	173,681
<i>Total Revenues</i>	<u>155,978,587</u>	<u>20,412,268</u>	<u>128,878,170</u>	<u>22,362,713</u>
<b>EXPENDITURES:</b>				
Current:				
General Government	23,922,515			
Judicial and Law Enforcement	93,392,770			
Environment and Public Works	476,433			
Social Services	2,853,812	39,595,488	7,011,997	46,137,666
Community and Economic Development	3,213,660			
Capital Outlay				
Intergovernmental:				
General Government	953,145			
Judicial and Law Enforcement	898,061			
Environment and Public Works	227,751			
Social Services		12,709,873	6,307,320	
Community and Economic Development	2,756,194			
Debt Service:				
Principal Retirements	34,353	1,856		
Interest and Fiscal Charges	1,340	115		
<i>Total Expenditures</i>	<u>128,730,034</u>	<u>52,307,332</u>	<u>13,319,317</u>	<u>46,137,666</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,248,553</u>	<u>(31,895,064)</u>	<u>115,558,853</u>	<u>(23,774,953)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	7,943,745	26,260,305		24,718,233
Loans Issued				
Inception of Capital Lease		38,200		
Transfers Out	(26,144,844)	(165,943)	(90,501,679)	
<i>Total Other Financing Sources and Uses</i>	<u>(18,201,099)</u>	<u>26,132,562</u>	<u>(90,501,679)</u>	<u>24,718,233</u>
<i>Net Change in Fund Balance</i>	9,047,454	(5,762,502)	25,057,174	943,280
<i>Fund Balance at Beginning of Year</i>	<u>80,609,816</u>	<u>17,431,821</u>	<u>51,088,008</u>	<u>626,349</u>
<i>Fund Balance at End of Year</i>	<u>\$ 89,657,270</u>	<u>\$ 11,669,319</u>	<u>\$ 76,145,182</u>	<u>\$ 1,569,629</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds (Cont'd.)**  
**December 31, 2016**

	<b>Job &amp; Family Services</b>	<b>ADAMHS Board</b>	<b>All Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES:</b>				
Property Taxes	\$	\$	\$ 3,930,758	\$ 133,741,681
Sales Taxes				84,334,449
Other Local Taxes			7,485,539	10,762,086
Special Assessments			234,086	234,086
Charges for Services	78,917	105,509	37,002,210	66,301,078
Licenses and Permits			3,307,232	3,339,936
Fines and Forfeitures			1,028,672	1,510,436
Intergovernmental	42,418,372	211,709	82,256,806	194,981,460
Interest			212,482	4,632,343
Other	990,711	36,488	1,144,833	8,238,507
<i>Total Revenues</i>	<u>43,488,000</u>	<u>353,706</u>	<u>136,602,618</u>	<u>508,076,062</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General Government			7,977,768	31,900,283
Judicial and Law Enforcement			65,803,608	159,196,378
Environment and Public Works			14,613,508	15,089,941
Social Services	47,793,336	20,944,104	33,578,225	197,914,628
Community and Economic Development			6,799,063	10,012,723
Capital Outlay			21,203,210	21,203,210
<b>Intergovernmental:</b>				
General Government			1,790,358	2,743,503
Judicial and Law Enforcement			509,721	1,407,782
Environment and Public Works			315,190	542,941
Social Services				19,017,193
Community and Economic Development			20,000	2,776,194
<b>Debt Service:</b>				
Principal Retirements			2,767,355	2,803,564
Interest and Fiscal Charges			686,232	687,687
<i>Total Expenditures</i>	<u>47,793,336</u>	<u>20,944,104</u>	<u>156,064,238</u>	<u>465,296,027</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,305,336)</u>	<u>(20,590,398)</u>	<u>(19,461,620)</u>	<u>42,780,035</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	2,241,997	18,661,109	32,479,398	112,304,787
Loans Issued			170,262	170,262
Inception of Capital Lease			58,675	96,875
Transfers Out			(4,873,550)	(121,686,016)
<i>Total Other Financing Sources and Uses</i>	<u>2,241,997</u>	<u>18,661,109</u>	<u>27,834,785</u>	<u>(9,114,092)</u>
<i>Net Change in Fund Balance</i>	<u>(2,063,339)</u>	<u>(1,929,289)</u>	<u>8,373,165</u>	<u>33,665,943</u>
<i>Fund Balance at Beginning of Year</i>	<u>7,207,441</u>	<u>13,321,426</u>	<u>97,068,105</u>	<u>267,352,966</u>
<i>Fund Balance at End of Year</i>	<u>\$ 5,144,102</u>	<u>\$ 11,392,137</u>	<u>\$ 105,441,270</u>	<u>\$ 301,018,909</u>

**MONTGOMERY COUNTY, OHIO**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2016**

Net Change in Fund Balances - Total Governmental Funds \$ 33,665,943

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay differs from depreciation expense in the current period.

Capital outlay	18,696,848	
Capital assets donated by developers	404,518	
Depreciation expense	<u>(11,295,466)</u>	
Total		7,805,900

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for each disposal.

Loss from sale of capital assets		(1,586,963)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.

Property taxes	(177,317)	
Other local taxes	(353,043)	
Sales tax	(119,567)	
Fees and charges for services	885,178	
Special assessments	(220,958)	
Intergovernmental	(1,767,991)	
Investment earnings	200,121	
Miscellaneous	<u>8,022</u>	
Total		(1,545,555)

Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.

		20,340,402
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Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the Statement of Activities.

		(31,427,334)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:

Loans Issued	(170,262)	
Inception of Capital Lease	(122,626)	
Premium on bonds	100,594	
Payment to OPWC and ODOT loans	201,339	
Principal repayment for capital leases	133,271	
Principal repayment for bonds	<u>2,530,743</u>	
Total		2,673,059

Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.

		(11,535)
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Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.

These items include expenses related to the changes in:

Amortization of Loss on Refunding	(137,904)	
Compensated absences	<u>(1,172,274)</u>	
Total		(1,310,178)

The internal service funds used by management to charge the costs of equipment repairs and maintenance to individual funds, is reported in the statement of activities. The changes in net position of the internal service funds are reported with governmental activities, net of the adjustment to reflect the consolidation of internal service fund activities related to business-type activities.

Change in net position	(8,652,993)	
Capital assets	128,953	
Capital lease payable	(36,038)	
Compensated absences payable	99,731	
Adjustment to business type activities	<u>1,900,832</u>	
		<u>(6,559,515)</u>

Change in net position of governmental activities

	<u>\$</u>	<u>22,044,224</u>
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The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY , OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**General Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 13,100,763	\$ 13,100,763	\$ 13,389,044	\$ 288,281
Sales Tax	80,451,623	83,089,563	83,830,225	740,662
Other Taxes	3,050,000	3,050,000	3,276,547	226,547
Licenses and Permits	43,000	43,000	32,679	(10,321)
Fees and Charges for Services	23,102,928	23,900,810	23,335,117	(565,693)
Fines and Forfeitures	1,094,755	1,094,755	988,528	(106,227)
Intergovernmental Revenues	18,752,374	18,147,728	18,144,872	(2,856)
Investment Earnings	4,055,000	4,055,000	4,559,156	504,156
Miscellaneous Revenues	1,124,700	4,424,824	4,355,610	(69,214)
<i>Total Revenues</i>	<u>144,775,143</u>	<u>150,906,443</u>	<u>151,911,778</u>	<u>1,005,335</u>
<b>Expenditures:</b>				
Current:				
General Government	25,136,360	24,073,103	23,168,436	904,667
Judicial & Law Enforcement	96,700,236	97,784,780	95,449,779	2,335,001
Environment & Public Works	510,145	531,601	484,140	47,461
Social Services	2,602,232	2,612,232	1,985,654	626,578
Community & Economic Development	2,028,079	2,014,946	1,853,703	161,243
Intergovernmental:				
General Government	846,239	892,834	892,833	1
Judicial & Law Enforcement	1,266,985	1,324,684	1,229,351	95,333
Environment & Public Works	226,542	226,542	226,542	-
<i>Total Expenditures</i>	<u>129,316,818</u>	<u>129,460,722</u>	<u>125,290,438</u>	<u>4,170,284</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>15,458,325</u>	<u>21,445,721</u>	<u>26,621,340</u>	<u>5,175,619</u>
<b>Other Financing Sources And Uses:</b>				
Advances in	600,000	1,851,000	1,784,601	(66,399)
Advances out	-	(789,944)	(789,940)	4
Transfers in	3,265,108	4,515,108	4,515,108	-
Transfers out	(21,801,540)	(32,597,690)	(32,416,116)	181,574
<i>Total Other Financing Sources And Uses</i>	<u>(17,936,432)</u>	<u>(27,021,526)</u>	<u>(26,906,347)</u>	<u>115,179</u>
<i>Net Change in fund Balance</i>	<u>(2,478,107)</u>	<u>(5,575,805)</u>	<u>(285,007)</u>	<u>5,290,798</u>
<i>Fund Balance at Beginning of Year</i>	37,865,545	37,865,545	37,865,545	-
<i>Prior Year Encumbrances Appropriated</i>	2,478,110	2,478,110	2,478,110	-
<i>Fund Balance At End Of Year</i>	<u>\$ 37,865,548</u>	<u>\$ 34,767,850</u>	<u>\$ 40,058,648</u>	<u>\$ 5,290,798</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY , OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**Board of Developmental Disabilities Services**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,283,822	\$ 3,283,822	\$ 3,115,262	\$ (168,560)
Fees and Charges for Services	1,725,388	1,725,388	1,966,382	240,994
Intergovernmental Revenues	17,988,864	17,988,864	16,366,332	(1,622,532)
Miscellaneous Revenues	34,400	34,400	338,554	304,154
<i>Total Revenues</i>	<u>23,032,474</u>	<u>23,032,474</u>	<u>21,786,530</u>	<u>(1,245,944)</u>
<b>Expenditures:</b>				
Current:				
Social Services	45,072,998	44,724,406	41,269,954	3,454,452
Intergovernmental:				
Social Services	11,756,380	12,819,380	12,740,582	78,798
<i>Total Expenditures</i>	<u>56,829,378</u>	<u>57,543,786</u>	<u>54,010,536</u>	<u>3,533,250</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(33,796,904)</u>	<u>(34,511,312)</u>	<u>(32,224,006)</u>	<u>2,287,306</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	26,619,349	26,619,349	26,500,305	(119,044)
Transfers out	(166,000)	(166,000)	(165,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>26,453,349</u>	<u>26,453,349</u>	<u>26,334,362</u>	<u>(118,987)</u>
<i>Net Change in fund Balance</i>	<u>(7,343,555)</u>	<u>(8,057,963)</u>	<u>(5,889,644)</u>	<u>2,168,319</u>
<i>Fund Balance at Beginning of Year</i>	9,776,566	9,776,566	9,776,566	-
<i>Prior Year Encumbrances Appropriated</i>	2,015,094	2,015,094	2,015,094	-
<i>Fund Balance At End Of Year</i>	<u>\$ 4,448,105</u>	<u>\$ 3,733,697</u>	<u>\$ 5,902,016</u>	<u>\$ 2,168,319</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY , OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**Human Services Levy**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 109,740,077	\$ 109,740,077	\$ 113,306,660	\$ 3,566,583
Intergovernmental Revenues	15,378,394	15,378,394	15,569,066	190,672
Miscellaneous Revenues	-	-	2,481	2,481
<i>Total Revenues</i>	<u>125,118,471</u>	<u>125,118,471</u>	<u>128,878,207</u>	<u>3,759,736</u>
<b>Expenditures:</b>				
Current:				
Social Services	13,196,003	20,314,606	16,338,454	3,976,152
Intergovernmental:				
Social Services	6,516,767	6,614,767	6,307,320	307,447
<i>Total Expenditures</i>	<u>19,712,770</u>	<u>26,929,373</u>	<u>22,645,774</u>	<u>4,283,599</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>105,405,701</u>	<u>98,189,098</u>	<u>106,232,433</u>	<u>8,043,335</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	5,827,400	9,642,400	9,543,993	(98,407)
Transfers out	(98,567,304)	(102,340,095)	(100,045,672)	2,294,423
<i>Total Other Financing Sources And Uses</i>	<u>(92,739,904)</u>	<u>(92,697,695)</u>	<u>(90,501,679)</u>	<u>2,196,016</u>
<i>Net Change in fund Balance</i>	12,665,797	5,491,403	15,730,754	10,239,351
<i>Fund Balance at Beginning of Year</i>	54,114,882	54,114,882	54,114,882	-
<i>Prior Year Encumbrances Appropriated</i>	698,020	698,020	698,020	-
<i>Fund Balance At End Of Year</i>	<u>\$ 67,478,699</u>	<u>\$ 60,304,305</u>	<u>\$ 70,543,656</u>	<u>\$ 10,239,351</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY , OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**Children Services**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 453,700	\$ 488,700	\$ 523,942	\$ 35,242
Intergovernmental Revenues	24,319,106	24,319,106	21,566,985	(2,752,121)
Miscellaneous Revenues	179,223	179,223	269,290	90,067
<i>Total Revenues</i>	<u>24,952,029</u>	<u>24,987,029</u>	<u>22,360,217</u>	<u>(2,626,812)</u>
<b>Expenditures:</b>				
Current:				
Social Services	56,429,677	52,221,173	49,722,850	2,498,323
<i>Total Expenditures</i>	<u>56,429,677</u>	<u>52,221,173</u>	<u>49,722,850</u>	<u>2,498,323</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,477,648)</u>	<u>(27,234,144)</u>	<u>(27,362,633)</u>	<u>(128,489)</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	26,383,950	26,383,950	24,718,233	(1,665,717)
<i>Total Other Financing Sources And Uses</i>	<u>26,383,950</u>	<u>26,383,950</u>	<u>24,718,233</u>	<u>(1,665,717)</u>
<i>Net Change in fund Balance</i>	<u>(5,093,698)</u>	<u>(850,194)</u>	<u>(2,644,400)</u>	<u>(1,794,206)</u>
<i>Fund Balance at Beginning of Year</i>	1,954,827	1,954,827	1,954,827	-
<i>Prior Year Encumbrances Appropriated</i>	3,187,895	3,187,895	3,187,895	-
<i>Fund Balance At End Of Year</i>	<u>\$ 49,024</u>	<u>\$ 4,292,528</u>	<u>\$ 2,498,322</u>	<u>\$ (1,794,206)</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY , OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**Job & Family Services**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 51,000	\$ 51,000	\$ 78,917	\$ 27,917
Intergovernmental Revenues	48,480,000	53,955,691	41,566,395	(12,389,296)
Miscellaneous Revenues	29,570,111	30,620,604	25,433,322	(5,187,282)
<i>Total Revenues</i>	<u>78,101,111</u>	<u>84,627,295</u>	<u>67,078,634</u>	<u>(17,548,661)</u>
<b>Expenditures:</b>				
Current:				
Social Services	83,292,068	75,333,157	73,387,579	1,945,578
<i>Total Expenditures</i>	<u>83,292,068</u>	<u>75,333,157</u>	<u>73,387,579</u>	<u>1,945,578</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(5,190,957)</u>	<u>9,294,138</u>	<u>(6,308,945)</u>	<u>(15,603,083)</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	2,860,000	3,210,000	2,241,997	(968,003)
<i>Total Other Financing Sources And Uses</i>	<u>2,860,000</u>	<u>3,210,000</u>	<u>2,241,997</u>	<u>(968,003)</u>
<i>Net Change in fund Balance</i>	<u>(2,330,957)</u>	<u>12,504,138</u>	<u>(4,066,948)</u>	<u>(16,571,086)</u>
<i>Fund Balance at Beginning of Year</i>	3,423,410	3,423,410	3,423,410	-
<i>Prior Year Encumbrances Appropriated</i>	2,589,243	2,589,243	2,589,243	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,681,696</u>	<u>\$ 18,516,791</u>	<u>\$ 1,945,705</u>	<u>\$ (16,571,086)</u>

The notes to the basic financial statements are an integral part of this statement.



**MONTGOMERY COUNTY , OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS)**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 96,000	\$ 96,000	\$ 105,539	\$ 9,539
Intergovernmental Revenues	-	-	211,709	211,709
Miscellaneous Revenues	118,321	118,321	38,644	(79,677)
<i>Total Revenues</i>	<u>214,321</u>	<u>214,321</u>	<u>355,892</u>	<u>141,571</u>
<b>Expenditures:</b>				
Current:				
Social Services	29,638,885	30,322,368	25,070,901	5,251,467
<i>Total Expenditures</i>	<u>29,638,885</u>	<u>30,322,368</u>	<u>25,070,901</u>	<u>5,251,467</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(29,424,564)</u>	<u>(30,108,047)</u>	<u>(24,715,009)</u>	<u>5,393,038</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	18,729,908	18,842,896	18,661,109	(181,787)
<i>Total Other Financing Sources And Uses</i>	<u>18,729,908</u>	<u>18,842,896</u>	<u>18,661,109</u>	<u>(181,787)</u>
<i>Net Change in fund Balance</i>	<u>(10,694,656)</u>	<u>(11,265,151)</u>	<u>(6,053,900)</u>	<u>5,211,251</u>
<i>Fund Balance at Beginning of Year</i>	10,788,111	10,788,111	10,788,111	-
<i>Prior Year Encumbrances Appropriated</i>	3,348,997	3,348,997	3,348,997	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,442,452</u>	<u>\$ 2,871,957</u>	<u>\$ 8,083,208</u>	<u>\$ 5,211,251</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2016**

(Cont'd.)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Totals	
<b>ASSETS:</b>							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 954,679	\$ 3,877,460	\$ 31,732,038	\$ 22,068,754	\$ 38,648,102	\$ 97,281,033	\$ 35,347,177
Materials and Supplies Inventory		56,379	1,081,848	236,937	237,991	1,613,155	143,421
Accrued Interest Receivable			709			709	
Accounts Receivable	26,931	1,142,700	9,921,604	6,615,053	5,439,125	23,145,413	565,383
Due from Other Funds	2,258		10,246	21,150	32,005	65,659	338,379
Prepaid Items						0	299,043
Other Assets			2,587,282	1,213,828		3,801,110	
Cash and Cash Equivalents with Escrow Agents					8,382,450	8,382,450	
<i>Total Current Assets</i>	<u>983,868</u>	<u>5,076,539</u>	<u>45,333,727</u>	<u>30,155,722</u>	<u>52,739,673</u>	<u>134,289,529</u>	<u>36,693,403</u>
Noncurrent Assets:							
Capital Assets:							
Land	1,300,000		3,449,116	1,272,801	4,048,538	10,070,455	
Construction in Progress			9,070,938	12,960,503	13,927,066	35,958,507	
Land Improvements			424,882	7,350	4,622,717	5,054,949	
Utility Plant in Service			305,656,087	200,409,393	829,446	506,894,926	
Building and Building Improvements	17,173,811	18,968,923	106,128,557	13,396,084	59,414,877	215,082,252	
Furniture, Fixtures, and Equipment	79,947	450,285	7,324,651	6,062,514	11,654,688	25,572,085	2,117,571
Accumulated Depreciation	(8,497,874)	(6,408,857)	(256,916,281)	(125,092,599)	(40,625,027)	(437,540,638)	(1,960,429)
<i>Total Noncurrent Assets</i>	<u>10,055,884</u>	<u>13,010,351</u>	<u>175,137,950</u>	<u>109,016,046</u>	<u>53,872,305</u>	<u>361,092,536</u>	<u>157,142</u>
<i>Total Assets</i>	<u>11,039,752</u>	<u>18,086,890</u>	<u>220,471,677</u>	<u>139,171,768</u>	<u>106,611,978</u>	<u>495,382,065</u>	<u>36,850,545</u>
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Charge on Refunding	9,326	45,733				55,059	
Pension		5,096,694	5,096,693	2,548,346	2,548,346	15,290,079	
<i>Total Deferred Outflows of Resources</i>	<u>9,326</u>	<u>5,142,427</u>	<u>5,096,693</u>	<u>2,548,346</u>	<u>2,548,346</u>	<u>15,345,138</u>	<u>0</u>

**MONTGOMERY COUNTY, OHIO**  
**Statement of Fund Net Position**  
**Proprietary Funds (Cont'd.)**  
**December 31, 2016**

	Business-type Activities - Enterprise Funds						Governmental
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Totals	Activities - Internal Service Funds
Current Liabilities:							
Accounts Payable	27,887	862,189	1,020,840	794,411	1,564,995	4,270,322	1,928,325
Accrued Wages and Benefits	5,206	170,167	189,372	122,407	89,977	577,129	123,447
Due to Other Governments	46	162,733	2,603,717	1,768,525	89,284	4,624,305	
Accrued Interest Payable	2,463	12,740	5,179	719	14,587	35,688	
Interfund Payable	3,883,160		655,394			4,538,554	188,000
Due to Other Funds	356	279,939	21,387	9,046	25,661	336,389	22,045
Claims Payable						0	6,991,990
Loans Payable			4,366,225	549,153		4,915,378	
Compensated Absences Payable	26,703	236,205	365,289	168,334	323,841	1,120,372	141,585
General Obligation Bonds Payable	270,000	525,000	160,000	115,000		1,070,000	
Capital Leases Payable						0	19,328
Landfill Closure and Postclosure Costs Payable					77,899	77,899	
<i>Total Current Liabilities</i>	<u>4,215,821</u>	<u>2,248,973</u>	<u>9,387,403</u>	<u>3,527,595</u>	<u>2,186,244</u>	<u>21,566,036</u>	<u>9,414,720</u>
Current Liabilities Payable from Restricted Assets:							
Revenue Bonds Payable					285,000	285,000	
Noncurrent Liabilities:							
Loans Payable - net of current portion			27,390,960	10,600,120		37,991,080	
Claims Payable - net of current portion						0	6,017,393
Compensated Absences Payable - net of current portion	12,319	283,506	549,373	333,588	289,395	1,468,181	300,369
General Obligation Bonds Payable - net of current portion	882,621	4,957,576	338,445	239,519		6,418,161	
Revenue Bonds Payable - net of current portion					2,635,791	2,635,791	
Landfill Closure and Postclosure Costs Payable - net of current portion					586,901	586,901	
Long-Term Liabilities:							
Due in More Than One Year:							
Net Pension Liability		11,725,802	11,725,800	5,862,901	5,862,901	35,177,404	
<i>Total Noncurrent Liabilities</i>	<u>894,940</u>	<u>16,966,884</u>	<u>40,004,578</u>	<u>17,036,128</u>	<u>9,374,988</u>	<u>84,277,518</u>	<u>6,317,762</u>
<i>Total Liabilities</i>	<u>5,110,761</u>	<u>19,215,857</u>	<u>49,391,981</u>	<u>20,563,723</u>	<u>11,846,232</u>	<u>106,128,554</u>	<u>15,732,482</u>
Deferred Inflows of Resources:							
Pension		226,565	226,565	113,282	113,282	679,694	
NET POSITION:							
Net Investment in Capital Assets	8,912,589	7,696,084	142,882,320	97,512,254	50,972,305	307,975,552	137,814
Restricted for Debt Service					394,922	394,922	
Restricted for Capital Outlay					9,124,951	9,124,951	
Unrestricted	(2,974,272)	(3,909,189)	33,067,504	23,530,855	36,708,632	86,423,530	20,980,249
<i>Total Net Position</i>	<u>\$ 5,938,317</u>	<u>\$ 3,786,895</u>	<u>\$ 175,949,824</u>	<u>\$ 121,043,109</u>	<u>\$ 97,200,810</u>	<u>\$ 403,918,955</u>	<u>\$ 21,118,063</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds						(2,473,394)	
Total Net Position of Business-type Activities						<u>\$ 401,445,561</u>	

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

	<b>Business Type Activities - Enterprise Funds</b>						<b>Governmental Activities - Internal Service Funds</b>
	<b>Parking Facilities</b>	<b>Stillwater Center</b>	<b>Wastewater</b>	<b>Water</b>	<b>Solid Waste Management</b>	<b>Totals</b>	
<b>OPERATING REVENUES:</b>							
Charges for Services	\$ 1,285,698	\$ 12,133,997	\$ 41,898,845	\$ 36,336,109	\$ 22,786,490	\$ 114,441,139	\$ 61,017,827
Other	34,798	19,387	2,929,936	1,703,146	2,053,422	6,740,689	966,192
<i>Total Operating Revenues</i>	<u>1,320,496</u>	<u>12,153,384</u>	<u>44,828,781</u>	<u>38,039,255</u>	<u>24,839,912</u>	<u>121,181,828</u>	<u>61,984,019</u>
<b>OPERATING EXPENSES:</b>							
Personal Services	256,451	9,667,826	10,362,525	6,758,618	5,204,478	32,249,898	10,172,625
Contractual Services	179,380	3,572,101	1,917,870	3,052,813	4,478,809	13,200,973	8,467,397
Materials and Supplies	5,796	1,121,664	809,280	984,820	560,416	3,481,976	3,444,681
Utilities	46,037	314,879	14,728,379	19,399,739	6,482,163	40,971,197	1,002,192
Claims						0	45,499,957
Depreciation	401,231	499,030	6,689,462	4,880,030	2,947,392	15,417,145	185,230
Other	427,730	1,145,760	1,510,310	4,579,857	1,730,282	9,393,939	7,040,605
<i>Total Operating Expenses</i>	<u>1,316,625</u>	<u>16,321,260</u>	<u>36,017,826</u>	<u>39,655,877</u>	<u>21,403,540</u>	<u>114,715,128</u>	<u>75,812,687</u>
<i>Operating Income (Loss)</i>	<u>3,871</u>	<u>(4,167,876)</u>	<u>8,810,955</u>	<u>(1,616,622)</u>	<u>3,436,372</u>	<u>6,466,700</u>	<u>(13,828,668)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>							
Interest			709			709	
Loss on Sale of Capital Assets						0	(30,242)
Other Non-Operating Revenues				1,317,595		1,317,595	60,724
Interest and Fiscal Charges	(39,184)	(153,687)	(857,522)	(141,931)	(87,256)	(1,279,580)	
Other Non-Operating Expenses		(14,210)	(24,590)		(1,252,273)	(1,291,073)	(96,576)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(39,184)</u>	<u>(167,897)</u>	<u>(881,403)</u>	<u>1,175,664</u>	<u>(1,339,529)</u>	<u>(1,252,349)</u>	<u>(66,094)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(35,313)</u>	<u>(4,335,773)</u>	<u>7,929,552</u>	<u>(440,958)</u>	<u>2,096,843</u>	<u>5,214,351</u>	<u>(13,894,762)</u>
Special Assessments			39,172			39,172	
Transfers In		3,836,062			334,154	4,170,216	5,241,769
Transfers Out			(30,756)			(30,756)	
<i>Change in Net Position</i>	<u>(35,313)</u>	<u>(499,711)</u>	<u>7,937,968</u>	<u>(440,958)</u>	<u>2,430,997</u>	<u>9,392,983</u>	<u>(8,652,993)</u>
<i>Net Position at Beginning of Year</i>	<u>5,973,630</u>	<u>4,286,606</u>	<u>168,011,856</u>	<u>121,484,067</u>	<u>94,769,813</u>	<u>394,525,972</u>	<u>29,771,056</u>
<i>Net Position at End of Year</i>	<u>\$ 5,938,317</u>	<u>\$ 3,786,895</u>	<u>\$ 175,949,824</u>	<u>\$ 121,043,109</u>	<u>\$ 97,200,810</u>	<u>\$ 403,918,955</u>	<u>\$ 21,118,063</u>
						(1,900,832)	
						<u>\$ 7,492,151</u>	

Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds  
change in Net Position of Business-type Activities

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

(Cont'd.)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Total	
<i>Increase (Decrease) in Cash and Cash Equivalents</i>							
<i>Cash flows from operating activities:</i>							
Cash receipts from customers	\$ 1,068,820	\$ 11,988,197	\$ 42,411,072	\$ 36,808,763	\$ 22,793,560	\$ 115,070,412	\$ 8,892,759
Cash receipts from interfund services provided	223,141	6,000	179,754	165,639	161,307	735,841	52,233,974
Cash payments to employees for services	(205,485)	(7,595,822)	(8,222,190)	(5,474,947)	(4,176,962)	(25,675,406)	(7,303,782)
Cash payments to suppliers for goods and services	(63,061)	(2,602,334)	(16,971,002)	(16,898,191)	(2,707,111)	(39,241,699)	(11,250,975)
Cash payments for insurance claims						0	(44,446,378)
Cash payments for interfund services used	(233,809)	(3,438,623)	(2,750,897)	(1,884,984)	(1,540,773)	(9,849,086)	(8,721,734)
Other operating cash receipts	34,798	29,332			2,053,896	2,118,026	544,493
Cash from other sources			1,814,843	1,863,704		3,678,547	60,724
Other cash payments	(407,850)	(912,259)	(1,581,741)	(10,931,910)	(9,141,001)	(22,974,761)	(1,830,301)
<i>Net cash provided by (used for) operating activities</i>	<u>416,554</u>	<u>(2,525,509)</u>	<u>14,879,839</u>	<u>3,648,074</u>	<u>7,442,916</u>	<u>23,861,874</u>	<u>(11,821,220)</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	692,088	4,559,137			336,077	5,587,302	5,241,769
Transfers out to other funds	(692,088)	(723,075)	(30,756)			(1,445,919)	
Amounts borrowed on interfund loans						0	138,000
Amounts repaid on interfund loans	(100,000)	(6,600)				(106,600)	(128,700)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(100,000)</u>	<u>3,829,462</u>	<u>(30,756)</u>	<u>0</u>	<u>336,077</u>	<u>4,034,783</u>	<u>5,251,069</u>
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on capital leases						0	(61,789)
Proceeds of long-term loans			2,367,203	3,939,496		6,306,699	
Principal paid on long-term loans			(5,123,534)	(763,397)		(5,886,931)	
Interest paid on long-term loans			(763,636)	(132,176)		(895,812)	
Principal paid on revenue bonds					(280,000)	(280,000)	
Interest paid on revenue bonds					(90,616)	(90,616)	
Principal paid on general obligation bonds	(528,473)	(510,000)	(2,239,094)	(164,690)		(3,442,257)	
Interest paid on general obligation bonds	(39,414)	(163,075)	(51,442)	(11,762)		(265,693)	
Acquisition and construction of capital assets		(169,648)	(2,895,215)	(5,470,084)	(7,544,289)	(16,079,236)	(60,768)
Other Nonoperating Cash Receipts				1,332,985		1,332,985	
Other Nonoperating Cash Payments					(1,254,196)	(1,254,196)	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(567,887)</u>	<u>(842,723)</u>	<u>(8,705,718)</u>	<u>(1,269,628)</u>	<u>(9,169,101)</u>	<u>(20,555,057)</u>	<u>(122,557)</u>
Net increase (decrease) in cash and cash equivalents	(251,333)	461,230	6,143,365	2,378,446	(1,390,108)	7,341,600	(6,692,708)
Cash and cash equivalents at beginning of year	1,206,012	3,416,230	25,588,673	19,690,308	48,420,660	98,321,883	42,039,885
Cash and cash equivalents at end of year	\$ <u>954,679</u>	\$ <u>3,877,460</u>	\$ <u>31,732,038</u>	\$ <u>22,068,754</u>	\$ <u>47,030,552</u>	\$ <u>105,663,483</u>	\$ <u>35,347,177</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Cash Flows**  
**Proprietary Funds (Cont'd.)**  
**For the Year Ended December 31, 2016**

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Total	
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>							
Operating income (loss)	\$ 3,871	\$ (4,167,876)	\$ 8,810,955	\$ (1,616,622)	\$ 3,436,372	\$ 6,466,700	\$ (13,828,668)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>							
Depreciation	401,231	499,030	6,689,462	4,880,030	2,947,392	15,417,145	185,230
Landfill Closure and Postclosure Costs					(46,157)	(46,157)	
Miscellaneous nonoperating income (expense)						0	(22,155)
(Increase) decrease in accounts receivable	4,346	(129,855)	683,047	676,106	190,543	1,424,187	(462,163)
(Increase) decrease in due from other funds	1,917		3,407	1,255	(21,692)	(15,113)	88,271
(Increase) decrease in inventory of supplies		(9,736)	(32,819)	4,034	6,079	(32,442)	158,943
(Increase) decrease in prepaid expenses						0	241,297
Increase (decrease) in accounts payable	6,016	571,545	194,596	(364,509)	522,486	930,134	459,706
Increase (decrease) in due to other funds	(1,718)	120,643	(2,107)	(753)	(1,572)	114,493	(6,913)
Increase (decrease) in due to other governments	(5)	(598)	(470,667)	(339,504)	88,366	(722,408)	
Increase (decrease) in accrued wages and benefits	(619)	34,922	44,941	25,428	9,908	114,580	26,136
(Increase) decrease in deferred outflows pension		896,428	896,428	448,214	448,214	2,689,284	
Increase (decrease) in deferred inflows pension		(135,074)	(135,075)	(67,538)	(67,538)	(405,225)	
Increase (decrease) in insurance claims payable						0	1,239,365
Increase (decrease) in net pension liability		(212,946)	(212,946)	(106,471)	(106,471)	(638,834)	
(Increase) decrease in other assets			(1,660,135)	106,089		(1,554,046)	
Increase (decrease) in compensated absences	1,515	8,008	70,752	2,315	36,986	119,576	99,731
<i>Total adjustments</i>	<u>412,683</u>	<u>1,642,367</u>	<u>6,068,884</u>	<u>5,264,696</u>	<u>4,006,544</u>	<u>17,395,174</u>	<u>2,007,448</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 416,554</u>	<u>\$ (2,525,509)</u>	<u>\$ 14,879,839</u>	<u>\$ 3,648,074</u>	<u>\$ 7,442,916</u>	<u>\$ 23,861,874</u>	<u>\$ (11,821,220)</u>

*Noncash investing, capital and financing activities:*

During 2016, there were no noncash investing, capital and financing activities for the Enterprise Funds or Internal Service Funds.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Net Position**  
**Fiduciary Funds**  
**December 31, 2016**

	<b>Private Purpose Trust - Port Authority</b>	<b>Investment Trust - Five Rivers Metroparks</b>	<b>Agency Funds</b>
<b>ASSETS:</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 56,900	\$ 12,787,099	\$ 71,332,695
Cash and Cash Equivalents in Segregated Accounts			12,547,346
Accrued Interest Receivable		25,158	
Property Taxes Receivable			804,105,669
	<u>56,900</u>	<u>12,787,099</u>	<u>804,105,669</u>
<i>Total Assets</i>	<u>\$ 56,900</u>	<u>\$ 12,812,257</u>	<u>\$ 887,985,710</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Due to Other Governments			854,716,345
Undistributed Monies			33,269,365
			<u>887,985,710</u>
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 887,985,710</u>
<b>NET POSITION:</b>			
Held in Trust for Pool Participants		12,812,257	
Held in Trust	56,900		
	<u>56,900</u>	<u>12,812,257</u>	
<i>Total Net Position</i>	<u>\$ 56,900</u>	<u>\$ 12,812,257</u>	

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2016**

	<b>Private Purpose Trust - Port Authority</b>	<b>Investment Trust - Five Rivers Metroparks</b>
<b>ADDITIONS:</b>		
Investment income	\$	\$ 121,034
Other income received by fiscal agent		20,581,249
<i>Total Additions</i>	<u>0</u>	<u>20,702,283</u>
<b>DEDUCTIONS:</b>		
Other payments made by fiscal agent		<u>22,984,683</u>
<i>Total Deductions</i>	<u>0</u>	<u>22,984,683</u>
<i>Changes in Net Position</i>	<u>0</u>	<u>(2,282,400)</u>
<i>Net Position Beginning of Year</i>	<u>56,900</u>	<u>15,094,657</u>
<i>Net Position End of Year</i>	\$ <u><u>56,900</u></u>	\$ <u><u>12,812,257</u></u>

The notes to the basic financial statements are an integral part of this statement.



**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Net Position**  
**Discretely Presented Component Units**  
**December 31, 2016**

	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,390,107	\$ 1,887,384	\$ 3,641,521	\$ 6,919,012
Accounts Receivable	163,373	33,491	6,822	203,686
Loans Receivable			100,000	100,000
Due from Other Governments			918,902	918,902
Prepaid Expenses	7,309	31,868	22,233	61,410
Inventory of Supplies	18,892			18,892
Other Assets	4,200		7,563,315	7,567,515
Capital Assets not being depreciated		2,795,447		2,795,447
Capital Assets being depreciated	250,524	11,404,002	43,574	11,698,100
<i>Total Assets</i>	<u>1,834,405</u>	<u>16,152,192</u>	<u>12,296,367</u>	<u>30,282,964</u>
<i>Liabilities:</i>				
Accounts Payable	23,754	92,862	407,107	523,723
Grants Payable			267,500	267,500
Accrued Wages and Benefits	139,487			139,487
Other	1,570	58,515	14,200	74,285
Unearned Revenue		6,407,013	185,000	6,592,013
<i>Total Liabilities</i>	<u>164,811</u>	<u>6,558,390</u>	<u>873,807</u>	<u>7,597,008</u>
<i>Net Position:</i>				
Net Investment in Capital Assets	250,524	14,199,449	43,574	14,493,547
Unrestricted	1,419,070	(4,605,647)	11,378,986	8,192,409
<i>Total Net Position</i>	<u>\$ 1,669,594</u>	<u>\$ 9,593,802</u>	<u>\$ 11,422,560</u>	<u>\$ 22,685,956</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**

**Combining Statement of Activities**

**Discretely Presented Component Units**

**For the Year Ended December 31, 2016**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corp	Total
<b>Component Units:</b>							
Monco Enterprises, Inc	\$2,230,652	\$ 1,579,643	\$ 522,476	\$ (128,533)	\$	\$	\$ (128,533)
Miami Valley In-Ovations, Inc	1,453,384	826,375	2,259,789		1,632,780		1,632,780
Montgomery County Land Reutilization Corp	1,583,747	175,738	4,579,011			3,171,002	3,171,002
<b>Total</b>	<u>\$5,267,783</u>	<u>\$ 2,581,756</u>	<u>\$7,361,276</u>	<u>(128,533)</u>	<u>1,632,780</u>	<u>3,171,002</u>	<u>4,675,249</u>
<b>General Revenues:</b>							
Grants and contributions not restricted to specific programs						2,461,462	2,461,462
Unrestricted investment earnings				50,335	533	275	51,143
Miscellaneous				2,726	830		3,556
<b>Total general revenues</b>				<u>53,061</u>	<u>1,363</u>	<u>2,461,737</u>	<u>2,516,161</u>
<b>Change in Net Position</b>				<u>(75,472)</u>	<u>1,634,143</u>	<u>5,632,739</u>	<u>7,191,410</u>
<b>Net Position - Beginning</b>				<u>1,745,066</u>	<u>7,959,659</u>	<u>5,789,821</u>	<u>15,494,546</u>
<b>Net Position - Ending</b>				<u>\$1,669,594</u>	<u>\$9,593,802</u>	<u>\$11,422,560</u>	<u>\$22,685,956</u>

The notes to the basic financial statements are an integral part of this statement.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE A – Summary of Significant Accounting Policies - Description of Montgomery County**

Montgomery County was established on May 1, 1803, by an act of the Ohio General Assembly. It operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio legislature. A total of eleven legislative and administrative County officials are elected by Montgomery County voters. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor and the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include: the Clerk of Courts; Recorder; Coroner; Engineer; Prosecuting Attorney; and Sheriff. The judicial branch of the County includes eleven Common Pleas Court Judges, two Domestic Relation Judges, two Juvenile Court Judges, one Probate Judge, and five Court of Appeals Judges.

Montgomery County provides a multitude of services to its approximately 531,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

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*Reporting Entity*

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, GASB Statement No. 39 and GASB Statement 61, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but which raise and hold economic resources for the direct benefit of the County or for which the nature and significance of their relationship with the County is such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, *and* (a) the primary government is able to impose its will on the potential component unit *or* (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

Based on this criteria, the following three entities are included as discretely-presented component units:

***Monco Enterprises, Inc.***: Monco Enterprises, Inc. is a legally separate, not-for-profit corporation served by a Board of Trustees, appointed by the Montgomery County Board of Developmental Disabilities, and organized pursuant to the laws of the State of Ohio. The purpose of the corporation is to assist and promote the general welfare and needs of the developmentally disabled and otherwise handicapped persons who live in Montgomery County. Monco provides employment opportunities to these persons by enrolling them in sheltered workshops and in community employment. The Montgomery County Board of Developmental Disabilities Services provides Monco with staff salaries, transportation, certain equipment, staff to administer and supervise training programs, various financial reporting and certain funds as necessary for the operation of the workshops. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to developmentally disabled and handicapped adults of Montgomery County, it is the County's position that there is a financial benefit/burden relationship between Monco and Montgomery County Board of DDS; therefore, Monco Enterprises, Inc. is included as a discretely-presented component unit of Montgomery County.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE A - Summary of Significant Accounting Policies - Description of Montgomery County (Cont'd.)**

***Miami Valley In-Ovations, Inc.:*** Miami Valley In-Ovations, Inc. (MVIO) is a legally separate, not-for-profit corporation served by a Board of Trustees, appointed by the Montgomery County Board of Developmental Disabilities, and organized pursuant to the laws of the State of Ohio. The purpose of the corporation is to develop safe, affordable and accessible housing for persons with mental retardation and developmental disabilities in Montgomery, Miami and Darke Counties. The Montgomery County Board of Developmental Disabilities Services provides MVIO with staff salaries, certain equipment, workspace, facilities and expenses related to upkeep of the facilities. Also MVIO is under contract with the Montgomery County Board of Developmental Disabilities Services in connection with an apartment building managed by MVIO. The building was purchased by MVIO using DDS funds. Under the contract, DDS maintains a legal interest in the property through a mortgage and the title transfers to DDS upon termination of the contract. Based on the significant services and resources provided by the County to MVIO, it is the County's position that there is a financial benefit/burden relationship between MVIO and Montgomery County Board of DDS; therefore, MVIO is included as a discretely-presented component unit of Montgomery County.

***Montgomery County Land Reutilization Corporation:*** The Montgomery County Land Reutilization Corporation. (MCLRC) is a legally separate, not-for-profit corporation served by a Board of Directors established and organized pursuant to the laws of the State of Ohio. The purpose of the corporation is to reclaim, rehabilitate and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising its powers under the Ohio Revised Code. The MCLRC is fiscally dependent on the County. At MCLRC's request, the County, by resolution, authorized additional delinquent property tax fees for the use by MCLRC. These revenues are used as securities by MCLRC to borrow monies. Therefore, MCLRC is included as a discretely-presented component unit of Montgomery County.

Copies of each of the above component unit's complete, separately audited financial reports are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

**Related Organizations:** The following are not included in the County's financial reporting entity. The County is not financially accountable for these fiscally independent organizations. The imposition of will or financial benefit/burden relationship criteria do not apply and the County's accountability is limited to making certain appointments:

*Five Rivers MetroParks District:* The Probate Judge appoints three commissioners to administer the Park District.

*Greater Dayton Regional Transit Authority:* Four of nine Board members are appointed by the County commission.

*Dayton Metro Library:* Four of the seven Library Trustees are appointed by the County Commission and the remaining three are appointed by Common Pleas Court Judges.

*Sinclair Community College:* Six of the nine Trustees are appointed by the County Commission and the remaining three are appointed by the Governor.

*Metropolitan Housing Authority:* Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each.

*Brighter Tomorrow Foundation:* The Montgomery County Board of DDS appoints the Board of Trustees; however, per agreement, the Foundation is a supporting organization of the Dayton Foundation.

**Jointly Governed Organizations:** The Montgomery Greene County Local Emergency Response Council (MGCLERC) is the Local Emergency Planning Council (LEPC) for Montgomery and Greene County. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE A - Summary of Significant Accounting Policies - Description of Montgomery County (Cont'd.)**

personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not provide any funding to the LEPC during the year. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation**

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, net position, revenues, and expenditures or expenses, as appropriate.

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of information.

**Government-wide Financial Statements:** The Statement of Net Position and the Statement of Activities report information about the County as a whole. These statements report on all of the non-fiduciary financial activities of the primary government and its component units. The statements distinguish between those activities of the County that are governmental in nature and those that are considered to be business-type. The Statement of Net Position presents the financial condition of the governmental and business-type activities of the County at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and identifiable to a particular function. Program revenues include charges paid by the recipient of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. 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:** Fund financial statements consist of a series of statements that present financial information of the County at a more detailed level, focusing on information about the County's major governmental and enterprise funds. Each major fund is presented in a separate column, while nonmajor funds are aggregated and presented in a single column. Separate financial statements are presented for governmental, proprietary and fiduciary funds.

The accounts of the County are organized on the basis of funds, each of which is considered a separate fiscal and accounting entity, with a self-balancing set of accounts that record cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are three classifications of funds: governmental, proprietary and fiduciary.

**Governmental Funds:** Governmental Funds are those funds through which most governmental functions are typically financed. The measurement focus of these funds is 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:

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

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*General Fund:* This fund accounts for all financial resources not accounted for in another fund and is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio. The General Fund is the primary operating fund of the County.

*Board of Developmental Disabilities Services:* This fund is used to account for and report programs for the developmentally disabled who reside in Montgomery County. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

*Human Services Levy:* This fund accounts for and reports levy proceeds that support various human service organizations which agree to provide services that accommodate unmet needs in the community.

*Children Services:* This fund, which the County chose to report as a major fund for 2016, accounts for and reports the operation of the Children Services function within the Job and Family Services Department, including the investigation of all reports of child abuse, neglect or dependency, as well as services which include family counseling, foster care, adoption and clinical care. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

*Job & Family Services:* This fund accounts for the administration of public assistance programs under state and federal regulations. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

*Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS):* This fund, which the County chose to report as a major fund for 2016, accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. The foundation of this fund is derived from funding from the Human Services Levy transfer.

**Proprietary Funds:** The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus of these funds is upon determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The County has presented the following major proprietary funds:

*Parking Facilities:* This fund is used to account for the revenue earned and expenses incurred in operating the County's underground and outside parking facilities. The facilities serve both County employees and the general public. Three separately-budgeted subfunds, used internally, comprise this fund.

*Stillwater Center:* Stillwater Center is a licensed and certified Medicaid Intermediate Care Facility for persons with profound mental retardation and developmental disabilities. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund. Three separately-budgeted subfunds, used internally, comprise this fund.

*Wastewater:* This fund is used to account for sanitary sewer services which the County provides to residential, commercial and industrial customers who are also serviced by the water system. Wastewater charges are based on water usage and serve as the major revenue source for financing the operation, maintenance and capital improvement of the wastewater distribution system.

*Water:* This fund is used to account for water services which the County provides to residential, commercial and industrial customers. Revenue generated through user charges is used for the operation, maintenance and capital improvement of the water distribution system.

*Solid Waste Management:* This fund is used to account for the financial operations of the County's solid waste removal and disposal activities which serve residential, commercial and industrial customers.

**Fiduciary Funds:** Fiduciary Funds reporting focuses on net position and changes in net position. The County's fiduciary funds include: a Private Purpose Trust Fund, which accounts for resources held in trust for the Port Authority; an Investment Trust Fund, which accounts for the external portion of the County's investment pool; and Agency Funds, which report resources held by the County in a purely custodial capacity (assets equal liabilities) which are due largely to other governments or agencies for which the County acts as a fiscal agent.

Additionally, the County reports *Internal Service Funds*, a Proprietary Fund type, used to account for the financing of goods or services provided primarily by certain functions of the County's administrative services department to other departments or agencies of the County, and occasionally to other governments, generally on a cost-reimbursement

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

basis. The County's internal service activities include printing services, mailroom, stockroom, service depot (vehicle fleet), other data processing services, Kronos timekeeping services, information technology, telecommunications, as well as insurance administration and risk-management.

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*Summary of Significant Accounting Policies*

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The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

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*Measurement Focus and Basis of Accounting*

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The Government-wide, the Proprietary Fund and Fiduciary Trust Fund financial statements are prepared using the economic resources measurement focus, while Fiduciary Agency Funds have no measurement focus. The Government-wide, Proprietary and Fiduciary Trust Fund financial statements are reported using the accrual basis of accounting. On the accrual basis, revenues are recognized when earned and expenses are recognized as liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, shared revenue 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 period in which the sales are made. Revenue from grants, shared revenue and donations is recognized in the year in which all eligibility requirements have been satisfied. Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the Governmental Funds to be available if they are collected within sixty days after year-end.

Under the modified accrual basis, the following major revenue sources are considered both measurable and available at year end, and, therefore, susceptible to accrual: delinquent property taxes, sales tax, fees and charges for services, intergovernmental revenues (including grants, gasoline tax and motor vehicle license tax) and investment earnings.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures when payment is due. General capital asset acquisitions are reported as expenditures in Governmental Funds. Proceeds of general long-term debt are reported as other financing sources. Proprietary Funds separate revenues and expenses into operating and non-operating components. Operating revenues and expenses result from providing services and producing and delivering goods. Non-operating revenues and expenses encompass those things not qualifying as operating items.

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*Budgetary Accounting and Control*

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The County is required by state law to adopt annual budgets for the General Fund, certain Special Revenue Funds, Debt Service Funds and Proprietary Funds. For these funds, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Budgets are adopted for each organizational unit by major expenditure/expense category (i.e. personal services, professional services, capital outlays, etc.) which constitutes the legal level of budgetary control.

Each County department, in conjunction with the Office of Management and Budget, prepares an original budget which is approved by the Board of County Commissioners. Throughout the year, the County monitors and maintains the legal level of budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for a designated object level two budgetary category (i.e. salaries, fringe benefits, contractual professional services, capital outlays, etc.). While management is permitted discretion in allocating expenditures/expenses among specific object level three subcategories, any and all budget modifications involving revisions between object level two categories or to total appropriated amounts must be approved through legal resolution by the Board of County Commissioners. Each final budget includes all modifications that were made throughout the year, including any supplemental appropriations. During the year, several supplementary appropriations were necessary. Unencumbered and unexpended appropriations lapse at year-end. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Community Development Block Grant; Youth Services; Community Corrections; ADAMHS Board Federal Grants; Workforce Investment Act; Other Federal Grants; ADAMHS Board State & Local Grants and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of on a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and expenditures/expenses are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. There is also a budgetary perspective difference in many funds, where the fund structure for GAAP reporting reflects a consolidation of a more detailed subfund structure, used for internal budgetary purposes. The individual fund budgetary schedules denote these budgetary perspective differences, where applicable.

The actual results of operations compared to the original and revised appropriation for the General Fund and all annually-budgeted major Special Revenue Funds by expenditure function and revenue source are presented in the Statements of Revenues, Expenditures and Changes in Fund Balance -Budget and Actual (Non-GAAP Budgetary Basis) as part of the basic financial statements. The sum of specific transactions presented at the subfund level for major funds may not agree with the sum of such transactions presented on the fund level Budget and Actual statements. This might occur if there were no annual appropriations recorded at the subfund level for a given subfund comprising the major fund. In these instances, fund balance would be recorded at the fund level only.

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*Cash and Cash Equivalents and Investments*

The County Treasurer pools and invests all active and inactive County funds. All cash and investments with the Treasurer, with the exception of collateral on loaned securities, are considered to be cash equivalents, since they are available to County funds on demand. If a fund overdraws its account in the Treasury pool, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

For purposes of the Statement of Cash Flows, proprietary fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents; any separate investments are reported as investments on the Statement of Net Position and are recorded at fair value, in accordance with GASB Statement No. 31.

During 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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*Inventory of Supplies and Prepaid Expenses*

Inventory is reported in Proprietary Funds and valued at cost using the first-in, first-out method. Costs are expensed when inventory is consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the Government-wide and Proprietary Fund financial statements using the purchases method.



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

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*Restricted Assets*

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Restricted assets are reported in the Enterprise Funds. The restricted assets include funds derived from bond debt proceeds restricted by applicable bond indentures, funds reserved for debt service, and funds reserved for the purpose of certain capital requirements, including future construction. In addition, the County makes required periodic deposits to restricted accounts, from unrestricted funds, in order to accumulate resources for future debt service, capital or construction needs pursuant to trust agreements or other legal requirements. Restrictions imposed on these resources preclude their use in an unrestricted manner. Restricted cash is reported in the General Fund for unclaimed monies.

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*Other Assets*

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Other assets are reported in the Enterprise Funds, in connection with certain recognized long-term receivables resulting from various capital improvement assessments of water and wastewater customers.

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*Capital Assets*

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All capital assets, which include property, plant and equipment, and infrastructure assets, are reported in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial statements for proprietary funds. The County considers a capital asset to be one with an initial individual cost of at least \$5,000 and an estimated useful life that benefits more than a single fiscal period. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition value as of the date received. Costs of normal maintenance and repairs that do not add to the value of an asset or materially extend its useful life are not capitalized. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges. Depreciation of capital assets is provided over the estimated useful life using the straight line method. The estimated useful lives of the various capital assets classes are as follows:

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<i>Class</i>	<i>Estimated Useful Life</i>
Land improvements	15-20 years
Utility plant in service	50 years
Buildings, structures and improvements	20-40 years
Furniture, fixtures and equipment	2-12 years

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Infrastructure assets consisting of County roads and bridges are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance costs regarding the County's roads and bridges appear in the Required Supplementary Information section of this report.

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*Long-term Liabilities*

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In accordance with GAAP, long-term liabilities are not recognized within Governmental Funds. They are, however, reported as liabilities of governmental activities in the government-wide financial statements. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenues of those funds are reported in the applicable Proprietary Fund. The business-type activities column in the government-wide financial statement reflects long-term liabilities pertaining to Enterprise Funds.

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*Bond Issuance Costs, Premiums, Discounts and Deferred Charges on Debt Refundings*

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Bond issuance costs are expensed when incurred. Bond premiums and discounts, as well as deferred amounts on refundings are capitalized and amortized as a component of interest and fiscal charges expense, using the straight-line method, over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Additional, detailed information regarding unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value is provided in Note I.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

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*Capitalization of Interest*

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It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2016, net interest cost of \$92,769 was capitalized to construction-in-progress, in connection with these projects.

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*Special Assessments*

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The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds.

Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund Statement of Fund Net Position and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue in the Governmental Funds only when measurable and available; however, since special assessments qualify as exchange-like transactions, revenue is recognized for all special assessments receivable in the government-wide statements. Special assessments receivable include \$39,368 of delinquent amounts outstanding.

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*Deferred Outflows/Deferred Inflows of Resources*

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In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding and pension reported in the government-wide Statement of Net Position. The deferred outflows of resources related to pension are explained in Note J. On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This deferred amount is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, other local taxes, sales taxes, intergovernmental grants, special assessments, fees and charges for services and interest. These amounts are deferred and recognized as revenue in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 32. Deferred inflows of resources related to pension are reported on the government-wide Statement of Net Position. (See Note J).

The County complies with GASB Statement No. 33 in recognizing assets, deferred outflow of resources, liabilities, deferred inflows of resources, revenues and expenditures/expenses associated with nonexchange transactions, including

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

derived tax revenues, imposed nonexchange transactions, government-mandated and voluntary nonexchange transactions. The full accrual guidelines for recognizing receivables and revenue are applied to the Government-wide and Proprietary Fund financial statements and the modified accrual guidelines are applied to Governmental Fund financial statements. On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. These unavailable revenues have been reported as deferred inflows of resources on the Governmental Funds balance sheets accordingly.

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*Sales Tax*

The County has levied a 1% sales tax which is collected by the State of Ohio and remitted to the County monthly. This tax was enacted by the Board of County Commissioners, under the authority of the Ohio Revised Code. The County complies with GASB Statement No. 33 in accounting for sales tax as a derived tax revenue, with receivable amounts recognized when the underlying exchange occurs and revenue recognized, in the Governmental Fund financial statements, when funds become available and in the government-wide financial statements when the underlying exchange occurs.

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*Interfund Transactions*

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Funds and as transfers in Proprietary Funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are similarly treated when involving other funds of the County. Interfund balances within governmental activities and within business-type activities are eliminated on the Government-wide Statement of Net Position.

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*Pensions*

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

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*Compensated Absences*

The County applies the provisions of GASB Statement No. 16 in accounting for and reporting compensated absences. The vesting method is used to estimate accrued sick leave liabilities. These liabilities, as well as those for vacation leave and other compensatory leave, also include estimates for salary-related payments associated with the payment of compensated absences. In the Governmental Fund financial statements, the portion of the liability which is matured and payable is included as matured compensated absences on the financial statements. In the government wide and proprietary financial statements, the entire compensated absence liabilities are reported. Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Ohio law requires that the vacation time not be accumulated for more than three years. Unused vacation is payable upon termination of employment. Law enforcement employees in the County Sheriff's Department may accumulate unused sick leave, until retirement, up to a maximum of 3,000 hours; those employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave at 50% of their current wage rate. Employees of the Board of County Commissioners, and certain other County offices, with a minimum of ten years of service may, upon retirement, receive cash payment for accumulated unused sick leave at the employee's rate of pay at the time of separation, at the rate of one hour's pay for every two hours of accumulated balance. Certain non-bargaining employees are eligible for a maximum of 3,000 convertible hours to a maximum cash conversion of 1,500 hours, while bargaining and other employees are eligible for a maximum of 2,000 convertible hours to a maximum cash conversion of 1,000 hours.

**MONTGOMERY COUNTY, OHIO**  
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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

Other County employees may accumulate unused sick leave, until retirement, up to a maximum of 720 hours. These employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave, at current wage rates, as follows: for 1-240 hours, 1 day's pay for 3 days accumulated sick leave; for 241-400 hours, 1 day's pay for 2 days accumulated sick leave; and for 401-720 hours, 1 day's pay for 1 days accumulated sick leave.

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*Insurance*

The County's risk management programs include self-funding for certain health insurance, property and casualty liability and workers' compensation claims. The programs are administered, in part, by third-party service agents and are accounted for in the Internal Service Funds in accordance with GASB Statement No. 10. Self-insurance liabilities reported at year-end include incurred but unreported claims, based on certain third-party and managerial estimates. Additional information regarding risk management, and its associated liabilities, is provided in Note I.

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*Fund Balance*

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

*Nonspendable* – The nonspendable fund balance category includes amounts that cannot be spent because they are not in a spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

*Restricted* – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

*Committed* – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by County Commissioners or a County official delegated that authority by ordinance, or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided amounts have been lawfully appropriated. Unlike commitments, assignments generally only exist temporarily and are removed when the underlying purpose has been fulfilled. Other than assignments for purchases on order, as discussed above, the County has no policy to authorize further assignments of fund balance.

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

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)**

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*Net Position*

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Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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*Operating Revenues and Expenses*

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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 Parking Facilities, Stillwater Center, Wastewater, Water, and Solid Waste Management. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses that do not meet these definitions are reported as non-operating.

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*Estimates*

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The preparation of financial statements in conformity with generally accepted accounting principles accepted in the United States of America 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 C – Change in Accounting Principle**

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” GASB Statement No. 79, “Certain External Investment Pools and Pool Participants,” GASB Statement No. 77, “Tax Abatement Disclosures.” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost.

**MONTGOMERY COUNTY, OHIO**  
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**NOTE C – Change in Accounting Principle (Cont’d.)**

This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**NOTE D - Reconciliation- GAAP Basis to Budget Basis**

A reconciliation of the results of operations for the year ended December 31, 2016 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>						
<i>Description</i>	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>Job &amp; Family Services</i>	<i>ADAMHS Board</i>
GAAP Basis	\$ 9,047,454	\$ (5,762,502)	\$ 25,057,174	\$ 943,280	\$ (2,063,339)	\$ (1,929,289)
Increase (decrease)						
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis	(2,887,805)					
Due to revenues:						
Property taxes	4	2	37			
Sales tax	(504,224)					
Licenses and permits	(25)					
Fees and charges for services	493,737	(110,078)		(85,849)		30
Fines and forfeitures	506,764					
Intergovernmental	85,888	1,484,910		(12,256)	(851,977)	
Investment earnings	139,295					
Miscellaneous	(1,250,619)	(572)		95,609	24,442,611	2,156
Due to expenditures:						
Current:						
General government	400,810					
Judicial and law enforcement	(4,459,054)					
Environment and public works	(7,707)					
Social services	(182,635)	(1,674,466)	(9,326,458)	(3,585,184)	(25,594,243)	(4,126,797)
Community and economic development	294,980					
Intergovernmental:						
Judicial and law enforcement	(331,290)					
Environment and public works	1,209					
Social services		(30,709)				
Community and economic development	2,756,194					
Debt Service:						
Principal retirement	34,353	1,856				
Interest and fiscal charges	1,340	115				
Due to other financing sources and (uses):						
Inception of capital leases		(38,200)				
Advances in	1,784,601					
Advances out	(789,940)					
Transfers in	852,935	240,000	9,543,993			
Transfers out	(6,271,272)		(9,543,992)			
Budgetary basis	<u>\$ (285,007)</u>	<u>\$ (5,889,644)</u>	<u>\$ 15,730,754</u>	<u>\$ (2,644,400)</u>	<u>\$ (4,066,948)</u>	<u>\$ (6,053,900)</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE E – Contingencies, Judgments and Claims Litigation**

The County is currently the defendant in various lawsuits. The ultimate disposition of the lawsuits and other proceedings cannot presently be determined but will not, in the opinion of the County Prosecutor, adversely affect continued operations of the County.

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*Contingencies Under Grant Programs*

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The County participates in certain federal and state assisted grants and programs that are subject to financial compliance audits by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

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*Pollution Remediation*

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The Valleycrest Landfill in Dayton, Ohio, is a federal Superfund site for which the County is designated, along with the Solid Waste District and others, as potentially responsible parties (PRPs) in connection with certain pollution remediation obligations, which are presently not reasonably estimable. The Solid Waste District expects to negotiate with other PRPs at Valleycrest with regard to possible future payment shares for potential remedial costs at the site. During these negotiations the District will be guided by the fact that the District's PRP status at Valleycrest arises solely from the prior landfilling of non-hazardous municipal solid waste.

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*Insurance Claims*

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The County assumes the liability for most property damage and personal injury risks as well as the risk of certain employee health care claims. During the year, it also managed the risk of workers' compensation claims, through a state retrospective rating plan for claims, applicable to periods prior to July 1, 2010, and solely through the County for claims applicable to all periods on or after July 1, 2010. As discussed in the *Risk Management* disclosure in Note I, for all of these risks, judgments and claims, including those incurred but not reported as of year-end, liabilities are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimate.

**NOTE F - Cash, Deposits and Investments**

**Primary Government:** Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed, by the County Treasurer, on the basis of the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. With the exception of a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State.

The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of: (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 obligations 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, and Government National Mortgage 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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE F - Cash, Deposits and Investments (Cont'd.)**

securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two 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 such political subdivisions are located wholly or partly within the County; (5) Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts; (6) No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided these investments 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 simultaneously exchange either 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, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase (b) Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase; (10) Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided 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 of instrumentality, and/or highly rated commercial paper; and, (12) Up to one percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

*Custodial Credit Risk:* Any public depository at the time it receives a County deposit or investment is required to pledge to the investing authority, as collateral, eligible securities of aggregate market value that, when added to the portion of the deposit by the Federal Deposit Insurance Corporation, equals or exceeds the amount of County funds deposited. A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current market value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance. Investments are issued in the name of the County with the County Treasurer, the investing authority, as the designated payee.

*Interest Rate Risk:* The County's investment policy generally limits investment portfolio maturities to five years or less, unless the investment is matched to a specific obligation or debt, and the investment is specifically approved by the Investment Advisory Committee.

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Position. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2016, the fair value of investments was \$822,747 below the County's net cost. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$34,629,974 and the bank balance was \$26,968,632. Of the bank balance, \$2,107,992 was covered by federal depository insurance and \$24,860,640 was uninsured with collateral held by the pledging depository's agent not in the County's name, based on the criteria described in GASB Statement No. 40.



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE F - Cash, Deposits and Investments (Cont'd.)**

The County's investments at December 31, 2016 are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
<b>Cost</b>				
Repurchase Agreement	\$ 11,597,719	2.32%	Not Rated	n/a
<b>Net Asset Value Per Share</b>				
STAR Ohio	15,289,445	3.06%	AAAm	n/a
<b>Fair Value Level One Inputs</b>				
Federated Government Obligation Fund	-	0.00%	Aaa-mf	n/a
PNC Government Money Market	-	0.00%	AAAm	n/a
Total Fair Value Level One Inputs	-			
<b>Fair Value Level Two Inputs</b>				
Federal Farm Credit Bank Bonds	47,059,640	9.43%	Aaa	0.20 years
Federal Home Loan Bank Bonds	54,869,050	10.99%	Aaa	0.15 years
Federal Home Loan Mortgage Corp. Notes	119,880,700	24.02%	Aaa	0.26 years
Federal National Mortgage Assoc. Bonds and Notes	219,245,600	43.96%	Aaa	0.76 years
US Treasury Notes	10,000,800	2.00%	Aaa	0.01 years
Municipal Bonds	3,106,930	0.62%	Not Rated	0.07 years
Corporate Notes- Apple Inc	8,988,987	1.80%	Aa1	0.01 years
Corporate Notes- Berkshire Hathaway	9,006,480	1.80%	Aa2	0.01 years
Total Fair Value Level Two Inputs	472,158,187			
Total Investments	\$ 499,045,351	100.00%		

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. The Money Market Mutual Funds are measured at fair value and valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmarks, yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (Level 2 inputs).

The County serves as a fiscal agent for Five Rivers Metroparks and pools the monies of this external entity with its own for investment purposes. In compliance with GASB Statement No. 31, the County reports this external portion of the investment pool as an investment trust fund (a Fiduciary Fund). At year end, the external portion approximated only 2.47% of the pool. The County does not allocate specific investments between the external and internal portions of the pool. The County's investment pool is not registered with the SEC as an investment company. The fair value of investments is determined at least monthly and reported in the custodial account statements. The pool does not issue shares and Five Rivers Metroparks is allocated a pro rata share of the investment income that it earns monthly by the County Treasurer. For 2016, the pool experienced average weighted monthly yields which ranged from 0.94% to 1.10%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

**Discretely Presented Component Units:** At year-end, Monco Enterprises, Inc. had \$1,390,107 available for deposit. At times, deposits may exceed federally insured limits, but Monco manages credit risk by using high credit quality financial institutions. Miami Valley In-Ovations, Inc. and the Montgomery County Land Reutilization Corporation had amounts available for deposit at year-end of \$1,887,384 and \$3,641,521, respectively. There are no statutory guidelines regarding the deposit and investment of funds for these not-for-profit corporations.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE G - Interfund Receivables/Payables**

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2016, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 657,873	\$ 960,299
Board of Developmental Disabilities Services	266,037	4,798
Human Services Levy		2,241
Children Services	2,504	1,643,678
Job & Family Services	1,905,617	565,096
ADAMHS Board		21,374
Other Governmental Funds	1,414,491	1,094,640
	<u>4,246,522</u>	<u>4,292,126</u>
Proprietary Funds:		
Enterprise Funds -		
Parking Facilities	2,258	356
Stillwater Center		279,939
Wastewater	10,246	21,387
Water	21,150	9,046
Solid Waste Management	32,005	25,661
	<u>65,659</u>	<u>336,389</u>
Internal Service Funds	<u>338,379</u>	<u>22,045</u>
Total	<u>\$ 4,650,560</u>	<u>\$ 4,650,560</u>

These balances between funds are all considered to be current receivables/payables resulting from interfund activity and primarily represent reciprocal transactions between funds, for interfund services provided and used during the current year, for which billings and payments between funds did not occur until after year-end.

Certain interfund receivable/payables of a longer term repayment schedule also exist. The General Fund has provided interfund loans to Other Governmental Funds as well as to Parking Facilities, Wastewater Fund, and the Printing Services Internal Service Funds. These Funds will make repayments on the loans from portions of their revenue:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 6,507,158	\$
Other Governmental Funds		1,780,604
Parking Facilities		3,883,160
Wastewater		655,394
Internal Service Funds		188,000
	<u>\$ 6,507,158</u>	<u>\$ 6,507,158</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE G - Interfund Receivables/Payables (Cont'd.)**

The preceding interfund receivable/payables includes \$1,903,164 in principal of certain outstanding manuscript debt securities, issued by the County and self-acquired by the County Treasurer. This manuscript debt component consists of the following:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2016</i>	<i>Amount Due in 2017</i>
<i>Interfund Payables for Treasurer-held Manuscript Debt:</i>								
<i>Treasurer-held Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2007	Waitman North Group Drainage Proj	4.400%	2022	\$ 12,030	\$	\$ (1,500)	\$ 10,530	\$ 1,570
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	24,060		(3,010)	21,050	3,140
2008	Manning Road Group Drainage Proj	4.350%	2023	15,500		(1,600)	13,900	1,800
2008	Hardin West Group Drainage Proj	4.350%	2023	12,200		(1,300)	10,900	1,300
2011	Tom's Run West Group Drainage Proj	3.900%	2026	11,896		(887)	11,009	921
2013	Lutheran Road Group Drainage Proj	3.350%	2028	19,644		(1,231)	18,413	1,272
2013	Little Farms Group Drainage Proj	3.350%	2028	41,183		(2,580)	38,603	2,666
Total payable from road assessments				\$ 136,513	\$ 0	\$ (12,108)	\$ 124,405	\$ 12,669
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 104,049	\$	\$ (15,297)	\$ 88,752	\$ 16,062
2001	Groby's San Swr Ext	5.000%	2021	22,074		(3,245)	18,829	3,408
2001	Alex-Bell Water Main Ext	5.000%	2021	11,201		(1,647)	9,554	1,729
2001	Tucson San Swr Reloc	5.000%	2021	7,045		(1,036)	6,009	1,087
2005	Centerville Forest San Swr Ext	4.000%	2025	191,508		(15,951)	175,557	16,589
2005	Homestretch Rd Water Main Ext	4.000%	2025	25,584		(2,131)	23,453	2,216
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	98,421		(6,749)	91,672	7,120
2011	Airway Rd Water Main Ext	3.550%	2031	28,710		(1,370)	27,340	1,410
2011	Airway Rd San Sewer Ext	3.550%	2031	25,220		(1,198)	24,022	1,241
2011	Bigger Lane Water Main Ext	3.250%	2031	74,269		(3,612)	70,657	3,730
2011	Bigger Lane San Sewer Ext	3.250%	2031	73,856		(3,592)	70,264	3,709
2012	Centerwood Lane Water Main Ext	2.600%	2032	70,122		(3,333)	66,789	3,419
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	241,391		(9,499)	231,892	9,870
2015	McKenna Gorman Sewer Ext	3.150%	2035	123,937		(4,542)	119,395	4,686
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	105,438		(3,864)	101,574	3,987
Total payable from water/sewer assessments				\$ 1,202,825	\$ 0	\$ (77,066)	\$ 1,125,759	\$ 80,263
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 699,000	\$	\$ (46,000)	\$ 653,000	\$ 47,000
Total payable from Wastewater Fund				\$ 699,000	\$ 0	\$ (46,000)	\$ 653,000	\$ 47,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 2,038,338	\$ 0	\$ (135,174)	\$ 1,903,164	\$ 139,932

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE G - Interfund Receivables/Payables (Cont'd.)**

The annual requirements to amortize long-term interfund payables for Treasurer-held manuscript debt are as follows:

Payable from Other Governmental Funds for:

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
<u>Treasurer-held Road Assessment Bonds</u>			
	2017	12,669	4,809
	2018	13,247	4,297
	2019	13,742	3,764
	2020	14,141	3,209
	2021	14,866	2,642
	2022-2026	44,607	5,913
	2027-2028	11,133	562
		\$ 124,405	\$ 25,196
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2017	80,263	43,304
	2018	83,600	39,960
	2019	87,087	36,296
	2020	90,727	32,840
	2021	94,517	29,046
	2022-2026	351,622	97,238
	2027-2031	239,295	41,601
	2032-2035	98,648	6,862
		\$ 1,125,759	\$ 327,147
Total Other Governmental Funds		\$ 1,250,164	\$ 352,343
<u>Interfund Payables from Wastewater Fund for: Treasurer-held Revenue Bonds for Caylor Road</u>			
	2017	47,000	28,732
	2018	50,000	26,664
	2019	51,000	24,464
	2020	54,000	22,220
	2021	57,000	19,844
	2022-2026	321,000	59,708
	2027	73,000	3,212
		\$ 653,000	\$ 184,844
Total Wastewater Fund		\$ 653,000	\$ 184,844
Total Manuscript Debt:		\$ 1,903,164	\$ 537,187

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE H - Capital Assets**

Capital asset activity for the year ended December 31, 2016 was as follows:

**Governmental Activities:**

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2016</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 13,331,765	\$ 68,787	\$ (71,029)	\$ 13,329,523
Construction-in-progress	23,229,836	14,522,447	(12,602,063)	25,150,220
Infrastructure	377,401,520	11,637,598 *	(1,000,613)	388,038,505
<i>Total capital assets, not being depreciated</i>	413,963,121	26,228,832	(13,673,705)	426,518,248
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	3,376,193			3,376,193
Buildings, structures and improvements	220,130,017	157,729	(142,803)	220,144,943
Furniture, fixtures and equipment	71,244,036	5,316,868	(14,530,904)	62,030,000
<i>Total capital assets, being depreciated</i>	294,750,246	5,474,597	(14,673,707)	285,551,136
<i>Accumulated Depreciation:</i>				
Land improvements	1,785,384	143,520		1,928,904
Buildings, structures and improvements	112,225,429	6,428,761	(118,158)	118,536,032
Furniture, fixtures and equipment	54,745,259	4,723,185	(14,040,228)	45,428,216
<i>Total accumulated depreciation</i>	168,756,072	11,295,466	(14,158,386)	165,893,152
<i>Total Capital Assets, Being Depreciated, Net</i>	125,994,174	(5,820,869)	(515,321)	119,657,984
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 539,957,295</u>	<u>\$ 20,407,963</u>	<u>\$ (14,189,026)</u>	<u>\$ 546,176,232</u>

\*\$404,518 was donated by developers.

**Business-type Activities:**

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2016</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 9,934,644	\$ 135,811	\$	\$ 10,070,455
Construction-in-progress	29,611,637	10,154,110	(3,807,240)	35,958,507
<i>Total capital assets, not being depreciated</i>	39,546,281	10,289,921	(3,807,240)	46,028,962
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	5,054,949			5,054,949
Utility plant in service	502,484,606	4,410,320		506,894,926
Buildings, structures and improvements	215,082,252			215,082,252
Furniture, fixtures and equipment	21,879,885	5,186,235	(1,494,035)	25,572,085
<i>Total capital assets, being depreciated</i>	\$ 744,501,692	\$ 9,596,555	\$ (1,494,035)	\$ 752,604,212

**MONTGOMERY COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE H - Capital Assets (Cont'd.)**

Business-type Activities (Cont'd.):

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2016</i>
<i>Accumulated Depreciation:</i>				
Land improvements	\$ 3,079,646	\$ 225,995	\$	\$ 3,305,641
Utility plant in service	259,024,135	8,175,868		267,200,003
Buildings, structures and improvements	145,154,160	5,014,710		150,168,870
Furniture, fixtures and equipment	16,312,243	2,000,572	(1,446,691)	16,866,124
<i>Total accumulated depreciation</i>	<u>423,570,184</u>	<u>15,417,145</u>	<u>(1,446,691)</u>	<u>437,540,638</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>320,931,508</u>	<u>(5,820,590)</u>	<u>(47,344)</u>	<u>315,063,574</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 360,477,789</u>	<u>\$ 4,469,331</u>	<u>\$ (3,854,584)</u>	<u>\$ 361,092,536</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

General Government	\$ 2,319,414
Judicial and Law Enforcement	5,853,793
Environment and Public Works	948,270
Social Services	1,865,400
Community and Economic Development	308,589
Total Depreciation Expense - Governmental Activities	<u>\$ 11,295,466</u>

**Business-type Activities:**

Parking Facilities	\$ 401,231
Stillwater Center	499,030
Water	4,880,030
Wastewater	6,689,462
Solid Waste Management	2,947,392
Total Depreciation Expense - Business-type Activities	<u>\$ 15,417,145</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE H - Capital Assets (Cont'd.)**

**Discretely Presented Component Units:**

**Monco Enterprises, Inc.:**

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2016</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	\$ 42,725	\$	\$	\$ 42,725
Furniture, fixtures and equipment	1,102,885	—	—	1,102,885
<i>Total capital assets, being depreciated</i>	1,145,610	0	0	1,145,610
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	10,733	3,614	—	14,347
Furniture, fixtures and equipment	830,141	50,598	—	880,739
<i>Total accumulated depreciation</i>	840,874	54,212	0	895,086
<i>Total Capital Assets</i>	<u>\$ 304,736</u>	<u>\$ (54,212)</u>	<u>\$ 0</u>	<u>\$ 250,524</u>

**Miami Valley In-Ovations, Inc.:**

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2016</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 2,399,565	\$ 291,178	\$ (22,362)	\$ 2,668,381
Construction-in-progress	—	127,066	—	127,066
<i>Total capital assets, not being depreciated</i>	2,399,565	418,244	(22,362)	2,795,447
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	12,539,891	1,932,343	(119,230)	14,353,004
Furniture, fixtures and equipment	251,793	—	—	251,793
<i>Total capital assets, being depreciated</i>	12,791,684	1,932,343	(119,230)	14,604,797
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	2,706,348	472,241	(11,094)	3,167,495
Furniture, fixtures and equipment	19,278	14,022	—	33,300
<i>Total accumulated depreciation</i>	2,725,626	486,263	(11,094)	3,200,795
<i>Total capital assets, being depreciated, net</i>	10,066,058	1,446,080	(108,136)	11,404,002
<i>Total Capital Assets</i>	<u>\$ 12,465,623</u>	<u>\$ 1,864,324</u>	<u>\$ (130,498)</u>	<u>\$ 14,199,449</u>

**Montgomery County Land Reutilization Corporation:**

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2016</i>
<i>Capital Assets, Being Depreciated:</i>				
Furniture, fixtures and equipment	\$ 33,320	\$ 23,924	\$	\$ 57,244
<i>Total capital assets, being depreciated</i>	33,320	23,924	0	57,244
<i>Accumulated Depreciation:</i>				
Furniture, fixtures and equipment	4,665	9,005	—	13,670
<i>Total accumulated depreciation</i>	4,665	9,005	0	13,670
<i>Total Capital Assets</i>	<u>\$ 28,655</u>	<u>\$ 14,919</u>	<u>\$ 0</u>	<u>\$ 43,574</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations**

**General Obligation Bonds:** The County issues general obligation bonds to provide funds for the acquisition and construction of major building projects. All general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Constitution and laws, for County and overlapping political subdivisions. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$45,330,000, with \$27,050,643 issued for governmental activities and \$18,279,357 issued for business-type activities.

General Obligation Bonds currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Governmental Activities:</b>				
Reibold Renovation Refunding Bonds	2010	1.50% - 3.00%	\$ 5,195,000	2020
Reibold Renovation Refunding Bonds	2013	1.25% - 3.00%	444,394	2016
Facility Improvement Refunding Bonds	2013	1.25% - 3.00%	2,891,989	2016
Juvenile Detention Refunding Bonds	2013	1.25% - 4.00%	18,519,260	2024
<b>Business-type Activities:</b>				
<i>Parking Facilities Fund</i>				
Parking Garage Facility Refunding Bonds	2010	1.50% - 3.00%	\$ 2,600,000	2020
Parking Facilities Refunding Bonds	2013	1.25% - 3.00%	537,868	2016
<i>Stillwater Center Fund</i>				
Stillwater Center Repl Facility Refunding Bonds	2010	1.50% - 3.00%	8,295,000	2025
<i>Wastewater Fund</i>				
St Rt 49/ I-70 Corr Sewer Improvement Refunding Bonds	2010	1.50% - 3.00%	1,490,000	2019
Various Wastewater Refunding Bonds	2013	1.25% - 3.00%	4,181,905	2016
<i>Water Fund</i>				
St Rt 49/ I-70 Corr Water Improvement Refunding Bonds	2010	1.50% - 3.00%	1,055,000	2019
Water Refunding Bonds	2013	1.25% - 3.00%	119,584	2016



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

**Revenue Bonds:** The County issues revenue bonds to provide funds for the construction of capital assets of the solid waste management system. Pledged future customer revenues, net of specified operating expenses, are used to pay debt service. The revenue bond has been issued for business-type activities. The original amount of the revenue bond issued in prior years is as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
Solid Waste Revenue Bonds	2010	2.00% - 3.375%	\$ 4,500,000	2025

**Special Assessment Bonds:** The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. The original amount of special assessment bonds issued in prior years is \$1,365,000, all of which were issued for governmental activities. Special assessment bonds currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Governmental Activities:</b>				
Wolf Creek Pike Water Main	1996	5.60%	\$ 40,000	2016
Post Town Road Water Main	1999	5.50% - 5.75%	185,000	2019
Blackbird Lane Trunk Sewer	2002	4.00% - 4.50%	1,140,000	2022

**ODOT Loans:** Ohio Department of Transportation (ODOT) is a funding source used by the County for road/bridge capital projects. ODOT loans can provide up to 100% of the qualified project cost. Loans requested greater than \$5,000,000 may be referred to ODOT's bond program. The term of the loan will not exceed the useful life of the asset, or ten years, whichever is less. Loan payments are made semiannually. The original amount of the finalized loans are \$2,403,934.

ODOT loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Governmental Activities:</b>				
<i>Ohio Department of Transportation Loans:</i>				
Austin Pike - Miami Township	2014	3.00%	\$ 1,334,035	2023
Yankee Street - Phase 1B	2014	3.00%	1,069,899	2024

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

**OPWC Loans:** Ohio Public Works Commission (OPWC) is a funding source used by the County for water/sewer and road/bridge capital projects. OPWC loans can be provided for up to 100% of the project costs. Grant/loan combinations are also available. There is no minimum or maximum loan amount. The term of the loan cannot exceed the useful life of the project, or thirty years, whichever is less. The minimum term is one year. Once the project is completed a final amortization schedule is provided requiring payments every January and July until the term of the loan expires. Loans may be paid in full with no prepayment penalty. The total original amount for finalized OPWC loans is \$19,530,574 with \$1,247,884 issued for governmental activities and \$18,282,690 issued for business-type activities.

OPWC loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Governmental Activities:</b>				
<i>Ohio Public Works Commission Loans:</i>				
Yankee Street Improvement	2013	0%	\$ 952,625	2038
Hunt Drive Culvert Replacement	2015	0%	55,000	2020
Dayton-Cincinnati Pike Br #Ms b-99-2.23	2015	0%	69,997	2045
Social Row Rd, Whg-166-4.25 Culvt	2016	0%	115,000	2047
Chamb Rd Br, Day-Chamb-0.55 Rehab	2016	0%	55,262	2046
<b>Business-type Activities:</b>				
<i>Ohio Public Works Commission Loans:</i>				
Water Fund:				
M-4 Wtr Pump Station	2002	0%	\$ 1,700,000	2023
David Rd Wtr Tank	2003	0%	1,268,581	2024
SR 35 Wtr Main Replacement	2005	0%	228,801	2026
Needmore Wtr Main Replacement	2009	0%	600,000	2029
Main Street Waterline	2011	0%	547,500	2031
Woodman Drive Water Main	2011	0%	300,000	2031
Nordic/Ashcraft/Longines Water Main	2012	0%	697,423	2032
Munger Rd Wtr Main Rehab	2006	1%	345,795	2027
Arthur Plat Ph 1 Wtr Main Replacement	2016	0%	181,762	2036
Braddock/La Plate Wtr Main	2015	0%	77,571	2035
Oakley/Vale Water Main Replacement	2015	0%	299,325	2036
Mad River/Folkestone/ViewPoint Water	2015	0%	492,500	2035
N Main Street Wtr Main Replacement	2015	0%	242,402	2036
Wastewater Fund:				
Brumbaugh Relief Sewer	1997	0%	957,432	2017
Western Regional Screening	2001	0%	1,492,500	2021
Environmental Lab Roof	2003	0%	349,985	2024
Manhole Rehab	2005	0%	341,284	2025

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>Ohio Public Works Commission Loans:</i>				
Wastewater Fund: (Cont'd.)				
Uplands Camp Sewer Rehab	2006	0%	562,016	2026
Manhole Rehab	2006	0%	368,298	2028
Uplands Camp Sewer	2007	0%	294,910	2028
Western Regional Roof Replacement	2007	0%	433,307	2027
Sugarcreek Manhole Rehab	2007	0%	500,516	2030
Sanitary Sewer Main Rehab	2007	0%	348,728	2027
Sugarcreek Manhole Rehab	2008	0%	469,610	2029
Ome Gardens Sanitary Sewer Rehab	2010	0%	281,754	2030
Sludge Storage Facilities	2011	0%	1,460,926	2031
Uplands Camp Sewer	2000	3%	379,255	2020
Manhole Rehab	2001	3%	303,359	2021
Bayside-Orinoco Sewer	2001	3%	165,819	2022
Eastown Lift Station	2003	3%	156,338	2024
Uplands Camp Sewer	2003	3%	348,890	2024
Manhole Rehab	2003	3%	360,000	2024
Woodman Ctr Sewer Replacement	2006	1%	254,403	2025
Sugarcreek Manhole Rehab	2006	1%	554,700	2026
Salem Bend Sewer Replacement	2006	1%	667,000	2026
Western Regional Activated Sludge Improvement	2015	0%	250,000	2036

**OWDA Loans:** Ohio Water Development Authority (OWDA) is a funding source used by the County for water/sewer capital projects. OWDA provides financial assistance for environmental infrastructure (water supply and distribution, wastewater treatments and collection) from the sale of municipal revenue bonds through loans to local governments in Ohio and from issuance of industrial revenue bonds for qualified projects in Ohio. Low interest loans are available for planning and construction projects. Loan terms are typically between 5 to 30 years with semiannual payments. The amount of \$80,330,054 represents the finalized original OWDA total loans.

OWDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>Ohio Water Development Authority Loans:</i>				
Water Fund:				
Crain's Run Water Line	2008	5.56%	\$ 1,303,009	2024
Crain's Run Water System	2008	5.66%	2,802,539	2024

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>Ohio Water Development Authority Loans (Cont'd):</i>				
Wastewater Fund:				
Sewer Replacement	1978	5.25%	4,300,529	2017
Eagle Creek Relief Sewer	1996	4.16%	171,903	2016
Lower Moraine Relief Sewer	1996	4.16%	381,607	2016
Stillwater Relief Sewer	1996	4.16%	536,925	2016
Riverside Relief Sewer	1996	4.16%	3,863,980	2016
Sewer Replacement	1996	4.35%	399,142	2016
Lower Holes Creek Relief Sewer	1997	4.04%	1,302,887	2016
North System Pump Station	1997	4.12%	1,109,710	2017
Upper Moraine Relief Sewer	1997	4.12%	2,523,020	2016
Lower Holes Creek Relief Sewer	1997	4.12%	3,001,961	2017
Upper Stillwater Relief Sewer	1998	3.91%	2,286,065	2019
Holes Creek Relief Sewer/Tunnel	1998	3.91%	3,859,411	2019
Equalization Basins	1999	3.79%	12,928,635	2020
Northwest EQ Basin	2000	4.64%	6,192,499	2021
Northridge Relief Sewers	2000	4.64%	7,303,179	2021
WRRSP Projects	2001	0.20%	1,388,900	2022
Central/South Holes Creek	2001	0.20%	6,770,949	2022
East Holes Creek Relief Sewer	2003	3.50%	2,856,617	2023
Fort McKinley Relief Sewer	2004	3.76%	2,509,445	2024
East Holes Creek Sewer-Supplement	2005	3.35%	1,093,103	2023
Southeast Holes Creek Sewer	2006	3.15%	4,281,854	2027
Clyo Rd Pump Station/Trunk Swr	2006	3.92%	2,445,538	2027
Eastern Regional Trickling Filter	2008	3.25%	979,234	2028
Western Regional Tertiary Filters	2010	3.25%	2,067,061	2031
Western Regional Sludge Thickener Improvement	2010	3.25%	1,430,706	2031
Western Regional Sludge Thickener Improvement Supplement	2011	2.62%	70,933	2031
Western Regional Tertiary Filters Supplement	2011	2.62%	168,713	2031

**USDA Loans:** United States Department of Agriculture Rural Development (USDA) is a funding source used by the County for water and sewer Capital Projects. The water and waste disposal loan and grant program provides funding for clean and reliable drinking water systems, sanitary sewage disposal, sanitary solid waste disposal, and storm water drainage to households and businesses in eligible rural areas. This program assists qualified applicants that are not otherwise able to obtain commercial credit on reasonable terms. Eligible applicants include most state and local governmental entities, private nonprofits and federally recognized tribes. The funding available are long-term, low interest loans, if available, grants may be combined with a loan if necessary to keep user costs reasonable. The loan term and rate can be up to a 40-year payback period, based on the useful life of the facilities financed with a fixed interest rate. The interest rate is based on the need for the project and the median household income of the area to be served. The original amount of the loan is \$2,248,000.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

USDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>United States Department of Agricultural</i>				
Wastewater Fund:				
Phillipsburg Sewer Project	2016	2.23%	\$ 2,248,000	2056

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2016 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2016</i>	<i>Due Within One Year</i>
<b>Governmental Activities</b>					
<u>General Obligation Bonds</u>					
2010 - Reibold Renovation					
Refunding Bonds	\$ 2,755,000	\$	\$ (525,000)	\$ 2,230,000	\$ 530,000
Premium	81,449		(16,289)	65,160	
2013 - Reibold Renovation					
Refunding Bonds	221,817		(221,817)	0	
Premium	4,312		(4,312)	0	
2013 - Facility Improvement					
Refunding Bonds	1,444,016		(1,444,016)	0	
Premium	28,061		(28,061)	0	
2013 - Juvenile Detention					
Refunding Bonds	18,026,910		(256,910)	17,770,000	2,040,000
Premium	467,393		(51,932)	415,461	
Total General Obligation Bonds	23,028,958	0	(2,548,337)	20,480,621	2,570,000
<u>Special Assessment Bonds</u>					
1996 - Wolf Creek Pike Water Main	3,000		(3,000)	0	
1999 - Post Town Road Water Main	55,000		(15,000)	40,000	10,000
2002 - Blackbird Lane Trunk Sewer	525,000		(65,000)	460,000	70,000
Total Special Assessment Bonds	583,000	0	(83,000)	500,000	80,000
<u>Ohio Public Works Commission</u>					
<u>(OPWC) Loans</u>					
2013 - Yankee Street Improvement	876,415		(38,105)	838,310	38,105
2015 - Hunt Drive Culvert Replacement	55,000		(11,000)	44,000	11,000
2015 - Dayton-Cincinnati Pike Bridge					
#Msb-99-2.23 Replacement	69,997		(2,333)	67,664	2,333
2016 - Social Row Rd, Whg-166-4.25 Culvt		115,000		115,000	1,917
2016 - Chamb Rd Br, Day-Chamb-0.55		55,262		55,262	1,842
Total OPWC Loans	\$ 1,001,412	\$ 170,262	\$ (51,438)	\$ 1,120,236	\$ 55,197

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

<i>Types / Issues</i>	<i>Balance 12/31/2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2016</i>	<i>Due Within One Year</i>
<b>Governmental Activities: (Cont'd)</b>					
<b>Ohio Department of Transportation</b>					
<b>(ODOT) Loans</b>					
2014 Austin Pike - Miami Township	\$ 1,334,035	\$	\$ (149,901)	\$ 1,184,134	\$ 154,432
2014 Yankee Street Phase 1B	1,069,899			1,069,899	181,687
<b>Total ODOT Loans</b>	<b>2,403,934</b>	<b>0</b>	<b>(149,901)</b>	<b>2,254,033</b>	<b>336,119</b>
<b>Other Long-Term Obligations</b>					
Net Pension Liability - OPERS	160,043,756	65,677,904		225,721,660	0
Compensated Absences	22,971,181	18,644,087	(17,471,813)	24,143,455	10,822,132
Capital Leases	212,424	122,626	(133,271)	201,779	94,549
Claims Payable	11,770,018	45,898,645	(44,659,280)	13,009,383	6,991,990
<b>Total Other Obligations</b>	<b>194,997,379</b>	<b>130,343,262</b>	<b>(62,264,364)</b>	<b>263,076,277</b>	<b>17,908,671</b>
<b>Total Governmental Obligations</b>	<b>\$ 222,014,683</b>	<b>\$ 130,513,524</b>	<b>\$ (65,097,040)</b>	<b>\$ 287,431,167</b>	<b>\$ 20,949,987</b>

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2016 are as follows:

<i>Year Ending</i>	<b>Governmental Activities</b>					
	<b>General Obligation Bonds</b>		<b>Special Assessment Bonds</b>		<b>Long-term Loans</b>	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2017	\$ 2,570,000	\$ 575,288	\$ 80,000	\$ 22,983	\$ 391,316	\$ 79,821
2018	2,635,000	523,887	85,000	19,268	341,926	55,418
2019	2,685,000	468,438	90,000	15,263	350,533	46,809
2020	2,760,000	400,292	80,000	11,025	359,402	37,940
2021	2,225,000	328,438	80,000	7,425	357,539	28,804
2022-2026	7,125,000	537,862	85,000	3,825	956,536	30,204
2027-2031					230,567	
2032-2036					230,567	
2037-2041					116,253	
2042-2046					37,713	
2047-2051					1,917	
	<b>\$20,000,000</b>	<b>\$ 2,834,205</b>	<b>\$ 500,000</b>	<b>\$ 79,789</b>	<b>\$ 3,374,269</b>	<b>\$ 278,996</b>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

Changes in long-term obligations reported in the business-type activities of the County during 2016 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2016</i>	<i>Due Within One Year</i>
<b><u>Business-Type Activities</u></b>					
<b><u>General Obligation Bonds</u></b>					
2010 - Parking Garage Facility					
Refunding Bonds	\$ 1,380,000	\$	\$ (260,000)	\$ 1,120,000	\$ 270,000
Premium	40,775		(8,154)	32,621	
2013 - Parking Facilities					
Refunding Bonds	268,473		(268,473)	0	
Premium	5,218		(5,218)	0	
2010 - Stillwater Center					
Replacement Facility Bonds	5,870,000		(510,000)	5,360,000	525,000
Premium	136,195		(13,619)	122,576	
2010 - St Rt 49/170 Corridor					
Water Improvement					
Refunding Bonds	450,000		(105,000)	345,000	115,000
Premium	12,691		(3,172)	9,519	
2013 - North High Water Main					
Refunding Bonds	59,690		(59,690)	0	
Premium	1,160		(1,160)	0	
2010 - St Rt 49/170 Corridor					
Sewer Improvement					
Refunding Bonds	635,000		(150,000)	485,000	160,000
Premium	17,928		(4,483)	13,445	
2013 - Sewer Improvement					
Refunding Bonds	612,536		(612,536)	0	
2013 - Big Three Trunk Sewer					
Refunding Bonds	486,378		(486,378)	0	
2013 - Water Pollution Control					
Master Plan Refunding Bonds					
Refunding Bonds	990,180		(990,180)	0	
Premium	40,565		(40,565)	0	
<b>Total General Obligation Bonds</b>	<b>\$ 11,006,789</b>	<b>\$ 0</b>	<b>\$ (3,518,628)</b>	<b>\$ 7,488,161</b>	<b>\$ 1,070,000</b>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

<i>Types / Issues</i>	<i>Balance 12/31/2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2016</i>	<i>Due Within One Year</i>
<b>Business-Type Activities (Cont'd.)</b>					
<b>Revenue Bonds</b>					
2010 - Solid Waste Revenue Bonds	\$ 3,180,000	\$	\$ (280,000)	\$ 2,900,000	\$ 285,000
Premium	23,101		(2,310)	20,791	
Total Revenue Bonds	<u>3,203,101</u>	<u>0</u>	<u>(282,310)</u>	<u>2,920,791</u>	<u>285,000</u>
<b>Ohio Public Works Commission</b>					
<b>(OPWC) Loans</b>					
2002 - M-4 Water Pump Station	680,000		(85,000)	595,000	85,000
2003 - David Rd Water Tank	570,862		(63,429)	507,433	63,429
2005 - SR35 Water Main					
Replacement	120,120		(11,440)	108,680	11,440
2009 - Needmore Wtr Main					
Replacement	420,000		(30,000)	390,000	30,000
2011 - Main Street Waterline	438,000		(27,375)	410,625	27,375
2011 - Woodman Drive Water Main	232,500		(15,000)	217,500	15,000
2012 - Nordic/Ashcroft/ Longines					
Water Main	575,374		(34,871)	540,503	34,871
2006 - Munger Rd Water					
Main Rehabilitation	215,694		(17,005)	198,689	17,175
2015 - Braddock & La Plate Water					
Main Replacement	37,961	41,599	(3,978)	75,582	3,978
2015 - Lakeview, Cherry & Martha					
Water Main Replacement	54,965	39,654		94,619	
2015 - Oakley & Vale Water Main					
Replacement	203,320	96,005	(7,483)	291,842	14,966
2015 - Mad River, Folkstone &					
View Pointe Water Main Replacement	481,831	10,669	(24,625)	467,875	24,625
2015 - North Main Street Water					
Main Replacement	80,790	161,612	(6,060)	236,342	12,120
2016 - Arthur Plat Ph 1 Wtr Main		181,762	(4,544)	177,218	9,088
2016 - Woodland Hills Phase 1 Wtr					
Main Street Improvement		449,067		449,067	
2016 - Big Hill Water Main Replacement		99,219		99,219	
2016 - Braddock Water Main Phase II		14,208		14,208	
2016 - East Franklin Water Main					
Replacement		34,477		34,477	
2016 - Cushing, Rockhill, Shroyer Water					
Main Replacement		90,374		90,374	
1997 - Brumbaugh Relief Sewer	71,806		(47,871)	23,935	23,935
2001 - Western Regional Screening	410,438		(74,625)	335,813	74,625



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

<i>Types / Issues</i>	<i>Balance 12/31/2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2016</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>(Cont'd.)</u>					
2003 - Environmental Lab Roof	148,744		(17,499)	131,245	17,499
2005 - Manhole Rehabilitation	170,643		(17,064)	153,579	17,064
2006 - Uplands Camp Sewer	309,108		(28,101)	281,007	28,101
2006 - Manhole Rehabilitation	239,393		(18,415)	220,978	18,415
2007 - Uplands Camp Sewer	184,320		(14,745)	169,575	14,745
2007 - Western Regional Roof Replacement	249,152		(21,665)	227,487	21,665
2007 - Sugarcreek Manhole Rehabilitation	362,873		(25,026)	337,847	25,026
2007 - Sanitary Sewer Main Rehabilitation	200,519		(17,436)	183,083	17,436
2008 - Sugarcreek Manhole Rehabilitation	328,728		(23,480)	305,248	23,480
2010 - Ome Gardens Sanitary Sewer Rehabilitation	204,271		(14,088)	190,183	14,088
2011 - Sludge Storage Facility	1,168,741		(73,046)	1,095,695	73,046
2000 - Uplands Camp Sewer	116,913		(22,011)	94,902	22,676
2001 - Manhole Rehabilitation	102,126		(17,346)	84,780	17,871
2001 - Bayside-Orinoco Sewer	65,027		(9,204)	55,823	9,482
2003 - Eastown Lift Station	81,904		(8,055)	73,849	8,298
2003 - Uplands Camp Sewer	173,844		(18,243)	155,601	18,795
2003 - Manhole Rehabilitation	188,600		(18,548)	170,052	19,108
2006 - Woodman Ctr Sewer Replacement	146,176		(12,636)	133,540	12,763
2006 - Sugarcreek Manhole Rehabilitation	318,723		(27,551)	291,172	27,828
2006 - Salem Bend Sewer Rehabilitation	399,691		(32,646)	367,045	33,613
2015 - Western Regional Activated Sludge Improvement	250,000		(12,500)	237,500	12,500
Total OPWC Loans	10,003,157	1,218,646	(902,611)	10,319,192	901,126
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans</u>					
2008 - Crain's Run Water Line	680,284		(60,094)	620,190	63,482
2008 - Crain's Run Water System	1,464,928		(129,286)	1,335,642	136,604

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

<i>Types / Issues</i>	<i>Balance 12/31/2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2016</i>	<i>Due Within One Year</i>
<b><u>Business-Type Activities</u></b>					
<b><u>Ohio Water Development</u></b>					
<b><u>Authority (OWDA) Loans: (Cont'd.)</u></b>					
2014 - North Main St					
Water Main Replacement	76,546	2,161	(78,707)	0	
2014 - Woodland Hills					
Phase II Water Main Replacement	68,734	9,202	(3,750)	74,186	
2014 - Rock Hill/Shroyer					
Water Line Replacement	76,657	2,335	(78,992)	0	
2015 - North Dixie Drive					
Improvement 5B Water Line	2,551	239,019	(13,507)	228,063	
2015 - Woodland Hills Phase 1					
Water Main Replacement	660,663	1,110,739	(38,563)	1,732,839	
2015 - North Main Street					
Water Main Replacement	732,045	100,844	(15,931)	816,958	
2015 - Big Hill Water Main					
Replacement	99,349	397,170	(10,898)	485,621	
2016 - East Franklin Street Water					
Main Replacement		146,574	(2,859)	143,715	
2016 - Booster Pump Station Upgrade					
Main Replacement		61,849		61,849	
2016 - Cushing, Rockhill, Shroyer, &					
Lewiston Water Main		385,245		385,245	
2016 - West Ridgeway Water Main					
Replacement		69,918		69,918	
2016 - Braddock Water Main					
Replacement Phase 2		195,794		195,794	
1978 - Sewer Replacement	366,611		(240,016)	126,595	126,595
1996 - Eagle Creek Relief	6,243		(6,243)	0	
1996 - Lower Moraine Relief	27,434		(27,434)	0	
1996 - Stillwater Relief	19,499		(19,499)	0	
1996 - Riverside Relief	277,784		(277,784)	0	
1996 - Sewer Replacement	29,131		(29,131)	0	
1997 - Lower Holes Creek Relief	92,770		(92,770)	0	
1997 - North System Pump Station	118,085		(77,918)	40,167	40,167
1997 - Upper Moraine Relief	180,803		(180,803)	0	
1997 - Lower Holes Creek Relief	421,652		(206,528)	215,124	215,124
1998 - Upper Stillwater Relief	537,527		(146,219)	391,308	151,993
1998 - Holes Creek Relief					
Sewer/Tunnel	907,470		(246,853)	660,617	256,599
1999 - Equalization Basins	3,805,970		(791,092)	3,014,878	821,358

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

<i>Types / Issues</i>	<i>Balance 12/31/2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2016</i>	<i>Due Within One Year</i>
<b>Business-Type Activities</b>					
<b>Ohio Water Development</b>					
<b>Authority (OWDA) Loans: (Cont'd.)</b>					
2000 - Northwest EQ Basin	2,299,605		(376,145)	1,923,460	393,800
2000 - Northridge Relief	2,712,060		(443,610)	2,268,450	464,432
2001 - WRRSP Projects	457,497		(69,998)	387,499	70,138
2001 - Central/South Holes Creek	2,230,320		(341,243)	1,889,077	341,926
2003 - East Holes Creek Relief	1,383,690		(152,699)	1,230,991	158,090
2004 - Fort McKinley Relief	1,296,594		(132,109)	1,164,485	137,122
2005 - East Holes Creek Sewer Supplement	545,060		(60,478)	484,582	62,521
2006 - Southeast Holes Creek	2,781,475		(204,173)	2,577,302	210,655
2006 - Clio Rd Pump Station	1,630,955		(114,725)	1,516,230	119,266
2008 - Eastern Region Tricking Filter	683,453		(45,121)	638,332	46,599
2010 - Western Regional Tertiary Filter	1,710,683		(86,465)	1,624,218	89,298
2010 - Western Regional Sludge Thickener Improvement	1,184,040		(59,846)	1,124,194	61,807
2011 - Western Regional Sludge Thickener Improvement Supplement	57,007		(2,059)	54,948	3,160
2011 - Western Regional Tertiary Filters	138,017		(7,323)	130,694	7,516
2014 - Western Regional Aeration Improvements	2,720,341	119,203	(96,449)	2,743,095	
Total OWDA Loans	<u>\$ 32,483,533</u>	<u>\$ 2,840,053</u>	<u>\$ (4,967,320)</u>	<u>\$ 30,356,266</u>	<u>\$3,978,252</u>
<b>Other Long-Term Obligations</b>					
2016 - USDA Loan		2,248,000	(17,000)	2,231,000	36,000
Net Pension Liability - OPERS	22,138,328	13,039,076		35,177,404	0
Compensated Absences	2,468,977	2,148,072	(2,028,497)	2,588,552	1,120,372
Landfill Post-Closure	710,957	31,742	(77,899)	664,800	77,899
Total Other Long-Term Obligations	<u>25,318,262</u>	<u>17,466,890</u>	<u>(2,123,396)</u>	<u>40,661,756</u>	<u>1,234,271</u>
Total Business-Type Activities	<u>\$ 82,014,842</u>	<u>\$ 21,525,589</u>	<u>\$ (11,794,265)</u>	<u>\$ 91,746,166</u>	<u>\$7,468,649</u>

**Unfinalized OPWC Project Loans:** The County has received Ohio Public Works Commission Loans for projects that have not been fully completed at year end, therefore, the loan amounts have not been issued in full and final payment schedules are not available. The following projects are as follows: Lakeview, Cherry & Martha Water Main Replacement; Woodland Hills Phase 1 Water Main Street Improvement; Big Hill Water Main Replacement; Braddock Water Main Phase II; East Franklin Water Main Replacement; and Cushing, Rockhill, Shroyer Water Main Replacement. The liability recorded for these loans is \$781,964 for the Water Funds.

**Unfinalized OWDA Project Loans:** As of December 31, 2016, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction at North Main Street, Woodland Hills, Rockhill/Shroyer, North Dixie, Big Hill, East Franklin Street, Booster Pump Station, Cushing/Rockhill/Shroyer & Lewiston, West Ridgeway, Braddock, and the Western Regional Water Treatment Plant. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for these loans is as follows for the Water and Wastewater Funds, respectively: \$4,194,188 and \$2,743,095.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

For business-type activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2016 are as follows:

Business-type Activities Enterprise Funds										
Self-Supporting General Obligation Bonds										
Year Ending	Parking Facilities		Stillwater Center		Wastewater		Water		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 270,000	\$ 29,550	\$ 525,000	\$ 152,875	\$ 160,000	\$ 12,150	\$ 115,000	\$ 8,625	\$ 1,070,000	\$ 203,200
2018	270,000	24,150	535,000	142,375	160,000	8,950	115,000	6,325	1,080,000	181,800
2019	285,000	17,400	555,000	129,000	165,000	4,950	115,000	3,450	1,120,000	154,800
2020	295,000	8,850	570,000	112,350					865,000	121,200
2021			590,000	95,250					590,000	95,250
2022-2026			2,585,000	197,250					2,585,000	197,250
Total	\$ 1,120,000	\$ 79,950	\$ 5,360,000	\$ 829,100	\$ 485,000	\$ 26,050	\$ 345,000	\$ 18,400	\$ 7,310,000	\$ 953,500

Revenue Bonds				
Year Ending	Solid Waste Management		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest
2017	\$ 285,000	\$ 87,519	\$ 285,000	\$ 87,519
2018	295,000	80,394	295,000	80,394
2019	300,000	72,281	300,000	72,281
2020	310,000	63,281	310,000	63,281
2021	320,000	53,981	320,000	53,981
2022-2026	1,390,000	115,037	1,390,000	115,037
Total	\$ 2,900,000	\$ 472,493	\$ 2,900,000	\$ 472,493

Long-term Loans Obligations						
Year Ending	Wastewater		Water		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 4,366,225	\$ 642,498	\$ 549,153	\$ 79,550	\$ 4,915,378	\$ 722,048
2018	4,083,469	538,554	560,637	71,342	4,644,106	609,896
2019	3,990,871	438,290	572,759	62,673	4,563,630	500,963
2020	3,424,283	344,083	585,561	53,524	4,009,844	397,607
2021	2,459,945	270,551	599,076	43,866	3,059,021	314,417
2022-2026	6,683,968	801,450	2,199,701	68,970	8,883,669	870,420
2027-2031	2,351,329	286,035	811,595	142	3,162,924	286,177
2032-2036	310,000	167,749	294,639		604,639	167,749
2037-2041	291,000	136,846			291,000	136,846
2042-2046	325,000	102,383			325,000	102,383
2047-2050	364,000	63,878			364,000	63,878
2051-2056	364,000	20,786			364,000	20,786
Total	\$ 29,014,090	\$ 3,813,103	\$ 6,173,121	\$ 380,067	\$ 35,187,211	\$ 4,193,170

**MONTGOMERY COUNTY, OHIO**  
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**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

**Bond Premiums, Discounts and Deferred Charges on Debt Refundings:** Bond premiums and discounts, as well as deferred amounts on debt refundings, are capitalized and amortized as a component of interest and fiscal charges expense, using the straight-line method over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Following are the unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2016:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
<u>Governmental Activities:</u>				
General Obligation Bonds:				
2010 Reibold Renovation Refunding Bonds	\$ 18,674	\$ 2,230,000	\$ 65,160	\$ 2,295,160
2013 Juvenile Detention Refunding Bonds	488,515	17,770,000	415,461	18,185,461
Total Governmental Activities	<u>\$ 507,189</u>	<u>\$ 20,000,000</u>	<u>\$ 480,621</u>	<u>\$ 20,480,621</u>
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Parking Facilities Fund:</i>				
2010 Parking Garage Fac. Refunding Bonds	\$ 9,326	\$ 1,120,000	\$ 32,621	\$ 1,152,621
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	45,733	5,360,000	122,576	5,482,576
<i>Wastewater Fund:</i>				
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds		485,000	13,445	498,445
<i>Water Fund:</i>				
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds		345,000	9,519	354,519
Total General Obligation Bonds	<u>\$ 55,059</u>	<u>\$ 7,310,000</u>	<u>\$ 178,161</u>	<u>\$ 7,488,161</u>
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 2,900,000	\$ 20,791	\$ 2,920,791
Total Business-type Activities	<u>\$ 55,059</u>	<u>\$ 10,210,000</u>	<u>\$ 198,952</u>	<u>\$ 10,408,952</u>

**Compensated Absences:** County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

at the employee's current wage rate. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the following funds: General Fund, Board of Developmental Disabilities, Human Services Levy, Real Estate Assessment, Youth Service Subsidy, Felony Delinquent Care and Custody, Community Development Block Grant, Child Support Enforcement, Children Services, Job & Family Services, ADAMHS Board State and Local Grants, ADAMHS Board, Road, Auto and Gas, Sheriff Contracts, Public Works Building Maintenance, Other Federal Grants, Other State & Local Grants, Other Special Revenue Funds, Parking Facilities, Stillwater Center, Wastewater, Water, Solid Waste Management Enterprise Funds, Printing Services, Mailroom, Stockroom, Service Depot, Kronos Timekeeping Services, Information Technology, Telecommunications, Workers' Compensation Risk Management, Property/Casualty Risk Management, Family Medical Leave Act, and Healthcare Self Insurance Internal Service Funds. For additional information related to the net pension liability see Note J.

**Capital Lease Obligations:** The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$404,922 are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the Government-wide Statement of Net Position. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

Year	Governmental Activities		
	Lease Payments		Total Minimum Lease Payments
	Principal	Interest	
2017	\$ 94,549	\$ 2,069	\$ 96,618
2018	52,992	1,094	54,086
2019	22,325	602	22,927
2020	19,979	307	20,286
2021	11,934	61	11,995
	<u>\$ 201,779</u>	<u>\$ 4,133</u>	<u>\$ 205,912</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

**Operating Leases:** At December 31, 2016 the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from one year to twelve years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2016 were \$3,392,148; for 2017 through 2030, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities</u> <u>Lease Payments</u>
2017	\$ 3,874,484
2018	3,759,037
2019	3,297,205
2020	3,176,449
2021	3,176,449
2022-2026	<u>14,029,316</u>
Total minimum lease payments	<u>\$31,312,940</u>

Other operating lease commitments for certain office machines and small equipment are not material.

**Postclosure Care Cost:** Pursuant to State and federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 2016 amounted to \$77,899. The \$664,800 reported as the total estimated liability for landfill postclosure costs at December 31, 2016 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$46,157 from 2015. The \$77,899 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2017, leaving \$586,901 of the liability to be reported as the long-term portion. These amounts are based on what it would cost to perform all postclosure care in 2016. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2016, the changes in the estimated liability for landfill postclosure costs are as follows:

Business-type Activities:

*Enterprise Funds:*

Payable from the Solid Waste Management Fund:

<u>January 1, 2016</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2016</u>	<u>Amount Due in 2017</u>
\$710,957	\$31,742	(\$77,899)	\$664,800	\$77,899

The County has met the "Local Government Test" financial assurance requirements of the State Environmental Protection Agency, to ensure that adequate County funds for remaining postclosure care will be readily available when needed.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

**Conduit Debt Obligations:** From time to time, the County has issued Industrial Development Bonds, Hospital Revenue Bonds, and Housing Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, health-care and housing 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. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2016 there was one series of Industrial Development Bonds, twenty-nine series of Hospital Revenue Bonds and eight series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$12.9 million, \$1.3 billion and \$46.3 million, respectively.

**Risk Management:** The County complies with the provisions of GASB Statement No. 10, as amended by GASB Statement No. 30, in connection with its accounting and financial reporting of risk financing activities.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service Funds which also finance its uninsured risks of loss. Under these programs the Internal Service Funds provide coverage for up to a maximum of \$800,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. There were no changes in coverage maximums from the previous year. For the health care, property and casualty loss and workers' compensation programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County has paid premiums to the State Bureau of Workers' Compensation for claims, applicable to periods prior to July 1, 2010, in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Workers' Compensation for ongoing administration and payment of these claims. Workers' compensation claims applicable to all periods on or after July 1, 2010 are solely administered and paid by the County. Settled claims for all of the County's insurance programs have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services Board separately obtains on its own, all funds of the County participate in the insurance programs and make payments to the Internal Service Funds based on estimates of the amounts needed to fund current year claims and reserves. In all of the risk management funds, claims liabilities reported at December 31, 2016 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, and subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE I - Long-term Debt and Other Obligations (Cont'd)**

Following is a summary of changes in self-insurance claims liabilities for the past two years:

Governmental Activities:

*Internal Service Funds-*

*Healthcare Self-insurance:*

	<u>2016</u>	<u>2015</u>
Claims liability at January 1	\$ 3,239,000	\$ 3,518,000
Current year claims and estimates	43,693,155	36,771,457
Claim payments	<u>(42,394,155)</u>	<u>(37,050,457)</u>
Claims liability at December 31	\$ 4,538,000	\$ 3,239,000

*Property/Casualty Risk Management:*

Claims liability at January 1	\$ 655,340	\$ 647,068
Change in provision for prior years' claims	(212,902)	532,817
Current year claims and estimates	565,448	816,954
Claim payments	<u>(272,661)</u>	<u>(1,341,499)</u>
Claims liability at December 31	\$ 735,225	\$ 655,340

*Workers' Compensation Risk Management:*

Claims liability at January 1	\$ 7,875,678	\$ 8,914,370
Current year claims and estimates	1,640,042	1,168,771
Claim payments	<u>(1,779,562)</u>	<u>(2,207,463)</u>
Claims liability at December 31	\$ 7,736,158	\$ 7,875,678

Total claims liability at December 31	<u>\$ 13,009,383</u>	<u>\$ 11,770,018</u>
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At December 31, 2016, the \$13,009,383 total claims liability is comprised of \$6,991,990 in estimated insurance claims due within one year and \$6,017,393 in estimated long-term claims.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE J - Defined Benefit Pension Plans**

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

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

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

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

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

**Plan Description – Ohio Public Employees Retirement System (OPERS):** Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE J - Defined Benefit Pension Plans (Cont'd.)**

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE J - Defined Benefit Pension Plans (Cont'd.)**

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2016 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2016 Actual Contribution Rates</b>			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$23,829,899 for 2016. Of this amount, \$822,912 is reported as an intergovernmental payable.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:*** The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Proportion of the Net Pension Liability:

	<u>OPERS</u>
Current Measurement Date	1.5062360%
Prior Measurement Date	<u>1.5104909%</u>
Change in Proportionate Share	<u>(.0042549%)</u>
Proportionate Share of the Net Pension Liability	\$ 260,899,064
Pension Expense	\$ 36,562,056

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE J - Defined Benefit Pension Plans (Cont'd.)**

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Net Difference between projected and actual earnings on pension plan investments	\$ 76,688,024
Changes in proportion and differences between County contributions and proportionate share of contributions	1,737,102
County contributions subsequent to the measurement date	23,829,899
Total Deferred Outflows of Resources	\$ 102,255,025
 <b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$ 5,041,077
Changes in proportion and differences between County contributions and proportionate share of contributions	2,075,694
Total Deferred Inflow of Resources	\$ 7,116,771

\$23,829,899 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2017	\$ 16,616,188
2018	17,842,420
2019	19,495,242
2020	17,354,505
Total	\$ 71,308,355

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented below.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE J - Defined Benefit Pension Plans (Cont'd.)**

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010. The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

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

The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	20.70%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	18.30%	7.40%
Other Investments	18.00%	4.59%
<b>Total</b>	<b>100.00%</b>	<b>5.27%</b>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE J - Defined Benefit Pension Plans (Cont'd.)**

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$ 415,675,949	\$ 260,899,064	\$ 130,349,663

**Changes between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**NOTE K - Post-employment Benefits**

**Ohio Public Employees Retirement System**

**Plan Description:** Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE K - Post-employment Benefits (Cont'd.)**

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

**Funding Policy:** The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member Directed Plan for 2016 was 4.0%.

Substantially all of the County's contributions allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$4,356,943, \$3,724,677, and \$3,779,911, respectively. For 2016, 89 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE L - Property Tax Revenues**

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2016 were levied after October 1, 2015 on the assessed value as of January 1, 2015, the lien date. Public utility property taxes collected in 2016 attached as a lien on December 31, 2014 and were levied after October 31, 2015. Taxpayers were required to pay one half of real property taxes by February 19, 2016 with the remaining half due July 15, 2016. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2016 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2014 and a statistical update was completed in 2011. The assessed value by property classification, upon which the 2016 tax levy was based, follows:

Real property .....	\$ 8,657,080,830
Public utility real property.....	3,034,230
Public utility tangible personal property .....	<u>389,694,590</u>
Total.....	<u>\$ 9,049,809,650</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. In addition to the 1.70 mills, 15.24 mills are levied based upon mills voted for the Human Services and Developmental Disabilities Levies. A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			(a)	R/A	C/I
Human Services A	2014	8.21	8.21	8.16	2021
Human Services B	2010	6.03	6.03	5.99	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.31</u>	<u>0.51</u>	cont.
<i>Total</i>		15.24	14.55	14.66	

(a) In mills per \$1,000 of assessed valuation.

(b) Ohio law provides for a tax adjustment to voted levies to offset changing values resulting from a reappraisal of real property. To attain this tax adjustment, factors are applied to authorized voted levies so that each levy yields the same amount of property taxes as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The adjustment factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial (C/I) property.

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 portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2016. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2017 were recorded as 2016 revenue in the Governmental Fund financial statements, with the total delinquent amount recorded as revenue in the government-wide statements. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2016 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is reported as a deferred inflow of resources.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE M - Interfund Transfers**

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>										
	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Children Services</i>	<i>Job &amp; Family Services</i>	<i>ADAMHS Board</i>	<i>Nonmajor Governmental Funds</i>	<i>Stillwater Center</i>	<i>Solid Waste Management</i>	<i>Service Depot</i>	<i>Healthcare Self- Insurance</i>	<i>TOTAL</i>
General	\$	\$	\$	\$ 2,241,997	\$	\$ 18,326,924	\$	\$ 334,154	\$ 241,769	\$ 5,000,000	\$ 26,144,844
Board of Developmental Disabilities Services						165,943					165,943
Human Services Levy	3,265,107	26,260,305	24,718,233		18,661,109	13,760,863	3,836,062				90,501,679
Nonmajor Governmental Funds	4,647,882					225,668					4,873,550
Wastewater	30,756										30,756
<b>TOTAL</b>	<b>\$ 7,943,745</b>	<b>\$ 26,260,305</b>	<b>\$ 24,718,233</b>	<b>\$ 2,241,997</b>	<b>\$ 18,661,109</b>	<b>\$ 32,479,398</b>	<b>\$ 3,836,062</b>	<b>\$ 334,154</b>	<b>\$ 241,769</b>	<b>\$ 5,000,000</b>	<b>\$ 121,716,772</b>

Interfund transfers occur between funds of the primary government and are used to move revenues from a fund with collection authorization to debt service funds as debt service principal and interest payments become due, as well as to move unrestricted revenues or resources to other funds in a nonreciprocal manner. Transfers out of Debt Service Funds are reported on a GAAP basis in connection with certain interfund payables activity. Transfers are also used to finance various programs that the County must account for in other funds in accordance with budgetary or statutory authorization, such as in the case of subsidies, or in providing matching funds for various grant programs. Transfers, including those from the Human Services Levy Fund, are in compliance with the intended purposes of the Ohio Revised Code.

**NOTE N – Individual Fund Deficits**

*Other Governmental Funds:*

*Other Federal Grants*

This Special Revenue Fund deficit of \$156,324 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

*Road Assessment Debt Service*

This Debt Service Fund deficit of \$75,147 due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

*Water and Sewer Assessment Debt Service*

This Debt Service Fund deficit of \$984,146 is due to the GAAP reporting of an internal borrowing, comprised primarily of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

*800 MHz Replacement Capital*

This Capital Projects Fund deficit of \$368,574 is due to accruals at year-end. This deficit will be eliminated through future revenues.

*County Engineer Federal Aid Projects*

This Capital Projects Fund deficit of \$10,511 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**NOTE N – Individual Fund Deficits (Cont'd.)**

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*Internal Service Funds:*

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*Printing Services*

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This Internal Service Fund deficit of \$82,250 resulted from prior cumulative operating losses. This deficit will be eliminated through future user charges.

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**NOTE O – Other Non-Operating Revenues**

For the year ended December 31, 2016, Other Non-Operating Revenues consist of the following:

	<u>Water</u>
State Grants	\$ 1,317,595

**NOTE P - Related Party Transactions**

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc. and to Miami Valley In-Ovations, Inc., both of which are discretely-presented component units of the County. The total value of these in-kind contributions, estimated at \$522,403 for Monco and at \$156,155 for Miami Valley In-Ovations, was recorded as operating revenues and expenses in their 2016 financial statements.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE Q – Fund Balances**

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

Fund Balances	<i>Board of</i>							<i>Total Governmental Funds</i>
	<i>General</i>	<i>Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>Job &amp; Family Services</i>	<i>ADAMHS Board</i>	<i>All Other Governmental Funds</i>	
<b>Nonspendable:</b>								
Prepays	\$ 121,755	\$ 27,688	\$	\$	\$ 68,974	\$ 5,489	\$ 39,693	\$ 263,599
For noncurrent loans receivable	5,557,637							5,557,637
For unclaimed monies	1,945,090							1,945,090
<b>Total Nonspendable</b>	<b>7,624,482</b>	<b>27,688</b>			<b>68,974</b>	<b>5,489</b>	<b>39,693</b>	<b>7,766,326</b>
<b>Restricted for:</b>								
Debt service							2,389,159	2,389,159
Capital outlay							4,112,179	4,112,179
Human services levy programs			76,145,182					76,145,182
Developmental disabilities services		11,641,631						11,641,631
General government purposes							4,871,275	4,871,275
Judicial and law enforcement purposes							17,486,389	17,486,389
Environment and public works purposes							13,422,984	13,422,984
Social services purposes				1,569,629	5,075,128	11,386,648	19,765,746	37,797,151
Real Estate Assessment							3,439,114	3,439,114
Other state and local grants							848,882	848,882
Community and Economic development purposes							4,871,275	4,871,275
<b>Total Restricted</b>	<b>0</b>	<b>11,641,631</b>	<b>76,145,182</b>	<b>1,569,629</b>	<b>5,075,128</b>	<b>11,386,648</b>	<b>71,207,003</b>	<b>177,025,221</b>
<b>Committed for:</b>								
Capital Reserve	2,508,883							2,508,883
Capital outlay and improvement							29,625,004	29,625,004
Public works building Maintenance							2,033,067	2,033,067
Job Center							538,678	538,678
Sheriff contracts							3,608,418	3,608,418
<b>Total Committed</b>	<b>2,508,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,805,167</b>	<b>38,314,050</b>
<b>Assigned for:</b>								
Outstanding encumbrances	1,994,793							1,994,793
<b>Unassigned (Deficit)</b>	<b>77,529,112</b>						<b>(1,610,593)</b>	<b>75,918,519</b>
<b>Total Fund Balances</b>	<b>\$ 89,657,270</b>	<b>\$ 11,669,319</b>	<b>\$ 76,145,182</b>	<b>\$ 1,569,629</b>	<b>\$ 5,144,102</b>	<b>\$ 11,392,137</b>	<b>\$ 105,441,270</b>	<b>\$ 301,018,909</b>

**NOTE R – Stabilization Arrangements**

*Budget Stabilization Fund*

During 2006, the County established a Budget Stabilization Fund. The establishment of a Budget Stabilization Fund requires the Board of County Commissioner's approval and is authorized under the Ohio Revised Code Section 5705.13(A)(1). The purpose of the County's Budget Stabilization Fund is to guard against cyclical changes in General Fund revenue and expenses according to 5705.13(A)(1). The total amount of funds to accumulate in this Fund shall not exceed 5% of the total revenue credited in the preceding fiscal year to the General Fund. The balance of the Budget Stabilization Fund at December 31, 2016 was \$6,902,224.

*General Fund Capital Reserve Fund*

During 2013, the County established a General Fund Capital Reserve Fund. The establishment of this fund requires the Board of County Commissioner's approval, followed by review and approval of the State Auditor's Office. The General Fund Capital Reserve Fund was created to maintain moneys for the needs of capital funding for general operations and improvements which are supported by the General Operating Fund of Montgomery County. The balance of the Capital Reserve Fund at December 31, 2016 was \$2,508,883.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE S - Tax Abatements**

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, "Tax Abatement Disclosures." This GASB pronouncement requires disclosure of information about the nature and magnitude of tax abatements. For 2016, County property taxes were reduced by \$1,818,353 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

Municipality	Amount of County Tax Reduction
Brookville	\$ 256,813
Centerville	49,273
Clayton	223,191
Dayton	318,080
Englewood	142,438
Huber Heights	61,728
Kettering	1,242
Miamisburg	212,716
Moraine	195,323
Riverside	21,602
Springboro	72,450
Trotwood	2,998
Vandalia	231,530
West Carrollton	28,969
Total County	<u>\$ 1,818,353</u>

The following communities only have Tax Abatements. The Community Reinvestment Area Abatements Agreements are established pursuant to 3735.67 of the Ohio Revised Code.

1. Brookville (7 Commercial and Industrial Parcels, 1 Residential Parcel)
2. Centerville (13 Commercial Parcels, 6 Residential Parcels)
3. Dayton (25 Commercial Parcels, 376 Residential Parcels)
4. Englewood (28 Commercial and Industrial Parcels)
5. Huber Heights (10 Commercial and Industrial Parcels)
6. Miamisburg (41 Commercial and Industrial Parcels)
7. Moraine (14 Commercial and Industrial Parcels, 16 Residential Parcels)
8. Trotwood (2 Commercial Parcels)
9. Vandalia (14 Commercial and Industrial Parcels)
10. West Carrollton (8 Commercial and Industrial Parcels and 3 Residential Parcels)

Enterprise Zones are entered into under the authority of Ohio Revised Code 5709.61-.69.

**Clayton**

1. Caterpillar (Pledged 500 Jobs and 638 were created. Pledged \$65,000,000 investments and total investment was \$89,980,000.)

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE S - Tax Abatements (Cont'd.)**

**Dayton**

1. Black Sapphire (Pledged 18 jobs and 25 were created. Pledged \$5,500,000 and total investment was \$20,451,017.)
2. KBK Four LLC (Pledged \$5,500,000 in total investment and total investment was \$23,123,851.)
3. Real Wire LLC (Pledged 12 jobs with 52 jobs created. Pledged \$2,200,000 investment and total investment was \$3,524,708.)
4. Norwood Tool (Pledged 10 jobs with 930 created. Pledged \$4,200,000 investment and total investment was \$15,607,514.)
5. Malt Products Corporation (Pledged 30 jobs with 43 created. Pledged \$16,000,000 investment and total investment was \$26,100,179)
6. Total Fire Group DBA Honeywell (Pledged 75 jobs with 453 created, Pledged \$12,215,000 investment and total investment was \$21,396,666.)
7. KBK Eight LLC (Pledged 50 jobs and 0 were created. Pledged \$7,500,000 with a total investment of \$13,976,596.)
8. Dayton Forging and Heat Treating (Pledged 28 jobs and 0 created. Pledged \$3,860,000 investment with a total investment of \$5,093,634.)
9. KBK Three LLC (Pledged \$3,500,000 in investments and the total investment was \$32,621,149)

**Kettering**

1. Reynolds and Reynolds (Pledged 8 jobs and retained 1,000 and hired 46. Pledged \$10,500,000 in real property and invested \$8,194,778. Pledged \$320,000 in annual payroll and the actual payroll is \$1,830,474).

**Riverside**

1. SRA International (Pledged \$6,000,000 investment and 27 jobs. The company met both requirements.)
2. InfoCision (Pledged \$988,000 in construction and 90 full-time and 50 part-time jobs. The company met both requirements.)

**NOTE T – Contractual Commitments**

**Construction Commitments**

The County's outstanding construction commitments as of December 31, 2016, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Miscellaneous Software and Hardware Projects	\$ 3,606,182
Road and Bridge Projects	9,429,398
Total	<u>\$ 13,035,580</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 3,527,804
Wastewater Projects	2,610,007
Solid Waste Management Projects	923,946
Total	<u>\$ 7,061,757</u>

**MONTGOMERY COUNTY, OHIO**  
**Required Supplementary Information**  
**Ohio Public Employees Retirement System - Traditional Plan**  
**As of and For the Year Ended December 31, 2016**

*(Cont'd.)*

*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Three Years (1)*

	2015	2014	2013
County's Proportion of the Net Pension Liability	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$260,899,064	\$182,182,084	\$178,067,198
County's Covered Payroll	\$183,626,152	\$180,569,683	\$166,838,296
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	142.08%	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is the prior year end.

**MONTGOMERY COUNTY, OHIO**  
**Required Supplementary Information (Cont'd.)**  
**Ohio Public Employees Retirement System - Traditional Plan**  
**As of and For the Year Ended December 31, 2016**

*Schedule of County Contributions*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Four Years (1)*

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$23,829,899	\$22,633,325	\$22,255,089	\$22,249,793
Contributions in Relation to the Contractually Required Contribution	<u>(23,829,899)</u>	<u>(22,633,325)</u>	<u>(22,255,089)</u>	<u>(22,249,793)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$193,303,277	\$183,626,152	\$180,569,683	\$166,838,296
Contributions as a Percentage of Covered Payroll	12.33%	12.33%	12.32%	13.34%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.



**MONTGOMERY COUNTY, OHIO**

*Required Supplementary Information*

**Condition Assessments of the County’s Infrastructure Reported Using the Modified Approach  
As of and For the Year Ended December 31, 2016**

The County reports its infrastructure of roads and bridges using the modified approach, whereby the County has elected *not* to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

**County Roads**

The condition of road pavement is assessed by the County Engineer, by using the MicroPAVER pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on the following criteria: date of last surface maintenance; pavement surface condition; traffic volume; and traffic type. The rating system that ranks the assessment of each roadway section is as follows:

<b>Rating</b>	<b>PCI High Value</b>	<b>PCI Low Value</b>
Excellent	100	90
Very Good	89	79
Good	78	66
Fair	65	55
Poor	54	43
Very Poor	42	29
Critical	28	14
Failed	13	0

This table reflects the relative values in the MicroPAVER system that the County Engineer has determined to be accurate for the various ratings. This determination has been developed using both historical inspection data and field evaluations of roads in the County system. Roadway assessment values change over time until maintenance work is completed to restore or improve section ratings.

It is the policy of the County Engineer that 80% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed once every three years. The Engineer’s office is in the process of modifying their policy to a more realistic threshold that they will be able to maintain.

The following summarizes the County Engineer’s condition assessment of County roads as of December 31, 2016, 2015, 2014, 2013 and 2012:

	2016		2015		2014		2013		2012	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	217	66%	275	86%	270	84%	256	80%	273	85%
Condition Assessment of Less than Fair	111	34%	45	14%	50	16%	64	20%	47	15%

**MONTGOMERY COUNTY, OHIO**

*Required Supplementary Information (Cont'd.)*

**Condition Assessments of the County's Infrastructure Reported Using the Modified Approach  
As of and For the Year Ended December 31, 2016**

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roadways:

<b>Year</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Difference</b>
2012	\$9,824,617	\$8,061,168	\$1,763,449
2013	\$10,417,047	\$9,199,527	\$1,217,520
2014	\$9,094,703	\$8,254,489	\$840,214
2015	\$5,990,619	\$5,177,068	\$813,551
2016	\$5,811,445	\$5,171,786	\$639,659

**County Bridges**

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

<b>Numerical Ranking</b>	<b>Condition Ranking</b>
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2016, 2015, 2014, 2013, and 2012:

	2016		2015		2014		2013		2012	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	493	95%	495	95%	491	95%	482	94%	480	94%
Condition Assessment of Less than Fair	28	5%	24	5%	28	5%	30	6%	32	6%

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing bridges:

<b>Year</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Difference</b>
2012	\$1,713,276	\$1,608,377	\$104,899
2013	\$1,881,626	\$1,743,365	\$138,261
2014	\$1,970,383	\$1,783,399	\$186,984
2015	\$1,755,018	\$1,707,514	\$47,504
2016	\$1,536,118	\$1,473,828	\$62,290

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**COMBINING FINANCIAL  
STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

## MONTGOMERY COUNTY, OHIO

### NONMAJOR GOVERNMENTAL FUNDS

#### Nonmajor Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified sources other than debt service or capital projects.

Real Estate Assessment – This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.

Youth Services – This fund supports programs that enable youths to remain in the community rather than being placed in State institutions and is primarily subsidized by state-provided intergovernmental resources.

Community Development Block Grant – This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis and is supported primarily by federal grant revenues.

Workforce Investment Act – This fund accounts for the administration of federal grants related to the Workforce Investment Act. Programs include Dislocated Workers, Adult Services, Rapid Response, Youth Services and others.

Child Support Enforcement – This fund accounts for operating fees, reimbursement and related expenditures to maintain and enforce the County's child support program, supported primarily by federal and state intergovernmental revenues.

ADAMHS Board Federal Grants – This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction, and Mental Health Services Board.

Community Corrections – This fund accounts for the administration of the community corrections program (MonDay). MonDay is a male/female facility operated in cooperation with the City of Dayton with intergovernmental resources.

ADAMHS Board State and Local Grants – This fund accounts for a number of state and local grants received, administered and operated by the Alcohol, Drug Addiction and Mental Health Services Board.

Road, Auto and Gas – This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. For GAAP reporting purposes, this fund also includes a Ditch Maintenance Fund, which is used internally and encompasses thirty-four small separately budgeted subfunds.

Sheriff Contracts – This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Seventeen separately budgeted subfunds, used internally, comprise this fund.

Job Center – This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient. Supporting revenues are derived from facility agreements.

Public Works Building Maintenance - This fund accounts for the County's costs of maintaining certain buildings that are primarily recovered through contractual rental agreements with the benefiting County agencies. Six separately budgeted subfunds, used internally, comprise this fund.

Other Federal Grants - This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.

Other State & Local Grants – This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.

Other – This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include:

- Treasurer's Prepayment Interest
- Internet Auction Administration
- County Recorder Equipment Needs
- Emergency Management Operating
- MCO Futures
- Auditor License Bureau-Deputy Registrar
- DETAC-Treasurer
- Treasurer-Tax Certificate Administration
- Dog and Kennel
- Caring Program – Animal Shelter
- Animal Control Contracts
- Crime Lab-AFIS Fees
- Juvenile Court Probation IV-E
- Juvenile Detention Education Program
- Coroner's Special Lab Fee Account
- Forensic Crime Laboratory
- Probate Court Dispute Resolution
- Alternative Dispute Resolution
- Co Municipal Court Probation Services
- Common Pleas Court Probation Services
- Indigent Guardianship
- Clerk of Courts MIS
- Indigent Drivers Interlock/Alcohol Monitor
- Co Municipal Court Indigent Drug Alcohol
- Juvenile Court Indigent Drug Alcohol
- Sheriff Seized Assets
- OPOTA Professional Training Program
- 800 MHz Operating
- Jail Commissary
- Sheriff's Concealed Handgun License
- Prosecutor's Pretrial Diversion Program
- County Prosecutor Victim-Witness Account
- Prosecutor's Seminar Account
- Domestic Relations – Legal Research Fees
- Domestic Relations – Automation Fees
- Probate Court Special Projects
- Probate Court – Legal Research Fees
- Probate Court – Automation Fees
- Common Pleas Ct – Legal Research Fees
- Common Pleas Ct – Automation Fees
- Common Pleas Ct – Special Project Fees
- Specialized Dockets Payroll Subsidy Project
- Juvenile Court – Legal Research Fees
- Juvenile Court – Automation Fees
- Juvenile Court – Special Project Fee
- Juvenile Human Services Levy Contracts
- Juvenile Court – Mediation Fees
- Co Municipal Ct Automation/Legal Research
- Co Municipal Ct Automation-Clerk
- Co Municipal Ct Special Projects Fund
- County Law Library Resources Fund
- DETAC Prosecutor
- Economic Development Initiatives
- Community Development Seed Program
- Cultural Facilities
- Business First!
- Building Regulations
- Hotel/Motel Tax Administration
- Plat and Site Review
- HB 592 District Planning Fee
- Development Fee
- Housing Bond Fees
- Victims of Domestic Violence
- Criminal Justice Information Sys (CJIS)
- Homeless Solutions Administration
- JFS Frail & Elderly Services
- Youth Works and Workforce Development
- Office of Re-Entry
- MCO Futures

### Nonmajor Debt Service Funds

The Debt Service Funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service Funds are annually budgeted by the County.

Road Assessment Debt Service – This fund accounts for the accumulation of Road Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds which were self-acquired by the County Treasurer. As such, this debt represents an internal borrowing and is reported as an interfund payable, offset by a General Fund interfund receivable. Eight separately-budgeted subfunds, used internally, comprise this fund.

Water and Sewer Assessment Debt Service – This fund is used to account for the accumulation of Water and Sewer Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds, including certain debt self-acquired by the County Treasurer, which, as an internal borrowing, is reported as an interfund payable, offset by a General Fund interfund receivable. Twenty separately-budgeted subfunds, used internally, comprise this fund.

Various Purpose Facility Improvement Debt Service – This fund is used to account for the accumulation of resources for and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements. One separately-budgeted subfund, used internally, comprises this fund.

Reibold Building Debt Service – This fund accounts for accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements. Two separately-budgeted subfunds, used internally, comprise this fund.

Juvenile Detention Center Debt Service – This fund is used to account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Juvenile Detention Center. One separately-budgeted subfund, used internally, comprises this fund.

### Nonmajor Capital Project Funds

Capital Projects Funds are funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds or for assets held in trust. Capital Projects Funds are non-annually budgeted by the County.

Road A&G Projects - This fund accounts for a variety of ongoing road and bridge engineering contracts and construction projects which are primarily funded from intergovernmental state resources for roads and bridges and administered by the County Engineer's department.

County Engineer Issue 2 Projects – This fund accounts for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.

Capital Improvement - The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.

Public Works Capital - This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.

Data Processing Capital - This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.

800 MHz Replacement Capital - This fund accounts for various capital outlays in connection with the ongoing needs of the County's 800 MHz radio communication system.

Road Assessment Projects - This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.

Water and Sewer Assessment Projects - To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.

Board of DDS Capital - This fund, pursuant to state law, accounts for ongoing, significant capital needs of the Board of Developmental Disabilities Services, which also provides its funding.

County Engineer Federal Aid Projects - To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.



**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds by Fund Type**  
**December 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 77,584,852	\$ 2,619,202	\$ 35,766,266	\$ 115,970,320
Accrued Interest Receivable	79,278			79,278
Accounts Receivable	1,653,622		5,000	1,658,622
Due from Other Funds	912,156		502,335	1,414,491
Prepaid Items	39,693			39,693
Property Taxes Receivable	7,311			7,311
Due from Other Governments	7,024,483		117,150	7,141,633
Special Assessments Receivable		2,225,755		2,225,755
<i>Total Assets</i>	<u>\$ 87,301,395</u>	<u>\$ 4,844,957</u>	<u>\$ 36,390,751</u>	<u>\$ 128,537,103</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 7,417,846	\$	\$ 3,032,588	\$ 10,450,434
Accrued Wages and Benefits	1,767,069			1,767,069
Due to Other Governments	1,112,018			1,112,018
Matured Compensated Absences	7,378			7,378
Interfund Payable	491,268	1,289,336		1,780,604
Due to Other Funds	1,094,575		65	1,094,640
<i>Total Liabilities</i>	<u>11,890,154</u>	<u>1,289,336</u>	<u>3,032,653</u>	<u>16,212,143</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue	<u>4,657,935</u>	<u>2,225,755</u>		<u>6,883,690</u>
<b>FUND BALANCES:</b>				
Nonspendable:				
Prepaid Items	39,693			39,693
Restricted	64,705,665	2,389,159	4,112,179	71,207,003
Committed	6,180,163		29,625,004	35,805,167
Unassigned (Deficit)	<u>(172,215)</u>	<u>(1,059,293)</u>	<u>(379,085)</u>	<u>(1,610,593)</u>
<i>Total Fund Balances</i>	<u>70,753,306</u>	<u>1,329,866</u>	<u>33,358,098</u>	<u>105,441,270</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 87,301,395</u>	<u>\$ 4,844,957</u>	<u>\$ 36,390,751</u>	<u>\$ 128,537,103</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2016**

	<b>Real Estate Assessment</b>	<b>Youth Services</b>	<b>Community Development Block Grant</b>	<b>Workforce Investment Act</b>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,650,708	\$ 1,716,502	\$ 400,184	\$ 788,467
Accrued Interest Receivable				
Accounts Receivable				
Due from Other Funds		41,893		
Prepaid Items				
Property Taxes Receivable				
Due from Other Governments		15,710	573,807	
<i>Total Assets</i>	<u>\$ 3,650,708</u>	<u>\$ 1,774,105</u>	<u>\$ 973,991</u>	<u>\$ 788,467</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 107,887	\$ 215,636	\$ 238,500	\$ 501,358
Accrued Wages and Benefits	72,998	136,498	10,959	
Due to Other Governments		5,924	429,030	19,566
Matured Compensated Absences				
Interfund Payable				
Due to Other Funds	30,709	4,363	486	123,266
<i>Total Liabilities</i>	<u>211,594</u>	<u>362,421</u>	<u>678,975</u>	<u>644,190</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue			11,065	
<b>FUND BALANCES:</b>				
Nonspendable:				
Prepaid Items				
Restricted	3,439,114	1,411,684	283,951	144,277
Committed				
Unassigned (Deficit)				
<i>Total Fund Balances (Deficits)</i>	<u>3,439,114</u>	<u>1,411,684</u>	<u>283,951</u>	<u>144,277</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,650,708</u>	<u>\$ 1,774,105</u>	<u>\$ 973,991</u>	<u>\$ 788,467</u>

(Cont'd.)

<b>Child Support Enforcement</b>	<b>ADAMHS Board Federal Grants</b>	<b>Community Corrections</b>	<b>ADAMHS Board State &amp; Local Grants</b>	<b>Road, Auto and Gas</b>	<b>Sheriff Contracts</b>	<b>Job Center</b>
\$ 3,832,124	\$ 1,272,372	\$ 1,551,402	\$ 2,652,866	\$ 10,209,051	\$ 4,773,527	\$ 593,282
199,349		10		35,920		
800,246		2,708		17,693	481,540	202
	385,890	35,045	85,275	5,114,038	3,640	
					58,060	8,605
<u>\$ 4,831,719</u>	<u>\$ 1,658,262</u>	<u>\$ 1,589,165</u>	<u>\$ 2,738,141</u>	<u>\$ 15,376,702</u>	<u>\$ 5,316,767</u>	<u>\$ 602,089</u>
\$ 233,946	\$ 964,723	\$ 135,123	\$ 987,869	\$ 525,305	\$ 376,769	\$ 54,806
168,874	5,294	149,244	5,906	185,731	459,673	
135	52,797	51,348	7,500	71,463	143,121	
					7,378	
					262,668	
729,284		1,935	78,311	10,395	13,024	
<u>1,132,239</u>	<u>1,022,814</u>	<u>337,650</u>	<u>1,079,586</u>	<u>792,894</u>	<u>1,262,633</u>	<u>54,806</u>
	245,835			3,596,461	442,076	8,605
		2,708			3,640	
3,699,480	389,613	1,248,807	1,658,555	10,987,347	3,608,418	538,678
<u>3,699,480</u>	<u>389,613</u>	<u>1,251,515</u>	<u>1,658,555</u>	<u>10,987,347</u>	<u>3,612,058</u>	<u>538,678</u>
<u>\$ 4,831,719</u>	<u>\$ 1,658,262</u>	<u>\$ 1,589,165</u>	<u>\$ 2,738,141</u>	<u>\$ 15,376,702</u>	<u>\$ 5,316,767</u>	<u>\$ 602,089</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Cont'd.)**  
**December 31, 2016**

	<b>Public Works Building Maintenance</b>	<b>Other Federal Grants</b>	<b>Other State &amp; Local Grants</b>	<b>Other</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,324,315	\$ 12,739	\$ 981,035	\$ 42,826,278	\$ 77,584,852
Accrued Interest Receivable				43,358	79,278
Accounts Receivable	343			954,485	1,653,622
Due from Other Funds			68,407	1,610	912,156
Prepaid Items		15,891		17,454	39,693
Property Taxes Receivable				7,311	7,311
Due from Other Governments		145,464	105,142	497,447	7,024,483
<i>Total Assets</i>	<u>\$ 2,324,658</u>	<u>\$ 174,094</u>	<u>\$ 1,154,584</u>	<u>\$ 44,347,943</u>	<u>\$ 87,301,395</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 250,279	\$ 31,141	\$ 126,578	\$ 2,667,926	\$ 7,417,846
Accrued Wages and Benefits	28,517	7,694	82,611	453,070	1,767,069
Due to Other Governments	10,032	32,932	43,979	244,191	1,112,018
Matured Compensated Absences					7,378
Interfund Payable	1,000	200,000		27,600	491,268
Due to Other Funds	1,763	38,332	277	62,430	1,094,575
<i>Total Liabilities</i>	<u>291,591</u>	<u>310,099</u>	<u>253,445</u>	<u>3,455,217</u>	<u>11,890,154</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable Revenue		20,319	52,257	281,317	4,657,935
<b>FUND BALANCES:</b>					
Nonspendable:					
Prepaid Items		15,891		17,454	39,693
Restricted			848,882	40,593,955	64,705,665
Committed	2,033,067				6,180,163
Unassigned (Deficit)		(172,215)			(172,215)
<i>Total Fund Balances (Deficits)</i>	<u>2,033,067</u>	<u>(156,324)</u>	<u>848,882</u>	<u>40,611,409</u>	<u>70,753,306</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,324,658</u>	<u>\$ 174,094</u>	<u>\$ 1,154,584</u>	<u>\$ 44,347,943</u>	<u>\$ 87,301,395</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2016**

	<b>Road Assessment Debt Service</b>	<b>Water and Sewer Assessment Debt Service</b>	<b>Reibold Building Debt Service</b>	<b>Total Nonmajor Debt Service</b>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 49,258	\$ 180,785	\$ 2,389,159	\$ 2,619,202
Special Assessments Receivable	<u>136,756</u>	<u>2,088,999</u>		<u>2,225,755</u>
<i>Total Assets</i>	<u>\$ 186,014</u>	<u>\$ 2,269,784</u>	<u>\$ 2,389,159</u>	<u>\$ 4,844,957</u>
<b>LIABILITIES:</b>				
Interfund Payable	<u>\$ 124,405</u>	<u>\$ 1,164,931</u>	<u>\$</u>	<u>\$ 1,289,336</u>
<i>Total Liabilities</i>	<u>124,405</u>	<u>1,164,931</u>	<u>0</u>	<u>1,289,336</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue	<u>136,756</u>	<u>2,088,999</u>		<u>2,225,755</u>
<b>FUND BALANCES:</b>				
Restricted			2,389,159	2,389,159
Unassigned (Deficit)	<u>(75,147)</u>	<u>(984,146)</u>		<u>(1,059,293)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(75,147)</u>	<u>(984,146)</u>	<u>2,389,159</u>	<u>1,329,866</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 186,014</u>	<u>\$ 2,269,784</u>	<u>\$ 2,389,159</u>	<u>\$ 4,844,957</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2016**

	<b>Road A&amp;G Projects</b>	<b>Capital Improvement</b>	<b>Public Works Capital</b>	<b>Data Processing Capital</b>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,122,156	\$ 5,427,062	\$ 6,679,651	\$ 7,414,710
Accounts Receivable				5,000
Due from Other Funds			502,335	
Due from Other Governments			117,150	
<i>Total Assets</i>	<u>\$ 4,122,156</u>	<u>\$ 5,427,062</u>	<u>\$ 7,299,136</u>	<u>\$ 7,419,710</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 485,055	\$ 10,238	\$ 576,252	\$ 65,363
Due to Other Funds	65			
<i>Total Liabilities</i>	<u>485,120</u>	<u>10,238</u>	<u>576,252</u>	<u>65,363</u>
<b>FUND BALANCES:</b>				
Restricted	3,637,036			
Committed		5,416,824	6,722,884	7,354,347
Unassigned (Deficit)				
<i>Total Fund Balances (Deficit)</i>	<u>3,637,036</u>	<u>5,416,824</u>	<u>6,722,884</u>	<u>7,354,347</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 4,122,156</u>	<u>\$ 5,427,062</u>	<u>\$ 7,299,136</u>	<u>\$ 7,419,710</u>

<b>800 MHz Replacement Capital</b>	<b>Road Assessment Projects</b>	<b>Water and Sewer Assessment Projects</b>	<b>Board of DDS Capital</b>	<b>County Engineer Federal Aid Projects</b>	<b>Total Nonmajor Capital Projects</b>
\$ 1,028,015	\$ 302,176	\$ 172,967	\$ 10,581,492	\$ 38,037	\$ 35,766,266 5,000 502,335 117,150
<u>\$ 1,028,015</u>	<u>\$ 302,176</u>	<u>\$ 172,967</u>	<u>\$ 10,581,492</u>	<u>\$ 38,037</u>	<u>\$ 36,390,751</u>
\$ 1,396,589	\$	\$	\$ 450,543	\$ 48,548	\$ 3,032,588 65
<u>1,396,589</u>	<u>0</u>	<u>0</u>	<u>450,543</u>	<u>48,548</u>	<u>3,032,653</u>
	302,176	172,967	10,130,949	(10,511)	4,112,179 29,625,004 (379,085)
<u>(368,574)</u>	<u>302,176</u>	<u>172,967</u>	<u>10,130,949</u>	<u>(10,511)</u>	<u>33,358,098</u>
<u>\$ 1,028,015</u>	<u>\$ 302,176</u>	<u>\$ 172,967</u>	<u>\$ 10,581,492</u>	<u>\$ 38,037</u>	<u>\$ 36,390,751</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds by Fund Type**  
**For the Year Ended December 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>REVENUES:</b>				
Property Taxes	\$ 3,930,758	\$	\$	\$ 3,930,758
Other Local Taxes	7,485,539			7,485,539
Special Assessments		220,958	13,128	234,086
Charges for Services	36,982,210		20,000	37,002,210
Licenses and Permits	3,307,232			3,307,232
Fines and Forfeitures	1,028,672			1,028,672
Intergovernmental	64,574,380		17,682,426	82,256,806
Interest	212,482			212,482
Other	1,034,534		110,299	1,144,833
<i>Total Revenues</i>	<u>118,555,807</u>	<u>220,958</u>	<u>17,825,853</u>	<u>136,602,618</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General Government	7,977,768			7,977,768
Judicial and Law Enforcement	65,803,608			65,803,608
Environment and Public Works	14,128,388		485,120	14,613,508
Social Services	33,578,225			33,578,225
Community and Economic Development	6,799,063			6,799,063
Capital Outlay			21,203,210	21,203,210
<b>Intergovernmental:</b>				
General Government	1,790,358			1,790,358
Judicial and Law Enforcement	509,721			509,721
Environment and Public Works	315,190			315,190
Community and Economic Development	20,000			20,000
<b>Debt Service:</b>				
Principal Retirements	236,612	2,530,743		2,767,355
Interest and Fiscal Charges	39,821	646,411		686,232
<i>Total Expenditures</i>	<u>131,198,754</u>	<u>3,177,154</u>	<u>21,688,330</u>	<u>156,064,238</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,642,947)</u>	<u>(2,956,196)</u>	<u>(3,862,477)</u>	<u>(19,461,620)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	22,436,796	2,472,888	7,569,714	32,479,398
Proceeds of Loans			170,262	170,262
Inception of Capital Lease	58,675			58,675
Transfers Out	(225,667)	(53,545)	(4,594,338)	(4,873,550)
<i>Total Other Financing Sources and Uses</i>	<u>22,269,804</u>	<u>2,419,343</u>	<u>3,145,638</u>	<u>27,834,785</u>
<i>Net Change in Fund Balance</i>	9,626,857	(536,853)	(716,839)	8,373,165
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>61,126,449</u>	<u>1,866,719</u>	<u>34,074,937</u>	<u>97,068,105</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 70,753,306</u>	<u>\$ 1,329,866</u>	<u>\$ 33,358,098</u>	<u>\$ 105,441,270</u>



**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2016**

(Cont'd.)

	<b>Real Estate Assessment</b>	<b>Youth Services</b>	<b>Community Development Block Grant</b>	<b>Workforce Investment Act</b>	<b>Child Support Enforcement</b>
<b>REVENUES:</b>					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	3,517,503				2,084,702
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	312,631	7,383,829	2,386,387	4,409,049	11,080,884
Interest					
Other	12,085	16,937	3,239		247,540
<i>Total Revenues</i>	<u>3,842,219</u>	<u>7,400,766</u>	<u>2,389,626</u>	<u>4,409,049</u>	<u>13,413,126</u>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
General Government	3,525,762				
Judicial and Law Enforcement		7,332,336			14,404,279
Environment and Public Works					
Social Services			362,430	3,570,468	781,853
Community and Economic Development			2,509,590		
<b>Intergovernmental:</b>					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Community and Economic Development					
<b>Debt Service:</b>					
Principal Retirements					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>3,525,762</u>	<u>7,332,336</u>	<u>2,872,020</u>	<u>3,570,468</u>	<u>15,186,132</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>316,457</u>	<u>68,430</u>	<u>(482,394)</u>	<u>838,581</u>	<u>(1,773,006)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In					3,100,888
Inception of Capital Lease					
Transfers Out					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,100,888</u>
<i>Net Change in Fund Balance</i>	316,457	68,430	(482,394)	838,581	1,327,882
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,122,657</u>	<u>1,343,254</u>	<u>766,345</u>	<u>(694,304)</u>	<u>2,371,598</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 3,439,114</u>	<u>\$ 1,411,684</u>	<u>\$ 283,951</u>	<u>\$ 144,277</u>	<u>\$ 3,699,480</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds (Cont'd.)**  
**For the Year Ended December 31, 2016**

	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	Road, Auto and Gas
REVENUES:				
Property Taxes	\$	\$	\$	\$
Other Local Taxes				4,388,306
Charges for Services		582	24,499	214,647
Licenses and Permits				295,225
Fines and Forfeitures				10,732,645
Intergovernmental	4,682,287	7,595,015	6,529,054	127,324
Interest				120,591
Other		29,158		
<i>Total Revenues</i>	<u>4,682,287</u>	<u>7,624,755</u>	<u>6,553,553</u>	<u>15,878,738</u>
EXPENDITURES:				
Current:				
General Government				
Judicial and Law Enforcement		6,614,505		
Environment and Public Works				11,715,146
Social Services	4,290,934		6,242,286	
Community and Economic Development				
Intergovernmental:				
General Government				
Judicial and Law Enforcement				
Environment and Public Works				32,879
Community and Economic Development				
Debt Service:				
Principal Retirements				207,022
Interest and Fiscal Charges				39,302
<i>Total Expenditures</i>	<u>4,290,934</u>	<u>6,614,505</u>	<u>6,242,286</u>	<u>11,994,349</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>391,353</u>	<u>1,010,250</u>	<u>311,267</u>	<u>3,884,389</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In				
Inception of Capital Lease				58,675
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,675</u>
<i>Net Change in Fund Balance</i>	391,353	1,010,250	311,267	3,943,064
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(1,740)</u>	<u>241,265</u>	<u>1,347,288</u>	<u>7,044,283</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 389,613</u>	<u>\$ 1,251,515</u>	<u>\$ 1,658,555</u>	<u>\$ 10,987,347</u>

<b>Sheriff Contracts</b>	<b>Job Center</b>	<b>Public Works Building Maintenance</b>	<b>Other Federal Grants</b>	<b>Other State &amp; Local Grants</b>	<b>Other</b>	<b>Total Nonmajor Special Revenue</b>
\$	\$	\$	\$	\$	\$ 3,930,758	\$ 3,930,758
16,089,782	3,067,076	2,466,946			3,097,233	7,485,539
					9,516,473	36,982,210
					3,307,232	3,307,232
50,750			1,616,401	3,527,425	733,447	1,028,672
					4,268,023	64,574,380
40,071	1,186	21,531		136,850	85,158	212,482
					405,346	1,034,534
<u>16,180,603</u>	<u>3,068,262</u>	<u>2,488,477</u>	<u>1,616,401</u>	<u>3,664,275</u>	<u>25,343,670</u>	<u>118,555,807</u>
16,713,507		1,825,346	148,150	7,380	2,471,130	7,977,768
		1,419,755	990,187	2,352,494	15,976,545	65,803,608
				8,717	2,404,525	14,128,388
	3,078,341	575,880	346,820	1,731,045	12,598,168	33,578,225
				90,000	4,199,473	6,799,063
480,886					1,790,358	1,790,358
					28,835	509,721
					282,311	315,190
					20,000	20,000
					29,590	236,612
					519	39,821
<u>17,194,393</u>	<u>3,078,341</u>	<u>3,820,981</u>	<u>1,485,157</u>	<u>4,189,636</u>	<u>39,801,454</u>	<u>131,198,754</u>
<u>(1,013,790)</u>	<u>(10,079)</u>	<u>(1,332,504)</u>	<u>131,244</u>	<u>(525,361)</u>	<u>(14,457,784)</u>	<u>(12,642,947)</u>
1,915,000	50,000	1,970,294		765,944	14,634,670	22,436,796
		(225,667)				58,675
						(225,667)
<u>1,915,000</u>	<u>50,000</u>	<u>1,744,627</u>	<u>0</u>	<u>765,944</u>	<u>14,634,670</u>	<u>22,269,804</u>
901,210	39,921	412,123	131,244	240,583	176,886	9,626,857
<u>2,710,848</u>	<u>498,757</u>	<u>1,620,944</u>	<u>(287,568)</u>	<u>608,299</u>	<u>40,434,523</u>	<u>61,126,449</u>
<u>\$ 3,612,058</u>	<u>\$ 538,678</u>	<u>\$ 2,033,067</u>	<u>\$ (156,324)</u>	<u>\$ 848,882</u>	<u>\$ 40,611,409</u>	<u>\$ 70,753,306</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2016**

	<b>Road Assessment Debt Service</b>	<b>Water and Sewer Assessment Debt Service</b>	<b>Various Purpose Facility Improvement Debt Service</b>	<b>Reibold Building Debt Service</b>	<b>Juvenile Detention Center Debt Service</b>	<b>Total Nonmajor Debt Service</b>
<b>REVENUES:</b>						
Special Assessments	\$ 16,485	\$ 204,473	\$	\$	\$	\$ 220,958
<i>Total Revenues</i>	<u>16,485</u>	<u>204,473</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>220,958</u>
<b>EXPENDITURES:</b>						
Debt Service:						
Principal Retirements		83,000	1,444,017	746,816	256,910	2,530,743
Interest and Fiscal Charges		26,916	25,086	73,203	521,206	646,411
<i>Total Expenditures</i>	<u>0</u>	<u>109,916</u>	<u>1,469,103</u>	<u>820,019</u>	<u>778,116</u>	<u>3,177,154</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,485</u>	<u>94,557</u>	<u>(1,469,103)</u>	<u>(820,019)</u>	<u>(778,116)</u>	<u>(2,956,196)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>						
Transfers In			1,469,103	225,669	778,116	2,472,888
Transfers Out	(5,295)	(48,250)				(53,545)
<i>Total Other Financing Sources and Uses</i>	<u>(5,295)</u>	<u>(48,250)</u>	<u>1,469,103</u>	<u>225,669</u>	<u>778,116</u>	<u>2,419,343</u>
<i>Net Change in Fund Balance</i>	11,190	46,307	0	(594,350)	0	(536,853)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(86,337)</u>	<u>(1,030,453)</u>		<u>2,983,509</u>		<u>1,866,719</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (75,147)</u>	<u>\$ (984,146)</u>	<u>\$ 0</u>	<u>\$ 2,389,159</u>	<u>\$ 0</u>	<u>\$ 1,329,866</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Project Funds**  
**For the Year Ended December 31, 2016**

(Cont'd.)

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
<b>REVENUES:</b>					
Special Assessments	\$	\$	\$	\$	\$
Charges for Services					20,000
Intergovernmental	1,086,958	1,695,406	621,936	477,568	
Other				110,299	
<i>Total Revenues</i>	<u>1,086,958</u>	<u>1,695,406</u>	<u>621,936</u>	<u>587,867</u>	<u>20,000</u>
<b>EXPENDITURES:</b>					
Current:					
Environment and Public Works	485,120				
Capital Outlay	2,989,242	1,865,668	305,925	3,034,551	1,252,767
<i>Total Expenditures</i>	<u>3,474,362</u>	<u>1,865,668</u>	<u>305,925</u>	<u>3,034,551</u>	<u>1,252,767</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,387,404)</u>	<u>(170,262)</u>	<u>316,011</u>	<u>(2,446,684)</u>	<u>(1,232,767)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In			197,254	4,570,936	2,637,940
Proceeds of Loans		170,262			
Transfers Out					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>170,262</u>	<u>197,254</u>	<u>4,570,936</u>	<u>2,637,940</u>
<i>Net Change in Fund Balance</i>	(2,387,404)	0	513,265	2,124,252	1,405,173
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>6,024,440</u>	<u>0</u>	<u>4,903,559</u>	<u>4,598,632</u>	<u>5,949,174</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 3,637,036</u>	<u>\$ 0</u>	<u>\$ 5,416,824</u>	<u>\$ 6,722,884</u>	<u>\$ 7,354,347</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Project Funds (Cont'd.)**  
**For the Year Ended December 31, 2016**

	800 MHz Replacement Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
<b>REVENUES:</b>						
Special Assessments	\$	\$ 13,128		\$	\$	\$ 13,128
Charges for Services						20,000
Intergovernmental		47,979		4,937,412	8,815,167	17,682,426
Other						110,299
<i>Total Revenues</i>	<u>0</u>	<u>61,107</u>	<u>0</u>	<u>4,937,412</u>	<u>8,815,167</u>	<u>17,825,853</u>
<b>EXPENDITURES:</b>						
Current:						
Environment and Public Works						485,120
Capital Outlay		196,250	536	2,746,743	8,811,528	21,203,210
<i>Total Expenditures</i>	<u>0</u>	<u>196,250</u>	<u>536</u>	<u>2,746,743</u>	<u>8,811,528</u>	<u>21,688,330</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(135,143)</u>	<u>(536)</u>	<u>2,190,669</u>	<u>3,639</u>	<u>(3,862,477)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>						
Transfers In		163,584				7,569,714
Proceeds of Loans						170,262
Transfers Out	(4,594,338)					(4,594,338)
<i>Total Other Financing Sources and Uses</i>	<u>(4,594,338)</u>	<u>163,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,145,638</u>
<i>Net Change in Fund Balance</i>	(4,594,338)	28,441	(536)	2,190,669	3,639	(716,839)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>4,225,764</u>	<u>273,735</u>	<u>173,503</u>	<u>7,940,280</u>	<u>(14,150)</u>	<u>34,074,937</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (368,574)</u>	<u>\$ 302,176</u>	<u>\$ 172,967</u>	<u>\$ 10,130,949</u>	<u>\$ (10,511)</u>	<u>\$ 33,358,098</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Property Taxes	\$ 13,100,763	\$ 13,100,763	\$ 13,389,044	\$ 288,281
Sales Tax	80,451,623	83,089,563	83,830,225	740,662
Other Taxes	3,050,000	3,050,000	3,276,547	226,547
Licenses and Permits	43,000	43,000	32,679	(10,321)
Fees and Charges for Services	23,102,928	23,900,810	23,335,117	(565,693)
Fines and Forfeitures	1,094,755	1,094,755	988,528	(106,227)
Intergovernmental Revenues	18,752,374	18,147,728	18,144,872	(2,856)
Investment Earnings	4,055,000	4,055,000	4,559,156	504,156
Miscellaneous Revenues	1,124,700	4,424,824	4,355,610	(69,214)
<i>Total Revenues</i>	<u>144,775,143</u>	<u>150,906,443</u>	<u>151,911,778</u>	<u>1,005,335</u>
<b>Expenditures:</b>				
<i>General Government</i>				
<i>General Fund Subfund</i>				
<i>Board of County Commissioners - Board of County Commissioners</i>				
Statutory Salaries	261,225	261,225	261,225	-
Salaries	379,177	379,177	358,913	20,264
Fringe Benefits	168,256	168,590	168,387	203
Pre-Employment Services	-	82	82	-
Operating Supplies	4,833	4,591	4,090	501
Routine Business	5,325	5,325	5,237	88
Board Approved Travel	12,734	11,235	5,616	5,619
Staff Training and Development	1,500	1,700	1,520	180
Contractual Professional Services	500	1,666	1,665	1
Maintenance and Repair Services	250	250	-	250
Communications	14,479	13,979	10,492	3,487
Rentals	2,600	2,600	2,066	534
Capital Outlays	-	3,900	3,782	118
<i>Total Board of County Commissioners - Board of County Commissioners</i>	<u>850,879</u>	<u>854,320</u>	<u>823,075</u>	<u>31,245</u>
<i>County Administrator - County Administrator</i>				
Salaries	175,120	171,206	158,032	13,174
Fringe Benefits	37,172	41,086	39,439	1,647
Special Fringe Benefits	1,600	1,600	1,101	499
Operating Supplies	1,984	2,465	2,460	5
Routine Business	4,400	4,380	3,168	1,212
Board Approved Travel	2,999	2,739	677	2,062
Staff Training and Development	1,900	1,598	925	673
Contractual Professional Services	700	700	410	290
Communications	7,365	7,425	7,424	1
Rentals	3,185	3,185	2,919	266
Miscellaneous	-	41	41	-
<i>Total County Administrator - County Administrator</i>	<u>236,425</u>	<u>236,425</u>	<u>216,596</u>	<u>19,829</u>
<i>Clerk of Commission - Clerk of Commission</i>				
Salaries	106,001	97,667	92,484	5,183
Fringe Benefits	25,794	27,377	27,331	46
Pre-Employment Services	-	94	94	-
Operating Supplies	9,509	9,509	8,701	808

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Commission - Clerk of Commission</i>				
Routine Business	900	900	264	636
Staff Training and Development	550	456	-	456
Contractual Professional Services	4,290	10,000	7,332	2,668
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	7,810	7,810	7,027	783
Rentals	5,000	5,000	4,808	192
Capital Outlays	591	2,041	1,657	384
<i>Total Clerk of Commission - Clerk of Commission</i>	<u>161,445</u>	<u>161,854</u>	<u>149,698</u>	<u>12,156</u>
<i>Office of Management &amp; Budget - Office of Management &amp; Budget</i>				
Salaries	580,616	580,616	545,197	35,419
Fringe Benefits	159,339	159,339	149,705	9,634
Special Fringe Benefits	1,580	1,580	918	662
Pre-Employment Services	185	185	92	93
Operating Supplies	6,984	5,884	3,392	2,492
Routine Business	950	950	518	432
Board Approved Travel	4,850	4,850	4,296	554
Staff Training and Development	3,000	3,000	1,235	1,765
Contractual Professional Services	18,500	19,637	19,623	14
Maintenance and Repair Services	980	943	-	943
Communications	11,620	11,620	10,061	1,559
Rentals	4,000	4,000	2,273	1,727
<i>Total Office of Management &amp; Budget - Office of Management &amp; Budget</i>	<u>792,604</u>	<u>792,604</u>	<u>737,310</u>	<u>55,294</u>
<i>Administrative Services Director</i>				
Salaries	193,121	193,121	191,014	2,107
Fringe Benefits	51,705	51,705	51,659	46
Special Fringe Benefits	1,400	1,922	1,918	4
Operating Supplies	478	478	141	337
Routine Business	200	200	4	196
Staff Training and Development	1,400	753	465	288
Contractual Professional Services	179	179	14	165
Communications	3,230	3,230	3,100	130
Public Utility Services	400	400	141	259
Rentals	-	125	-	125
<i>Total Administrative Services Director</i>	<u>252,113</u>	<u>252,113</u>	<u>248,456</u>	<u>3,657</u>
<i>Organizational Development and Training</i>				
Salaries	118,745	121,245	120,940	305
Fringe Benefits	37,519	37,969	37,894	75
Special Fringe Benefits	6,500	6,500	6,167	333
Operating Supplies	9,614	9,614	8,092	1,522
Routine Business	1,666	1,666	7	1,659
Board Approved Travel	3,250	-	-	-
Staff Training and Development	1,000	1,000	860	140
Contractual Professional Services	13,743	10,593	3,565	7,028
Communications	5,542	5,542	3,874	1,668
Public Utility Services	-	1,500	1,243	257
Rentals	3,000	3,000	1,440	1,560
Capital Outlays	43,084	47,984	36,776	11,208
<i>Total Organizational Development and Training</i>	<u>243,663</u>	<u>246,613</u>	<u>220,858</u>	<u>25,755</u>



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Purchasing</i>				
Salaries	205,008	208,008	207,947	61
Fringe Benefits	59,573	63,173	63,092	81
Special Fringe Benefits	5,064	5,064	3,474	1,590
Operating Supplies	7,811	7,811	6,129	1,682
Routine Business	1,109	1,109	905	204
Board Approved Travel	7,500	10,920	9,232	1,688
Staff Training and Development	5,511	2,091	1,240	851
Contractual Professional Services	843	3,343	2,718	625
Maintenance and Repair Services	15,200	12,700	10,350	2,350
Communications	13,051	13,051	11,754	1,297
Rentals	4,000	4,000	3,628	372
Capital Outlays	4,128	4,128	4,081	47
<i>Total Purchasing</i>	<u>328,798</u>	<u>335,398</u>	<u>324,550</u>	<u>10,848</u>
<i>Communications</i>				
Salaries	72,844	72,844	71,938	906
Fringe Benefits	19,769	19,769	19,724	45
Special Fringe Benefits	300	300	297	3
Operating Supplies	763	763	497	266
Routine Business	200	200	147	53
Board Approved Travel	-	1,800	1,636	164
Staff Training and Development	600	1,400	1,390	10
Contractual Professional Services	6,158	5,958	4,388	1,570
Communications	3,030	3,030	2,917	113
<i>Total Communications</i>	<u>103,664</u>	<u>106,064</u>	<u>102,934</u>	<u>3,130</u>
<i>Financial and Customer Services</i>				
Salaries	200,681	200,681	192,932	7,749
Fringe Benefits	49,902	67,236	66,774	462
Special Fringe Benefits	3,135	2,985	2,135	850
Operating Supplies	3,122	3,122	688	2,434
Board Approved Travel	2,500	2,500	-	2,500
Staff Training and Development	446	596	575	21
Contractual Professional Services	5,013	5,013	3,000	2,013
Communications	2,589	2,589	2,476	113
Public Utility Services	69,725	7,725	2,088	5,637
Miscellaneous	7,985	5,585	-	5,585
Construction and Improvements	-	42,500	32,222	10,278
<i>Total Financial and Customer Services</i>	<u>345,098</u>	<u>340,532</u>	<u>302,890</u>	<u>37,642</u>
<i>Building Eng. &amp; Maintenance Services</i>				
Salaries	488,617	564,390	551,172	13,218
Fringe Benefits	186,170	196,080	196,080	-
Special Fringe Benefits	3,800	2,306	2,191	115
Pre-Employment Services	-	100	93	7
Operating Supplies	18,246	15,278	15,235	43
Routine Business	1,300	768	733	35
Board Approved Travel	-	2,500	2,088	412
Staff Training and Development	3,000	2,183	2,178	5
Contractual Professional Services	35,550	35,250	33,060	2,190
Maintenance and Repair Services	136,743	171,848	160,755	11,093
Communications	12,300	16,759	16,169	590

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Building Eng. &amp; Maintenance Services</i>				
Rentals	5,400	5,400	5,345	55
Miscellaneous	300	153	-	153
Capital Outlays	3,825	5,325	4,150	1,175
<i>Total Building Eng. &amp; Maintenance Services</i>	<u>895,251</u>	<u>1,018,340</u>	<u>989,249</u>	<u>29,091</u>
<i>Human Resources Administration</i>				
Salaries	455,090	452,590	440,620	11,970
Fringe Benefits	134,183	150,633	150,595	38
Special Fringe Benefits	2,800	3,975	3,947	28
Operating Supplies	17,194	13,494	10,298	3,196
Routine Business	3,500	3,125	1,318	1,807
Board Approved Travel	2,100	2,100	378	1,722
Staff Training and Development	3,800	3,800	3,606	194
Contractual Professional Services	86,833	83,473	65,542	17,931
Maintenance and Repair Services	20,350	18,778	18,434	344
Communications	14,130	20,390	19,871	519
Rentals	3,000	3,000	2,747	253
Capital Outlays	19,266	19,266	19,266	-
<i>Total Human Resources Administration</i>	<u>762,246</u>	<u>774,624</u>	<u>736,622</u>	<u>38,002</u>
<i>Dayton Regional Green</i>				
Salaries	100,576	104,176	104,113	63
Fringe Benefits	29,196	30,196	29,870	326
Special Fringe Benefits	180	195	195	-
Pre-Employment Services	700	700	-	700
Operating Supplies	4,638	4,638	1,003	3,635
Routine Business	2,000	2,000	877	1,123
Board Approved Travel	1,500	2,000	1,654	346
Staff Training and Development	3,500	2,985	1,689	1,296
Contractual Professional Services	13,624	13,186	10,427	2,759
Communications	-	438	438	-
Rentals	3,000	3,000	360	2,640
Miscellaneous	740	740	128	612
<i>Total Dayton Regional Green</i>	<u>159,654</u>	<u>164,254</u>	<u>150,754</u>	<u>13,500</u>
<i>Administration Building</i>				
Salaries	448,424	440,924	355,820	85,104
Fringe Benefits	158,837	134,052	133,971	81
Post Employment Services	200	200	119	81
Operating Supplies	94,671	128,207	126,902	1,305
Contractual Professional Services	46,901	83,681	78,514	5,167
Maintenance and Repair Services	263,291	264,048	258,991	5,057
Communications	6,590	10,760	9,720	1,040
Public Utility Services	503,278	447,692	429,815	17,877
Miscellaneous	44,438	38,138	37,188	950
Capital Outlays	3,824	3,824	3,824	-
<i>Total Administration Building</i>	<u>1,570,454</u>	<u>1,551,526</u>	<u>1,434,864</u>	<u>116,662</u>
<i>All Other Buildings</i>				
Salaries	204,789	209,289	209,114	175
Fringe Benefits	61,922	59,522	59,419	103
Special Fringe Benefits	96	96	94	2
Pre-Employment Services	-	230	147	83

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>All Other Buildings</i>				
Operating Supplies	68,756	68,526	62,478	6,048
Contractual Professional Services	24,917	49,847	47,811	2,036
Maintenance and Repair Services	160,428	164,001	160,796	3,205
Communications	8,755	8,755	5,998	2,757
Public Utility Services	256,119	226,119	218,694	7,425
Miscellaneous	1,000	640	266	374
Capital Outlays	6,384	6,384	6,384	-
<i>Total All Other Buildings</i>	<u>793,166</u>	<u>793,409</u>	<u>771,201</u>	<u>22,208</u>
<i>Child Care Center</i>				
Operating Supplies	9,874	13,874	10,587	3,287
Maintenance and Repair Services	21,682	17,682	15,879	1,803
Public Utility Services	27,527	27,527	20,272	7,255
Miscellaneous	11,663	11,663	9,741	1,922
<i>Total Child Care Center</i>	<u>70,746</u>	<u>70,746</u>	<u>56,479</u>	<u>14,267</u>
<i>Emergency Operations Center - GF</i>				
Operating Supplies	1,496	2,386	2,265	121
Contractual Professional Services	18,900	19,209	19,208	1
Maintenance and Repair Services	-	1,389	1,389	-
Communications	14,000	14,000	13,511	489
Public Utility Services	1,000	200	90	110
Capital Outlays	9,887	8,099	8,099	-
<i>Total Emergency Operations Center - GF</i>	<u>45,283</u>	<u>45,283</u>	<u>44,562</u>	<u>721</u>
<i>Community/Economic Development - Board of Revision</i>				
Salaries	27,079	27,579	27,138	441
Fringe Benefits	4,367	4,667	4,504	163
Communications	-	200	65	135
<i>Total Community/Economic Development - Board of Revision</i>	<u>31,446</u>	<u>32,446</u>	<u>31,707</u>	<u>739</u>
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	31,000	30,500	30,500	-
Intergovernmental	797,244	843,839	843,838	1
Tax Settlement Fees and Expenses	-	185,294	185,293	1
<i>Total Non-Departmental - Revenues</i>	<u>828,244</u>	<u>1,059,633</u>	<u>1,059,631</u>	<u>2</u>
<i>Non-Departmental - Agricultural Society</i>				
Contractual Professional Services	50,000	50,000	-	50,000
Intergovernmental	48,995	48,995	48,995	-
<i>Total Non-Departmental - Agricultural Society</i>	<u>98,995</u>	<u>98,995</u>	<u>48,995</u>	<u>50,000</u>
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	158,285	149,362	128,739	20,623
Communications	1,000	325	324	1
<i>Total Non-Departmental - Audit Services</i>	<u>159,285</u>	<u>149,687</u>	<u>129,063</u>	<u>20,624</u>
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	-	-	-
<i>Total Non-Departmental - Contingencies</i>	<u>1,250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Non-Departmental - Data Processing Control</i>				
Capital Outlays	1,219,166	-	-	-
<i>Total Non-Departmental - Data Processing Control</i>	<u>1,219,166</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Non-Departmental - Insurance - Property &amp; Casualty Premiums</i>				
Insurance	550,000	715,057	715,057	-

**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Non-Departmental - Insurance - Property &amp; Casualty Premiums</i>	550,000	715,057	715,057	-
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	100,000	98,129	98,129	-
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	100,000	98,129	98,129	-
<i>Non-Departmental - Information Technology GF Obligation</i>				
Contractual Professional Services	50,000	43,955	43,955	-
<i>Total Non-Departmental - Information Technology GF Obligation</i>	50,000	43,955	43,955	-
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	6,000	5,000	5,000	-
Staff Training and Development	30,000	22,458	22,458	-
Contractual Professional Services	125,350	8,772	8,771	1
Communications	-	306	305	1
Rentals	1,000	-	-	-
<i>Total Non-Departmental - Miscellaneous</i>	162,350	36,536	36,534	2
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	16,738	35,719	33,895	1,824
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	16,738	35,719	33,895	1,824
<i>Non-Departmental - Personal Services Cost</i>				
Fringe Benefits	125,000	108,677	108,676	1
Special Fringe Benefits	126,000	69,424	69,424	-
<i>Total Non-Departmental - Personal Services Cost</i>	251,000	178,101	178,100	1
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	86,620	71,090	71,090	-
Fringe Benefits	13,380	15,681	15,680	1
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	100,000	86,771	86,770	1
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	82,210	82,210	82,210	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	82,210	82,210	82,210	-
<i>Automatic Data Processing Ctr - General Fund Operations</i>				
Salaries	2,147,799	2,075,469	1,993,164	82,305
Fringe Benefits	607,308	607,308	577,790	29,518
Special Fringe Benefits	720	720	475	245
Operating Supplies	17,289	13,289	11,898	1,391
Routine Business	650	650	168	482
Staff Training and Development	40,037	49,829	49,649	180
Contractual Professional Services	102,975	269,648	261,895	7,753
Maintenance and Repair Services	347,704	447,001	441,551	5,450
Communications	35,900	33,900	31,673	2,227
Rentals	2,000	2,000	1,343	657
Capital Outlays	-	1,006,367	1,006,343	24
<i>Total Automatic Data Processing Ctr - General Fund Operations</i>	3,302,382	4,506,181	4,375,949	130,232
<i>Auditor - General Fund Operations</i>				
Statutory Salaries	91,248	91,248	91,248	-
Salaries	1,907,208	1,907,107	1,885,098	22,009
Fringe Benefits	593,464	593,464	578,116	15,348
Special Fringe Benefits	6,785	8,085	5,895	2,190
Operating Supplies	114,165	89,432	88,754	678
Routine Business	4,098	4,098	1,622	2,476
Board Approved Travel	-	12,041	10,828	1,213

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Auditor - General Fund Operations</i>				
Staff Training and Development	26,512	23,156	12,939	10,217
Contractual Professional Services	54,069	58,269	54,608	3,661
Maintenance and Repair Services	282,893	224,415	210,332	14,083
Communications	183,302	209,279	209,080	199
Rentals	-	1,500	1,158	342
Capital Outlays	-	44,250	41,450	2,800
<i>Total Auditor - General Fund Operations</i>	<u>3,263,744</u>	<u>3,266,344</u>	<u>3,191,128</u>	<u>75,216</u>
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	4,914	4,914	4,220	694
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	<u>4,914</u>	<u>4,914</u>	<u>4,220</u>	<u>694</u>
<i>Treasurer - General Fund Operations</i>				
Statutory Salaries	73,294	73,294	73,294	-
Salaries	710,059	709,362	624,192	85,170
Fringe Benefits	248,457	248,457	231,179	17,278
Special Fringe Benefits	2,998	5,435	4,289	1,146
Operating Supplies	21,501	35,348	32,514	2,834
Routine Business	2,100	2,100	2,024	76
Board Approved Travel	4,700	2,435	2,225	210
Staff Training and Development	7,000	6,000	5,860	140
Contractual Professional Services	229,463	236,048	221,729	14,319
Maintenance and Repair Services	25,355	19,155	18,651	504
Communications	165,000	150,000	147,696	2,304
Rentals	2,300	1,800	1,044	756
Miscellaneous	250	250	139	111
Capital Outlays	66,011	68,804	68,803	1
<i>Total Treasurer - General Fund Operations</i>	<u>1,558,488</u>	<u>1,558,488</u>	<u>1,433,639</u>	<u>124,849</u>
<i>Recorder - General Fund Operations</i>				
Statutory Salaries	71,287	71,287	71,287	-
Salaries	623,268	635,748	613,261	22,487
Fringe Benefits	274,697	276,750	256,073	20,677
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	770	770	92	678
Routine Business	3,442	3,442	758	2,684
Board Approved Travel	3,600	3,600	2,151	1,449
Staff Training and Development	4,489	4,489	2,924	1,565
Contractual Professional Services	2,900	2,900	1,142	1,758
Communications	13,476	13,476	7,420	6,056
Miscellaneous	1,895	1,895	250	1,645
<i>Total Recorder - General Fund Operations</i>	<u>1,000,824</u>	<u>1,015,357</u>	<u>955,358</u>	<u>59,999</u>
<i>Board of Elections - Board of Elections</i>				
Miscellaneous	-	11,990	11,989	1
<i>Total Board of Elections - Board of Elections</i>	<u>-</u>	<u>11,990</u>	<u>11,989</u>	<u>1</u>
<i>Board of Elections - Board of Elections</i>				
Statutory Salaries	74,976	74,976	74,974	2
Salaries	2,183,663	2,116,718	2,116,718	-
Fringe Benefits	528,735	545,184	545,184	-
Special Fringe Benefits	6,200	7,116	7,116	-
Operating Supplies	100,000	160,186	160,186	-
Outside Agency Bd Approved Travel	26,750	26,900	26,900	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Board of Elections - Board of Elections</i>				
Routine Business	2,500	3,013	3,013	-
Staff Training and Development	6,800	4,075	4,075	-
Contractual Professional Services	101,808	143,783	143,782	1
Maintenance and Repair Services	267,206	3,223	3,222	1
Communications	106,300	162,529	162,528	1
Rentals	59,500	58,030	58,030	-
Capital Outlays	-	1,006	1,005	1
<i>Total Board of Elections - Board of Elections</i>	<u>3,464,438</u>	<u>3,306,739</u>	<u>3,306,733</u>	<u>6</u>
<i>Records Center &amp; Archives - Record Center</i>				
Salaries	198,731	224,333	224,266	67
Fringe Benefits	65,838	70,794	69,191	1,603
Operating Supplies	1,207	2,257	2,209	48
Contractual Professional Services	617	617	499	118
Communications	4,859	5,399	4,985	414
Rentals	1,000	1,000	669	331
Capital Outlays	71,738	65,916	65,915	1
<i>Total Records Center &amp; Archives - Record Center</i>	<u>343,990</u>	<u>370,316</u>	<u>367,734</u>	<u>2,582</u>
<i>Microfilm Center</i>				
Salaries	252,813	276,756	276,564	192
Fringe Benefits	106,735	111,528	109,936	1,592
Special Fringe Benefits	1,540	576	576	-
Operating Supplies	38,598	20,588	20,440	148
Routine Business	630	218	174	44
Staff Training and Development	1,300	1,056	1,026	30
Contractual Professional Services	16,260	1,812	-	1,812
Maintenance and Repair Services	53,082	50,332	50,332	-
Communications	4,901	5,361	5,290	71
Capital Outlays	57,037	96,037	96,037	-
<i>Total Microfilm Center</i>	<u>532,896</u>	<u>564,264</u>	<u>560,375</u>	<u>3,889</u>
<i>Judicial &amp; Law Enforcement</i>				
General Fund Subfund				
<i>Common Pleas Court</i>				
Salaries	373,597	373,597	353,848	19,749
Fringe Benefits	114,798	121,058	121,013	45
Post Employment Services	500	500	-	500
Operating Supplies	53,255	66,155	64,940	1,215
Contractual Professional Services	2,200	2,200	2,115	85
Maintenance and Repair Services	78,333	109,833	109,167	666
Communications	7,630	8,307	7,586	721
Public Utility Services	309,853	261,453	235,414	26,039
Miscellaneous	54,661	40,634	39,908	726
Capital Outlays	3,824	3,824	3,824	-
<i>Total Common Pleas Court</i>	<u>998,651</u>	<u>987,561</u>	<u>937,815</u>	<u>49,746</u>
<i>Jail Building</i>				
Salaries	422,181	422,181	397,211	24,970
Fringe Benefits	134,428	139,028	138,983	45
Special Fringe Benefits	-	3,000	2,650	350
Post Employment Services	250	250	-	250
Pre-Employment Services	700	700	-	700

**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jail Building</i>				
Operating Supplies	16,614	33,514	32,954	560
Staff Training and Development	1,000	600	-	600
Contractual Professional Services	1,700	19,710	19,101	609
Maintenance and Repair Services	124,080	152,280	148,114	4,166
Communications	5,070	5,070	4,666	404
Public Utility Services	642,893	691,283	679,846	11,437
Miscellaneous	71,063	42,963	41,715	1,248
<i>Total Jail Building</i>	<u>1,419,979</u>	<u>1,510,579</u>	<u>1,465,240</u>	<u>45,339</u>
<i>Sheriff's Administration Building</i>				
Operating Supplies	1,788	188	140	48
Maintenance and Repair Services	15,758	17,358	16,451	907
Public Utility Services	38,999	39,699	38,725	974
Miscellaneous	5,200	5,200	3,859	1,341
<i>Total Sheriff's Administration Building</i>	<u>61,745</u>	<u>62,445</u>	<u>59,175</u>	<u>3,270</u>
<i>Juvenile Justice Center</i>				
Salaries	283,484	283,484	276,051	7,433
Fringe Benefits	108,639	106,324	106,322	2
Special Fringe Benefits	3,225	225	-	225
Post Employment Services	250	300	293	7
Pre-Employment Services	-	150	122	28
Operating Supplies	75,750	98,850	93,331	5,519
Staff Training and Development	4,000	750	-	750
Contractual Professional Services	5,400	5,400	4,198	1,202
Maintenance and Repair Services	124,639	72,539	71,576	963
Communications	3,390	6,590	5,739	851
Public Utility Services	379,893	415,393	381,637	33,756
Miscellaneous	36,205	41,505	41,504	1
<i>Total Juvenile Justice Center</i>	<u>1,024,875</u>	<u>1,031,510</u>	<u>980,773</u>	<u>50,737</u>
<i>Human Services Plan &amp; Develop - Criminal Justice Council</i>				
Salaries	81,222	81,222	79,650	1,572
Fringe Benefits	26,445	26,445	26,221	224
Special Fringe Benefits	540	540	540	-
Operating Supplies	12,775	12,775	12,219	556
Routine Business	5,550	5,550	3,316	2,234
Staff Training and Development	760	760	579	181
Contractual Professional Services	549,993	549,118	415,417	133,701
Communications	2,950	2,950	1,940	1,010
Insurance	-	875	-	875
Rentals	1,300	1,300	887	413
Capital Outlays	25,772	25,772	25,599	173
<i>Total Human Services Plan &amp; Develop - Criminal Justice Council</i>	<u>707,307</u>	<u>707,307</u>	<u>566,368</u>	<u>140,939</u>
<i>Non-Departmental - Common Pleas Court</i>				
Law Enforcement Services	1,238,536	1,525,893	1,445,184	80,709
Intergovernmental	111,680	140,680	109,997	30,683
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,350,216</u>	<u>1,666,573</u>	<u>1,555,181</u>	<u>111,392</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	437,301	326,763	203,955	122,808
<i>Total Non-Departmental - Court of Appeals</i>	<u>437,301</u>	<u>326,763</u>	<u>203,955</u>	<u>122,808</u>
<i>Non-Departmental - Domestic Relations</i>				

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Domestic Relations</i>				
Law Enforcement Services	9,806	14,806	9,898	4,908
<i>Total Non-Departmental - Domestic Relations</i>	9,806	14,806	9,898	4,908
<i>Non-Departmental - County Municipal Court - Western</i>				
Law Enforcement Services	73,433	77,133	56,490	20,643
<i>Total Non-Departmental - County Municipal Court - Western</i>	73,433	77,133	56,490	20,643
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	26,572	22,072	21,595	477
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	26,572	22,072	21,595	477
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,132,216	1,503,386	1,433,208	70,178
<i>Total Non-Departmental - Juvenile Court</i>	1,132,216	1,503,386	1,433,208	70,178
<i>Non-Departmental - Guardianship Services</i>				
Contractual Professional Services	50,000	50,000	49,999	1
<i>Total Non-Departmental - Guardianship Services</i>	50,000	50,000	49,999	1
<i>Prosecutor - Administration</i>				
Statutory Salaries	118,513	118,513	118,513	-
Salaries	7,149,667	7,213,916	7,182,471	31,445
Fringe Benefits	2,199,347	2,179,347	2,160,191	19,156
Special Fringe Benefits	13,053	32,482	32,463	19
Operating Supplies	135,037	105,395	104,957	438
Routine Business	28,289	23,110	22,931	179
Board Approved Travel	2,500	6,807	5,946	861
Staff Training and Development	35,720	6,239	6,239	-
Contractual Professional Services	153,687	161,442	154,909	6,533
Maintenance and Repair Services	57,290	53,044	52,765	279
Communications	100,000	87,171	87,123	48
Insurance	600	-	-	-
Public Utility Services	3,255	1,173	1,145	28
Rentals	30,358	40,122	38,622	1,500
Miscellaneous	59,257	59,257	59,257	-
<i>Total Prosecutor - Administration</i>	10,086,573	10,088,018	10,027,532	60,486
<i>Administration</i>				
Statutory Salaries	100,339	100,339	100,339	-
Salaries	596,845	641,982	641,982	-
Fringe Benefits	253,772	264,313	264,313	-
Special Fringe Benefits	23,704	36,152	34,223	1,929
Pre-Employment Services	5,000	4,988	2,963	2,025
Operating Supplies	23,431	14,131	13,743	388
Routine Business	5,113	5,113	3,582	1,531
Board Approved Travel	3,000	2,451	2,190	261
Staff Training and Development	2,362	2,300	1,950	350
Contractual Professional Services	87,208	60,717	53,431	7,286
Maintenance and Repair Services	16,169	-	-	-
Communications	28,563	16,061	10,789	5,272
Rentals	5,325	5,325	4,472	853
Miscellaneous	150,170	113,337	47,025	66,312
Capital Outlays	-	483	482	1
<i>Total Administration</i>	1,301,001	1,267,692	1,181,484	86,208
<i>Radio Repair</i>				



**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Radio Repair</i>				
Salaries	116,189	117,952	117,952	-
Fringe Benefits	52,438	52,471	52,470	1
Special Fringe Benefits	1,113	748	445	303
Operating Supplies	63,826	54,792	49,402	5,390
Staff Training and Development	835	-	-	-
Contractual Professional Services	4,011	-	-	-
Maintenance and Repair Services	14,857	3,646	3,645	1
Communications	4,048	4,048	3,362	686
Rentals	18,125	11,720	11,676	44
Miscellaneous	779	650	650	-
<i>Total Radio Repair</i>	<u>276,221</u>	<u>246,027</u>	<u>239,602</u>	<u>6,425</u>
<i>Support Services</i>				
Salaries	4,383,644	4,583,714	4,583,714	-
Fringe Benefits	1,722,011	1,697,534	1,697,534	-
Special Fringe Benefits	102,178	107,178	102,817	4,361
Operating Supplies	542,578	475,365	444,186	31,179
Board Approved Travel	-	6,500	2,479	4,021
Staff Training and Development	8,948	8,948	8,878	70
Contractual Professional Services	47,821	99,324	94,932	4,392
Maintenance and Repair Services	252,591	221,601	221,599	2
Communications	150,444	218,411	212,668	5,743
Rentals	20,642	30,642	28,331	2,311
Miscellaneous	1,555	1,555	1,456	99
Cost Recovery and Intergov't Transfers	-	3,000	-	3,000
Capital Outlays	802,231	809,598	806,272	3,326
<i>Total Support Services</i>	<u>8,034,643</u>	<u>8,263,370</u>	<u>8,204,866</u>	<u>58,504</u>
<i>Information Technology Services</i>				
Operating Supplies	39,328	16,683	15,623	1,060
Board Approved Travel	-	1,050	949	101
Staff Training and Development	10,150	9,100	8,025	1,075
Contractual Professional Services	46,715	27,189	25,323	1,866
Maintenance and Repair Services	282,955	282,955	282,889	66
Capital Outlays	59,079	58,744	56,039	2,705
<i>Total Information Technology Services</i>	<u>438,227</u>	<u>395,721</u>	<u>388,848</u>	<u>6,873</u>
<i>Jail Operations</i>				
Salaries	7,855,146	7,870,470	7,870,468	2
Fringe Benefits	2,926,167	2,886,470	2,886,469	1
Special Fringe Benefits	50,000	27,639	27,639	-
Operating Supplies	254,466	233,885	224,747	9,138
Routine Business	-	3,000	1,326	1,674
Staff Training and Development	10,708	17,270	17,270	-
Contractual Professional Services	5,267,170	5,414,039	5,373,634	40,405
Maintenance and Repair Services	97,709	64,994	64,994	-
Communications	74,615	55,115	53,492	1,623
Public Utility Services	4,284	666	666	-
Rentals	15,000	9,547	9,546	1
Miscellaneous	3,008	3	3	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	29,600	39,755	39,754	1

**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Jail Operations</i>	16,587,873	16,623,853	16,571,008	52,845
<i>Facility Management</i>				
Operating Supplies	233,215	196,841	195,324	1,517
Maintenance and Repair Services	36,530	31,259	31,250	9
<i>Total Facility Management</i>	269,745	228,100	226,574	1,526
<i>Inmate Work Program</i>				
Salaries	114,119	115,151	115,151	-
Fringe Benefits	53,879	53,911	53,909	2
<i>Total Inmate Work Program</i>	167,998	169,062	169,060	2
<i>Security General Fund</i>				
Salaries	2,062,181	1,961,045	1,961,044	1
Fringe Benefits	834,128	834,054	834,054	-
Operating Supplies	4,991	600	600	-
Contractual Professional Services	381,550	380,190	379,744	446
Maintenance and Repair Services	9,835	6,440	6,440	-
Communications	27,163	17,702	17,497	205
Rentals	1,920	-	-	-
<i>Total Security General Fund</i>	3,321,768	3,200,031	3,199,379	652
<i>Coroner - Coroner General Operating</i>				
Statutory Salaries	118,513	118,513	118,513	-
Salaries	2,055,197	2,250,348	2,249,153	1,195
Fringe Benefits	618,434	623,750	623,716	34
Special Fringe Benefits	2,770	4,670	2,496	2,174
Post Employment Services	485	681	630	51
Operating Supplies	8,089	7,056	7,054	2
Routine Business	50	-	-	-
Staff Training and Development	8,800	13,083	13,083	-
Contractual Professional Services	5,997	4,421	4,421	-
Maintenance and Repair Services	17,010	10,908	10,007	901
Communications	24,515	20,348	19,215	1,133
Capital Outlays	78,868	80,951	80,316	635
<i>Total Coroner - Coroner General Operating</i>	2,938,728	3,134,729	3,128,604	6,125
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	36,647	38,847	38,761	86
Salaries	1,246,964	1,237,564	1,237,429	135
Fringe Benefits	533,518	534,018	534,001	17
Special Fringe Benefits	4,867	7,467	6,979	488
Operating Supplies	17,903	20,303	20,284	19
Routine Business	600	200	200	-
Board Approved Travel	14,575	19,375	18,372	1,003
Staff Training and Development	2,794	7,494	7,455	39
Contractual Professional Services	20,653	16,353	16,189	164
Maintenance and Repair Services	16,200	5,500	4,424	1,076
Communications	386,056	357,956	334,711	23,245
Public Utility Services	900	900	746	154
Capital Outlays	20,000	23,000	22,953	47
Debt Service	4,800	3,700	3,661	39
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	2,306,477	2,272,677	2,246,165	26,512
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	8,246	8,246	7,929	317

**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - COC County Municipal Court One</i>				
Salaries	416,459	413,509	405,595	7,914
Fringe Benefits	153,936	168,436	166,895	1,541
Special Fringe Benefits	1,000	3,250	3,238	12
Operating Supplies	39,729	40,421	40,282	139
Routine Business	3,807	3,727	3,666	61
Board Approved Travel	7,625	7,339	7,320	19
Staff Training and Development	976	1,451	1,451	-
Contractual Professional Services	11,921	8,421	8,093	328
Maintenance and Repair Services	1,320	3,084	2,426	658
Communications	8,900	9,150	9,052	98
Rentals	242,509	257,560	257,559	1
Capital Outlays	9,150	7,756	7,756	-
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>905,578</u>	<u>932,350</u>	<u>921,262</u>	<u>11,088</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	10,078	10,078	9,690	388
Salaries	400,078	421,028	419,868	1,160
Fringe Benefits	165,689	165,989	165,930	59
Special Fringe Benefits	875	875	818	57
Operating Supplies	32,525	34,737	34,539	198
Routine Business	2,510	2,760	2,671	89
Board Approved Travel	2,834	5,690	5,687	3
Staff Training and Development	275	275	275	-
Contractual Professional Services	9,517	9,572	9,570	2
Maintenance and Repair Services	4,029	1,829	1,820	9
Communications	6,480	5,530	5,529	1
Rentals	220,062	220,062	213,388	6,674
Capital Outlays	9,150	7,756	7,756	-
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>864,102</u>	<u>886,181</u>	<u>877,541</u>	<u>8,640</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,000	154,000	-
Salaries	1,922,841	1,942,398	1,940,547	1,851
Fringe Benefits	701,941	698,245	696,126	2,119
Special Fringe Benefits	1,116	50	50	-
Operating Supplies	64,097	51,482	49,590	1,892
Routine Business	2,395	2,395	1,338	1,057
Board Approved Travel	33,333	28,153	26,068	2,085
Staff Training and Development	16,142	16,142	15,835	307
Contractual Professional Services	66,861	60,661	60,434	227
Law Enforcement Services	77,401	83,901	83,321	580
Maintenance and Repair Services	3,344	2,041	315	1,726
Communications	2,261	2,261	888	1,373
Capital Outlays	92,570	150,811	75,842	74,969
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,177,872</u>	<u>3,192,540</u>	<u>3,104,354</u>	<u>88,186</u>
<i>Common Pleas Court - General - Court Services</i>				
Salaries	1,606,781	1,593,931	1,592,375	1,556
Fringe Benefits	647,511	647,511	641,080	6,431
Special Fringe Benefits	1,163	1,163	730	433
Operating Supplies	30,509	18,341	16,885	1,456

**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

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For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Court Services</i>				
Routine Business	4,056	2,556	2,102	454
Board Approved Travel	-	600	405	195
Staff Training and Development	1,546	2,146	1,975	171
Contractual Professional Services	122,736	122,736	117,403	5,333
Law Enforcement Services	273,301	274,801	274,404	397
Maintenance and Repair Services	7,208	4,308	2,018	2,290
Communications	2,261	2,261	888	1,373
Capital Outlays	27,900	33,300	33,285	15
<i>Total Common Pleas Court - General - Court Services</i>	<u>2,724,972</u>	<u>2,703,654</u>	<u>2,683,550</u>	<u>20,104</u>
<i>Common Pleas Court - General - MIS</i>				
Salaries	318,755	283,655	283,587	68
Fringe Benefits	114,618	88,675	88,675	-
Special Fringe Benefits	150	150	-	150
Operating Supplies	8,811	15,168	15,070	98
Staff Training and Development	1,970	1,970	1,795	175
Contractual Professional Services	-	28,700	28,673	27
Maintenance and Repair Services	328,325	334,428	334,427	1
Communications	157,225	151,512	151,460	52
Rentals	50,112	51,312	51,276	36
Capital Outlays	564,409	582,776	582,776	-
<i>Total Common Pleas Court - General - MIS</i>	<u>1,544,375</u>	<u>1,538,346</u>	<u>1,537,739</u>	<u>607</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	2,140,395	2,269,042	2,269,041	1
Fringe Benefits	743,213	739,213	737,778	1,435
Special Fringe Benefits	987	250	250	-
Operating Supplies	48,781	38,258	37,916	342
Routine Business	17,735	17,735	16,787	948
Board Approved Travel	-	2,059	2,059	-
Staff Training and Development	1,561	1,417	1,416	1
Contractual Professional Services	56,943	53,888	53,194	694
Maintenance and Repair Services	28,549	12,809	9,387	3,422
Communications	2,361	2,261	888	1,373
Insurance	-	440	440	-
Rentals	57,576	57,606	57,600	6
Miscellaneous	930	-	-	-
Capital Outlays	20,670	43,370	42,969	401
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>3,119,701</u>	<u>3,238,348</u>	<u>3,229,725</u>	<u>8,623</u>
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	428,924	354,124	354,085	39
Fringe Benefits	156,760	132,133	132,133	-
Special Fringe Benefits	93	93	-	93
Operating Supplies	145,403	147,859	145,196	2,663
Contractual Professional Services	341,001	347,001	345,952	1,049
Maintenance and Repair Services	11,058	11,058	8,879	2,179
Capital Outlays	4,137	4,137	-	4,137
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,087,376</u>	<u>996,405</u>	<u>986,245</u>	<u>10,160</u>
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	439,945	482,025	481,987	38

**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

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For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Fringe Benefits	150,306	166,850	164,138	2,712
Special Fringe Benefits	6,310	6,276	6,275	1
Operating Supplies	20,533	4,453	3,215	1,238
Routine Business	813	136	135	1
Staff Training and Development	1,325	150	150	-
Contractual Professional Services	16,648	8,148	7,995	153
Maintenance and Repair Services	200	-	-	-
Communications	50,500	63,796	63,720	76
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>686,580</u>	<u>731,834</u>	<u>727,615</u>	<u>4,219</u>
<i>Juvenile Court - Administration</i>				
Salaries	1,032,544	1,309,564	1,309,562	2
Fringe Benefits	376,745	381,745	369,928	11,817
Special Fringe Benefits	10,040	25,040	23,029	2,011
Operating Supplies	68,743	49,798	49,442	356
Routine Business	18,676	18,676	17,802	874
Board Approved Travel	19,704	16,847	13,437	3,410
Staff Training and Development	5,816	10,416	10,309	107
Contractual Professional Services	29,373	74,373	73,008	1,365
Maintenance and Repair Services	161,198	183,198	169,237	13,961
Communications	103,147	102,492	78,089	24,403
Insurance	-	2,857	129	2,728
Public Utility Services	1,339	1,339	8	1,331
Rentals	25,000	25,000	20,555	4,445
Miscellaneous	910	935	-	935
Capital Outlays	49,144	49,144	44,212	4,932
<i>Total Juvenile Court - Administration</i>	<u>1,902,379</u>	<u>2,251,424</u>	<u>2,178,747</u>	<u>72,677</u>
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	920,463	920,463	674,384	246,079
Fringe Benefits	375,344	297,344	267,233	30,111
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	31,446	39,946	32,811	7,135
Board Approved Travel	1,000	1,500	291	1,209
Contractual Professional Services	16,298	7,298	3,688	3,610
Maintenance and Repair Services	1,123	1,123	-	1,123
Communications	135,276	135,276	131,803	3,473
Rentals	6,234	6,234	4,619	1,615
<i>Total Juvenile Court - Juvenile Court Clerk</i>	<u>1,488,184</u>	<u>1,410,184</u>	<u>1,114,829</u>	<u>295,355</u>
<i>Juvenile Court - Intervention Center</i>				
Salaries	998,865	1,262,865	1,231,686	31,179
Fringe Benefits	352,241	502,241	471,474	30,767
Special Fringe Benefits	2,485	2,485	2,460	25
Operating Supplies	9,656	9,656	9,587	69
Routine Business	2,000	2,000	1,568	432
Staff Training and Development	500	400	-	400
Contractual Professional Services	4,403	4,403	2,894	1,509
Maintenance and Repair Services	1,401	1,401	923	478
Communications	23,070	23,070	21,390	1,680
Rentals	5,800	5,900	5,828	72

**MONTGOMERY COUNTY , OHIO**  
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**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Intervention Center</i>				
Miscellaneous	291	291	-	291
<i>Total Juvenile Court - Intervention Center</i>	<u>1,400,712</u>	<u>1,814,712</u>	<u>1,747,810</u>	<u>66,902</u>
<i>Juvenile Court - Nicholas Residential Treatment Center</i>				
Salaries	925,305	946,382	946,313	69
Fringe Benefits	333,887	352,387	330,786	21,601
Special Fringe Benefits	3,341	3,841	3,780	61
Operating Supplies	107,402	105,402	91,271	14,131
Routine Business	5,119	5,119	3,373	1,746
Staff Training and Development	1,624	1,624	150	1,474
Contractual Professional Services	4,047	4,047	3,556	491
Social Services Contractual Services	7,968	9,968	7,240	2,728
Maintenance and Repair Services	24,822	24,822	22,038	2,784
Communications	15,388	15,388	12,043	3,345
Public Utility Services	9,901	9,901	6,658	3,243
Rentals	6,792	6,792	3,690	3,102
Miscellaneous	2,220	2,220	1,694	526
Capital Outlays	35,000	35,000	26,300	8,700
<i>Total Juvenile Court - Nicholas Residential Treatment Center</i>	<u>1,482,816</u>	<u>1,522,893</u>	<u>1,458,892</u>	<u>64,001</u>
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	886,344	846,059	783,404	62,655
Fringe Benefits	306,726	306,726	287,829	18,897
Operating Supplies	14,615	15,615	15,348	267
Routine Business	1,185	685	363	322
Board Approved Travel	4,516	5,016	3,975	1,041
Staff Training and Development	4,588	588	445	143
Contractual Professional Services	17,064	20,064	18,140	1,924
Law Enforcement Services	364	364	-	364
Communications	3,450	4,250	4,208	42
Rentals	7,500	6,700	4,529	2,171
<i>Total Juvenile Court - Legal-General Fund</i>	<u>1,274,352</u>	<u>1,234,067</u>	<u>1,146,241</u>	<u>87,826</u>
<i>Juvenile Court - Child Support</i>				
Salaries	1,139,070	1,354,070	1,336,296	17,774
Fringe Benefits	405,548	493,548	491,219	2,329
Special Fringe Benefits	500	500	183	317
Operating Supplies	19,248	19,248	9,058	10,190
Routine Business	1,250	1,250	102	1,148
Board Approved Travel	6,000	6,000	1,583	4,417
Staff Training and Development	4,867	4,867	830	4,037
Contractual Professional Services	9,760	9,760	7,611	2,149
Maintenance and Repair Services	12,086	12,086	-	12,086
Communications	35,529	35,529	10,279	25,250
Rentals	9,400	9,400	6,555	2,845
Miscellaneous	271	271	-	271
<i>Total Juvenile Court - Child Support</i>	<u>1,643,529</u>	<u>1,946,529</u>	<u>1,863,716</u>	<u>82,813</u>
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,661,585	1,585,475	1,486,945	98,530
Fringe Benefits	601,435	498,545	498,540	5
Special Fringe Benefits	16,388	18,388	17,721	667

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Probation-General Fund</i>				
Operating Supplies	48,297	46,297	31,826	14,471
Routine Business	44,919	44,919	21,259	23,660
Board Approved Travel	4,200	4,200	1,879	2,321
Staff Training and Development	3,332	3,332	3,037	295
Contractual Professional Services	48,324	48,324	46,980	1,344
Social Services Contractual Services	992,314	605,264	597,987	7,277
Maintenance and Repair Services	14,948	14,948	4,578	10,370
Communications	43,199	43,199	30,739	12,460
Public Utility Services	500	500	-	500
Rentals	10,200	10,200	9,635	565
Miscellaneous	1,686	1,686	-	1,686
Cost Recovery and Intergov't Transfers	190,000	125,000	10,390	114,610
Capital Outlays	4,974	9,024	8,754	270
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,686,301</u>	<u>3,059,301</u>	<u>2,770,270</u>	<u>289,031</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,421,565	3,018,565	2,980,291	38,274
Fringe Benefits	1,351,745	1,275,745	1,258,231	17,514
Special Fringe Benefits	2,009	3,509	3,105	404
Operating Supplies	205,272	200,157	187,774	12,383
Routine Business	1,506	1,506	1,418	88
Board Approved Travel	4,247	7,247	4,925	2,322
Staff Training and Development	1,307	1,307	1,010	297
Contractual Professional Services	316,042	305,042	301,496	3,546
Maintenance and Repair Services	38,476	39,476	36,448	3,028
Communications	39,996	38,796	38,682	114
Public Utility Services	1,786	1,786	-	1,786
Rentals	7,556	9,291	9,269	22
Miscellaneous	279	334	301	33
Capital Outlays	14,419	15,419	14,483	936
<i>Total Juvenile Court - Detention Center Operations</i>	<u>5,406,205</u>	<u>4,918,180</u>	<u>4,837,433</u>	<u>80,747</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	2,052,160	1,976,167	1,939,208	36,959
Fringe Benefits	646,481	657,018	649,846	7,172
Special Fringe Benefits	6,665	6,665	4,042	2,623
Operating Supplies	41,449	40,195	39,399	796
Routine Business	5,600	6,200	5,997	203
Board Approved Travel	5,800	5,800	4,958	842
Staff Training and Development	12,290	12,290	5,622	6,668
Contractual Professional Services	29,479	47,189	31,556	15,633
Maintenance and Repair Services	29,039	29,039	29,038	1
Communications	52,280	52,280	52,077	203
Capital Outlays	20,853	73,849	69,998	3,851
Debt Service	31,987	31,987	26,000	5,987
<i>Total Domestic Relations Court - Child Support General Fund</i>	<u>2,934,083</u>	<u>2,938,679</u>	<u>2,857,741</u>	<u>80,938</u>
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	288,124	288,124	276,460	11,664
Fringe Benefits	91,713	91,713	90,119	1,594
Operating Supplies	3,302	3,302	1,599	1,703

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Domestic Relations Court - Judicial Operating</i>				
Routine Business	500	500	422	78
Board Approved Travel	1,700	1,700	863	837
Staff Training and Development	2,645	2,645	2,201	444
Contractual Professional Services	1,545	20,320	18,950	1,370
Law Enforcement Services	2,300	2,300	246	2,054
Maintenance and Repair Services	647	647	386	261
Communications	1,440	1,440	-	1,440
Capital Outlays	4,092	4,868	1,387	3,481
<i>Total Domestic Relations Court - Judicial Operating</i>	<u>426,008</u>	<u>445,559</u>	<u>420,633</u>	<u>24,926</u>
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	28,507	28,507	22,395	6,112
<i>Total Domestic Relations Court - Parent Education</i>	<u>28,507</u>	<u>28,507</u>	<u>22,395</u>	<u>6,112</u>
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,225,000	1,233,638	1,233,637	1
Fringe Benefits	386,922	386,922	383,850	3,072
Special Fringe Benefits	1,000	1,000	390	610
Pre-Employment Services	400	448	425	23
Operating Supplies	19,254	22,094	22,005	89
Contractual Professional Services	80,197	74,009	69,112	4,897
Maintenance and Repair Services	11,796	11,796	3,349	8,447
Communications	42,831	42,831	42,479	352
Rentals	6,549	6,549	4,816	1,733
Capital Outlays	36,447	72,758	71,713	1,045
<i>Total Probate Court - Court Operations</i>	<u>1,824,396</u>	<u>1,866,045</u>	<u>1,845,776</u>	<u>20,269</u>
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	196,000	196,000	186,750	9,250
Salaries	364,753	383,584	383,582	2
Fringe Benefits	197,340	197,340	195,767	1,573
Special Fringe Benefits	1,499	2,999	1,804	1,195
Operating Supplies	4,409	5,409	4,670	739
Routine Business	1,314	1,314	865	449
Contractual Professional Services	15,728	14,728	9,942	4,786
Law Enforcement Services	9,677	8,177	6,030	2,147
Maintenance and Repair Services	460	460	170	290
Communications	9,946	9,946	7,779	2,167
Capital Outlays	85,048	85,048	78,266	6,782
<i>Total County Municipal Court - County Municipal Court General Fund</i>	<u>886,174</u>	<u>905,005</u>	<u>875,625</u>	<u>29,380</u>
<i>Municipal Courts - Dayton</i>				
Salaries	38,028	34,163	34,163	-
Fringe Benefits	6,176	5,279	5,278	1
Law Enforcement Services	109,094	95,629	71,895	23,734
Intergovernmental	341,507	358,830	353,190	5,640
<i>Total Municipal Courts - Dayton</i>	<u>494,805</u>	<u>493,901</u>	<u>464,526</u>	<u>29,375</u>
<i>Municipal Courts - Vandalia</i>				
Salaries	13,325	18,855	18,763	92
Fringe Benefits	2,060	2,899	2,899	-
Law Enforcement Services	33,952	22,852	11,901	10,951



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Municipal Courts - Vandalia</i>				
Intergovernmental	229,158	239,122	234,584	4,538
<i>Total Municipal Courts - Vandalia</i>	278,495	283,728	268,147	15,581
<i>Municipal Courts - Oakwood</i>				
Law Enforcement Services	3,168	4,668	2,708	1,960
Intergovernmental	57,076	53,342	48,415	4,927
<i>Total Municipal Courts - Oakwood</i>	60,244	58,010	51,123	6,887
<i>Municipal Courts - Kettering</i>				
Salaries	62,423	42,518	42,517	1
Fringe Benefits	13,751	6,666	6,568	98
Law Enforcement Services	22,399	30,449	25,800	4,649
Intergovernmental	185,000	194,511	191,140	3,371
<i>Total Municipal Courts - Kettering</i>	283,573	274,144	266,025	8,119
<i>Municipal Courts - Miamisburg</i>				
Salaries	-	15,130	9,543	5,587
Fringe Benefits	-	5,775	1,474	4,301
Law Enforcement Services	52,404	40,867	24,431	16,436
Intergovernmental	230,677	223,515	177,341	46,174
<i>Total Municipal Courts - Miamisburg</i>	283,081	285,287	212,789	72,498
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Law Enforcement Services	2,797	-	-	-
Intergovernmental	111,887	114,684	114,684	-
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	114,684	114,684	114,684	-
<i>Court of Appeals - Court of Appeals</i>				
Salaries	12,577	12,577	9,216	3,361
Fringe Benefits	2,176	2,176	1,799	377
Special Fringe Benefits	1,411	1,643	1,581	62
Operating Supplies	68,144	56,612	54,524	2,088
Routine Business	2,088	5,783	3,767	2,016
Board Approved Travel	5,000	2,370	692	1,678
Staff Training and Development	9,877	10,532	10,517	15
Contractual Professional Services	4,670	7,670	6,034	1,636
Law Enforcement Services	1,436	436	-	436
Maintenance and Repair Services	2,000	2,350	2,179	171
Communications	29,443	29,443	28,731	712
Rentals	6,500	7,500	7,294	206
Capital Outlays	-	9,230	5,152	4,078
<i>Total Court of Appeals - Court of Appeals</i>	145,322	148,322	131,486	16,836
<i>Public Defender - Public Defender</i>				
Salaries	3,427,991	3,644,576	3,644,575	1
Fringe Benefits	1,084,441	1,129,606	1,129,431	175
Special Fringe Benefits	3,480	5,340	5,016	324
Operating Supplies	38,112	60,836	60,834	2
Routine Business	24,774	21,501	21,473	28
Board Approved Travel	-	3,914	3,914	-
Staff Training and Development	16,402	10,194	10,193	1
Contractual Professional Services	60,335	42,027	42,019	8
Maintenance and Repair Services	2,000	1,500	1,475	25
Communications	55,857	44,996	44,996	-
Rentals	5,518	4,596	4,596	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Defender - Public Defender</i>				
Capital Outlays	72,550	72,144	70,870	1,274
<i>Total Public Defender - Public Defender</i>	4,791,460	5,041,230	5,039,392	1,838
<i>Community &amp; Economic Development</i>				
General Fund Subfund				
<i>Parks and Grounds Maintenance</i>				
Salaries	303,117	303,117	278,406	24,711
Fringe Benefits	74,817	71,917	71,818	99
Special Fringe Benefits	296	296	229	67
Post Employment Services	200	200	-	200
Pre-Employment Services	400	400	-	400
Operating Supplies	51,338	65,538	62,810	2,728
Staff Training and Development	1,100	1,100	1,100	-
Contractual Professional Services	157,676	126,176	119,852	6,324
Maintenance and Repair Services	27,900	24,600	23,339	1,261
Communications	7,100	7,100	6,957	143
Public Utility Services	69,582	60,382	48,802	11,580
Rentals	4,360	4,360	2,237	2,123
Miscellaneous	4,170	4,170	3,603	567
Capital Outlays	40,200	60,800	60,503	297
<i>Total Parks and Grounds Maintenance</i>	742,256	730,156	679,656	50,500
<i>Community/Economic Development - Director</i>				
Salaries	391,826	391,326	328,718	62,608
Fringe Benefits	114,702	114,392	109,281	5,111
Special Fringe Benefits	5,991	5,991	3,095	2,896
Pre-Employment Services	594	594	147	447
Operating Supplies	10,537	10,737	9,911	826
Routine Business	8,762	12,762	12,201	561
Board Approved Travel	21,000	21,000	11,950	9,050
Staff Training and Development	12,964	12,964	10,035	2,929
Contractual Professional Services	38,576	31,876	31,274	602
Maintenance and Repair Services	1,302	1,302	-	1,302
Communications	15,331	12,131	9,133	2,998
Rentals	7,200	7,200	6,571	629
Capital Outlays	-	5,500	5,442	58
<i>Total Community/Economic Development - Director</i>	628,785	627,775	537,758	90,017
<i>Community/Economic Development - Planning Commission</i>				
Salaries	105,921	105,921	104,847	1,074
Fringe Benefits	39,460	39,470	39,467	3
Operating Supplies	5,720	5,720	1,493	4,227
Routine Business	2,118	2,118	515	1,603
Board Approved Travel	-	900	-	900
Staff Training and Development	5,638	4,738	1,543	3,195
Contractual Professional Services	3,400	3,400	10	3,390
Maintenance and Repair Services	1,978	1,978	-	1,978
Communications	9,975	9,975	6,818	3,157
<i>Total Community/Economic Development - Planning Commission</i>	174,210	174,220	154,693	19,527
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	19,628	19,628	18,430	1,198
<i>Total Non-Departmental - MVRPC Annual Dues</i>	19,628	19,628	18,430	1,198

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	463,200	463,167	463,166	1
<i>Total Non-Departmental - Conservancy District Assessments</i>	463,200	463,167	463,166	1
<i>Environment &amp; Public Works</i>				
General Fund Subfund				
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	3,299	3,299	1,800	1,499
<i>Total Non-Departmental - Apiary Inspection</i>	3,299	3,299	1,800	1,499
<i>Non-Departmental - Soil &amp; Water Conservation Subsidy</i>				
Intergovernmental	226,542	226,542	226,542	-
<i>Total Non-Departmental - Soil &amp; Water Conservation Subsidy</i>	226,542	226,542	226,542	-
<i>Non-Departmental - Emergency Management Authority</i>				
Contractual Professional Services	112,000	-	-	-
Interfund Agreements	-	107,031	107,031	-
<i>Total Non-Departmental - Emergency Management Authority</i>	112,000	107,031	107,031	-
<i>Non-Departmental - Hazardous Materials Response Team</i>				
Contractual Professional Services	16,000	15,438	15,438	-
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	16,000	15,438	15,438	-
<i>Engineer - Maps Division</i>				
Salaries	161,931	188,918	188,742	176
Fringe Benefits	48,832	48,832	47,859	973
Maintenance and Repair Services	7,421	7,421	-	7,421
<i>Total Engineer - Maps Division</i>	218,184	245,171	236,601	8,570
<i>Engineer - Office Expenses</i>				
Operating Supplies	27,482	27,482	20,979	6,503
Contractual Professional Services	25,392	25,392	14,452	10,940
Maintenance and Repair Services	44,529	44,529	42,076	2,453
Communications	35,400	35,400	24,969	10,431
Debt Service	22,734	22,734	15,669	7,065
<i>Total Engineer - Office Expenses</i>	155,537	155,537	118,145	37,392
<i>Engineer - General Fund Ditch Maintenance</i>				
Contractual Professional Services	5,125	5,125	5,125	-
<i>Total Engineer - General Fund Ditch Maintenance</i>	5,125	5,125	5,125	-
<i>Social Services</i>				
General Fund Subfund				
<i>Human Services Plan &amp; Develop - Office of Re-Entry</i>				
Salaries	213,926	213,926	211,791	2,135
Fringe Benefits	67,169	67,169	67,142	27
Special Fringe Benefits	1,300	1,300	1,058	242
Operating Supplies	4,114	5,614	4,566	1,048
Routine Business	8,000	10,000	8,922	1,078
Contractual Professional Services	19,541	12,041	10,835	1,206
Communications	5,150	7,650	6,694	956
Rentals	16,792	16,792	16,189	603
Capital Outlays	-	1,500	965	535
<i>Total Human Services Plan &amp; Develop - Office of Re-Entry</i>	335,992	335,992	328,162	7,830
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	4,000	-	-	-
<i>Total Non-Departmental - Registration of Vital Statistics</i>	4,000	-	-	-
<i>Non-Departmental - Cooperative Extension Service</i>				

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**  
**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	185,535	185,535	185,535	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	185,535	185,535	185,535	-
<i>Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>				
Social Services Contractual Services	-	15,000	15,000	-
<i>Total Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>	-	15,000	15,000	-
<i>Veteran Services Commission - Memorial Day Committee</i>				
Miscellaneous	25,000	25,000	11,774	13,226
<i>Total Veteran Services Commission - Memorial Day Committee</i>	25,000	25,000	11,774	13,226
<i>Veteran Services Commission - Grave Markers</i>				
Social Services Contractual Services	25,000	25,000	7,070	17,930
<i>Total Veteran Services Commission - Grave Markers</i>	25,000	25,000	7,070	17,930
<i>Veteran Services Commission - Veteran Services Commission</i>				
Statutory Salaries	44,748	46,470	44,753	1,717
Salaries	719,037	719,037	462,162	256,875
Fringe Benefits	154,913	154,913	111,284	43,629
Special Fringe Benefits	5,514	5,514	2,602	2,912
Operating Supplies	24,006	24,006	12,374	11,632
Routine Business	8,423	8,423	2,945	5,478
Board Approved Travel	33,629	33,629	7,839	25,790
Staff Training and Development	5,400	3,678	1,336	2,342
Contractual Professional Services	30,000	30,000	17,528	12,472
Maintenance and Repair Services	24,000	24,000	11,355	12,645
Communications	32,550	19,050	3,987	15,063
Public Utility Services	2,200	2,200	1,256	944
Rentals	138,310	138,310	135,310	3,000
Other Social Services	803,975	803,975	611,003	192,972
Capital Outlays	-	12,500	12,379	121
<i>Total Veteran Services Commission - Veteran Services Commission</i>	2,026,705	2,025,705	1,438,113	587,592
<i>Total Expenditures</i>	129,316,818	129,460,722	125,290,438	4,170,284
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	15,458,325	21,445,721	26,621,340	5,175,619
<b>Other Financing Sources:</b>				
Advances in	600,000	1,851,000	1,784,601	(66,399)
Advances out	-	(789,944)	(789,940)	4
Transfers in	3,265,108	4,515,108	4,515,108	-
Transfers out	(21,801,540)	(32,597,690)	(32,416,116)	181,574
<i>Total Other Financing Sources And Uses</i>	(17,936,432)	(27,021,526)	(26,906,347)	115,179
<i>Net Change in Fund Balance</i>	(2,478,107)	(5,575,805)	(285,007)	5,290,798
<i>Fund Equity at Beginning of Year</i>	37,865,545	37,865,545	37,865,545	-
<i>Prior Year Encumbrances Appropriated</i>	2,478,110	2,478,110	2,478,110	-
<i>Fund Balance At End Of Year</i>	\$ 37,865,548	\$ 34,767,850	\$ 40,058,648	\$ 5,290,798

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Board of Developmental Disabilities Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,283,822	\$ 3,283,822	\$ 3,115,262	\$ (168,560)
Fees and Charges for Services	1,725,388	1,725,388	1,966,382	240,994
Intergovernmental Revenues	17,988,864	17,988,864	16,366,332	(1,622,532)
Miscellaneous Revenues	34,400	34,400	338,554	304,154
<i>Total Revenues</i>	<u>23,032,474</u>	<u>23,032,474</u>	<u>21,786,530</u>	<u>(1,245,944)</u>
<b>Expenditures:</b>				
<i>Social Services</i>				
MC Board of Development Disabilities Subfund				
<i>Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>				
Operating Supplies	219,946	234,946	195,706	39,240
Contractual Professional Services	567,437	555,437	554,331	1,106
Maintenance and Repair Services	712,052	724,052	650,848	73,204
Communications	1,800	1,800	403	1,397
Public Utility Services	815,455	815,455	668,789	146,666
Rentals	7,992	7,992	2,040	5,952
Miscellaneous	20,849	20,849	19,533	1,316
<i>Total Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>	<u>2,345,531</u>	<u>2,360,531</u>	<u>2,091,650</u>	<u>268,881</u>
<i>Montgomery County Board of DDS - Financial Management</i>				
Salaries	2,808,863	2,808,863	2,605,825	203,038
Fringe Benefits	1,065,796	1,065,796	918,065	147,731
Special Fringe Benefits	12,154	11,554	6,647	4,907
Post Employment Services	750	750	79	671
Pre-Employment Services	30,756	30,756	25,384	5,372
Operating Supplies	156,202	210,302	162,010	48,292
Outside Agency Bd Approved Travel	20,107	24,107	20,420	3,687
Routine Business	42,260	42,260	34,242	8,018
Staff Training and Development	82,138	82,138	78,809	3,329
Contractual Professional Services	498,995	538,995	481,956	57,039
Social Services Contractual Services	5,000	5,000	1,453	3,547
Maintenance and Repair Services	148,807	207,807	203,495	4,312
Communications	84,517	109,247	97,105	12,142
Insurance	98,711	98,711	80,895	17,816
Public Utility Services	34,808	40,308	38,951	1,357
Rentals	1,465	2,465	2,265	200
Intergovernmental	-	10,000	3,253	6,747
Miscellaneous	374,940	91,210	71,432	19,778
Tax Settlement Fees and Expenses	-	62,000	42,368	19,632
Capital Outlays	144,018	144,018	119,242	24,776
<i>Total Montgomery County Board of DDS - Administration</i>	<u>5,610,287</u>	<u>5,586,287</u>	<u>4,993,896</u>	<u>592,391</u>
<i>Montgomery County Board of DDS - Recreation Services</i>				
Salaries	353,404	428,404	397,169	31,235
Fringe Benefits	81,504	93,504	88,963	4,541
Special Fringe Benefits	-	1,650	650	1,000
Operating Supplies	50,409	50,409	45,984	4,425
Routine Business	500	500	30	470
Contractual Professional Services	5,801	10,901	10,889	12
Social Services Contractual Services	41,139	46,139	44,299	1,840
Communications	1,300	1,300	1,145	155

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Board of Developmental Disabilities Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Recreation Services</i>				
Public Utility Services	726	726	717	9
Rentals	5,293	16,293	14,044	2,249
<i>Total Montgomery County Board of DDS - Recreation Services</i>	<u>540,076</u>	<u>649,826</u>	<u>603,890</u>	<u>45,936</u>
<i>Montgomery County Board of DDS - Transportation</i>				
Salaries	2,222,784	2,127,784	1,955,135	172,649
Fringe Benefits	864,545	864,545	752,358	112,187
Special Fringe Benefits	4,000	4,000	1,300	2,700
Post Employment Services	1,000	1,000	-	1,000
Pre-Employment Services	1,500	1,500	500	1,000
Operating Supplies	1,190,558	1,184,558	760,941	423,617
Outside Agency Bd Approved Travel	1,423	1,923	1,038	885
Routine Business	535	1,185	1,053	132
Staff Training and Development	-	500	485	15
Contractual Professional Services	14,446	19,446	17,038	2,408
Maintenance and Repair Services	112,694	112,694	96,107	16,587
Communications	39,674	39,674	22,330	17,344
Insurance	159,527	159,527	101,545	57,982
Public Utility Services	1,367	1,467	1,276	191
Rentals	550	550	250	300
Intergovernmental	1,235,000	1,588,500	1,588,454	46
Miscellaneous	100,000	93,500	81,304	12,196
<i>Total Montgomery County Board of DDS - Transportation</i>	<u>5,949,603</u>	<u>6,202,353</u>	<u>5,381,114</u>	<u>821,239</u>
<i>Montgomery County Board of DDS - Investigative</i>				
Salaries	443,789	453,789	441,987	11,802
Fringe Benefits	167,703	172,303	171,767	536
Operating Supplies	2,884	2,884	1,746	1,138
Outside Agency Bd Approved Travel	2,229	3,229	2,180	1,049
Routine Business	3,872	3,872	1,414	2,458
Contractual Professional Services	2,100	2,100	1,750	350
Communications	2,300	3,500	3,308	192
Public Utility Services	652	652	365	287
<i>Total Montgomery County Board of DDS - Investigative</i>	<u>625,529</u>	<u>642,329</u>	<u>624,517</u>	<u>17,812</u>
<i>Montgomery County Board of DDS - Service and Support</i>				
Salaries	4,530,089	4,570,089	4,569,504	585
Fringe Benefits	1,703,071	1,710,271	1,696,987	13,284
Special Fringe Benefits	10,700	9,650	542	9,108
Operating Supplies	7,111	7,111	5,811	1,300
Outside Agency Bd Approved Travel	7,609	10,109	6,940	3,169
Routine Business	74,373	84,373	80,152	4,221
Contractual Professional Services	3,731	5,731	3,692	2,039
Communications	5,000	4,600	3,754	846
Public Utility Services	10,723	10,723	10,700	23
<i>Total Montgomery County Board of DDS - Service and Support</i>	<u>6,352,407</u>	<u>6,412,657</u>	<u>6,378,082</u>	<u>34,575</u>
<i>Montgomery County Board of DDS - Adult Services</i>				
Salaries	10,318,244	9,188,698	9,160,802	27,896
Fringe Benefits	4,304,637	4,245,837	3,770,265	475,572
Special Fringe Benefits	12,000	12,000	6,148	5,852
Operating Supplies	76,773	76,773	58,550	18,223
Outside Agency Bd Approved Travel	23,446	23,446	16,563	6,883

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Board of Developmental Disabilities Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Adult Services</i>				
Routine Business	57,143	62,143	57,820	4,323
Staff Training and Development	510	510	500	10
Contractual Professional Services	439,466	567,466	506,705	60,761
Social Services Contractual Services	329,301	329,301	254,629	74,672
Maintenance and Repair Services	1,500	6,500	2,240	4,260
Communications	7,951	8,351	8,339	12
Public Utility Services	81,863	84,863	83,854	1,009
Rentals	528	6,528	6,403	125
Intergovernmental	1,928,183	1,897,683	1,827,683	70,000
Miscellaneous	166,600	147,404	137,604	9,800
<i>Total Montgomery County Board of DDS - Adult Services</i>	<u>17,748,145</u>	<u>16,657,503</u>	<u>15,898,105</u>	<u>759,398</u>
<i>Montgomery County Board of DDS - Waiver Department</i>				
Operating Supplies	2,316	2,316	766	1,550
Outside Agency Bd Approved Travel	3,520	3,520	976	2,544
Routine Business	7,552	7,552	7,327	225
Contractual Professional Services	-	30,000	30,000	-
Social Services Contractual Services	113,136	113,136	113,136	-
Communications	450	450	276	174
Public Utility Services	1,923	1,923	1,560	363
<i>Total Montgomery County Board of DDS - Waiver Department</i>	<u>128,897</u>	<u>158,897</u>	<u>154,041</u>	<u>4,856</u>
<i>Montgomery County Board of DDS - Children's Program and Services Director</i>				
Salaries	3,507,807	3,507,807	3,377,624	130,183
Fringe Benefits	1,143,497	1,143,497	1,082,588	60,909
Special Fringe Benefits	5,900	5,900	1,599	4,301
Operating Supplies	33,051	43,051	34,729	8,322
Outside Agency Bd Approved Travel	7,515	9,515	8,220	1,295
Routine Business	93,595	96,095	92,905	3,190
Contractual Professional Services	41,127	41,127	36,371	4,756
Social Services Contractual Services	6,464	6,464	3,000	3,464
Communications	3,250	3,250	2,571	679
Public Utility Services	7,519	7,519	7,253	266
<i>Total Montgomery County Board of DDS - Children's Program and Services Director</i>	<u>4,849,725</u>	<u>4,864,225</u>	<u>4,646,860</u>	<u>217,365</u>
<i>MC Bd of DDS Family Home Services Subfund</i>				
<i>Montgomery County Board of DDS - Family Home Services Fund</i>				
Social Services Contractual Services	878,931	878,931	803,772	75,159
Intergovernmental	268,197	268,197	268,197	-
<i>Total Montgomery County Board of DDS - Family Home Services Program</i>	<u>1,147,128</u>	<u>1,147,128</u>	<u>1,071,969</u>	<u>75,159</u>
<i>MC Bd of DDS Residential Services Subfund</i>				
<i>Montgomery County Board of DDS - Residential Services</i>				
Social Services Contractual Services	2,732,050	3,290,016	2,611,310	678,706
Intergovernmental	8,325,000	9,055,000	9,052,995	2,005
Miscellaneous	455,000	475,934	461,175	14,759
Cost Recovery and Intergov't Transfers	20,000	41,100	40,932	168
<i>Total Montgomery County Board of DDS - Residential Services</i>	<u>11,532,050</u>	<u>12,862,050</u>	<u>12,166,412</u>	<u>695,638</u>
<i>Total Expenditures</i>	<u>56,829,378</u>	<u>57,543,786</u>	<u>54,010,536</u>	<u>3,533,250</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(33,796,904)</u>	<u>(34,511,312)</u>	<u>(32,224,006)</u>	<u>2,287,306</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**  
**Board of Developmental Disabilities Services - Special Revenue Fund**  
(Non-GAAP Budgetary Basis and Perspective)  
*For the Year Ended December 31, 2016*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<b>Other Financing Sources:</b>				
Transfers in	26,619,349	26,619,349	26,500,305	(119,044)
Transfers out	(166,000)	(166,000)	(165,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>26,453,349</u>	<u>26,453,349</u>	<u>26,334,362</u>	<u>(118,987)</u>
<i>Net Change in Fund Balance</i>	(7,343,555)	(8,057,963)	(5,889,644)	2,168,319
<i>Fund Equity at Beginning of Year</i>	9,776,566	9,776,566	9,776,566	-
<i>Prior Year Encumbrances Appropriated</i>	2,015,094	2,015,094	2,015,094	-
<i>Fund Balance At End Of Year</i>	<u>\$ 4,448,105</u>	<u>\$ 3,733,697</u>	<u>\$ 5,902,016</u>	<u>\$ 2,168,319</u>



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Human Services Levy Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 109,740,077	\$ 109,740,077	\$ 113,306,660	\$ 3,566,583
Intergovernmental Revenues	15,378,394	15,378,394	15,569,066	190,672
Miscellaneous Revenues	-	-	2,481	2,481
<b>Total Revenues</b>	<b>125,118,471</b>	<b>125,118,471</b>	<b>128,878,207</b>	<b>3,759,736</b>
<b>Expenditures:</b>				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Plan &amp; Develop - Human Services Levy</i>				
Intergovernmental	-	55,000	26,702	28,298
Tax Settlement Fees and Expenses	-	1,298,000	894,679	403,321
<i>Total Human Services Plan &amp; Develop - Human Services Levy</i>	<u>-</u>	<u>1,353,000</u>	<u>921,381</u>	<u>431,619</u>
<i>Human Services Plan &amp; Develop - City of Oakwood</i>				
Social Services Contractual Services	116,289	116,289	116,289	-
<i>Total Human Services Plan &amp; Develop - City of Oakwood</i>	<u>116,289</u>	<u>116,289</u>	<u>116,289</u>	<u>-</u>
<i>Human Services Plan &amp; Develop - Public Health Dayton &amp; Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	5,676,767	5,676,767	5,421,002	255,765
<i>Total Human Services Plan &amp; Develop - Public Health Dayton &amp; Mont Co Transfer</i>	<u>5,676,767</u>	<u>5,676,767</u>	<u>5,421,002</u>	<u>255,765</u>
<i>Human Services Plan &amp; Develop - Family &amp; Children First Transfer</i>				
Cost Recovery and Intergov't Transfers	840,000	840,000	840,000	-
<i>Total Human Services Plan &amp; Develop - Family &amp; Children First Transfer</i>	<u>840,000</u>	<u>840,000</u>	<u>840,000</u>	<u>-</u>
<i>Human Services Plan &amp; Develop - Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	200,000	140,251	59,749
<i>Total Human Services Plan &amp; Develop - Sheriff Prisoner Care Transfer</i>	<u>200,000</u>	<u>200,000</u>	<u>140,251</u>	<u>59,749</u>
<i>Human Services Plan &amp; Develop - Supported Services</i>				
Salaries	146,293	146,293	131,653	14,640
Fringe Benefits	47,564	47,564	43,239	4,325
Special Fringe Benefits	2,400	2,400	-	2,400
Operating Supplies	2,000	2,000	837	1,163
Routine Business	1,500	1,500	224	1,276
Board Approved Travel	4,000	4,000	2,965	1,035
Staff Training and Development	500	500	165	335
Contractual Professional Services	71,398	71,398	43,107	28,291
Social Services Contractual Services	3,101,008	3,101,008	2,743,047	357,961
Communications	2,200	2,200	1,180	1,020
Rentals	7,400	7,400	5,654	1,746
Capital Outlays	269	269	174	95
<i>Total Human Services Plan &amp; Develop - Supported Services</i>	<u>3,386,532</u>	<u>3,386,532</u>	<u>2,972,245</u>	<u>414,287</u>
Human Services Levy B (6.03 Mill) Subfund				
<i>Human Services Plan &amp; Develop - Human Services Levy</i>				
Intergovernmental	-	43,000	19,616	23,384
Tax Settlement Fees and Expenses	-	955,000	657,246	297,754
<i>Total Human Services Plan &amp; Develop - Human Services Levy</i>	<u>-</u>	<u>998,000</u>	<u>676,862</u>	<u>321,138</u>
<i>Human Services Plan &amp; Develop - FCFC Community Initiatives</i>				

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Human Services Levy Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan &amp; Develop - FCFC Community Initiatives</i>				
Contractual Professional Services	285,472	277,122	200,998	76,124
<i>Total Human Services Plan &amp; Develop - FCFC Community Initiatives</i>	285,472	277,122	200,998	76,124
<i>Human Services Plan &amp; Develop - Contingency Fund</i>				
Contractual Professional Services	-	25,000	25,000	-
<i>Total Human Services Plan &amp; Develop - Contingency Fund</i>	-	25,000	25,000	-
<i>Human Services Plan &amp; Develop - Handicapped Children</i>				
Social Services Contractual Services	938,293	938,293	902,854	35,439
<i>Total Human Services Plan &amp; Develop - Handicapped Children</i>	938,293	938,293	902,854	35,439
<i>Human Services Plan &amp; Develop - Healthcare Safety Net</i>				
Contractual Professional Services	1,000,000	-	-	-
<i>Total Human Services Plan &amp; Develop - Healthcare Safety Net</i>	1,000,000	-	-	-
<i>Human Services Plan &amp; Develop - Youth Resource Center</i>				
Operating Supplies	14,000	12,000	11,243	757
Routine Business	5,500	5,500	1,500	4,000
Staff Training and Development	2,500	2,500	50	2,450
Contractual Professional Services	67,100	83,849	29,858	53,991
Communications	19,700	15,100	6,510	8,590
Rentals	18,600	59,051	55,808	3,243
Capital Outlays	-	42,000	41,346	654
<i>Total Human Services Plan &amp; Develop - Youth Resource Center</i>	127,400	220,000	146,315	73,685
<i>Human Services Plan &amp; Develop - Education Life Skills</i>				
Contractual Professional Services	230,962	239,312	128,117	111,195
<i>Total Human Services Plan &amp; Develop - Education Life Skills</i>	230,962	239,312	128,117	111,195
<i>Human Services Plan &amp; Develop - Income Stability</i>				
Routine Business	-	4,700	4,490	210
Contractual Professional Services	24,584	31,334	24,217	7,117
Rentals	-	5,500	4,933	567
<i>Total Human Services Plan &amp; Develop - Income Stability</i>	24,584	41,534	33,640	7,894
<i>Human Services Plan &amp; Develop - Health Safety Security</i>				
Operating Supplies	750	750	-	750
Contractual Professional Services	106,754	137,807	84,684	53,123
Social Services Contractual Services	67,609	67,609	14,991	52,618
Communications	1,084	1,084	439	645
<i>Total Human Services Plan &amp; Develop - Health Safety Security</i>	176,197	207,250	100,114	107,136
<b>Indigent Care Subfund</b>				
<i>Human Services Plan &amp; Develop - Indigent Ill Hospital Payments</i>				
Social Services Contractual Services	5,000,000	9,996,576	8,805,212	1,191,364
Insurance	-	3,424	3,424	-
<i>Total Human Services Plan &amp; Develop - Indigent Ill Hospital Payments</i>	5,000,000	10,000,000	8,808,636	1,191,364
<b>Levy Administration Subfund</b>				
<i>Human Services Plan &amp; Develop - Levy Administration</i>				
Salaries	365,247	364,506	279,752	84,754
Fringe Benefits	106,579	106,579	82,006	24,573
Special Fringe Benefits	3,100	3,100	-	3,100
Pre-Employment Services	50	50	-	50
Operating Supplies	4,500	4,500	2,142	2,358
Routine Business	15,450	16,450	15,938	512

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**  
**Human Services Levy Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan &amp; Develop - Levy Administration</i>				
Board Approved Travel	2,500	9,250	6,611	2,639
Staff Training and Development	1,600	1,600	1,385	215
Contractual Professional Services	41,640	31,340	8,597	22,743
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	10,800	10,800	7,791	3,009
Insurance	300	3,091	3,091	-
Rentals	45,352	45,352	30,171	15,181
Capital Outlays	12,156	12,656	12,186	470
<i>Total Human Services Plan &amp; Develop - Levy Administration</i>	<u>610,274</u>	<u>610,274</u>	<u>449,670</u>	<u>160,604</u>
<b>Community Education Subfund</b>				
<i>Human Services Plan &amp; Develop - FCFC/Levy Community Education</i>				
Salaries	47,596	47,596	47,151	445
Fringe Benefits	14,371	14,371	14,313	58
Special Fringe Benefits	162	162	162	-
Operating Supplies	500	500	-	500
Routine Business	500	500	-	500
Contractual Professional Services	16,271	16,271	407	15,864
Communications	20,600	20,600	367	20,233
<i>Total Human Services Plan &amp; Develop - FCFC/Levy Community Education</i>	<u>100,000</u>	<u>100,000</u>	<u>62,400</u>	<u>37,600</u>
<b>Supported Services Subfund</b>				
<i>Human Services Plan &amp; Develop - Supported Services Fund</i>				
Social Services Contractual Services	1,000,000	1,000,000	-	1,000,000
<i>Total Human Services Plan &amp; Develop - Supported Services Fund</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
<b>FCFC Community Initiatives Subfund</b>				
<i>Human Services Plan &amp; Develop - FCFC Community Initiatives Fund</i>				
Contractual Professional Services	-	700,000	700,000	-
<i>Total Human Services Plan &amp; Develop - FCFC Community Initiatives Fund</i>	<u>-</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>19,712,770</u>	<u>26,929,373</u>	<u>22,645,774</u>	<u>4,283,599</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>105,405,701</u>	<u>98,189,098</u>	<u>106,232,433</u>	<u>8,043,335</u>
<b>Other Financing Sources:</b>				
Transfers in	5,827,400	9,642,400	9,543,993	(98,407)
Transfers out	(98,567,304)	(102,340,095)	(100,045,672)	2,294,423
<i>Total Other Financing Sources And Uses</i>	<u>(92,739,904)</u>	<u>(92,697,695)</u>	<u>(90,501,679)</u>	<u>2,196,016</u>
<i>Net Change in Fund Balance</i>	<u>12,665,797</u>	<u>5,491,403</u>	<u>15,730,754</u>	<u>10,239,351</u>
<i>Fund Equity at Beginning of Year</i>	<u>54,114,882</u>	<u>54,114,882</u>	<u>54,114,882</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>698,020</u>	<u>698,020</u>	<u>698,020</u>	<u>-</u>
<i>Fund Balance At End Of Year</i>	<u>\$ 67,478,699</u>	<u>\$ 60,304,305</u>	<u>\$ 70,543,656</u>	<u>\$ 10,239,351</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Children Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 453,700	\$ 488,700	\$ 523,942	\$ 35,242
Intergovernmental Revenues	24,319,106	24,319,106	21,566,985	(2,752,121)
Miscellaneous Revenues	179,223	179,223	269,290	90,067
<i>Total Revenues</i>	<u>24,952,029</u>	<u>24,987,029</u>	<u>22,360,217</u>	<u>(2,626,812)</u>
<b>Expenditures:</b>				
<i>Social Services</i>				
Children Services Subfund				
<i>Job and Family Services - Children Services Direct Services</i>				
Operating Supplies	19,218	19,218	7,311	11,907
Routine Business	-	3,250	3,250	-
Board Approved Travel	-	2,000	216	1,784
Contractual Professional Services	222,792	239,792	160,494	79,298
Social Services Contractual Services	21,714,493	21,532,493	21,054,576	477,917
Communications	2,000	2,000	-	2,000
Other Social Services	4,968,970	5,079,439	4,152,506	926,933
Miscellaneous	743,837	900,587	859,451	41,136
Interfund Agreements	795,000	883,156	883,156	-
Cost Recovery and Intergov't Transfers	27,370,111	22,890,807	22,051,268	839,539
<i>Total Job and Family Services - Children Services Direct Services</i>	<u>55,836,421</u>	<u>51,552,742</u>	<u>49,172,228</u>	<u>2,380,514</u>
<i>Job and Family Services - Independent Living</i>				
Operating Supplies	2,000	2,000	731	1,269
Routine Business	-	5,320	4,320	1,000
Board Approved Travel	4,050	4,050	853	3,197
Contractual Professional Services	8,400	8,400	2,000	6,400
Other Social Services	168,897	163,577	133,430	30,147
Miscellaneous	80,771	80,771	69,250	11,521
<i>Total Job and Family Services - Independent Living</i>	<u>264,118</u>	<u>264,118</u>	<u>210,584</u>	<u>53,534</u>
<i>Job and Family Services - CSD Efficiency and Innovation</i>				
Operating Supplies	-	4,375	4,375	-
Contractual Professional Services	50,579	86,079	32,120	53,959
Miscellaneous	-	300	-	300
<i>Total Job and Family Services - CSD Efficiency and Innovation</i>	<u>50,579</u>	<u>90,754</u>	<u>36,495</u>	<u>54,259</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	173,968	203,843	203,842	1
Fringe Benefits	71,816	82,371	81,475	896
Special Fringe Benefits	480	660	660	-
Operating Supplies	-	265	70	195
Routine Business	8,000	10,200	8,989	1,211
Board Approved Travel	4,154	2,419	2,174	245
Staff Training and Development	-	143	143	-
Contractual Professional Services	-	67	33	34
Other Social Services	20,141	13,591	6,157	7,434
<i>Total Job and Family Services - Wendy's Wonderful Kids</i>	<u>278,559</u>	<u>313,559</u>	<u>303,543</u>	<u>10,016</u>
<i>Total Expenditures</i>	<u>56,429,677</u>	<u>52,221,173</u>	<u>49,722,850</u>	<u>2,498,323</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,477,648)</u>	<u>(27,234,144)</u>	<u>(27,362,633)</u>	<u>(128,489)</u>
<b>Other Financing Sources:</b>				
Transfers in	26,383,950	26,383,950	24,718,233	(1,665,717)

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**

**Children Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

*For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Net Change in Fund Balance</i>	(5,093,698)	(850,194)	(2,644,400)	(1,794,206)
<i>Fund Equity at Beginning of Year</i>	1,954,827	1,954,827	1,954,827	-
<i>Prior Year Encumbrances Appropriated</i>	3,187,895	3,187,895	3,187,895	-
<i>Fund Balance At End Of Year</i>	\$ 49,024	\$ 4,292,528	\$ 2,498,322	\$ (1,794,206)

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Job & Family Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 51,000	\$ 51,000	\$ 78,917	\$ 27,917
Intergovernmental Revenues	48,480,000	53,955,691	41,566,395	(12,389,296)
Miscellaneous Revenues	29,570,111	30,620,604	25,433,322	(5,187,282)
<i>Total Revenues</i>	<u>78,101,111</u>	<u>84,627,295</u>	<u>67,078,634</u>	<u>(17,548,661)</u>
<b>Expenditures:</b>				
<i>Social Services</i>				
<i>Job &amp; Family Services Subfund</i>				
<i>Job and Family Services - Executive Director</i>				
Salaries	243,897	249,500	249,500	-
Fringe Benefits	79,565	81,136	81,133	3
Special Fringe Benefits	21,580	10,702	9,134	1,568
Operating Supplies	2,450	4,635	4,634	1
Routine Business	5,100	1,096	1,095	1
Board Approved Travel	3,288	978	668	310
Staff Training and Development	20,750	18,241	18,240	1
Contractual Professional Services	4,000	65	65	-
Communications	500	306	305	1
<i>Total Job and Family Services - Executive Director</i>	<u>381,130</u>	<u>366,659</u>	<u>364,774</u>	<u>1,885</u>
<i>Job and Family Services - Children Services</i>				
Salaries	16,511,598	16,025,653	16,025,653	-
Fringe Benefits	5,758,253	5,538,312	5,538,311	1
Special Fringe Benefits	75,700	77,712	77,712	-
Operating Supplies	186,992	178,496	158,098	20,398
Routine Business	724,000	689,089	689,089	-
Board Approved Travel	13,659	15,783	13,680	2,103
Staff Training and Development	46,900	27,928	27,927	1
Contractual Professional Services	149,019	178,843	153,594	25,249
Maintenance and Repair Services	289,647	341,387	299,462	41,925
Communications	225,479	375,269	342,304	32,965
Public Utility Services	407,178	453,253	348,235	105,018
Rentals	120,000	98,936	98,935	1
Other Social Services	2,000	2,273	2,272	1
Miscellaneous	16,000	7,905	7,904	1
Interfund Agreements	1,000,000	863,637	863,636	1
Cost Recovery and Intergov't Transfers	1,000	7,887	7,887	-
Capital Outlays	144,693	79,101	78,839	262
Construction and Improvements	15,000	-	-	-
<i>Total Job and Family Services - Children Services</i>	<u>25,687,118</u>	<u>24,961,464</u>	<u>24,733,538</u>	<u>227,926</u>
<i>Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>				
Operating Supplies	2,000	179,142	179,142	-
Contractual Professional Services	5,000	9,825	9,825	-
Maintenance and Repair Services	-	3,472	3,472	-
Public Utility Services	-	87,891	87,890	1
Rentals	-	53,826	53,826	-
Miscellaneous	50,000	52,782	52,781	1
Capital Outlays	181,272	313,823	265,550	48,273
<i>Total Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>	<u>238,272</u>	<u>700,761</u>	<u>652,486</u>	<u>48,275</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Job & Family Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Job Center 2.0 -Social Services &amp; Income</i>				
Operating Supplies	2,000	57,916	57,915	1
Contractual Professional Services	5,000	-	-	-
Maintenance and Repair Services	-	68,679	68,679	-
Rentals	-	527,495	527,494	1
Capital Outlays	2,119,468	1,746,619	1,273,551	473,068
<i>Total Job and Family Services - Job Center 2.0 -Social Services &amp; Income</i>	<u>2,126,468</u>	<u>2,400,709</u>	<u>1,927,639</u>	<u>473,070</u>
<i>Job and Family Services - Job Center 2.0 - Non-Reimbursable</i>				
Special Fringe Benefits	1,000	-	-	-
<i>Total Job and Family Services - Job Center 2.0 - Non-Reimbursable</i>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Job and Family Services - PA Shared Cost Pool</i>				
Salaries	1,480,093	1,594,243	1,594,242	1
Fringe Benefits	524,349	506,717	506,716	1
Special Fringe Benefits	15,230	14,123	14,123	-
Operating Supplies	260,571	154,270	143,022	11,248
Routine Business	9,850	9,140	9,140	-
Board Approved Travel	3,850	6,357	6,357	-
Staff Training and Development	58,460	9,850	9,850	-
Contractual Professional Services	1,148,978	1,024,088	945,858	78,230
Maintenance and Repair Services	444,195	396,832	378,138	18,694
Communications	321,259	210,894	189,494	21,400
Rentals	205,981	-	-	-
Miscellaneous	1,812,169	1,812,169	1,812,169	-
Interfund Agreements	25,000	-	-	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	76,690	14,827	14,827	-
<i>Total Job and Family Services - PA Shared Cost Pool</i>	<u>6,386,675</u>	<u>5,754,510</u>	<u>5,624,936</u>	<u>129,574</u>
<i>Job and Family Services - PCSA Shared Cost Pool</i>				
Salaries	1,265,282	1,325,366	1,325,366	-
Fringe Benefits	464,474	463,943	463,942	1
Special Fringe Benefits	10,800	7,810	7,810	-
Operating Supplies	1,100	-	-	-
Routine Business	3,100	4,333	4,333	-
Board Approved Travel	3,850	3,141	3,141	-
Staff Training and Development	2,500	790	790	-
Contractual Professional Services	8,160	460	-	460
Maintenance and Repair Services	500	-	-	-
Communications	1,044	1,044	1,044	-
Capital Outlays	7,000	-	-	-
<i>Total Job and Family Services - PCSA Shared Cost Pool</i>	<u>1,767,810</u>	<u>1,806,887</u>	<u>1,806,426</u>	<u>461</u>
<i>Job and Family Services - Nursing Home Outposted Workers</i>				
Salaries	92,310	133,054	133,053	1
Fringe Benefits	41,956	64,795	64,795	-
Special Fringe Benefits	2,400	-	-	-
Operating Supplies	250	-	-	-
Routine Business	600	-	-	-
Board Approved Travel	500	-	-	-
Staff Training and Development	500	-	-	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Job & Family Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Nursing Home Outposted Workers</i>				
Contractual Professional Services	750	250	-	250
Communications	600	-	-	-
<i>Total Job and Family Services - Nursing Home Outposted Workers</i>	<u>139,866</u>	<u>198,099</u>	<u>197,848</u>	<u>251</u>
<i>Job and Family Services - Human Resources Administration</i>				
Salaries	497,396	476,507	476,507	-
Fringe Benefits	151,890	146,488	146,487	1
Special Fringe Benefits	3,920	2,683	2,683	-
Post Employment Services	3,004	555	551	4
Pre-Employment Services	25,856	16,587	16,329	258
Operating Supplies	3,100	1,592	1,592	-
Routine Business	2,500	2,037	2,037	-
Board Approved Travel	2,800	379	379	-
Staff Training and Development	3,500	649	649	-
Contractual Professional Services	29,500	2,500	-	2,500
Communications	360	360	360	-
<i>Total Job and Family Services - Human Resources Administration</i>	<u>723,826</u>	<u>650,337</u>	<u>647,574</u>	<u>2,763</u>
<i>Job and Family Services - Workforce Development Administration</i>				
Salaries	1,222,016	1,196,753	1,196,751	2
Fringe Benefits	420,300	404,325	404,323	2
Special Fringe Benefits	5,300	920	920	-
Operating Supplies	500	243	243	-
Routine Business	3,200	2,768	2,768	-
Board Approved Travel	10,314	5,665	4,652	1,013
Staff Training and Development	1,500	825	825	-
Contractual Professional Services	3,500	566	566	-
Maintenance and Repair Services	5,000	1,949	1,949	-
Communications	2,000	1,510	1,509	1
<i>Total Job and Family Services - Workforce Development Administration</i>	<u>1,673,630</u>	<u>1,615,524</u>	<u>1,614,506</u>	<u>1,018</u>
<i>Job and Family Services - WIA Operations</i>				
Salaries	1,090,018	1,027,862	1,027,862	-
Fringe Benefits	411,369	382,947	382,947	-
Special Fringe Benefits	8,770	1,100	1,100	-
Operating Supplies	1,150	50	50	-
Routine Business	12,300	14,870	14,869	1
Board Approved Travel	5,875	4,754	4,287	467
Staff Training and Development	2,200	1,710	1,710	-
Contractual Professional Services	2,000	2,084	2,084	-
Communications	1,000	876	876	-
<i>Total Job and Family Services - WIA Administration</i>	<u>1,534,682</u>	<u>1,436,253</u>	<u>1,435,785</u>	<u>468</u>
<i>Job and Family Services - Business Solution Center</i>				
Operating Supplies	-	80	80	-
Contractual Professional Services	-	52,122	52,121	1
Communications	-	4,120	4,119	1
Rentals	-	57,055	57,054	1
Capital Outlays	-	23,601	23,601	-
<i>Total Job and Family Services - Business Solution Center</i>	<u>-</u>	<u>136,978</u>	<u>136,975</u>	<u>3</u>
<i>Job and Family Services - Non-Reimbursable</i>				



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Job & Family Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Non-Reimbursable</i>				
Special Fringe Benefits	3,000	109	108	1
Routine Business	10,051	1,749	1,697	52
Social Services Contractual Services	1,000	-	-	-
Other Social Services	1,500	1,296	796	500
Miscellaneous	1,005,000	3,208	3,207	1
Capital Outlays	50,000	-	-	-
<i>Total Job and Family Services - Non-Reimbursable</i>	<u>1,070,551</u>	<u>6,362</u>	<u>5,808</u>	<u>554</u>
<i>Job and Family Services - Human Resources Administration CSD</i>				
Salaries	299,345	311,366	311,364	2
Fringe Benefits	141,006	138,581	138,581	-
Special Fringe Benefits	4,380	-	-	-
Post Employment Services	5,200	6,551	3,351	3,200
Pre-Employment Services	7,259	9,086	7,748	1,338
Operating Supplies	500	159	158	1
Routine Business	1,100	76	76	-
Board Approved Travel	3,000	704	704	-
Staff Training and Development	2,000	1,172	1,172	-
Contractual Professional Services	26,765	24,514	20,118	4,396
<i>Total Job and Family Services - Human Resources Administration CSD</i>	<u>490,555</u>	<u>492,209</u>	<u>483,272</u>	<u>8,937</u>
<i>Job and Family Services - Workforce Initiatives</i>				
Contractual Professional Services	-	51,739	51,738	1
Other Social Services	-	36,733	36,732	1
Capital Outlays	-	40,635	40,635	-
<i>Total Job and Family Services - Workforce Initiatives</i>	<u>-</u>	<u>129,107</u>	<u>129,105</u>	<u>2</u>
<i>Job and Family Services - OMJ/Ohio Means Jobs</i>				
Salaries	1,521,367	1,460,560	1,460,559	1
Fringe Benefits	543,326	531,217	531,216	1
Special Fringe Benefits	4,280	3,910	3,910	-
Operating Supplies	39,174	13,760	4,986	8,774
Routine Business	38,687	18,992	18,004	988
Board Approved Travel	8,850	7,993	7,993	-
Staff Training and Development	4,775	5,330	5,055	275
Contractual Professional Services	125,226	138,006	137,781	225
Maintenance and Repair Services	9,500	25,592	16,093	9,499
Communications	46,773	50,873	47,099	3,774
Rentals	50,000	13,505	13,504	1
Other Social Services	177,857	272,583	204,477	68,106
Capital Outlays	-	1,060	1,060	-
<i>Total Job and Family Services - OMJ/Ohio Means Jobs</i>	<u>2,569,815</u>	<u>2,543,381</u>	<u>2,451,737</u>	<u>91,644</u>
<i>Job and Family Services - Food Assistance Employment and Training</i>				
Contractual Professional Services	100,000	150,000	150,000	-
Social Services Contractual Services	25,180	25,180	22,800	2,380
<i>Total Job and Family Services - Food Assistance Employment and Training</i>	<u>125,180</u>	<u>175,180</u>	<u>172,800</u>	<u>2,380</u>
<i>Job and Family Services - Medicaid Hospital Outpost</i>				
Salaries	436,634	352,851	352,850	1
Fringe Benefits	160,143	131,526	131,525	1
Special Fringe Benefits	2,400	-	-	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Job & Family Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Medicaid Hospital Outpost</i>				
Operating Supplies	500	-	-	-
Routine Business	600	264	263	1
Board Approved Travel	500	-	-	-
Staff Training and Development	500	135	135	-
Contractual Professional Services	750	283	33	250
Communications	600	6,372	6,371	1
<i>Total Job and Family Services - Medicaid Hospital Outpost</i>	<u>602,627</u>	<u>491,431</u>	<u>491,177</u>	<u>254</u>
<i>Job and Family Services - Social Services &amp; Income Division</i>				
Salaries	12,257,667	12,448,985	12,448,983	2
Fringe Benefits	4,609,395	4,304,539	4,304,537	2
Special Fringe Benefits	59,500	83,007	83,007	-
Operating Supplies	63,500	41,867	41,866	1
Routine Business	31,000	28,038	28,038	-
Board Approved Travel	30,922	12,021	11,598	423
Staff Training and Development	10,635	5,530	5,395	135
Contractual Professional Services	1,186,654	462,850	462,743	107
Maintenance and Repair Services	171,382	172,547	88,502	84,045
Communications	388,433	362,635	355,700	6,935
Public Utility Services	350,000	348,255	348,255	-
Rentals	2,293,611	2,826,982	2,826,982	-
Other Social Services	10,000	3,096	3,096	-
Miscellaneous	15,000	3,547	3,546	1
Interfund Agreements	150,000	96,774	96,773	1
Capital Outlays	22,042	31,509	24,467	7,042
<i>Total Job and Family Services - Social Services &amp; Income Division</i>	<u>21,649,741</u>	<u>21,232,182</u>	<u>21,133,488</u>	<u>98,694</u>
<i>Job and Family Services - TANF PRC Direct Client Services</i>				
Other Social Services	225,000	75,151	75,151	-
<i>Total Job and Family Services - TANF PRC Direct Client Services</i>	<u>225,000</u>	<u>75,151</u>	<u>75,151</u>	<u>-</u>
<i>Job and Family Services - Disability Assistance &amp; SSI</i>				
Miscellaneous	2,000	-	-	-
<i>Total Job and Family Services - Disability Assistance &amp; SSI</i>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Job and Family Services - TANF Summer Youth</i>				
Operating Supplies	500	296	295	1
Routine Business	2,500	-	-	-
Contractual Professional Services	410,000	437,531	437,530	1
Social Services Contractual Services	153,020	106,828	93,808	13,020
Other Social Services	1,000	-	-	-
Miscellaneous	1,200,000	1,800,543	1,800,542	1
<i>Total Job and Family Services - TANF Summer Youth</i>	<u>1,767,020</u>	<u>2,345,198</u>	<u>2,332,175</u>	<u>13,023</u>
<i>Job and Family Services - TANF Yearlong Youth</i>				
Operating Supplies	1,000	-	-	-
Routine Business	1,500	-	-	-
Contractual Professional Services	2,000	1,875	1,875	-
Social Services Contractual Services	4,000	2,995	2,995	-
Other Social Services	5,000	3,253	3,252	1
Miscellaneous	250,000	316,011	316,010	1
<i>Total Job and Family Services - TANF Yearlong Youth</i>	<u>263,500</u>	<u>324,134</u>	<u>324,132</u>	<u>2</u>
<i>Job and Family Services - ADAMHS Outpost</i>				

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**  
**Job & Family Services - Special Revenue Fund**  
(Non-GAAP Budgetary Basis)  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - ADAMHS Outpost</i>				
Salaries	-	68,822	68,822	-
Fringe Benefits	-	18,222	18,221	1
Special Fringe Benefits	2,400	-	-	-
Operating Supplies	250	-	-	-
Routine Business	600	58	57	1
Board Approved Travel	500	-	-	-
Staff Training and Development	500	-	-	-
Contractual Professional Services	500	-	-	-
Communications	600	-	-	-
<i>Total Job and Family Services - ADAMHS Outpost</i>	<u>5,350</u>	<u>87,102</u>	<u>87,100</u>	<u>2</u>
<i>Job and Family Services - TANF OWF PRC Contracts</i>				
Contractual Professional Services	6,000	-	-	-
Social Services Contractual Services	2,537,509	2,489,516	2,054,483	435,033
Other Social Services	164,086	144,220	110,524	33,696
<i>Total Job and Family Services - TANF OWF PRC Contracts</i>	<u>2,707,595</u>	<u>2,633,736</u>	<u>2,165,007</u>	<u>468,729</u>
<i>Job and Family Services - Enhanced Medicaid Transportation</i>				
Operating Supplies	50,000	-	-	-
Social Services Contractual Services	10,482,114	3,745,133	3,478,104	267,029
<i>Total Job and Family Services - Enhanced Medicaid Transportation</i>	<u>10,532,114</u>	<u>3,745,133</u>	<u>3,478,104</u>	<u>267,029</u>
<i>Job and Family Services - Enhanced Medicaid Direct Services</i>				
Contractual Professional Services	73,651	38,651	-	38,651
<i>Total Job and Family Services - Enhanced Medicaid Direct Services</i>	<u>73,651</u>	<u>38,651</u>	<u>-</u>	<u>38,651</u>
<i>Job and Family Services - TANF CCMEP</i>				
Social Services Contractual Services	-	500,000	500,000	-
<i>Total Job and Family Services - TANF CCMEP</i>	<u>-</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<i>Job and Family Services - Day Care Quality</i>				
Social Services Contractual Services	48,827	40,342	31,895	8,447
<i>Total Job and Family Services - Day Care Quality</i>	<u>48,827</u>	<u>40,342</u>	<u>31,895</u>	<u>8,447</u>
<i>Job and Family Services - Title XX Purchased Service Contracts</i>				
Social Services Contractual Services	498,065	445,677	384,141	61,536
<i>Total Job and Family Services - Title XX Purchased Service Contracts</i>	<u>498,065</u>	<u>445,677</u>	<u>384,141</u>	<u>61,536</u>
<i>Total Expenditures</i>	<u>83,292,068</u>	<u>75,333,157</u>	<u>73,387,579</u>	<u>1,945,578</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(5,190,957)</u>	<u>9,294,138</u>	<u>(6,308,945)</u>	<u>(15,603,083)</u>
<b>Other Financing Sources:</b>				
Transfers in	2,860,000	3,210,000	2,241,997	(968,003)
<i>Net Change in Fund Balance</i>	<u>(2,330,957)</u>	<u>12,504,138</u>	<u>(4,066,948)</u>	<u>(16,571,086)</u>
<i>Fund Equity at Beginning of Year</i>	3,423,410	3,423,410	3,423,410	-
<i>Prior Year Encumbrances Appropriated</i>	2,589,243	2,589,243	2,589,243	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,681,696</u>	<u>\$ 18,516,791</u>	<u>\$ 1,945,705</u>	<u>\$ (16,571,086)</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) - Various Subfunds - Special Revenue Fund**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 96,000	\$ 96,000	\$ 105,539	\$ 9,539
Intergovernmental Revenues	-	-	211,709	211,709
Miscellaneous Revenues	118,321	118,321	38,644	(79,677)
<b>Total Revenues</b>	<b>214,321</b>	<b>214,321</b>	<b>355,892</b>	<b>141,571</b>
<b>Expenditures:</b>				
<i>Social Services</i>				
ADAMHS Board-CY Subfund				
<i>ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,107,172	2,107,172	1,948,505	158,667
Fringe Benefits	664,789	664,789	662,144	2,645
Special Fringe Benefits	8,400	8,400	2,937	5,463
Operating Supplies	34,239	44,239	42,290	1,949
Outside Agency Bd Approved Travel	24,371	56,371	53,186	3,185
Routine Business	38,400	48,400	48,292	108
Staff Training and Development	27,820	32,820	32,457	363
Contractual Professional Services	652,426	615,426	500,007	115,419
Social Services Contractual Services	22,329,073	22,083,625	18,502,397	3,581,228
Maintenance and Repair Services	374,338	447,938	144,324	303,614
Communications	24,400	49,400	22,489	26,911
Insurance	17,000	17,000	-	17,000
Public Utility Services	45,445	45,445	35,884	9,561
Rentals	240,206	240,206	233,074	7,132
Cost Recovery and Intergov't Transfers	-	215,448	192,390	23,058
Capital Outlays	952,746	1,434,641	535,413	899,228
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>	<b>27,540,825</b>	<b>28,111,320</b>	<b>22,955,789</b>	<b>5,155,531</b>
<i>ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	621,390	621,390	537,998	83,392
Maintenance and Repair Services	3,500	3,500	-	3,500
Miscellaneous	1,500	1,500	1,327	173
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>	<b>626,390</b>	<b>626,390</b>	<b>539,325</b>	<b>87,065</b>
<i>ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,471,670	1,471,670	1,470,392	1,278
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>	<b>1,471,670</b>	<b>1,471,670</b>	<b>1,470,392</b>	<b>1,278</b>
<i>ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>				
Outside Agency Bd Approved Travel	-	10,000	2,407	7,593
Social Services Contractual Services	-	102,988	102,988	-
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>	<b>-</b>	<b>112,988</b>	<b>105,395</b>	<b>7,593</b>
<b>Total Expenditures</b>	<b>29,638,885</b>	<b>30,322,368</b>	<b>25,070,901</b>	<b>5,251,467</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(29,424,564)</b>	<b>(30,108,047)</b>	<b>(24,715,009)</b>	<b>5,393,038</b>
<b>Other Financing Sources:</b>				
Transfers in	18,729,908	18,842,896	18,661,109	(181,787)
<b>Net Change in Fund Balance</b>	<b>(10,694,656)</b>	<b>(11,265,151)</b>	<b>(6,053,900)</b>	<b>5,211,251</b>
<i>Fund Equity at Beginning of Year</i>	10,788,111	10,788,111	10,788,111	-
<i>Prior Year Encumbrances Appropriated</i>	3,348,997	3,348,997	3,348,997	-
<b>Fund Balance At End Of Year</b>	<b>\$ 3,442,452</b>	<b>\$ 2,871,957</b>	<b>\$ 8,083,208</b>	<b>\$ 5,211,251</b>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Real Estate Assessment - Special Revenue Fund**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 4,207,035	\$ 4,207,035	\$ 3,517,503	\$ (689,532)
Intergovernmental Revenues	285,000	285,000	312,631	27,631
Miscellaneous Revenues	-	-	12,085	12,085
<i>Total Revenues</i>	<u>4,492,035</u>	<u>4,492,035</u>	<u>3,842,219</u>	<u>(649,816)</u>
<b>Expenditures:</b>				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	1,692,928	1,692,928	1,668,567	24,361
Fringe Benefits	638,178	638,178	577,588	60,590
Special Fringe Benefits	9,000	8,000	4,681	3,319
Operating Supplies	142,108	129,765	19,489	110,276
Routine Business	1,950	1,950	-	1,950
Board Approved Travel	10,000	10,000	1,947	8,053
Staff Training and Development	6,500	6,500	4,290	2,210
Contractual Professional Services	1,554,139	1,542,289	979,894	562,395
Maintenance and Repair Services	352,838	351,038	107,320	243,718
Communications	228,747	228,747	108,455	120,292
Insurance	8,000	8,000	2,353	5,647
Rentals	66,160	71,408	70,305	1,103
Capital Outlays	1,561	23,306	22,065	1,241
<i>Total Expenditures</i>	<u>4,712,109</u>	<u>4,712,109</u>	<u>3,566,954</u>	<u>1,145,155</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(220,074)	(220,074)	275,265	495,339
<i>Fund Equity at Beginning of Year</i>	3,046,361	3,046,361	3,046,361	-
<i>Prior Year Encumbrances Appropriated</i>	220,074	220,074	220,074	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,046,361</u>	<u>\$ 3,046,361</u>	<u>\$ 3,541,700</u>	<u>\$ 495,339</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Child Support Enforcement - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 2,000,000	\$ 2,000,000	\$ 2,105,515	\$ 105,515
Intergovernmental Revenues	10,605,976	12,793,598	11,080,884	(1,712,714)
Miscellaneous Revenues	175,000	175,000	248,471	73,471
<i>Total Revenues</i>	<u>12,780,976</u>	<u>14,968,598</u>	<u>13,434,870</u>	<u>(1,533,728)</u>
<b>Expenditures:</b>				
<i>Judicial &amp; Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Child Support</i>				
Salaries	6,682,978	6,682,978	6,597,375	85,603
Fringe Benefits	2,497,050	2,431,018	2,431,016	2
Special Fringe Benefits	131,420	181,420	130,882	50,538
Operating Supplies	76,000	119,000	20,449	98,551
Routine Business	9,250	9,250	4,024	5,226
Board Approved Travel	24,071	24,071	15,284	8,787
Staff Training and Development	16,500	13,941	13,940	1
Contractual Professional Services	91,565	205,043	111,777	93,266
Maintenance and Repair Services	12,216	12,216	1,244	10,972
Communications	215,389	259,989	164,496	95,493
Rentals	792,990	589,771	552,079	37,692
Other Social Services	10,000	110,000	8,731	101,269
Miscellaneous	15,000	82,888	20,024	62,864
Interfund Agreements	200,000	294,000	216,224	77,776
Capital Outlays	15,000	15,000	753	14,247
<i>Total Job and Family Services - Child Support</i>	<u>10,789,429</u>	<u>11,030,585</u>	<u>10,288,298</u>	<u>742,287</u>
<i>Job and Family Services - CSEA Non-Reimbursable</i>				
Special Fringe Benefits	1,500	500	-	500
Contractual Professional Services	-	1,000	627	373
Other Social Services	12,000	19,776	19,267	509
Interfund Agreements	4,816,389	4,753,523	4,318,609	434,914
Cost Recovery and Intergov't Transfers	1,500,000	2,078,800	1,683,035	395,765
Capital Outlays	-	21,200	21,118	82
<i>Total Job and Family Services - CSEA Non-Reimbursable</i>	<u>6,329,889</u>	<u>6,874,799</u>	<u>6,042,656</u>	<u>832,143</u>
<i>Social Services</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>				
Operating Supplies	2,000	102,000	16,226	85,774
Contractual Professional Services	5,000	5,000	-	5,000
Rentals	-	387,622	187,622	200,000
Cost Recovery and Intergov't Transfers	-	243,000	162,129	80,871
Capital Outlays	753,863	753,863	455,100	298,763
<i>Total Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>	<u>760,863</u>	<u>1,491,485</u>	<u>821,077</u>	<u>670,408</u>
<i>Total Expenditures</i>	<u>17,880,181</u>	<u>19,396,869</u>	<u>17,152,031</u>	<u>2,244,838</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(5,099,205)	(4,428,271)	(3,717,161)	711,110
<b>Other Financing Sources:</b>				
Transfers in	2,900,000	2,900,000	2,861,898	(38,102)
<i>Net Change in Fund Balance</i>	<u>(2,199,205)</u>	<u>(1,528,271)</u>	<u>(855,263)</u>	<u>673,008</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**

**Child Support Enforcement - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

*For the Year Ended December 31, 2016*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Equity at Beginning of Year</i>	1,501,975	1,501,975	1,501,975	-
<i>Prior Year Encumbrances Appropriated</i>	1,598,128	1,598,128	1,598,128	-
<i>Fund Balance At End Of Year</i>	\$ <u>900,898</u>	\$ <u>1,571,832</u>	\$ <u>2,244,840</u>	\$ <u>673,008</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Road Auto and Gas - Special Revenue Fund**  
**(Non-GAAP Budgetary Basis and Perspective)**  
**For the Year Ended December 31, 2016**

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Other Taxes	\$ 4,200,000	\$ 4,200,000	\$ 4,388,306	\$ 188,306
Fees and Charges for Services	105,000	105,332	87,743	(17,589)
Fines and Forfeitures	375,000	375,000	299,580	(75,420)
Intergovernmental Revenues	9,148,440	9,680,221	10,728,080	1,047,859
Investment Earnings	100,000	100,000	127,032	27,032
Miscellaneous Revenues	27,500	69,913	120,151	50,238
<i>Total Revenues</i>	<u>13,955,940</u>	<u>14,530,466</u>	<u>15,750,892</u>	<u>1,220,426</u>
<b>Expenditures:</b>				
<i>Environment &amp; Public Works</i>				
Road Auto and Gas Subfund				
<i>Engineer - Engineering</i>				
Statutory Salaries	104,230	104,230	104,230	-
Salaries	2,549,259	2,549,259	2,371,476	177,783
Fringe Benefits	835,227	837,603	797,087	40,516
Special Fringe Benefits	15,340	15,340	10,373	4,967
Operating Supplies	9,000	6,000	2,234	3,766
Routine Business	10,000	15,500	14,446	1,054
Board Approved Travel	18,005	27,125	16,903	10,222
Staff Training and Development	43,622	44,922	41,579	3,343
Contractual Professional Services	87,951	127,059	88,002	39,057
Maintenance and Repair Services	39,410	69,410	65,208	4,202
Insurance	150,000	193,587	193,587	-
Public Utility Services	126,725	117,272	104,341	12,931
Intergovernmental	106,415	156,415	100,000	56,415
Miscellaneous	18,000	22,800	14,545	8,255
<i>Total Engineer - Engineering</i>	<u>4,113,184</u>	<u>4,286,522</u>	<u>3,924,011</u>	<u>362,511</u>
<i>Engineer - Roads</i>				
Salaries	1,546,485	1,546,485	1,480,485	66,000
Fringe Benefits	545,180	546,746	533,531	13,215
Special Fringe Benefits	43,143	47,643	36,603	11,040
Post Employment Services	1,000	1,150	914	236
Pre-Employment Services	500	600	571	29
Operating Supplies	1,064,272	857,331	560,203	297,128
Staff Training and Development	-	500	460	40
Contractual Professional Services	41,050	68,873	59,787	9,086
Maintenance and Repair Services	60,552	54,152	18,005	36,147
Communications	156,099	156,099	47,417	108,682
Public Utility Services	46,299	46,299	42,244	4,055
Rentals	11,771	14,271	7,612	6,659
Capital Outlays	110,687	113,834	111,954	1,880
Construction and Improvements	2,142,213	2,112,213	2,031,722	80,491
Debt Service	183,946	245,248	240,278	4,970
<i>Total Engineer - Roads</i>	<u>5,953,197</u>	<u>5,811,444</u>	<u>5,171,786</u>	<u>639,658</u>
<i>Engineer - Bridges</i>				
Salaries	1,005,322	1,006,467	1,005,829	638
Fringe Benefits	355,255	355,190	347,836	7,354
Special Fringe Benefits	-	4,500	4,500	-



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**  
**Road Auto and Gas - Special Revenue Fund**  
(Non-GAAP Budgetary Basis and Perspective)  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - Bridges</i>				
Operating Supplies	134,842	154,842	103,038	51,804
Contractual Professional Services	-	3,445	3,445	-
Rentals	9,884	9,884	8,953	931
Capital Outlays	1,791	1,791	228	1,563
<i>Total Engineer - Bridges</i>	<u>1,507,094</u>	<u>1,536,119</u>	<u>1,473,829</u>	<u>62,290</u>
<i>Engineer - Fleet &amp; Maintenance</i>				
Salaries	590,905	590,905	535,544	55,361
Fringe Benefits	235,484	236,024	210,449	25,575
Special Fringe Benefits	-	1,500	704	796
Operating Supplies	1,055,875	1,006,228	721,737	284,491
Contractual Professional Services	4,300	6,022	4,969	1,053
Maintenance and Repair Services	77,940	79,718	43,488	36,230
Public Utility Services	2,617	2,617	1,696	921
Rentals	5,897	6,397	5,217	1,180
Capital Outlays	541,645	541,645	541,102	543
Debt Service	-	30,000	15,058	14,942
<i>Total Engineer - Fleet &amp; Maintenance</i>	<u>2,514,663</u>	<u>2,501,056</u>	<u>2,079,964</u>	<u>421,092</u>
<i>Total Expenditures</i>	<u>14,088,138</u>	<u>14,135,141</u>	<u>12,649,590</u>	<u>1,485,551</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(132,198)	395,325	3,101,302	2,705,977
<i>Fund Equity at Beginning of Year</i>	4,761,035	4,761,035	4,761,035	-
<i>Prior Year Encumbrances Appropriated</i>	872,329	872,329	872,329	-
<i>Fund Balance At End Of Year</i>	<u>\$ 5,501,166</u>	<u>\$ 6,028,689</u>	<u>\$ 8,734,666</u>	<u>\$ 2,705,977</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund**

**(Non-GAAP Budgetary Basis and Perspective)**  
**For the Year Ended December 31, 2016**

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 138,449	\$ 229,231	\$ 126,904	\$ (102,327)
<i>Total Revenues</i>	<u>138,449</u>	<u>229,231</u>	<u>126,904</u>	<u>(102,327)</u>
<b>Expenditures:</b>				
<i>Environment &amp; Public Works</i>				
Ditch Maintenance-Villages of Miami Subfund				
<i>Soil &amp; Water Ditch Maintenance - Villages of Miami</i>				
Construction and Improvements	4,480	4,480	100	4,380
<i>Total Soil &amp; Water Ditch Maintenance - Villages of Miami</i>	<u>4,480</u>	<u>4,480</u>	<u>100</u>	<u>4,380</u>
Ditch Maintenance-Chimney Springs Subfund				
<i>Soil &amp; Water Ditch Maintenance - Chimney Springs</i>				
Construction and Improvements	2,678	2,678	316	2,362
<i>Total Soil &amp; Water Ditch Maintenance - Chimney Springs</i>	<u>2,678</u>	<u>2,678</u>	<u>316</u>	<u>2,362</u>
Ditch Maintenance-Wolfe Creek Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wolfe Creek</i>				
Construction and Improvements	4,900	4,900	1,456	3,444
<i>Total Soil &amp; Water Ditch Maintenance - Wolfe Creek</i>	<u>4,900</u>	<u>4,900</u>	<u>1,456</u>	<u>3,444</u>
Ditch Maintenance-Kingery Subfund				
<i>Soil &amp; Water Ditch Maintenance - Kingery</i>				
Construction and Improvements	6,650	8,743	8,742	1
<i>Total Soil &amp; Water Ditch Maintenance - Kingery</i>	<u>6,650</u>	<u>8,743</u>	<u>8,742</u>	<u>1</u>
Ditch Maintenance-Kingery North Waterway Subfund				
<i>Soil &amp; Water Ditch Maintenance - Kingery North Waterway</i>				
Construction and Improvements	900	2,390	2,310	80
<i>Total Soil &amp; Water Ditch Maintenance - Kingery North Waterway</i>	<u>900</u>	<u>2,390</u>	<u>2,310</u>	<u>80</u>
Ditch Maintenance-Horning Subfund				
<i>Soil &amp; Water Ditch Maintenance - Horning</i>				
Construction and Improvements	8,000	13,370	10,425	2,945
<i>Total Soil &amp; Water Ditch Maintenance - Horning</i>	<u>8,000</u>	<u>13,370</u>	<u>10,425</u>	<u>2,945</u>
Ditch Maintenance-Routsong Subfund				
<i>Engineer - Special Assessment Ditch Maintenance</i>				
Construction and Improvements	-	1,909	1,909	-
<i>Total Engineer - Special Assessment Ditch Maintenance</i>	<u>-</u>	<u>1,909</u>	<u>1,909</u>	<u>-</u>
Ditch Maintenance-Tom's Run Subfund				
<i>Soil &amp; Water Ditch Maintenance - Tom's Run</i>				
Construction and Improvements	8,750	9,950	9,948	2
<i>Total Soil &amp; Water Ditch Maintenance - Tom's Run</i>	<u>8,750</u>	<u>9,950</u>	<u>9,948</u>	<u>2</u>
Ditch Maintenance-Wysong Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wysong</i>				
Construction and Improvements	5,971	7,896	7,888	8
<i>Total Soil &amp; Water Ditch Maintenance - Wysong</i>	<u>5,971</u>	<u>7,896</u>	<u>7,888</u>	<u>8</u>
Ditch Maintenance-Marshall/Sweet Potato Subfund				
<i>Soil &amp; Water Ditch Maintenance - Marshall/Sweet Potato</i>				
Construction and Improvements	4,800	28,572	28,571	1
<i>Total Soil &amp; Water Ditch Maintenance - Marshall/Sweet Potato</i>	<u>4,800</u>	<u>28,572</u>	<u>28,571</u>	<u>1</u>
Ditch Maintenance-Swamp Creek Subfund				
<i>Soil &amp; Water Ditch Maintenance - Swamp Creek</i>				
Construction and Improvements	22,766	24,156	19,255	4,901
<i>Total Soil &amp; Water Ditch Maintenance - Swamp Creek</i>	<u>22,766</u>	<u>24,156</u>	<u>19,255</u>	<u>4,901</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance-Mohler Joint County Subfund				
<i>Soil &amp; Water Ditch Maintenance - Mohler Joint County</i>				
Construction and Improvements	30,656	63,950	60,706	3,244
<i>Total Soil &amp; Water Ditch Maintenance - Mohler Joint County</i>	30,656	63,950	60,706	3,244
Ditch Maintenance-Pleasant Plain Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Pleasant Plain Group</i>				
Construction and Improvements	2,967	2,967	388	2,579
<i>Total Soil &amp; Water Ditch Maintenance - Pleasant Plain Group</i>	2,967	2,967	388	2,579
Ditch Maintenance-Arlington Drain Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Arlington Drain Group</i>				
Construction and Improvements	120	120	99	21
<i>Total Soil &amp; Water Ditch Maintenance - Arlington Drain Group</i>	120	120	99	21
Ditch Maintenance-Shafer/Carr Ditch Subfund				
<i>Soil &amp; Water Ditch Maintenance - Shafer/Carr Ditch</i>				
Construction and Improvements	1,993	1,993	796	1,197
<i>Total Soil &amp; Water Ditch Maintenance - Shafer/Carr Ditch</i>	1,993	1,993	796	1,197
Ditch Maintenance - Wolf Creek North Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wolf Creek North</i>				
Construction and Improvements	851	851	281	570
<i>Total Soil &amp; Water Ditch Maintenance - Wolf Creek North</i>	851	851	281	570
Ditch Maint - Butternut Volunteer Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Butternut Volunteer Group</i>				
Construction and Improvements	6,130	6,130	4,976	1,154
<i>Total Soil &amp; Water Ditch Maintenance - Butternut Volunteer Group</i>	6,130	6,130	4,976	1,154
Ditch Maint - Wolf Creek North Tile Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wolf Creek North Tile</i>				
Construction and Improvements	150	266	266	-
<i>Total Soil &amp; Water Ditch Maintenance - Wolf Creek North Tile</i>	150	266	266	-
Ditch Maint - Waitman North Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Waitman North Group</i>				
Construction and Improvements	1,480	1,480	95	1,385
<i>Total Soil &amp; Water Ditch Maintenance - Waitman North Group</i>	1,480	1,480	95	1,385
Ditch Maint - Keeneland Drive Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Keeneland Drive Group</i>				
Construction and Improvements	110	110	100	10
<i>Total Soil &amp; Water Ditch Maintenance - Keeneland Drive Group</i>	110	110	100	10
Ditch Maint - Hardin West Subfund				
<i>Soil &amp; Water Ditch Maintenance - Hardin West</i>				
Construction and Improvements	375	375	198	177
<i>Total Soil &amp; Water Ditch Maintenance - Hardin West</i>	375	375	198	177
Ditch Maint - Manning Road Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Manning Road Group</i>				
Construction and Improvements	1,300	1,300	14	1,286
<i>Total Soil &amp; Water Ditch Maintenance - Manning Road Group</i>	1,300	1,300	14	1,286
Ditch Maint-Tom's Run West Group Drain Subfund				
<i>Soil &amp; Water Ditch Maintenance - Tom's Run West Group Drain</i>				
Construction and Improvements	2,671	2,671	164	2,507
<i>Total Soil &amp; Water Ditch Maintenance - Tom's Run West Group Drain</i>	2,671	2,671	164	2,507
Ditch Maint-Lutheran Road Subfund				

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**

**Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Soil &amp; Water Ditch Maintenance - Lutheran Road</i>				
Construction and Improvements	3,040	3,040	420	2,620
<i>Total Soil &amp; Water Ditch Maintenance - Lutheran Road</i>	3,040	3,040	420	2,620
Ditch Maint-Little Farms Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Little Farms Group</i>				
Construction and Improvements	3,515	3,515	1,107	2,408
<i>Total Soil &amp; Water Ditch Maintenance - Little Farms Group</i>	3,515	3,515	1,107	2,408
Ditch Maint-Wylie Joint County Ditch Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wylie Joint County Ditch</i>				
Construction and Improvements	2,000	2,000	811	1,189
<i>Total Soil &amp; Water Ditch Maintenance - Wylie Joint County Ditch</i>	2,000	2,000	811	1,189
SW Maint-The Exchange at Spring Valley Subfund				
<i>Engineer - Special Assess. Storm Water Maintenance</i>				
Construction and Improvements	-	7,513	-	7,513
<i>Total Engineer - Special Assess. Storm Water Maintenance</i>	-	7,513	-	7,513
<i>Total Expenditures</i>	127,253	207,325	161,341	45,984
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	11,196	21,906	(34,437)	(56,343)
<i>Fund Equity at Beginning of Year</i>	341,293	341,293	341,293	-
<i>Fund Balance At End Of Year</i>	\$ 352,489	\$ 363,199	\$ 306,856	\$ (56,343)

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Sheriff Contracts - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ -	\$ 16,798,160	\$ 16,040,481	\$ (757,679)
Intergovernmental Revenues	17,378,160	893,655	1,005,120	111,465
Miscellaneous Revenues	-	-	40,071	40,071
<i>Total Revenues</i>	<u>17,378,160</u>	<u>17,691,815</u>	<u>17,085,672</u>	<u>(606,143)</u>
<b>Expenditures:</b>				
<i>Judicial &amp; Law Enforcement</i>				
Sheriff Northland Village Contract Subfund				
<i>Northland Village</i>				
Salaries	144,994	124,362	124,362	-
Fringe Benefits	67,547	52,803	35,446	17,357
Special Fringe Benefits	1,000	-	-	-
Insurance	1,500	2,835	2,835	-
<i>Total Northland Village</i>	<u>215,041</u>	<u>180,000</u>	<u>162,643</u>	<u>17,357</u>
Sheriff Harrison Township Contract Subfund				
<i>Harrison Township</i>				
Salaries	2,383,980	2,515,406	2,515,395	11
Fringe Benefits	897,431	951,838	951,838	-
Special Fringe Benefits	4,300	4,300	3,973	327
Operating Supplies	10,260	8,860	7,326	1,534
Contractual Professional Services	571,550	563,670	549,148	14,522
Communications	56,204	53,128	52,606	522
Insurance	90,000	111,349	111,349	-
Intergovernmental	200,000	200,000	200,000	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
<i>Total Harrison Township</i>	<u>4,213,725</u>	<u>4,409,551</u>	<u>4,392,635</u>	<u>16,916</u>
Sheriff Washington Township Contract Subfund				
<i>Washington Township</i>				
Salaries	2,345,492	2,273,586	2,268,920	4,666
Fringe Benefits	837,562	837,562	820,652	16,910
Special Fringe Benefits	11,000	11,000	1,629	9,371
Operating Supplies	12,500	10,500	9,573	927
Contractual Professional Services	433,092	433,592	401,260	32,332
Communications	48,524	47,524	35,539	11,985
Insurance	100,000	100,000	38,738	61,262
Intergovernmental	200,000	200,000	200,000	-
Cost Recovery and Intergov't Transfers	-	2,000	1,000	1,000
Capital Outlays	-	500	470	30
<i>Total Washington Township</i>	<u>3,988,170</u>	<u>3,916,264</u>	<u>3,777,781</u>	<u>138,483</u>
Sheriff Jefferson Township Contract Subfund				
<i>Jefferson Township</i>				
Salaries	245,610	283,353	283,353	-
Fringe Benefits	89,655	105,155	104,568	587
Operating Supplies	23,500	10,466	5,180	5,286
Contractual Professional Services	181,342	174,826	174,826	-
Maintenance and Repair Services	13,186	3,977	610	3,367
Communications	5,100	1,734	634	1,100
Insurance	10,000	15,196	15,196	-
Cost Recovery and Intergov't Transfers	30,000	-	-	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Sheriff Contracts - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Jefferson Township</i>	598,393	594,707	584,367	10,340
<b>Sheriff CSB Security Contract Subfund</b>				
<i>Children Services Board Security</i>				
Salaries	142,392	144,332	144,327	5
Fringe Benefits	67,142	65,155	59,759	5,396
Special Fringe Benefits	850	650	-	650
Contractual Professional Services	-	200	33	167
Communications	792	792	-	792
Insurance	100	147	147	-
Intergovernmental	26,873	26,873	26,873	-
<i>Total Children Services Board Security</i>	238,149	238,149	231,139	7,010
<b>Sheriff Recycle Ohio Contract Subfund</b>				
<i>Sheriff's Recycle Ohio</i>				
Salaries	147,102	125,279	125,279	-
Fringe Benefits	68,133	62,582	62,581	1
Special Fringe Benefits	1,000	-	-	-
Communications	446	446	-	446
Insurance	1,600	739	117	622
Intergovernmental	13,705	13,705	13,705	-
<i>Total Sheriff's Recycle Ohio</i>	231,986	202,751	201,682	1,069
<b>Sheriff Child Support Security Subfund</b>				
<i>Child Support Security</i>				
Salaries	71,196	70,901	67,310	3,591
Fringe Benefits	33,570	26,881	26,880	1
Special Fringe Benefits	850	735	-	735
Communications	446	446	-	446
Insurance	1,500	1,615	64	1,551
Intergovernmental	13,436	13,436	13,436	-
<i>Total Child Support Security</i>	120,998	114,014	107,690	6,324
<b>Sheriff's Overtime Reimbursement Subfund</b>				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	125,000	186,905	186,358	547
Fringe Benefits	26,313	43,313	42,868	445
Operating Supplies	9,000	1,000	-	1,000
Maintenance and Repair Services	5,000	-	-	-
Insurance	-	95	95	-
<i>Total Sheriff's Overtime Reimbursements</i>	165,313	231,313	229,321	1,992
<b>Sheriff Public Health Security Contract Subfund</b>				
<i>Sheriff Public Health Security Contract</i>				
Salaries	71,196	71,196	67,310	3,886
Fringe Benefits	33,570	33,570	30,514	3,056
Special Fringe Benefits	850	790	-	790
Contractual Professional Services	-	60	16	44
Communications	446	446	-	446
Insurance	500	500	67	433
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Public Health Security Contract</i>	119,998	119,998	111,343	8,655
<b>Regional Dispatch Subfund</b>				
<i>Regional Dispatching</i>				
Salaries	4,612,003	4,719,850	4,719,843	7

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Sheriff Contracts - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Regional Dispatching</i>				
Fringe Benefits	1,637,303	1,564,058	1,529,762	34,296
Special Fringe Benefits	16,800	16,800	5,844	10,956
Operating Supplies	46,959	56,459	43,517	12,942
Board Approved Travel	16,000	16,000	2,423	13,577
Staff Training and Development	39,295	39,295	14,247	25,048
Contractual Professional Services	74,698	95,198	82,644	12,554
Maintenance and Repair Services	500,287	465,287	322,347	142,940
Communications	209,066	234,066	208,152	25,914
Insurance	24,700	24,700	20,691	4,009
Public Utility Services	192,853	172,853	132,679	40,174
Rentals	525,921	525,921	522,191	3,730
Capital Outlays	21,302	21,302	7,586	13,716
<i>Total Regional Dispatching</i>	<u>7,917,187</u>	<u>7,951,789</u>	<u>7,611,926</u>	<u>339,863</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff Job Center Security Contract</i>				
Salaries	71,196	71,196	58,634	12,562
Fringe Benefits	33,570	15,830	14,767	1,063
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	62	438
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Job Center Security Contract</i>	<u>119,998</u>	<u>102,258</u>	<u>86,899</u>	<u>15,359</u>
Regional Dispatch Capital Set-A-Side Subfund				
<i>Regional Dispatching Capital Set-A-Side</i>				
Capital Outlays	2,154,998	3,009,983	2,039,346	970,637
<i>Total Regional Dispatching Capital Set-A-Side</i>	<u>2,154,998</u>	<u>3,009,983</u>	<u>2,039,346</u>	<u>970,637</u>
Sheriff South Information Technology Subfund				
<i>South Information Technology Contract</i>				
Salaries	41,506	49,003	46,095	2,908
Fringe Benefits	25,620	18,120	12,836	5,284
Operating Supplies	3,000	2,318	555	1,763
Contractual Professional Services	-	4,652	4,652	-
Communications	1,000	1,000	1,000	-
Insurance	-	33	33	-
Capital Outlays	4,000	-	-	-
<i>Total South Information Technology Contract</i>	<u>75,126</u>	<u>75,126</u>	<u>65,171</u>	<u>9,955</u>
Sheriff ODOT Litter Contract Fund Subfund				
<i>ODOT Litter Program</i>				
Salaries	70,912	67,476	67,475	1
Fringe Benefits	32,640	23,454	23,453	1
Insurance	-	55	55	-
<i>Total ODOT Litter Program</i>	<u>103,552</u>	<u>90,985</u>	<u>90,983</u>	<u>2</u>
Sheriff Centerville-Wash Park Overtime Subfund				
<i>Sheriff Centerville-Wash Park Overtime</i>				
Salaries	9,090	6,487	4,662	1,825
Fringe Benefits	1,910	1,910	916	994
Insurance	-	3	3	-
<i>Total Sheriff Centerville-Wash Park Overtime</i>	<u>11,000</u>	<u>8,400</u>	<u>5,581</u>	<u>2,819</u>
<i>Total Expenditures</i>	<u>20,273,634</u>	<u>21,245,288</u>	<u>19,698,507</u>	<u>1,546,781</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**

**Sheriff Contracts - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,895,474)	(3,553,473)	(2,612,835)	940,638
<b>Other Financing Sources:</b>				
Advances in	-	-	112,168	112,168
Advances out	(500,000)	(500,000)	(500,000)	-
Transfers in	2,374,400	2,454,900	2,446,900	(8,000)
Transfers out	(478,400)	(531,900)	(531,900)	-
<i>Total Other Financing Sources And Uses</i>	<u>1,396,000</u>	<u>1,423,000</u>	<u>1,527,168</u>	<u>104,168</u>
<i>Net Change in Fund Balance</i>	(1,499,474)	(2,130,473)	(1,085,667)	1,044,806
<i>Fund Equity at Beginning of Year</i>	3,021,175	3,021,175	3,021,175	-
<i>Prior Year Encumbrances Appropriated</i>	865,271	865,271	865,271	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,386,972</u>	<u>\$ 1,755,973</u>	<u>\$ 2,800,779</u>	<u>\$ 1,044,806</u>



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Job Center - Special Revenue Fund**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 2,084,200	\$ 3,109,200	\$ 3,066,874	\$ (42,326)
Miscellaneous Revenues	-	-	1,186	1,186
<i>Total Revenues</i>	<u>2,084,200</u>	<u>3,109,200</u>	<u>3,068,060</u>	<u>(41,140)</u>
<b>Expenditures:</b>				
<i>Social Services</i>				
Job Center Subfund				
Special Fringe Benefits	2,000	-	-	-
Contractual Professional Services	2,500	2,500	-	2,500
Communications	2,000	1,000	524	476
Insurance	3,000	3,000	1,458	1,542
Public Utility Services	386,705	386,705	352,134	34,571
Rentals	2,375,324	3,427,467	3,013,300	414,167
<i>Total Expenditures</i>	<u>2,771,529</u>	<u>3,820,672</u>	<u>3,367,416</u>	<u>453,256</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(687,329)	(711,472)	(299,356)	412,116
<b>Other Financing Sources:</b>				
Transfers in	57,000	57,000	50,000	(7,000)
<i>Net Change in Fund Balance</i>	<u>(630,329)</u>	<u>(654,472)</u>	<u>(249,356)</u>	<u>405,116</u>
<i>Fund Equity at Beginning of Year</i>	125,932	125,932	125,932	-
<i>Prior Year Encumbrances Appropriated</i>	576,679	576,679	576,679	-
<i>Fund Balance At End Of Year</i>	<u>\$ 72,282</u>	<u>\$ 48,139</u>	<u>\$ 453,255</u>	<u>\$ 405,116</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Certificate of Title Administration - Special Revenue Fund (1)**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 3,138,500	\$ 3,138,500	\$ 3,543,979	\$ 405,479
Intergovernmental Revenues	-	-	1,400	1,400
Miscellaneous Revenues	-	-	13,654	13,654
<i>Total Revenues</i>	<u>3,138,500</u>	<u>3,138,500</u>	<u>3,559,033</u>	<u>420,533</u>
<b>Expenditures:</b>				
<i>Judicial &amp; Law Enforcement</i>				
Certificate of Title Administration Subfund				
Statutory Salaries	36,647	36,647	35,238	1,409
Salaries	1,546,606	1,546,606	1,359,287	187,319
Fringe Benefits	573,459	573,459	487,153	86,306
Special Fringe Benefits	34,512	34,512	8,038	26,474
Operating Supplies	55,750	55,750	39,193	16,557
Routine Business	3,350	3,350	570	2,780
Board Approved Travel	18,531	18,531	10,243	8,288
Staff Training and Development	21,900	21,900	4,718	17,182
Contractual Professional Services	92,410	85,602	49,717	35,885
Maintenance and Repair Services	43,070	43,070	15,641	27,429
Communications	49,465	49,465	42,419	7,046
Insurance	7,807	10,115	10,115	-
Public Utility Services	40,070	35,070	15,838	19,232
Rentals	91,710	96,210	94,575	1,635
Debt Service	-	5,000	2,573	2,427
<i>Total Expenditures</i>	<u>2,615,287</u>	<u>2,615,287</u>	<u>2,175,318</u>	<u>439,969</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	523,213	523,213	1,383,715	860,502
<i>Fund Equity at Beginning of Year</i>	7,442,231	7,442,231	7,442,231	-
<i>Prior Year Encumbrances Appropriated</i>	18,048	18,048	18,048	-
<i>Fund Balance At End Of Year</i>	<u>\$ 7,983,492</u>	<u>\$ 7,983,492</u>	<u>\$ 8,843,994</u>	<u>\$ 860,502</u>

(1) For Gaap reporting purposes, this fund is combined with the General Fund.

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Public Works Building Maintenance - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 2,413,809	\$ 2,447,202	\$ 2,484,684	\$ 37,482
Miscellaneous Revenues	-	-	21,188	21,188
<i>Total Revenues</i>	<u>2,413,809</u>	<u>2,447,202</u>	<u>2,505,872</u>	<u>58,670</u>
<b>Expenditures:</b>				
<i>General Government</i>				
Reibold Building Subfund				
<i>Reibold Building</i>				
Salaries	367,590	351,790	338,620	13,170
Fringe Benefits	99,102	107,902	107,810	92
Special Fringe Benefits	8,200	4,506	-	4,506
Post Employment Services	150	150	112	38
Operating Supplies	91,721	114,051	109,928	4,123
Routine Business	10	61	57	4
Staff Training and Development	1,331	2,331	1,000	1,331
Contractual Professional Services	402,265	449,336	438,700	10,636
Maintenance and Repair Services	225,633	272,526	270,453	2,073
Communications	10,333	12,433	11,212	1,221
Insurance	50,566	65,566	65,040	526
Public Utility Services	630,444	519,954	496,060	23,894
Miscellaneous	70,754	70,464	67,173	3,291
<i>Total Reibold Building</i>	<u>1,958,099</u>	<u>1,971,070</u>	<u>1,906,165</u>	<u>64,905</u>
Dora Tate Building Subfund				
<i>Dora Tate Building</i>				
Salaries	3,112	3,762	3,653	109
Fringe Benefits	1,395	1,545	1,524	21
Special Fringe Benefits	13	13	12	1
Operating Supplies	29,073	29,061	9,600	19,461
Contractual Professional Services	28	40	30	10
Maintenance and Repair Services	80,302	79,152	35,481	43,671
Communications	1,800	2,150	1,886	264
Insurance	2,050	2,050	974	1,076
Public Utility Services	83,583	83,583	72,854	10,729
Miscellaneous	1,000	1,000	997	3
Budget Control Account	4,721	4,721	-	4,721
<i>Total Dora Tate Building</i>	<u>207,077</u>	<u>207,077</u>	<u>127,011</u>	<u>80,066</u>
<i>Judicial &amp; Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>DayMont Courts Building</i>				
Salaries	307,872	307,872	257,651	50,221
Fringe Benefits	115,745	115,745	100,712	15,033
Post Employment Services	100	98	-	98
Pre-Employment Services	-	532	423	109
Operating Supplies	66,157	44,757	35,934	8,823
Contractual Professional Services	8,709	9,642	9,124	518
Maintenance and Repair Services	79,706	124,619	114,387	10,232
Communications	3,362	3,296	2,420	876
Insurance	6,700	6,700	3,501	3,199
Public Utility Services	213,693	204,193	187,492	16,701

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Public Works Building Maintenance - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>DayMont Courts Building</i>				
Miscellaneous	429,943	422,443	421,778	665
Construction and Improvements	-	90	90	-
<i>Total DayMont Courts Building</i>	<u>1,231,987</u>	<u>1,239,987</u>	<u>1,133,512</u>	<u>106,475</u>
<b>Coroner/Crime Lab Building Subfund</b>				
<i>Coroner/Crime Lab</i>				
Salaries	85,110	95,610	95,494	116
Fringe Benefits	27,483	28,283	28,110	173
Operating Supplies	13,201	17,851	17,667	184
Contractual Professional Services	2,828	1,128	1,122	6
Maintenance and Repair Services	56,797	52,597	49,394	3,203
Communications	300	300	262	38
Insurance	1,000	15,560	15,515	45
Public Utility Services	165,312	157,213	152,223	4,990
Miscellaneous	5,850	5,439	5,439	-
Capital Outlays	7,900	7,900	7,900	-
<i>Total Coroner/Crime Lab</i>	<u>365,781</u>	<u>381,881</u>	<u>373,126</u>	<u>8,755</u>
<i>Social Services</i>				
<b>Stillwater Center Contract Subfund</b>				
<i>Stillwater Center Building</i>				
Salaries	-	27,719	27,028	691
Fringe Benefits	-	5,569	5,536	33
Special Fringe Benefits	-	40	40	-
Contractual Professional Services	-	65	-	65
<i>Total Stillwater Center Building</i>	<u>-</u>	<u>33,393</u>	<u>32,604</u>	<u>789</u>
<b>Children Services Board Contract Subfund</b>				
<i>Children Services Board</i>				
Salaries	303,480	303,480	297,322	6,158
Fringe Benefits	96,990	96,990	86,621	10,369
Post Employment Services	200	200	-	200
Pre-Employment Services	-	67	67	-
Operating Supplies	21,333	25,165	18,709	6,456
Contractual Professional Services	47,422	61,790	57,204	4,586
Maintenance and Repair Services	47,621	40,781	40,385	396
Communications	2,100	2,100	1,749	351
Insurance	1,000	1,000	338	662
Public Utility Services	6,500	3,573	1,450	2,123
Miscellaneous	37,585	37,585	37,410	175
<i>Total Children Services Board</i>	<u>564,231</u>	<u>572,731</u>	<u>541,255</u>	<u>31,476</u>
<i>Total Expenditures</i>	<u>4,327,175</u>	<u>4,406,139</u>	<u>4,113,673</u>	<u>292,466</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(1,913,366)</u>	<u>(1,958,937)</u>	<u>(1,607,801)</u>	<u>351,136</u>
<b>Other Financing Sources:</b>				
Advances in	-	2,299	-	(2,299)
Advances out	-	(2,299)	(1,299)	1,000
Transfers in	1,970,294	1,975,394	1,970,294	(5,100)
Transfers out	(225,639)	(225,668)	(225,667)	1
<i>Total Other Financing Sources And Uses</i>	<u>1,744,655</u>	<u>1,749,726</u>	<u>1,743,328</u>	<u>(6,398)</u>
<i>Net Change in Fund Balance</i>	<u>(168,711)</u>	<u>(209,211)</u>	<u>135,527</u>	<u>344,738</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**

**Public Works Building Maintenance - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Fund Equity at Beginning of Year</i>	1,523,602	1,523,602	1,523,602	-
<i>Prior Year Encumbrances Appropriated</i>	326,685	326,685	326,685	-
<i>Fund Balance At End Of Year</i>	\$ <u>1,681,576</u>	\$ <u>1,641,076</u>	\$ <u>1,985,814</u>	\$ <u>344,738</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Property Taxes	\$ 3,200,000	\$ 3,397,143	\$ 3,934,021	\$ 536,878
Other Taxes	2,703,553	3,047,229	3,037,545	(9,684)
Licenses and Permits	3,154,886	3,154,886	3,315,911	161,025
Fees and Charges for Services	8,409,569	9,491,446	9,457,750	(33,696)
Fines and Forfeitures	811,350	811,350	743,170	(68,180)
Intergovernmental Revenues	4,837,125	5,415,556	4,154,315	(1,261,241)
Investment Earnings	110,000	110,000	85,934	(24,066)
Miscellaneous Revenues	245,100	247,600	348,585	100,985
<i>Total Revenues</i>	<u>23,471,583</u>	<u>25,675,210</u>	<u>25,077,231</u>	<u>(597,979)</u>
<b>Expenditures:</b>				
<i>General Government</i>				
Treasurer's Prepayment Interest Subfund				
<i>Treasurer - Tax Prepayment Program</i>				
Salaries	55,191	59,939	57,793	2,146
Fringe Benefits	21,551	19,751	19,665	86
Operating Supplies	500	500	246	254
Contractual Professional Services	15,037	12,837	12,766	71
Communications	22,467	21,719	18,574	3,145
Insurance	200	200	61	139
<i>Total Treasurer - Tax Prepayment Program</i>	<u>114,946</u>	<u>114,946</u>	<u>109,105</u>	<u>5,841</u>
Internet Auction Administration Subfund				
<i>Internet Auction Administration</i>				
Salaries	54,412	54,412	53,499	913
Fringe Benefits	22,108	27,108	25,310	1,798
Special Fringe Benefits	540	540	-	540
Operating Supplies	1,000	281	280	1
Contractual Professional Services	42,499	53,724	52,159	1,565
Maintenance and Repair Services	2,300	1,701	1,701	-
Communications	2,000	1,950	1,443	507
Insurance	1,600	3,018	2,994	24
Rentals	18,000	24,176	24,176	-
Miscellaneous	100	150	112	38
<i>Total Internet Auction Administration</i>	<u>144,559</u>	<u>167,060</u>	<u>161,674</u>	<u>5,386</u>
County Recorder Equipment Needs Subfund				
<i>Recorder - Set-Aside Fund</i>				
Salaries	56,285	57,585	57,494	91
Fringe Benefits	43,015	43,015	40,928	2,087
Operating Supplies	46,400	39,399	15,333	24,066
Contractual Professional Services	11,992	11,992	2,250	9,742
Maintenance and Repair Services	142,574	132,774	72,867	59,907
Communications	19,473	19,473	10,784	8,689
Rentals	3,000	5,000	4,585	415
Miscellaneous	49,824	97,052	97,051	1
Capital Outlays	57,764	124,264	107,009	17,255
Construction and Improvements	-	7,000	5,550	1,450
<i>Total Recorder - Set-Aside Fund</i>	<u>430,327</u>	<u>537,554</u>	<u>413,851</u>	<u>123,703</u>
Emergency Management Operating Subfund				

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Emergency Management Director</i>				
Salaries	209,247	209,247	209,159	88
Fringe Benefits	90,839	93,339	92,871	468
Special Fringe Benefits	3,228	3,228	1,733	1,495
Pre-Employment Services	-	197	195	2
Operating Supplies	3,500	4,700	4,694	6
Routine Business	2,000	1,920	734	1,186
Board Approved Travel	1,400	900	69	831
Staff Training and Development	500	500	100	400
Contractual Professional Services	28,552	43,932	43,661	271
Maintenance and Repair Services	4,632	3,432	1,802	1,630
Communications	11,800	13,300	12,825	475
Insurance	800	800	752	48
Public Utility Services	4,250	4,250	2,839	1,411
Rentals	36,485	31,988	31,971	17
<i>Total Emergency Management Director</i>	<u>397,233</u>	<u>411,733</u>	<u>403,405</u>	<u>8,328</u>
<i>MCOEM - MGCLERC</i>				
Salaries	42,938	42,938	32,766	10,172
Fringe Benefits	19,716	19,716	9,541	10,175
Routine Business	1,000	1,007	1,006	1
Board Approved Travel	-	393	250	143
Contractual Professional Services	1,430	1,430	1,295	135
Communications	20	20	-	20
<i>Total MCOEM - MGCLERC</i>	<u>65,104</u>	<u>65,504</u>	<u>44,858</u>	<u>20,646</u>
<i>MCO Futures Subfund</i>				
<i>Administrative Services - MCO Future Program</i>				
Special Fringe Benefits	100	-	-	-
Operating Supplies	300	-	-	-
Contractual Professional Services	238,350	288,661	208,719	79,942
Insurance	-	139	102	37
Rentals	50	-	-	-
<i>Total Administrative Services - MCO Future Program</i>	<u>238,800</u>	<u>288,800</u>	<u>208,821</u>	<u>79,979</u>
<i>Auditor License Bureau-Deputy Registrar Subfund</i>				
<i>Auditor - License Bureau</i>				
Salaries	98,648	98,582	98,476	106
Fringe Benefits	38,024	38,024	30,424	7,600
Special Fringe Benefits	2,500	2,500	-	2,500
Pre-Employment Services	175	175	160	15
Operating Supplies	325	-	-	-
Communications	-	65	65	-
Insurance	200	96	96	-
Rentals	12,664	13,094	13,091	3
Capital Outlays	-	34,109	34,108	1
<i>Total Auditor - License Bureau</i>	<u>152,536</u>	<u>186,645</u>	<u>176,420</u>	<u>10,225</u>
<i>DETAC-Treasurer Subfund</i>				
<i>Treasurer - DETAC</i>				
Salaries	654,687	683,511	664,562	18,949
Fringe Benefits	273,609	273,609	267,795	5,814
Special Fringe Benefits	8,600	8,600	2,080	6,520
Operating Supplies	14,540	13,140	8,707	4,433

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Treasurer - DETAC</i>				
Routine Business	1,500	1,500	163	1,337
Board Approved Travel	7,700	7,700	-	7,700
Staff Training and Development	5,600	5,600	1,130	4,470
Contractual Professional Services	354,330	324,330	230,951	93,379
Maintenance and Repair Services	400	2,600	1,158	1,442
Communications	234,900	233,500	194,549	38,951
Insurance	900	2,076	2,076	-
Rentals	2,700	2,700	1,660	1,040
<i>Total Treasurer - DETAC</i>	<u>1,559,466</u>	<u>1,558,866</u>	<u>1,374,831</u>	<u>184,035</u>
<i>Treasurer - Tax Certificate Administration</i>				
Insurance	-	600	-	600
<i>Total Treasurer - Tax Certificate Administration</i>	<u>-</u>	<u>600</u>	<u>-</u>	<u>600</u>
<i>Treasurer - DETAC Land Re-utilization</i>				
Intergovernmental	1,600,000	1,797,143	1,797,142	1
<i>Total Treasurer - DETAC Land Re-utilization</i>	<u>1,600,000</u>	<u>1,797,143</u>	<u>1,797,142</u>	<u>1</u>
<b>Treasurer-Tax Certificate Administration Subfund</b>				
<i>Treasurer - Tax Certificate Administration</i>				
Contractual Professional Services	36,000	39,264	38,462	802
Communications	120,000	142,600	142,510	90
Insurance	-	136	136	-
<i>Total Treasurer - Tax Certificate Administration</i>	<u>156,000</u>	<u>182,000</u>	<u>181,108</u>	<u>892</u>
<i>Judicial &amp; Law Enforcement</i>				
<b>Dog and Kennel Subfund</b>				
<i>Animal Rescue</i>				
Salaries	462,993	493,993	487,264	6,729
Fringe Benefits	178,452	178,012	177,518	494
Special Fringe Benefits	300	300	260	40
Operating Supplies	10,171	16,171	15,801	370
Routine Business	700	700	685	15
Contractual Professional Services	10,286	10,286	5,377	4,909
Maintenance and Repair Services	71,000	53,000	52,470	530
Communications	8,600	8,600	7,966	634
Insurance	23,000	48,500	48,451	49
Miscellaneous	100	100	-	100
Capital Outlays	110,840	110,840	108,190	2,650
<i>Total Animal Rescue</i>	<u>876,442</u>	<u>920,502</u>	<u>903,982</u>	<u>16,520</u>
<i>Animal Shelter</i>				
Salaries	769,061	743,899	743,563	336
Fringe Benefits	288,880	273,230	260,883	12,347
Special Fringe Benefits	7,600	7,900	7,890	10
Pre-Employment Services	200	1,200	1,193	7
Operating Supplies	47,865	44,065	43,420	645
Agricultural Supplies	96,080	96,080	96,079	1
Routine Business	100	100	14	86
Staff Training and Development	1,100	1,100	1,070	30
Contractual Professional Services	25,700	53,512	53,458	54
Maintenance and Repair Services	86,874	71,174	70,089	1,085
Communications	37,309	36,709	34,791	1,918
Public Utility Services	166,979	216,479	211,911	4,568



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Shelter</i>				
Rentals	6,800	6,800	4,217	2,583
Miscellaneous	6,900	5,000	4,994	6
Interfund Agreements	21,000	21,000	21,000	-
Capital Outlays	15,053	21,353	21,253	100
Construction and Improvements	-	11,350	11,350	-
<i>Total Animal Shelter</i>	<u>1,577,501</u>	<u>1,610,951</u>	<u>1,587,175</u>	<u>23,776</u>
<i>Animal Licensing</i>				
Salaries	33,672	34,672	34,658	14
Fringe Benefits	10,880	11,520	11,507	13
Operating Supplies	4,133	3,133	1,674	1,459
Agricultural Supplies	15,500	17,120	15,140	1,980
Contractual Professional Services	500	10,122	9,822	300
Maintenance and Repair Services	5,800	-	-	-
Communications	30,618	27,491	23,687	3,804
Intergovernmental	7,400	6,785	6,785	-
<i>Total Animal Licensing</i>	<u>108,503</u>	<u>110,843</u>	<u>103,273</u>	<u>7,570</u>
<b>Caring Program-Animal Shelter Subfund</b>				
<i>Caring Program</i>				
Operating Supplies	2,100	2,100	-	2,100
Agricultural Supplies	-	11,440	10,789	651
Contractual Professional Services	10,500	7,500	4,588	2,912
Insurance	100	100	-	100
<i>Total Caring Program</i>	<u>12,700</u>	<u>21,140</u>	<u>15,377</u>	<u>5,763</u>
<i>Tiny Tim Disabled Animal Medical Fund</i>				
Salaries	10,000	11,350	11,332	18
Fringe Benefits	6,382	6,482	6,427	55
Agricultural Supplies	1,000	1,000	-	1,000
Contractual Professional Services	2,449	1,899	97	1,802
<i>Total Tiny Tim Disabled Animal Medical Fund</i>	<u>19,831</u>	<u>20,731</u>	<u>17,856</u>	<u>2,875</u>
<i>Animal Resource Center Retail Store</i>				
Operating Supplies	1,200	1,200	112	1,088
Contractual Professional Services	100	100	-	100
<i>Total Animal Resource Center Retail Store</i>	<u>1,300</u>	<u>1,300</u>	<u>112</u>	<u>1,188</u>
<i>Animal Resource Center Education Classes</i>				
Salaries	10,629	12,379	12,331	48
Fringe Benefits	4,381	4,501	4,483	18
Special Fringe Benefits	500	500	476	24
Routine Business	700	-	-	-
Board Approved Travel	18,933	19,183	16,491	2,692
Staff Training and Development	7,450	7,330	7,238	92
Contractual Professional Services	3,200	3,200	2,453	747
<i>Total Animal Resource Center Education Classes</i>	<u>45,793</u>	<u>47,093</u>	<u>43,472</u>	<u>3,621</u>
<i>Bark Park Fund</i>				
Operating Supplies	1,500	1,500	968	532
Maintenance and Repair Services	500	100	-	100
Public Utility Services	1,303	1,703	1,519	184
<i>Total Bark Park Fund</i>	<u>3,303</u>	<u>3,303</u>	<u>2,487</u>	<u>816</u>
<b>Animal Control Contracts Subfund</b>				
<i>Animal Rescue - Contract Fund</i>				

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Rescue - Contract Fund</i>				
Salaries	39,229	51,229	49,947	1,282
Fringe Benefits	23,331	25,131	24,994	137
Agricultural Supplies	31,500	31,500	29,581	1,919
Contractual Professional Services	415	415	352	63
Maintenance and Repair Services	4,220	4,220	4,200	20
Communications	100	100	-	100
<i>Total Animal Rescue - Contract Fund</i>	<u>98,795</u>	<u>112,595</u>	<u>109,074</u>	<u>3,521</u>
<b>Crime Lab-AFIS Fees Subfund</b>				
<i>Miami Val Regional Crime Lab - AFIS Operating</i>				
Salaries	197,703	200,828	200,824	4
Fringe Benefits	62,103	62,163	62,132	31
Operating Supplies	5,200	75	-	75
Contractual Professional Services	-	540	65	475
Law Enforcement Services	66,818	66,575	42,462	24,113
Maintenance and Repair Services	63,000	63,000	63,000	-
Communications	-	1,400	1,400	-
Insurance	-	243	243	-
<i>Total Miami Val Regional Crime Lab - AFIS Operating</i>	<u>394,824</u>	<u>394,824</u>	<u>370,126</u>	<u>24,698</u>
<b>Juvenile Court Probation IV-E Subfund</b>				
<i>Juvenile Court - Juvenile Court Probation IV-E</i>				
Salaries	515,634	570,209	570,016	193
Fringe Benefits	203,208	225,133	225,051	82
Special Fringe Benefits	7,000	7,000	5,325	1,675
Operating Supplies	3,624	3,624	2,866	758
Routine Business	10,918	10,918	4,093	6,825
Board Approved Travel	9,600	17,600	10,982	6,618
Staff Training and Development	2,539	1,039	-	1,039
Contractual Professional Services	156,050	148,050	120,520	27,530
Maintenance and Repair Services	11,000	11,000	8,497	2,503
Communications	13,904	13,026	4,390	8,636
Insurance	-	878	878	-
<i>Total Juvenile Court - Juvenile Court Probation IV-E</i>	<u>933,477</u>	<u>1,008,477</u>	<u>952,618</u>	<u>55,859</u>
<b>Juvenile Detention Education Program Subfund</b>				
<i>Juvenile Court - Juvenile Court Schools</i>				
Salaries	834,931	1,058,046	1,046,141	11,905
Fringe Benefits	299,256	396,232	390,966	5,266
Special Fringe Benefits	1,200	3,000	2,995	5
Operating Supplies	29,500	5,287	5,287	-
Routine Business	4,700	3,085	3,084	1
Board Approved Travel	-	1,606	1,606	-
Staff Training and Development	725	650	650	-
Contractual Professional Services	79,100	78,972	78,972	-
Insurance	-	893	893	-
Miscellaneous	2,000	-	-	-
<i>Total Juvenile Court - Juvenile Court Schools</i>	<u>1,251,412</u>	<u>1,547,771</u>	<u>1,530,594</u>	<u>17,177</u>
<b>Coroner's Special Lab Fee Account Subfund</b>				
<i>Coroner - Coroner Special Lab Fee</i>				
Salaries	716,627	867,495	852,894	14,601
Fringe Benefits	205,213	232,377	215,163	17,214

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Coroner - Coroner Special Lab Fee</i>				
Special Fringe Benefits	-	1,000	100	900
Operating Supplies	338,001	378,501	362,251	16,250
Routine Business	-	1,500	464	1,036
Board Approved Travel	-	3,200	2,667	533
Contractual Professional Services	182,492	189,792	185,446	4,346
Maintenance and Repair Services	136,886	165,386	148,982	16,404
Communications	12,000	12,000	9,633	2,367
Insurance	-	5,632	5,632	-
Rentals	2,500	2,500	2,321	179
Capital Outlays	129,922	138,422	136,823	1,599
<i>Total Coroner - Coroner Special Lab Fee</i>	<u>1,723,641</u>	<u>1,997,805</u>	<u>1,922,376</u>	<u>75,429</u>
<b>Forensic Crime Laboratory Subfund</b>				
<i>Miami Val Regional Crime Lab - Crime Lab General</i>				
<i>Operating</i>				
Salaries	1,454,526	1,434,526	1,283,909	150,617
Fringe Benefits	502,673	502,193	432,463	69,730
Special Fringe Benefits	-	480	-	480
Operating Supplies	245,188	245,188	199,331	45,857
Board Approved Travel	8,500	8,300	5,297	3,003
Staff Training and Development	2,200	2,400	2,323	77
Contractual Professional Services	55,704	52,654	45,165	7,489
Maintenance and Repair Services	120,623	140,623	128,892	11,731
Communications	13,700	13,700	6,718	6,982
Insurance	3,000	3,000	2,037	963
Rentals	5,500	5,500	2,995	2,505
Miscellaneous	275,000	275,000	251,805	23,195
Capital Outlays	9,000	12,050	11,449	601
<i>Total Miami Val Regional Crime Lab - Crime Lab General</i>	<u>2,695,614</u>	<u>2,695,614</u>	<u>2,372,384</u>	<u>323,230</u>
<i>Operating</i>				
<b>Probate Court Dispute Resolution Subfund</b>				
<i>Probate Court - Dispute Resolution</i>				
Salaries	21,989	21,990	21,969	21
Fringe Benefits	9,121	9,240	9,218	22
Board Approved Travel	4,100	3,980	-	3,980
Contractual Professional Services	2,500	2,500	300	2,200
<i>Total Probate Court - Dispute Resolution</i>	<u>37,710</u>	<u>37,710</u>	<u>31,487</u>	<u>6,223</u>
<b>Alternative Dispute Resolution Subfund</b>				
<i>Common Pleas Court - General - Mediation/Alternative</i>				
<i>Dispute Resolution</i>				
Salaries	217,421	187,304	180,879	6,425
Fringe Benefits	75,311	75,311	60,932	14,379
Operating Supplies	500	500	52	448
Board Approved Travel	1,000	1,000	-	1,000
Contractual Professional Services	-	50	49	1
Communications	1,000	950	483	467
<i>Total Common Pleas Court - General - Mediation/Alternative</i>	<u>295,232</u>	<u>265,115</u>	<u>242,395</u>	<u>22,720</u>
<i>Dispute Resolution</i>				
<i>Common Pleas Court - General - Mediation Services</i>				
Law Enforcement Services	85,000	50,200	50,200	-
<i>Total Common Pleas Court - General - Mediation Services</i>	<u>85,000</u>	<u>50,200</u>	<u>50,200</u>	<u>-</u>
<b>Co Municipal Court Probation Services Subfund</b>				

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>County Municipal Court - Probation Services Fee</i>				
Salaries	47,586	47,586	47,533	53
Fringe Benefits	26,173	26,139	12,226	13,913
Routine Business	500	500	-	500
Board Approved Travel	2,000	2,000	-	2,000
Staff Training and Development	1,000	970	-	970
Insurance	100	164	164	-
<i>Total County Municipal Court - Probation Services Fee</i>	<u>77,359</u>	<u>77,359</u>	<u>59,923</u>	<u>17,436</u>
<b>Common Pleas Court Probation Services Subfund</b>				
<i>Common Pleas Court - General - Probation Services Fee</i>				
Operating Supplies	-	1,000	-	1,000
Contractual Professional Services	5,274	26,184	11,181	15,003
Maintenance and Repair Services	1,680	1,680	1,680	-
Insurance	-	90	15	75
Capital Outlays	17,604	57,504	51,750	5,754
<i>Total Common Pleas Court - General - Probation Services Fee</i>	<u>24,558</u>	<u>86,458</u>	<u>64,626</u>	<u>21,832</u>
<b>Indigent Guardianship Subfund</b>				
<i>Probate Court - Indigent Guardianship</i>				
Routine Business	500	560	237	323
Contractual Professional Services	16,744	16,684	12,600	4,084
Interfund Agreements	50,000	50,000	50,000	-
<i>Total Probate Court - Indigent Guardianship</i>	<u>67,244</u>	<u>67,244</u>	<u>62,837</u>	<u>4,407</u>
<b>Clerk of Courts MIS Subfund</b>				
<i>Clerk of Courts - Clerk of Courts MIS</i>				
Operating Supplies	2,000	2,000	-	2,000
Board Approved Travel	15,000	15,000	2,921	12,079
Staff Training and Development	5,000	5,000	349	4,651
Contractual Professional Services	10,000	6,000	2,375	3,625
Capital Outlays	10,000	14,000	12,261	1,739
<i>Total Clerk of Courts - Clerk of Courts MIS</i>	<u>42,000</u>	<u>42,000</u>	<u>17,906</u>	<u>24,094</u>
<b>Indigent Drivers Interlock/Alcohol Monitor Subfund</b>				
<i>County Municipal Court - Indigent Drivers Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	-	20,000
<i>Total County Municipal Court - Indigent Drivers Interlock/Alcohol Monitor</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<b>Co Municipal Court Indigent Drug Alcohol Subfund</b>				
<i>County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>				
Contractual Professional Services	50,000	50,000	-	50,000
<i>Total County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<b>Juvenile Court Indigent Drug-Alcohol Subfund</b>				
<i>Juvenile Court - Administration</i>				
Contractual Professional Services	-	10,000	1,960	8,040
<i>Total Juvenile Court - Administration</i>	<u>-</u>	<u>10,000</u>	<u>1,960</u>	<u>8,040</u>
<b>Sheriff Seized Assets Subfund</b>				
<i>Seized Assets - Federal Seizures</i>				
Salaries	111,228	112,198	112,189	9
Fringe Benefits	53,384	52,414	44,182	8,232
Operating Supplies	10,000	10,000	-	10,000
Contractual Professional Services	10,000	10,000	10,000	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Seized Assets - Federal Seizures</i>				
Capital Outlays	-	192,986	192,986	-
<i>Total Seized Assets - Federal Seizures</i>	184,612	377,598	359,357	18,241
<i>Seized Assets - State Seizures</i>				
Operating Supplies	30,000	12,400	9,395	3,005
Agricultural Supplies	-	13,600	13,600	-
Board Approved Travel	5,000	-	-	-
Staff Training and Development	5,000	29,000	28,595	405
Contractual Professional Services	45,000	45,000	45,000	-
Capital Outlays	8,652	56,361	56,361	-
<i>Total Seized Assets - State Seizures</i>	93,652	156,361	152,951	3,410
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	20,000	19,500	18,957	543
Staff Training and Development	-	8,000	7,501	499
Communications	-	10,000	10,000	-
<i>Total Seized Assets - Mandatory Drug Fines</i>	20,000	37,500	36,458	1,042
<b>OPOTA Professional Training Program Subfund</b>				
<i>OPOTA Professional Training Program</i>				
Board Approved Travel	18,000	15,000	6,236	8,764
Staff Training and Development	-	3,000	2,120	880
<i>Total OPOTA Professional Training Program</i>	18,000	18,000	8,356	9,644
<b>800 MHz Operating Subfund</b>				
<i>800 MHz Radio</i>				
Salaries	89,045	77,724	77,724	-
Fringe Benefits	18,342	18,342	16,129	2,213
Operating Supplies	9,000	2,500	632	1,868
Maintenance and Repair Services	444,307	439,329	335,823	103,506
Communications	2,500	2,500	2,129	371
Insurance	-	6,582	6,582	-
Public Utility Services	28,470	22,748	11,555	11,193
Rentals	321,657	388,474	386,167	2,307
<i>Total 800 MHz Radio</i>	913,321	958,199	836,741	121,458
<i>Rebanding Project</i>				
Construction and Improvements	-	54,015	54,015	-
<i>Total Rebanding Project</i>	-	54,015	54,015	-
<b>Jail Commissary Subfund</b>				
<i>Jail Operations</i>				
Salaries	90,429	90,429	89,996	433
Fringe Benefits	16,862	16,862	16,756	106
Operating Supplies	212,318	175,015	93,803	81,212
Contractual Professional Services	50,800	51,300	17,226	34,074
Maintenance and Repair Services	-	20,000	2,350	17,650
Public Utility Services	8,172	8,172	5,462	2,710
Capital Outlays	-	16,803	15,265	1,538
<i>Total Jail Operations</i>	378,581	378,581	240,858	137,723
<b>Sheriff's Concealed Handgun License Fund Subfund</b>				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	122,142	122,093	115,197	6,896
Fringe Benefits	49,793	49,793	48,697	1,096
Operating Supplies	12,560	12,460	9,268	3,192

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff's Concealed Handgun License</i>				
Contractual Professional Services	255,290	255,390	250,725	4,665
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	500	500	-	500
Insurance	-	204	204	-
Rentals	2,000	1,845	-	1,845
<i>Total Sheriff's Concealed Handgun License</i>	<u>443,785</u>	<u>443,785</u>	<u>424,091</u>	<u>19,694</u>
<b>Prosecutor's Pretrial Diversion Program Subfund</b>				
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	-	400
Operating Supplies	4,720	4,720	442	4,278
Contractual Professional Services	9,400	9,400	6,545	2,855
Maintenance and Repair Services	8,980	8,980	8,980	-
Communications	5,000	5,000	2,640	2,360
Rentals	6,702	6,702	4,011	2,691
<i>Total Prosecutor - Prosecutor's Pretrial Diversion Program</i>	<u>35,202</u>	<u>35,202</u>	<u>22,618</u>	<u>12,584</u>
<b>County Prosecutor Victim-Witness Account Subfund</b>				
<i>Prosecutor - Administration</i>				
Operating Supplies	500	500	374	126
<i>Total Prosecutor - Administration</i>	<u>500</u>	<u>500</u>	<u>374</u>	<u>126</u>
<b>Prosecutor's Seminar Account Subfund</b>				
<i>Prosecutor - Prosecutor Seminar Account</i>				
Operating Supplies	1,000	1,000	-	1,000
<i>Total Prosecutor - Prosecutor Seminar Account</i>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Domestic Relations-Legal Research Fees Subfund</b>				
<i>Domestic Relations Court - Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000
<i>Total Domestic Relations Court - Legal Research</i>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
<b>Domestic Relations-Automation Fees Subfund</b>				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	17,450	17,450	16,806	644
Fringe Benefits	5,100	5,100	4,364	736
Operating Supplies	2,900	2,900	653	2,247
Board Approved Travel	1,700	1,700	-	1,700
Staff Training and Development	1,800	1,800	1,742	58
Contractual Professional Services	900	830	808	22
Maintenance and Repair Services	15,850	16,005	16,001	4
Capital Outlays	3,300	3,165	1,051	2,114
Debt Service	3,100	3,150	3,088	62
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>52,100</u>	<u>52,100</u>	<u>44,513</u>	<u>7,587</u>
<b>Probate Court Special Projects Subfund</b>				
<i>Probate Court - Special Projects</i>				
Routine Business	800	8,800	2,843	5,957
Board Approved Travel	6,399	6,399	3,175	3,224
Staff Training and Development	10,500	10,500	9,544	956
<i>Total Probate Court - Special Projects</i>	<u>17,699</u>	<u>25,699</u>	<u>15,562</u>	<u>10,137</u>
<b>Probate Court-Legal Research Fees Subfund</b>				
<i>Probate Court - Legal Research</i>				
Salaries	43,557	42,501	34,742	7,759
Fringe Benefits	8,424	9,480	9,480	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Probate Court - Legal Research</i>				
Operating Supplies	2,000	2,000	1,855	145
Contractual Professional Services	-	65,940	65,940	-
<i>Total Probate Court - Legal Research</i>	<u>53,981</u>	<u>119,921</u>	<u>112,017</u>	<u>7,904</u>
<b>Probate Court-Automation Fees Subfund</b>				
<i>Probate Court - Automation Fund</i>				
Salaries	56,722	56,722	56,668	54
Fringe Benefits	12,040	12,140	12,136	4
Special Fringe Benefits	2,400	2,400	-	2,400
Operating Supplies	500	500	-	500
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	66,260	78,920	74,000	4,920
Maintenance and Repair Services	91,536	75,272	72,710	2,562
Capital Outlays	36,584	54,484	20,084	34,400
<i>Total Probate Court - Automation Fund</i>	<u>267,042</u>	<u>281,438</u>	<u>235,598</u>	<u>45,840</u>
<b>Common Pleas-Legal Research Fees Subfund</b>				
<i>Common Pleas Court - General - Legal Research</i>				
Operating Supplies	-	9,400	9,348	52
Contractual Professional Services	-	2,000	375	1,625
Maintenance and Repair Services	-	6,600	-	6,600
Communications	-	30,345	30,345	-
Capital Outlays	-	68,006	67,984	22
<i>Total Common Pleas Court - General - Legal Research</i>	<u>-</u>	<u>116,351</u>	<u>108,052</u>	<u>8,299</u>
<b>Common Pleas- Automation Fees Subfund</b>				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	183,100	183,100	182,905	195
Fringe Benefits	45,400	45,400	45,327	73
Operating Supplies	17,600	27,600	21,825	5,775
Board Approved Travel	15,467	9,767	4,481	5,286
Staff Training and Development	11,200	16,900	16,803	97
Contractual Professional Services	6,375	9,375	5,209	4,166
Maintenance and Repair Services	97,000	98,800	98,294	506
Capital Outlays	20,000	5,000	1,745	3,255
Debt Service	18,900	18,900	18,889	11
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>415,042</u>	<u>414,842</u>	<u>395,478</u>	<u>19,364</u>
<i>Clerk of Courts - General Division E-Filing Automation</i>				
Debt Service	-	200	200	-
<i>Total Clerk of Courts - General Division E-Filing Automation</i>	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>
<b>Common Pleas - Special Project Fees Subfund</b>				
<i>Common Pleas Court - General - Special Project Fees</i>				
Salaries	183,396	184,296	181,658	2,638
Fringe Benefits	45,916	55,916	53,763	2,153
Operating Supplies	12,250	12,250	6,153	6,097
Routine Business	6,000	6,000	5,008	992
Board Approved Travel	5,000	5,000	-	5,000
Contractual Professional Services	29,857	34,457	14,243	20,214
Maintenance and Repair Services	60,200	60,200	52,029	8,171
Capital Outlays	13,743	13,743	3,522	10,221
Debt Service	11,000	11,000	10,431	569
<i>Total Common Pleas Court - General - Special Project Fees E Filing</i>	<u>367,362</u>	<u>382,862</u>	<u>326,807</u>	<u>56,055</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Specialized Dockets Payroll Subsidy Proj Subfund				
<i>Common Pleas Court - General - Specialized Dockets Payroll Subsidy Proj</i>				
Salaries	-	72,930	72,929	1
Fringe Benefits	-	29,253	29,230	23
<i>Total Common Pleas Court - General - Specialized Dockets Payroll Subsidy Proj</i>	-	102,183	102,159	24
Juvenile Court - Legal Research Fees Subfund				
<i>Juvenile Court - Juvenile Division Legal Research Fund</i>				
Operating Supplies	10,000	10,000	4,349	5,651
<i>Total Juvenile Court - Juvenile Division Legal Research Fund</i>	10,000	10,000	4,349	5,651
Juvenile Court - Automation Fees Subfund				
<i>Juvenile Court - Juvenile Division Automation Fund</i>				
Operating Supplies	10,000	10,000	4,120	5,880
Capital Outlays	41,709	41,709	39,477	2,232
<i>Total Juvenile Court - Juvenile Division Automation Fund</i>	51,709	51,709	43,597	8,112
Juvenile Court - Special Project Fee Subfund				
<i>Juvenile Court - Juvenile Court - Special Project Fee</i>				
Operating Supplies	10,000	-	-	-
Capital Outlays	-	18,000	17,220	780
<i>Total Juvenile Court - Juvenile Court - Special Project Fee</i>	10,000	18,000	17,220	780
Juvenile Human Services Levy Contracts Subfund				
<i>Juvenile Court - Reclaiming Futures Human Service Levy</i>				
Salaries	247,420	247,420	195,406	52,014
Fringe Benefits	106,893	106,893	93,329	13,564
Special Fringe Benefits	3,900	3,900	3,307	593
Operating Supplies	35,150	35,150	17,961	17,189
Routine Business	4,700	4,700	2,786	1,914
Board Approved Travel	9,500	9,500	5,752	3,748
Staff Training and Development	400	400	44	356
Contractual Professional Services	8,739	8,739	5,638	3,101
Communications	1,500	1,500	477	1,023
Miscellaneous	10,000	10,000	-	10,000
<i>Total Juvenile Court - Reclaiming Futures Human Service Levy</i>	428,202	428,202	324,700	103,502
<i>Juvenile Court - Assessment and Counseling Program</i>				
Salaries	-	46,946	16,820	30,126
Fringe Benefits	-	25,307	2,891	22,416
Contractual Professional Services	125,000	52,747	1,500	51,247
<i>Total Juvenile Court - Assessment and Counseling Program</i>	125,000	125,000	21,211	103,789
<i>Juvenile Court - Start Right Program</i>				
Salaries	170,752	170,752	165,134	5,618
Fringe Benefits	67,008	67,008	61,249	5,759
Special Fringe Benefits	1,100	1,100	526	574
Operating Supplies	4,823	4,823	2,079	2,744
Routine Business	1,500	1,500	1,487	13
Staff Training and Development	2,000	2,000	-	2,000
Contractual Professional Services	14,400	10,659	870	9,789
Social Services Contractual Services	500	500	-	500
Communications	2,000	3,000	2,498	502
Insurance	312	353	353	-
Capital Outlays	-	2,700	2,666	34



**MONTGOMERY COUNTY , OHIO**  
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**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Juvenile Court - Start Right Program</i>	264,395	264,395	236,862	27,533
Juvenile Court - Mediation Fees Subfund				
<i>Juvenile Court - Mediation Fees</i>				
Insurance	-	15	15	-
<i>Total Juvenile Court - Mediation Fees</i>	-	15	15	-
Co Muni Court Automation/Legal Research Subfund				
<i>County Municipal Court - Co Muni Court Automation/Legal Research</i>				
Salaries	16,408	16,408	16,407	1
Fringe Benefits	9,450	9,450	9,353	97
Operating Supplies	1,763	1,513	588	925
Board Approved Travel	1,300	-	-	-
Staff Training and Development	1,000	2,300	2,300	-
Contractual Professional Services	8,554	8,570	8,567	3
Maintenance and Repair Services	14,280	14,280	9,255	5,025
Communications	2,500	2,494	2,482	12
Debt Service	8,335	8,575	8,567	8
<i>Total County Municipal Court - Co Muni Court Automation/Legal Research</i>	63,590	63,590	57,519	6,071
County Municipal Court Automation-Clerk Subfund				
<i>Clerk of Courts - County Municipal Court Automation-Clerk</i>				
Salaries	32,367	34,467	34,454	13
Fringe Benefits	17,815	18,115	18,096	19
Operating Supplies	23,358	22,408	12,779	9,629
Board Approved Travel	1,800	-	-	-
Staff Training and Development	1,500	3,600	3,600	-
Contractual Professional Services	29,756	29,686	28,594	1,092
Maintenance and Repair Services	5,390	3,940	3,905	35
Communications	3,950	3,950	3,950	-
Capital Outlays	2,100	1,450	1,399	51
Debt Service	12,503	12,853	12,851	2
<i>Total Clerk of Courts - County Municipal Court Automation-Clerk</i>	130,539	130,469	119,628	10,841
Co Municipal Court Special Projects Fund Subfund				
<i>County Municipal Court - Co Municipal Court Special Project Fund</i>				
Salaries	115,988	158,190	155,078	3,112
Fringe Benefits	24,421	33,996	33,992	4
Special Fringe Benefits	540	540	540	-
Operating Supplies	1,000	1,000	-	1,000
Board Approved Travel	12,500	12,500	5,563	6,937
Staff Training and Development	4,174	4,174	1,770	2,404
Contractual Professional Services	2,000	2,000	-	2,000
Law Enforcement Services	2,826	2,826	-	2,826
Intergovernmental	8,000	8,000	7,050	950
<i>Total County Municipal Court - Co Municipal Court Special Project Fund</i>	171,449	223,226	203,993	19,233
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library Resources Operations</i>				
Salaries	279,750	300,050	299,262	788
Fringe Benefits	89,054	89,304	86,541	2,763
Operating Supplies	407,993	444,493	424,449	20,044

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Law Library Resources - Law Library Resources Operations</i>				
Routine Business	500	-	-	-
Board Approved Travel	4,000	-	-	-
Staff Training and Development	800	800	705	95
Contractual Professional Services	2,150	2,875	1,700	1,175
Maintenance and Repair Services	77,836	106,836	104,257	2,579
Communications	5,500	4,575	4,431	144
Insurance	1,500	1,250	912	338
Rentals	5,000	5,200	5,042	158
Intergovernmental	15,000	15,000	15,000	-
<i>Total Law Library Resources - Law Library Resources Operations</i>	<u>889,083</u>	<u>970,383</u>	<u>942,299</u>	<u>28,084</u>
<b>DETAC-Prosecutor Subfund</b>				
<i>Prosecutor - DETAC</i>				
Salaries	408,266	608,816	436,276	172,540
Fringe Benefits	99,352	146,569	107,808	38,761
Special Fringe Benefits	-	600	480	120
Operating Supplies	18,500	7,648	7,648	-
Routine Business	400	-	-	-
Board Approved Travel	2,480	-	-	-
Staff Training and Development	1,750	300	300	-
Contractual Professional Services	99,600	168,724	167,355	1,369
Maintenance and Repair Services	100	-	-	-
Communications	78,000	124,953	124,940	13
Insurance	300	2,450	450	2,000
Rentals	6,000	4,688	4,688	-
Interfund Agreements	333,000	333,000	-	333,000
<i>Total Prosecutor - DETAC</i>	<u>1,047,748</u>	<u>1,397,748</u>	<u>849,945</u>	<u>547,803</u>
<i>Community &amp; Economic Development</i>				
<b>Economic Development Initiatives Subfund</b>				
<i>Community/Economic Development - Economic Development Initiatives</i>				
Routine Business	5,000	5,000	1,657	3,343
Board Approved Travel	10,000	10,000	3,497	6,503
Contractual Professional Services	17,000	16,985	10,650	6,335
Insurance	-	15	15	-
<i>Total Community/Economic Development - Economic Development Initiatives</i>	<u>32,000</u>	<u>32,000</u>	<u>15,819</u>	<u>16,181</u>
<i>Community/Economic Development - HAIFA and International Business</i>				
Operating Supplies	1,500	1,600	1,213	387
Routine Business	500	1,500	672	828
Board Approved Travel	6,000	4,900	3,445	1,455
Staff Training and Development	500	500	275	225
Contractual Professional Services	5,500	2,200	2,013	187
Capital Outlays	-	3,300	2,343	957
<i>Total Community/Economic Development - HAIFA and International Business</i>	<u>14,000</u>	<u>14,000</u>	<u>9,961</u>	<u>4,039</u>
<i>Community/Economic Development - Business Attraction</i>				
Board Approved Travel	5,000	5,000	-	5,000
Contractual Professional Services	45,000	55,000	53,500	1,500
Communications	50,000	40,000	27,000	13,000

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Community/Economic Development - Business Attraction</i>	100,000	100,000	80,500	19,500
<i>Community/Economic Development - Economic Development Programs</i>				
Contractual Professional Services	700,000	1,200,000	958,697	241,303
<i>Total Community/Economic Development - Economic Development Programs</i>	700,000	1,200,000	958,697	241,303
<i>Community/Economic Development - Agricultural Society</i>				
Contractual Professional Services	475	200,475	-	200,475
<i>Total Community/Economic Development - Agricultural Society</i>	475	200,475	-	200,475
<b>Community Development Seed Program Subfund</b>				
<i>Community/Economic Development - Community Development SEED Program</i>				
Contractual Professional Services	100,000	100,000	-	100,000
Intergovernmental	100,000	100,000	-	100,000
<i>Total Community/Economic Development - Community Development SEED Program</i>	200,000	200,000	-	200,000
<b>Cultural Facilities Subfund</b>				
<i>Cultural Facilities Administration</i>				
Routine Business	-	500	433	67
Contractual Professional Services	460,000	592,562	592,375	187
Insurance	10,000	10,000	1,624	8,376
Intergovernmental	20,000	20,000	20,000	-
Miscellaneous	18,000	22,438	21,664	774
<i>Total Cultural Facilities Administration</i>	508,000	645,500	636,096	9,404
<i>Courthouse Square</i>				
Salaries	83,637	92,137	90,547	1,590
Fringe Benefits	19,120	21,120	20,571	549
Special Fringe Benefits	36	36	35	1
Pre-Employment Services	185	185	-	185
Operating Supplies	7,649	7,649	6,801	848
Contractual Professional Services	35,229	42,229	37,112	5,117
Maintenance and Repair Services	24,665	22,665	21,849	816
Communications	1,200	1,200	421	779
Insurance	5,000	5,000	568	4,432
Public Utility Services	58,016	49,516	24,009	25,507
Miscellaneous	3,036	1,036	366	670
<i>Total Courthouse Square</i>	237,773	242,773	202,279	40,494
<i>Memorial Hall</i>				
Insurance	-	2,979	2,979	-
Construction and Improvements	70,000	67,021	63,556	3,465
<i>Total Memorial Hall</i>	70,000	70,000	66,535	3,465
<i>Community/Economic Development - Shared Resources</i>				
Intergovernmental	45,000	-	-	-
<i>Total Community/Economic Development - Shared Resources</i>	45,000	-	-	-
<b>BusinessFirst! Subfund</b>				
<i>Community/Economic Development - Business Retention</i>				
Special Fringe Benefits	456	456	-	456
Operating Supplies	725	725	46	679
Routine Business	2,140	2,140	34	2,106
Board Approved Travel	3,350	3,350	1,650	1,700
Contractual Professional Services	35,829	37,124	30,325	6,799
Maintenance and Repair Services	2,000	1,905	1,858	47

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Community/Economic Development - Business Retention</i>				
Communications	4,500	3,276	421	2,855
Insurance	-	24	24	-
<i>Total Community/Economic Development - Business Retention</i>	<u>49,000</u>	<u>49,000</u>	<u>34,358</u>	<u>14,642</u>
<b>Building Regulations Subfund</b>				
<i>Community/Economic Development - Building Regulations</i>				
Salaries	902,566	902,566	828,304	74,262
Fringe Benefits	301,448	301,448	276,090	25,358
Special Fringe Benefits	9,840	9,840	8,354	1,486
Pre-Employment Services	100	400	357	43
Operating Supplies	9,000	8,800	5,754	3,046
Routine Business	856	856	404	452
Board Approved Travel	7,000	7,000	-	7,000
Staff Training and Development	4,805	4,805	3,145	1,660
Contractual Professional Services	72,000	70,013	47,552	22,461
Maintenance and Repair Services	85,200	82,475	73,603	8,872
Communications	21,315	21,315	18,550	2,765
Insurance	2,100	4,225	3,058	1,167
Rentals	-	800	739	61
Miscellaneous	1,000	2,000	1,168	832
Capital Outlays	4,500	5,187	4,344	843
<i>Total Community/Economic Development - Building Regulations</i>	<u>1,421,730</u>	<u>1,421,730</u>	<u>1,271,422</u>	<u>150,308</u>
<b>Hotel/Motel Tax Administration Subfund</b>				
<i>Office of Management &amp; Budget - OMB Hotel/Motel Tax Administration</i>				
Salaries	81,599	76,599	74,253	2,346
Fringe Benefits	25,149	22,649	21,933	716
Special Fringe Benefits	308	308	162	146
Operating Supplies	400	400	67	333
Routine Business	300	300	126	174
Board Approved Travel	5,000	-	-	-
Contractual Professional Services	4,120	1,620	1,114	506
Communications	1,320	1,320	909	411
Insurance	1,000	1,404	1,404	-
Rentals	500	-	-	-
Miscellaneous	1,837,359	2,066,422	2,015,512	50,910
<i>Total Office of Management &amp; Budget - OMB Hotel/Motel Tax Administration</i>	<u>1,957,055</u>	<u>2,171,022</u>	<u>2,115,480</u>	<u>55,542</u>
<b>Plat and Site Review Subfund</b>				
<i>Community/Economic Development - Planning Commission</i>				
Operating Supplies	-	4,000	1,685	2,315
Contractual Professional Services	1,500	1,500	-	1,500
Capital Outlays	-	12,000	5,860	6,140
<i>Total Community/Economic Development - Planning Commission</i>	<u>1,500</u>	<u>17,500</u>	<u>7,545</u>	<u>9,955</u>
<i>Environment &amp; Public Works</i>				
<b>HB 592 District Planning Fee Subfund</b>				
<i>Environmental Services - MCMRF</i>				
Salaries	266,268	269,268	265,655	3,613
Fringe Benefits	98,689	98,689	96,266	2,423
Special Fringe Benefits	3,075	3,075	240	2,835
Post Employment Services	400	400	63	337

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental Services - MCMRF</i>				
Pre-Employment Services	-	330	137	193
Operating Supplies	8,430	5,100	2,562	2,538
Routine Business	1,400	1,400	-	1,400
Staff Training and Development	1,400	1,400	-	1,400
Contractual Professional Services	6,422	5,222	2,156	3,066
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	11,500	524	523	1
Insurance	1,420	13,596	13,522	74
Public Utility Services	30,531	30,531	27,000	3,531
Rentals	2,386	2,386	1,000	1,386
Capital Outlays	78,116	78,116	-	78,116
<i>Total Environmental Services - MCMRF</i>	<u>511,537</u>	<u>511,537</u>	<u>409,124</u>	<u>102,413</u>
<i>Environmental Services - Recycling &amp; Education Programs</i>				
Salaries	376,040	376,040	373,019	3,021
Fringe Benefits	136,008	136,008	135,484	524
Special Fringe Benefits	6,308	6,308	1,500	4,808
Post Employment Services	100	100	-	100
Pre-Employment Services	500	500	-	500
Operating Supplies	59,384	67,384	58,109	9,275
Routine Business	5,512	5,512	5,063	449
Board Approved Travel	12,400	12,400	5,053	7,347
Staff Training and Development	8,195	8,195	5,140	3,055
Contractual Professional Services	670,141	641,470	538,370	103,100
Maintenance and Repair Services	15,070	15,070	2,150	12,920
Communications	122,997	122,997	105,184	17,813
Insurance	1,820	1,820	108	1,712
Public Utility Services	29,000	29,000	26,148	2,852
Rentals	11,015	11,015	4,421	6,594
Intergovernmental	558,182	558,853	427,667	131,186
Miscellaneous	143,567	163,567	141,307	22,260
Interfund Agreements	10,000	10,000	-	10,000
Capital Outlays	83,819	83,819	56,960	26,859
<i>Total Environmental Services - Recycling &amp; Education Programs</i>	<u>2,250,058</u>	<u>2,250,058</u>	<u>1,885,683</u>	<u>364,375</u>
<i>Environmental Services - Keep Montgomery County Beautiful</i>				
Salaries	51,953	61,953	53,879	8,074
Fringe Benefits	13,837	15,837	13,928	1,909
Special Fringe Benefits	240	240	240	-
Operating Supplies	47,278	47,278	40,617	6,661
Routine Business	2,300	2,300	2,300	-
Board Approved Travel	4,600	4,600	2,154	2,446
Staff Training and Development	1,100	1,100	470	630
Contractual Professional Services	178,825	132,825	99,545	33,280
Communications	70,500	70,500	69,947	553
Insurance	700	700	-	700
Public Utility Services	20,000	31,000	23,757	7,243
Rentals	1,356	1,356	-	1,356
Interfund Agreements	175,000	198,000	196,689	1,311
Capital Outlays	1,600	1,600	1,210	390

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Environmental Services - Keep Montgomery County Beautiful</i>	569,289	569,289	504,736	64,553
<b>Development Fee Subfund</b>				
<i>Environmental Services - Development Fund</i>				
Contractual Professional Services	370,833	370,833	204,354	166,479
Miscellaneous	355,000	355,000	-	355,000
<i>Total Environmental Services - Development Fund</i>	725,833	725,833	204,354	521,479
<b>Social Services</b>				
<b>Housing Bond Fees Subfund</b>				
<i>Human Services Plan &amp; Develop - Gateway Shelter Capital Reserve</i>				
Contractual Professional Services	17,500	17,500	17,500	-
<i>Total Human Services Plan &amp; Develop - Gateway Shelter Capital Reserve</i>	17,500	17,500	17,500	-
<b>Victims of Domestic Violence Subfund</b>				
<i>Human Services Plan &amp; Develop - Victims of Domestic Violence</i>				
Social Services Contractual Services	193,748	193,748	179,410	14,338
<i>Total Human Services Plan &amp; Develop - Victims of Domestic Violence</i>	193,748	193,748	179,410	14,338
<b>Criminal Justice Information Sys (CJIS) Subfund</b>				
<i>Human Services Plan &amp; Develop - Justice Web Operations</i>				
Operating Supplies	3,800	3,720	996	2,724
Contractual Professional Services	203,954	203,954	163,636	40,318
Maintenance and Repair Services	73,666	73,666	65,404	8,262
Communications	9,100	9,100	4,103	4,997
Insurance	200	280	280	-
<i>Total Human Services Plan &amp; Develop - Justice Web Operations</i>	290,720	290,720	234,419	56,301
<b>Homeless Solutions Administration Subfund</b>				
<i>Human Services Plan &amp; Develop - Homeless Administration</i>				
Salaries	140,616	139,469	134,893	4,576
Fringe Benefits	53,988	53,988	46,168	7,820
Special Fringe Benefits	400	400	-	400
Pre-Employment Services	100	100	-	100
Operating Supplies	3,450	2,950	1,441	1,509
Routine Business	11,400	11,400	6,170	5,230
Board Approved Travel	5,376	5,376	3,148	2,228
Staff Training and Development	2,725	2,725	25	2,700
Contractual Professional Services	25,471	25,971	25,739	232
Maintenance and Repair Services	500	500	-	500
Communications	4,600	4,600	901	3,699
Insurance	225	1,372	1,372	-
Rentals	300	300	183	117
Interfund Agreements	12,000	12,000	12,000	-
<i>Total Human Services Plan &amp; Develop - Homeless Administration</i>	261,151	261,151	232,040	29,111
<i>Human Services Plan &amp; Develop - Homeless Services Contracts</i>				
Social Services Contractual Services	2,881,403	2,881,403	2,804,403	77,000
<i>Total Human Services Plan &amp; Develop - Homeless Services Contracts</i>	2,881,403	2,881,403	2,804,403	77,000
<b>JFS-Frail &amp; Elderly Services Subfund</b>				
<i>Job and Family Services - Frail &amp; Elderly Services</i>				
Salaries	129,199	132,199	131,434	765

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**

**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Frail &amp; Elderly Services</i>				
Fringe Benefits	33,228	34,728	33,630	1,098
Special Fringe Benefits	540	540	540	-
Operating Supplies	1,000	1,000	-	1,000
Routine Business	2,700	2,700	134	2,566
Board Approved Travel	3,259	2,759	-	2,759
Staff Training and Development	2,000	2,000	250	1,750
Contractual Professional Services	1,184	1,184	730	454
Social Services Contractual Services	11,645,639	11,639,895	11,365,510	274,385
Communications	75	75	72	3
Insurance	4,500	6,244	6,244	-
<i>Total Job and Family Services - Frail &amp; Elderly Services</i>	<u>11,823,324</u>	<u>11,823,324</u>	<u>11,538,544</u>	<u>284,780</u>
<b>Youth Works and Workforce Development Subfund</b>				
<i>Job and Family Services - Youth Works and Workforce Development</i>				
Operating Supplies	-	6,018	6,018	-
Contractual Professional Services	900,000	137,825	108,293	29,532
Communications	-	86,350	79,737	6,613
Rentals	-	101,430	101,430	-
Other Social Services	-	151,793	139,700	12,093
Miscellaneous	-	258,252	253,768	4,484
Capital Outlays	-	158,332	95,602	62,730
<i>Total Job and Family Services - Youth Works and Workforce Development</i>	<u>900,000</u>	<u>900,000</u>	<u>784,548</u>	<u>115,452</u>
<b>Office of Re-Entry Subfund</b>				
<i>Human Services Plan &amp; Develop - Office of Re-Entry</i>				
Operating Supplies	6,000	6,000	3,000	3,000
Routine Business	5,000	6,500	1,500	5,000
Board Approved Travel	-	100	-	100
Contractual Professional Services	8,871	8,771	659	8,112
Maintenance and Repair Services	51,149	51,149	13,475	37,674
Communications	1,000	1,000	-	1,000
<i>Total Human Services Plan &amp; Develop - Office of Re-Entry</i>	<u>72,020</u>	<u>73,520</u>	<u>18,634</u>	<u>54,886</u>
<b>MCO Futures Subfund</b>				
<i>Human Services Plan &amp; Develop - MCO Future Program</i>				
Social Services Contractual Services	863,189	863,189	247,611	615,578
<i>Total Human Services Plan &amp; Develop - MCO Future Program</i>	<u>863,189</u>	<u>863,189</u>	<u>247,611</u>	<u>615,578</u>
<i>Total Expenditures</i>	<u>48,457,109</u>	<u>51,880,232</u>	<u>46,090,696</u>	<u>5,789,536</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(24,985,526)</u>	<u>(26,205,022)</u>	<u>(21,013,465)</u>	<u>5,191,557</u>
<b>Other Financing Sources:</b>				
Advances in	-	78,930	30,600	(48,330)
Advances out	-	(78,930)	(78,930)	-
Transfers in	19,833,135	20,053,148	19,789,802	(263,346)
Transfers out	(746,851)	(876,560)	(876,560)	-
<i>Total Other Financing Sources And Uses</i>	<u>19,086,284</u>	<u>19,176,588</u>	<u>18,864,912</u>	<u>(311,676)</u>
<i>Net Change in Fund Balance</i>	<u>(5,899,242)</u>	<u>(7,028,434)</u>	<u>(2,148,553)</u>	<u>4,879,881</u>
<i>Fund Equity at Beginning of Year</i>	44,401,428	44,401,428	44,401,428	-
<i>Prior Year Encumbrances Appropriated</i>	3,869,005	3,869,005	3,869,005	-
<i>Fund Balance At End Of Year</i>	<u>\$ 42,371,191</u>	<u>\$ 41,241,999</u>	<u>\$ 46,121,880</u>	<u>\$ 4,879,881</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual  
Road Assessment Debt Service Fund**

**(Non-GAAP Budgetary Basis and Perspective)  
For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Special Assessments	\$ 17,406	\$ 17,406	\$ 16,485	\$ (921)
<b>Total Revenues</b>	<u>17,406</u>	<u>17,406</u>	<u>16,485</u>	<u>(921)</u>
<b>Expenditures:</b>				
Debt Service				
Waitman Nrth Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	2,030	2,030	2,029	1
<i>Total Waitman Nrth Grp Drain Ditch Assmt</i>	<u>2,030</u>	<u>2,030</u>	<u>2,029</u>	<u>1</u>
Wolf Creek North Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	4,069	4,069	4,069	-
<i>Total Wolf Creek North Ditch Assmt</i>	<u>4,069</u>	<u>4,069</u>	<u>4,069</u>	<u>-</u>
Manning Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	2,275	2,275	2,274	1
<i>Total Manning Road Ditch Assmt</i>	<u>2,275</u>	<u>2,275</u>	<u>2,274</u>	<u>1</u>
Hardin Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	1,831	1,831	1,831	-
<i>Total Hardin Road Ditch Assmt</i>	<u>1,831</u>	<u>1,831</u>	<u>1,831</u>	<u>-</u>
Tom's Run Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	1,351	1,351	1,351	-
<i>Total Tom's Run Ditch Assmt</i>	<u>1,351</u>	<u>1,351</u>	<u>1,351</u>	<u>-</u>
Lutheran Rd Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	1,890	1,890	1,889	1
<i>Total Lutheran Rd Grp Drain Ditch Assmt</i>	<u>1,890</u>	<u>1,890</u>	<u>1,889</u>	<u>1</u>
Little Farms Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	3,960	3,960	3,960	-
<i>Total Little Farms Grp Drain Ditch Assmt</i>	<u>3,960</u>	<u>3,960</u>	<u>3,960</u>	<u>-</u>
<b>Total Expenditures</b>	<u>17,406</u>	<u>17,406</u>	<u>17,403</u>	<u>3</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(918)	(918)
<b>Other Financing Sources And Uses:</b>				
Advances in	-	-	363	363
Advances out	-	(363)	(363)	-
<b>Total Other Financing Sources And Uses</b>	<u>0</u>	<u>(363)</u>	<u>0</u>	<u>363</u>
<i>Net Change in fund Balances</i>	-	(363)	(918)	(555)
<i>Fund Balance At Beginning of Year</i>	50,174	50,174	50,174	-
<i>Fund Balance At End Of Year</i>	<u>\$ 50,174</u>	<u>\$ 49,811</u>	<u>\$ 49,256</u>	<u>\$ (555)</u>



**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual  
Water and Sewer Assessment Debt Service Fund**

**(Non-GAAP Budgetary Basis and Perspective)**

**For the Year Ended December 31, 2016**

*(Cont'd.)*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$ 235,248	\$ 274,421	\$ 243,644	\$ (30,777)
<i>Total Revenues</i>	<u>235,248</u>	<u>274,421</u>	<u>243,644</u>	<u>(30,777)</u>
<b>Expenditures:</b>				
Debt Service				
Wolf Creek Water Main Assessment				
<i>Auditor - Debt Service Administration</i>				
Debt Service	3,168	3,168	3,168	-
<i>Total Wolf Creek Water Main Assessment</i>	<u>3,168</u>	<u>3,168</u>	<u>3,168</u>	<u>-</u>
Post Town Water Main Assessment				
<i>Auditor - Debt Service Administration</i>				
Debt Service	18,123	18,123	18,123	-
<i>Total Post Town Water Main Assessment</i>	<u>18,123</u>	<u>18,123</u>	<u>18,123</u>	<u>-</u>
Alex Bell Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	2,208	2,208	2,207	1
<i>Total Alex Bell Water Main Assessment</i>	<u>2,208</u>	<u>2,208</u>	<u>2,207</u>	<u>1</u>
Tucson Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	1,389	1,389	1,388	1
<i>Total Tucson Sanitary Sewer Assessment</i>	<u>1,389</u>	<u>1,389</u>	<u>1,388</u>	<u>1</u>
Groby's Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	4,350	4,350	4,349	1
<i>Total Groby's Sanitary Sewer Assessment</i>	<u>4,350</u>	<u>4,350</u>	<u>4,349</u>	<u>1</u>
Mad River Sanitary Sewer Assess				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	20,500	20,500	20,499	1
<i>Total Mad River Sanitary Sewer Assess</i>	<u>20,500</u>	<u>20,500</u>	<u>20,499</u>	<u>1</u>
Blackbird Lane Trunk Sewer Assess				
<i>Auditor - Debt Service Administration</i>				
Debt Service	88,625	88,625	88,625	-
<i>Total Blackbird Lane Trunk Sewer Assess</i>	<u>88,625</u>	<u>88,625</u>	<u>88,625</u>	<u>-</u>
Centerville Forest Sewer Assessmnt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	23,612	23,612	23,611	1
<i>Total Centerville Forest Sewer Assessmnt</i>	<u>23,612</u>	<u>23,612</u>	<u>23,611</u>	<u>1</u>
Homestretch Rd Wtr Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	3,155	3,155	3,154	1
<i>Total Homestretch Rd Wtr Main Assessment</i>	<u>3,155</u>	<u>3,155</u>	<u>3,154</u>	<u>1</u>
Wald Waldrum Brantly Wtr Mn Assmnt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	12,163	12,163	12,162	1
<i>Total Wald Waldrum Brantly Wtr Mn Assmnt</i>	<u>12,163</u>	<u>12,163</u>	<u>12,162</u>	<u>1</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual  
Water and Sewer Assessment Debt Service Fund**

**(Non-GAAP Budgetary Basis and Perspective)**

**For the Year Ended December 31, 2016**

*(Cont'd.)*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Airway Road Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,390	2,390	2,389	1
<i>Total Airway Road Water Main Assmt</i>	2,390	2,390	2,389	1
Airway Road Sanitary Sewer Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,094	2,094	2,093	1
<i>Total Airway Road Sanitary Sewer Assmt</i>	2,094	2,094	2,093	1
Bigger Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	6,026	6,026	6,026	-
<i>Total Bigger Lane Water Main Assmt</i>	6,026	6,026	6,026	-
Bigger Lane Sanitary Sewer Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,993	5,993	5,992	1
<i>Total Bigger Lane Sanitary Sewer Assmt</i>	5,993	5,993	5,992	1
Centerwood Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,157	5,157	5,156	1
<i>Total Centerwood Lane Water Main Assmt</i>	5,157	5,157	5,156	1
Jack's Lane Pump Station Swr Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	18,915	18,915	18,913	2
<i>Total Jack's Lane Pump Station Swr Assmt</i>	18,915	18,915	18,913	2
McKenna Gorman San Sewer Assess				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	9,391	9,391	9,389	2
<i>Total McKenna Gorman San Sewer Assess</i>	9,391	9,391	9,389	2
Archer/Maltbie/Slagle San Sew				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	7,989	7,989	7,988	1
<i>Total Archer/Maltbie/Slagle San Sew</i>	7,989	7,989	7,988	1
Phillipsburg Swr Improv Debt Svc				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	-	39,173	39,172	1
<i>Total Phillipsburg Swr Improv Debt Svc</i>	-	39,173	39,172	1
<i>Total Expenditures</i>	235,248	274,421	274,404	17
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(30,760)	(30,760)
<b>Other Financing Sources And Uses:</b>				
Advances in	-	-	39,851	39,851
Advances out	-	(679)	(679)	-
Transfers in	-	-	1	1
<i>Total Other Financing Sources And Uses</i>	0	(679)	39,173	39,852

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual (Cont'd.)  
Water and Sewer Assessment Debt Service Fund**

**(Non-GAAP Budgetary Basis and Perspective)  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Net Change in fund Balances</i>	-	(679)	8,413	9,092
<i>Fund Balance At Beginning of Year</i>	172,371	172,371	172,371	-
<i>Fund Balance At End Of Year</i>	<u>172,371</u>	<u>171,692</u>	<u>180,784</u>	<u>9,092</u>
	\$	\$	\$	\$

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual  
 Various Purpose Facility Improvement Debt Service Fund  
 (Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Debt Service				
2013 Refunding - Various Purp. Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,469,103	1,469,103	1,469,102	1
<i>Total Expenditures</i>	1,469,103	1,469,103	1,469,102	1
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,469,103)	(1,469,103)	(1,469,102)	1
<b>Other Financing Sources And Uses:</b>				
Transfers in	1,469,103	1,469,103	1,469,103	-
<i>Total Other Financing Sources And Uses</i>	1,469,103	1,469,103	1,469,103	0
<i>Net Change in fund Balances</i>	-	-	1	1
<i>Fund Balance At Beginning of Year</i>	1	1	1	
<i>Fund Balance At End Of Year</i>	\$ 1	\$ 1	\$ 2	\$ 1

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual  
Reibold Building Renovation Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)  
For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Debt Service				
2010 Refunding - Reibold Building Renovation				
<i>Auditor - Debt Service Administration</i>				
Debt Service	594,350	594,350	594,350	-
<i>Total 2010 Refunding - Reibold Building Renovation</i>	<u>594,350</u>	<u>594,350</u>	<u>594,350</u>	<u>-</u>
2013 Refunding - Reibold Building Renovation				
<i>Auditor - Debt Service Administration</i>				
Debt Service	225,671	225,671	225,669	2
<i>Total 2013 Refunding - Reibold Building Renovation</i>	<u>225,671</u>	<u>225,671</u>	<u>225,669</u>	<u>2</u>
<i>Total Expenditures</i>	<u>820,021</u>	<u>820,021</u>	<u>820,019</u>	<u>2</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(820,021)</u>	<u>(820,021)</u>	<u>(820,019)</u>	<u>2</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	820,021	225,671	225,669	(2)
<i>Total Other Financing Sources And Uses</i>	<u>820,021</u>	<u>225,671</u>	<u>225,669</u>	<u>(2)</u>
<i>Net Change in fund Balances</i>	-	(594,350)	(594,350)	-
<i>Fund Balance At Beginning of Year</i>	2,983,507	2,983,507	2,983,507	
<i>Fund Balance At End Of Year</i>	<u>\$ 2,983,507</u>	<u>\$ 2,389,157</u>	<u>\$ 2,389,157</u>	<u>\$ -</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual  
 Juvenile Detention Center Debt Service Fund  
 (Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Debt Service				
2013 Refunding - Juvenile Detention Center Debt				
<i>Auditor - Debt Service Administration</i>				
Debt Service	778,116	778,116	778,115	1
<i>Total Expenditures</i>	778,116	778,116	778,115	1
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(778,116)	(778,116)	(778,115)	1
<b>Other Financing Sources And Uses:</b>				
Transfers in	778,116	778,116	778,116	-
<i>Total Other Financing Sources And Uses</i>	778,116	778,116	778,116	0
<i>Net Change in fund Balances</i>	-	-	1	1
<i>Fund Balance At Beginning of Year</i>	2	2	2	
<i>Fund Balance At End Of Year</i>	\$ 2	\$ 2	\$ 3	\$ 1

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Parking Facilities - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 1,274,047	\$ 1,274,047	\$ 1,291,961	\$ 17,914
Other Revenues	-	-	2,798	2,798
<b>Total Revenues</b>	<b>1,274,047</b>	<b>1,274,047</b>	<b>1,294,759</b>	<b>20,712</b>
<b>Expenses:</b>				
<b>Parking Facilities</b>				
<i>Parking Facilities</i>				
Salaries	117,534	121,134	121,066	68
Fringe Benefits	50,196	46,596	46,511	85
Special Fringe Benefits	171	186	185	1
Operating Supplies	14,993	14,993	12,690	2,303
Contractual Professional Services	28,000	16,000	14,418	1,582
Maintenance and Repair Services	72,657	84,657	77,715	6,942
Communications	3,671	3,671	3,116	555
Insurance	26,000	29,600	29,506	94
Public Utility Services	46,205	46,205	34,526	11,679
Miscellaneous	112,845	109,230	103,328	5,902
Capital Outlays	43,000	43,000	42,769	231
Construction and Improvements	15,000	15,000	15,000	-
<i>Total Parking Facilities</i>	<b>530,272</b>	<b>530,272</b>	<b>500,830</b>	<b>29,442</b>
<i>Reibold Parking Facility</i>				
Salaries	54,506	56,206	56,177	29
Fringe Benefits	34,965	33,265	31,512	1,753
Special Fringe Benefits	96	104	104	-
Operating Supplies	7,708	7,708	6,011	1,697
Contractual Professional Services	4,485	4,485	3,211	1,274
Maintenance and Repair Services	87,776	87,776	75,103	12,673
Communications	3,000	3,000	1,105	1,895
Insurance	7,000	7,000	2,740	4,260
Public Utility Services	34,901	34,901	29,991	4,910
Miscellaneous	54,999	54,991	53,406	1,585
<i>Total Reibold Parking Facility</i>	<b>289,436</b>	<b>289,436</b>	<b>259,360</b>	<b>30,076</b>
2010 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	294,750	294,750	294,750	-
<i>Total Auditor - Debt Service Administration</i>	<b>294,750</b>	<b>294,750</b>	<b>294,750</b>	<b>-</b>
2013 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	273,138	273,138	273,137	1
<i>Total Auditor - Debt Service Administration</i>	<b>273,138</b>	<b>273,138</b>	<b>273,137</b>	<b>1</b>
<b>Total Expenses</b>	<b>1,387,596</b>	<b>1,387,596</b>	<b>1,328,077</b>	<b>59,519</b>
<b>Excess (Deficiency) Of Revenues Over Expenses</b>	<b>(113,549)</b>	<b>(113,549)</b>	<b>(33,318)</b>	<b>80,231</b>
<b>Other Financing Sources And Uses:</b>				
Advances out	(200,000)	(200,000)	(100,000)	100,000
Transfers in	581,568	581,568	567,888	(13,680)
Transfers out	(617,150)	(617,150)	(692,088)	(74,938)
<b>Total Other Financing Sources And Uses</b>	<b>(235,582)</b>	<b>(235,582)</b>	<b>(224,200)</b>	<b>11,382</b>
<b>Net Change in Fund Equity</b>	<b>(349,131)</b>	<b>(349,131)</b>	<b>(257,518)</b>	<b>91,613</b>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Cont'd.)**

**Parking Facilities - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2016*

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	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Equity at Beginning of Year</i>	1,028,185	1,028,185	1,028,185	-
<i>Prior Year Encumbrances Appropriated</i>	43,339	43,339	43,339	-
<i>Fund Equity At End Of Year</i>	<u>\$ 722,393</u>	<u>\$ 722,393</u>	<u>\$ 814,006</u>	<u>\$ 91,613</u>



**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 12,248,129	\$ 12,248,129	\$ 11,994,197	\$ (253,932)
Other Revenues	8,200	8,200	26,909	18,709
<i>Total Revenues</i>	<u>12,256,329</u>	<u>12,256,329</u>	<u>12,021,106</u>	<u>(235,223)</u>
<b>Expenses:</b>				
Stillwater Center Operations				
<i>Protected Costs</i>				
Operating Supplies	387,585	412,585	379,824	32,761
Contractual Professional Services	30,524	45,524	44,699	825
Public Utility Services	379,647	379,647	331,413	48,234
Miscellaneous	836,174	848,174	817,196	30,978
<i>Total Protected Costs</i>	<u>1,633,930</u>	<u>1,685,930</u>	<u>1,573,132</u>	<u>112,798</u>
<i>Cost of Ownership</i>				
Operating Supplies	1,500	1,500	793	707
Capital Outlays	44,778	61,637	59,819	1,818
Construction and Improvements	25,550	7,550	7,550	-
<i>Total Cost of Ownership</i>	<u>71,828</u>	<u>70,687</u>	<u>68,162</u>	<u>2,525</u>
<i>Stillwater HSL One Time Initiatives</i>				
Operating Supplies	-	100,000	100,000	-
Contractual Professional Services	40,000	40,000	36,000	4,000
Maintenance and Repair Services	31,246	31,246	11,828	19,418
Capital Outlays	232,664	232,664	232,664	-
Construction and Improvements	378,320	307,047	306,966	81
<i>Total Stillwater HSL One Time Initiatives</i>	<u>682,230</u>	<u>710,957</u>	<u>687,458</u>	<u>23,499</u>
<i>Registered Nurse</i>				
Salaries	436,142	436,142	374,527	61,615
Fringe Benefits	144,793	144,793	115,904	28,889
Special Fringe Benefits	-	1,629	-	1,629
Contractual Professional Services	138,751	135,751	109,161	26,590
<i>Total Registered Nurse</i>	<u>719,686</u>	<u>718,315</u>	<u>599,592</u>	<u>118,723</u>
<i>Psychologist</i>				
Contractual Professional Services	14,773	14,773	13,658	1,115
<i>Total Psychologist</i>	<u>14,773</u>	<u>14,773</u>	<u>13,658</u>	<u>1,115</u>
<i>Quality Assurance</i>				
Salaries	131,438	133,213	133,209	4
Fringe Benefits	42,847	49,472	49,467	5
Operating Supplies	350	350	-	350
<i>Total Quality Assurance</i>	<u>174,635</u>	<u>183,035</u>	<u>182,676</u>	<u>359</u>
<i>Licensed Practical Nurse</i>				
Salaries	1,251,170	1,251,170	1,153,434	97,736
Fringe Benefits	483,720	483,720	420,757	62,963
Special Fringe Benefits	1,900	3,514	3,175	339
Contractual Professional Services	339,089	354,089	308,272	45,817
<i>Total Licensed Practical Nurse</i>	<u>2,075,879</u>	<u>2,092,493</u>	<u>1,885,638</u>	<u>206,855</u>
<i>In-Service</i>				
Operating Supplies	4,393	4,393	1,654	2,739
Routine Business	50	50	-	50
Contractual Professional Services	6,575	6,575	4,755	1,820
Maintenance and Repair Services	6,000	2,501	2,500	1

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2016*

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total In-Service</i>	17,018	13,519	8,909	4,610
<i>Physical Therapy</i>				
Operating Supplies	400	-	-	-
Contractual Professional Services	63,475	27,475	17,381	10,094
<i>Total Physical Therapy</i>	63,875	27,475	17,381	10,094
<i>Occupational Therapy</i>				
Salaries	53,175	55,175	54,714	461
Fringe Benefits	20,086	20,326	20,323	3
Operating Supplies	18,217	18,617	15,699	2,918
Contractual Professional Services	136,625	136,625	134,625	2,000
<i>Total Occupational Therapy</i>	228,103	230,743	225,361	5,382
<i>Speech Therapy</i>				
Contractual Professional Services	37,387	37,387	21,640	15,747
<i>Total Speech Therapy</i>	37,387	37,387	21,640	15,747
<i>Recreation</i>				
Salaries	70,079	70,079	32,177	37,902
Fringe Benefits	21,943	21,943	16,735	5,208
Operating Supplies	9,372	9,372	5,526	3,846
Contractual Professional Services	4,796	4,796	1,776	3,020
<i>Total Recreation</i>	106,190	106,190	56,214	49,976
<i>Social Services</i>				
Salaries	54,494	50,494	23,152	27,342
Fringe Benefits	10,384	10,384	5,562	4,822
Operating Supplies	400	400	35	365
Routine Business	125	125	-	125
Contractual Professional Services	200	10,200	4,043	6,157
<i>Total Social Services</i>	65,603	71,603	32,792	38,811
<i>Programming</i>				
Salaries	3,159,145	2,865,980	2,562,144	303,836
Fringe Benefits	1,259,415	1,257,342	1,046,689	210,653
Special Fringe Benefits	1,100	6,557	6,078	479
Operating Supplies	7,541	7,541	7,269	272
Routine Business	1,175	1,175	625	550
Contractual Professional Services	1,726,799	2,333,844	2,262,879	70,965
<i>Total Programming</i>	6,155,175	6,472,439	5,885,684	586,755
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	304,864	303,864	277,966	25,898
Fringe Benefits	113,970	113,970	103,793	10,177
Special Fringe Benefits	-	400	-	400
<i>Total Habilitation Care Supervisors (HCS)</i>	418,834	418,234	381,759	36,475
<i>Nursing</i>				
Salaries	79,907	70,677	36,340	34,337
Fringe Benefits	27,796	13,396	8,462	4,934
Special Fringe Benefits	3,800	500	-	500
Operating Supplies	5,166	5,166	3,742	1,424
Routine Business	805	805	360	445
Contractual Professional Services	167,705	157,705	150,829	6,876
Communications	170	170	22	148
<i>Total Nursing</i>	285,349	248,419	199,755	48,664
<i>Nursing Office</i>				

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nursing Office</i>				
Salaries	33,322	33,322	33,041	281
Fringe Benefits	16,206	16,206	16,192	14
<i>Total Nursing Office</i>	<u>49,528</u>	<u>49,528</u>	<u>49,233</u>	<u>295</u>
<i>Restorative Aides</i>				
Salaries	205,465	109,465	55,037	54,428
Fringe Benefits	75,128	72,728	25,507	47,221
<i>Total Restorative Aides</i>	<u>280,593</u>	<u>182,193</u>	<u>80,544</u>	<u>101,649</u>
<i>QMRP</i>				
Salaries	256,523	255,523	200,417	55,106
Fringe Benefits	72,617	72,617	64,056	8,561
Contractual Professional Services	-	1,000	890	110
<i>Total QMRP</i>	<u>329,140</u>	<u>329,140</u>	<u>265,363</u>	<u>63,777</u>
<i>Respiratory Therapy</i>				
Salaries	79,425	109,425	105,429	3,996
Fringe Benefits	29,801	35,801	33,879	1,922
Contractual Professional Services	18,756	28,756	15,000	13,756
<i>Total Respiratory Therapy</i>	<u>127,982</u>	<u>173,982</u>	<u>154,308</u>	<u>19,674</u>
<i>Administration</i>				
Salaries	93,520	93,520	93,225	295
Fringe Benefits	42,429	42,429	36,507	5,922
Special Fringe Benefits	-	71	70	1
Operating Supplies	4,470	4,470	2,018	2,452
Routine Business	515	515	80	435
Board Approved Travel	4,750	960	570	390
Staff Training and Development	4,050	4,050	2,394	1,656
Contractual Professional Services	110,909	110,909	103,529	7,380
Communications	2,000	262	262	-
Insurance	27,432	27,432	15,735	11,697
<i>Total Administration</i>	<u>290,075</u>	<u>284,618</u>	<u>254,390</u>	<u>30,228</u>
<i>Fiscal Services</i>				
Salaries	243,494	241,494	214,160	27,334
Fringe Benefits	80,622	81,207	81,203	4
Special Fringe Benefits	1,000	-	-	-
Operating Supplies	19,225	17,154	15,704	1,450
Routine Business	700	700	24	676
Contractual Professional Services	49,055	51,055	40,986	10,069
Maintenance and Repair Services	10,378	7,078	6,000	1,078
Communications	7,615	7,615	6,194	1,421
Public Utility Services	44,094	40,194	33,754	6,440
<i>Total Fiscal Services</i>	<u>456,183</u>	<u>446,497</u>	<u>398,025</u>	<u>48,472</u>
<i>Human Resources</i>				
Salaries	237,932	237,932	205,540	32,392
Fringe Benefits	113,938	113,938	96,340	17,598
Operating Supplies	2,800	2,800	2,095	705
Routine Business	1,100	1,100	358	742
Staff Training and Development	600	600	590	10
Contractual Professional Services	36,308	36,308	30,480	5,828
Maintenance and Repair Services	8,800	8,800	8,500	300
Communications	2,500	2,500	-	2,500

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Human Resources</i>	403,978	403,978	343,903	60,075
<i>Maintenance</i>				
Interfund Agreements	-	33,400	33,400	-
<i>Total Maintenance</i>	-	33,400	33,400	-
<i>Laundry and Linen</i>				
Salaries	75,327	63,057	62,178	879
Fringe Benefits	31,829	31,129	16,153	14,976
Operating Supplies	38,945	29,445	29,382	63
Contractual Professional Services	6,000	35,700	35,655	45
Maintenance and Repair Services	2,000	2,000	556	1,444
<i>Total Laundry and Linen</i>	154,101	161,331	143,924	17,407
<i>Transportation</i>				
Maintenance and Repair Services	18,300	18,300	8,372	9,928
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	18,320	18,320	8,372	9,948
<i>Medical Records</i>				
Salaries	30,160	30,735	30,735	-
Fringe Benefits	15,607	15,722	15,721	1
Operating Supplies	1,592	1,592	1,521	71
Contractual Professional Services	200	200	35	165
<i>Total Medical Records</i>	47,559	48,249	48,012	237
<i>Dietary</i>				
Salaries	276,174	276,174	270,398	5,776
Fringe Benefits	126,970	126,970	106,820	20,150
Operating Supplies	360,919	380,919	357,105	23,814
Staff Training and Development	500	500	-	500
Contractual Professional Services	32,107	79,107	75,842	3,265
Maintenance and Repair Services	10,214	10,214	6,549	3,665
<i>Total Dietary</i>	806,884	873,884	816,714	57,170
<i>Support Services</i>				
Salaries	441,562	418,562	401,032	17,530
Fringe Benefits	148,109	145,209	131,667	13,542
Special Fringe Benefits	4,625	3,625	3,076	549
Operating Supplies	271,241	341,741	337,168	4,573
Routine Business	120	120	-	120
Staff Training and Development	175	175	-	175
Contractual Professional Services	10,000	21,900	19,721	2,179
Maintenance and Repair Services	241,177	198,277	163,842	34,435
Miscellaneous	7,659	800	610	190
<i>Total Support Services</i>	1,124,668	1,130,409	1,057,116	73,293
<i>Leased Equipment</i>				
Rentals	36,100	41,600	40,537	1,063
<i>Total Leased Equipment</i>	36,100	41,600	40,537	1,063
<i>Habilitation Services Manager</i>				
Salaries	82,401	83,216	83,216	-
Fringe Benefits	28,214	28,354	28,353	1
<i>Total Habilitation Services Manager</i>	110,615	111,570	111,569	1
<i>Administrator</i>				
Salaries	111,558	111,558	111,483	75
Fringe Benefits	37,946	37,946	37,912	34

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Cont'd.)**

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administrator</i>				
Special Fringe Benefits	-	228	228	-
<i>Total Administrator</i>	149,504	149,732	149,623	109
<i>Dietary Supervisor</i>				
Salaries	45,890	46,890	46,694	196
Fringe Benefits	25,498	25,638	25,637	1
<i>Total Dietary Supervisor</i>	71,388	72,528	72,331	197
2010 Refunding - Stillwater Center Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	673,075	673,075	673,075	-
<i>Total Auditor - Debt Service Administration</i>	673,075	673,075	673,075	-
<i>Total Expenses</i>	17,880,188	18,286,233	16,540,250	1,745,983
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(5,623,859)	(6,029,904)	(4,519,144)	1,510,760
<b>Other Financing Sources And Uses:</b>				
Advances in	-	6,600	-	(6,600)
Advances out	-	(6,600)	(6,600)	-
Transfers in	4,688,434	5,710,608	4,559,137	(1,151,471)
Transfers out	(673,075)	(723,075)	(723,075)	-
<i>Total Other Financing Sources And Uses</i>	4,015,359	4,987,533	3,829,462	(1,158,071)
<i>Net Change in Fund Equity</i>	(1,608,500)	(1,042,371)	(689,682)	352,689
<i>Fund Equity at Beginning of Year</i>	2,665,696	2,665,696	2,665,696	-
<i>Prior Year Encumbrances Appropriated</i>	721,825	721,825	721,825	-
<i>Fund Equity At End Of Year</i>	\$ 1,779,021	\$ 2,345,150	\$ 2,697,839	\$ 352,689

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 43,438,905	\$ 43,438,905	\$ 42,590,826	\$ (848,079)
Other Revenues	171,093	171,093	272,312	101,219
<i>Total Revenues</i>	<u>43,609,998</u>	<u>43,609,998</u>	<u>42,863,138</u>	<u>(746,860)</u>
<b>Expenses:</b>				
Wastewater Operations				
<i>Administration</i>				
Salaries	449,263	464,263	451,500	12,763
Fringe Benefits	140,424	144,924	142,547	2,377
Special Fringe Benefits	15,693	13,493	7,596	5,897
Post Employment Services	-	2,200	1,895	305
Pre-Employment Services	300	300	-	300
Operating Supplies	269,228	201,278	93,175	108,103
Routine Business	9,744	9,744	7,206	2,538
Board Approved Travel	16,789	16,789	10,249	6,540
Staff Training and Development	89,917	52,667	31,090	21,577
Contractual Professional Services	20,559	20,559	10,623	9,936
Maintenance and Repair Services	620	620	575	45
Communications	20,455	30,455	23,819	6,636
Rentals	5,566	6,566	5,874	692
Miscellaneous	1,967	1,967	1,389	578
<i>Total Administration</i>	<u>1,040,525</u>	<u>965,825</u>	<u>787,538</u>	<u>178,287</u>
<i>Financial Services</i>				
Salaries	221,475	221,475	211,615	9,860
Fringe Benefits	82,300	82,300	67,013	15,287
Special Fringe Benefits	3,656	3,656	464	3,192
Pre-Employment Services	122	122	40	82
Operating Supplies	32,626	9,626	2,538	7,088
Routine Business	740	1,240	370	870
Board Approved Travel	6,385	6,385	1,039	5,346
Staff Training and Development	20,970	20,470	14,682	5,788
Contractual Professional Services	316,054	271,054	245,223	25,831
Maintenance and Repair Services	96	96	-	96
Communications	4,332	4,332	2,217	2,115
Insurance	240,000	240,000	205,975	34,025
Rentals	3,780	3,780	1,541	2,239
Miscellaneous	246,574	264,591	262,028	2,563
Construction and Improvements	-	8,000	8,000	-
Debt Service	10,001	10,001	-	10,001
<i>Total Financial Services</i>	<u>1,189,111</u>	<u>1,147,128</u>	<u>1,022,745</u>	<u>124,383</u>
<i>Laboratory</i>				
Salaries	255,756	264,756	258,619	6,137
Fringe Benefits	102,165	106,165	102,794	3,371
Special Fringe Benefits	2,451	1,278	887	391
Pre-Employment Services	102	-	-	-
Operating Supplies	59,427	69,792	51,077	18,715
Routine Business	689	689	385	304
Board Approved Travel	1,701	-	-	-
Staff Training and Development	1,581	90	90	-

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Contractual Professional Services	30,565	30,065	27,637	2,428
Maintenance and Repair Services	13,776	11,776	4,347	7,429
Communications	382	882	813	69
Public Utility Services	4,080	80	20	60
Rentals	1,207	2,809	1,565	1,244
Capital Outlays	23,013	23,013	-	23,013
<i>Total Laboratory</i>	<u>496,895</u>	<u>511,395</u>	<u>448,234</u>	<u>63,161</u>
<i>Maintenance Services</i>				
Salaries	804,320	804,320	766,308	38,012
Fringe Benefits	303,625	303,625	288,962	14,663
Special Fringe Benefits	4,407	4,407	2,015	2,392
Post Employment Services	3,170	3,170	127	3,043
Pre-Employment Services	671	671	600	71
Operating Supplies	573,069	565,540	479,377	86,163
Routine Business	1,660	1,660	31	1,629
Board Approved Travel	4,663	4,663	400	4,263
Staff Training and Development	15,559	20,059	14,232	5,827
Contractual Professional Services	58,456	58,456	28,180	30,276
Maintenance and Repair Services	157,438	196,908	182,558	14,350
Communications	39,341	39,341	2,082	37,259
Public Utility Services	406,105	408,605	326,725	81,880
Rentals	3,240	3,240	397	2,843
Miscellaneous	-	512	510	2
Cost Recovery and Intergov't Transfers	-	530	530	-
Capital Outlays	1,090	1,090	-	1,090
<i>Total Maintenance Services</i>	<u>2,376,814</u>	<u>2,416,797</u>	<u>2,093,034</u>	<u>323,763</u>
<i>Customer Services</i>				
Salaries	503,372	493,372	449,616	43,756
Fringe Benefits	185,157	191,157	175,648	15,509
Special Fringe Benefits	3,840	4,440	4,353	87
Pre-Employment Services	345	345	50	295
Operating Supplies	117,828	117,828	110,513	7,315
Routine Business	493	493	451	42
Board Approved Travel	6,362	6,362	2,046	4,316
Staff Training and Development	3,772	3,772	520	3,252
Contractual Professional Services	113,020	113,020	104,045	8,975
Maintenance and Repair Services	6,030	6,030	333	5,697
Communications	38,410	38,410	19,439	18,971
Rentals	1,890	1,890	1,475	415
Miscellaneous	182,930	185,930	166,637	19,293
<i>Total Customer Services</i>	<u>1,163,449</u>	<u>1,163,049</u>	<u>1,035,126</u>	<u>127,923</u>
<i>Meter Services</i>				
Salaries	363,928	421,928	407,414	14,514
Fringe Benefits	131,377	148,377	142,712	5,665
Special Fringe Benefits	3,951	3,951	2,346	1,605
Post Employment Services	348	348	291	57
Pre-Employment Services	670	670	87	583
Operating Supplies	118,922	141,422	118,187	23,235
Routine Business	270	270	-	270

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Meter Services</i>				
Board Approved Travel	3,188	3,188	-	3,188
Staff Training and Development	6,532	6,532	3,192	3,340
Contractual Professional Services	6,508	6,508	5,083	1,425
Maintenance and Repair Services	24,945	91,445	83,554	7,891
Communications	4,060	4,060	1,554	2,506
Rentals	1,053	1,053	448	605
<i>Total Meter Services</i>	<u>665,752</u>	<u>829,752</u>	<u>764,868</u>	<u>64,884</u>
<i>Information Technology</i>				
Salaries	296,614	296,614	250,878	45,736
Fringe Benefits	89,039	89,039	64,078	24,961
Special Fringe Benefits	2,065	5,446	5,059	387
Post Employment Services	77	77	-	77
Pre-Employment Services	120	170	155	15
Operating Supplies	37,944	36,944	22,164	14,780
Routine Business	1,935	1,935	698	1,237
Board Approved Travel	9,570	9,570	4,074	5,496
Staff Training and Development	19,227	19,227	9,243	9,984
Contractual Professional Services	376,370	376,370	351,713	24,657
Maintenance and Repair Services	253,413	253,413	219,292	34,121
Communications	7,222	7,222	5,423	1,799
Miscellaneous	1,100	1,100	-	1,100
Capital Outlays	199,064	199,064	103,798	95,266
<i>Total Information Technology</i>	<u>1,293,760</u>	<u>1,296,191</u>	<u>1,036,575</u>	<u>259,616</u>
<i>Wastewater Collection</i>				
Salaries	2,383,070	2,363,570	2,298,486	65,084
Fringe Benefits	940,784	922,284	865,956	56,328
Special Fringe Benefits	5,040	5,040	1,978	3,062
Post Employment Services	3,702	3,702	1,569	2,133
Pre-Employment Services	2,000	2,000	1,707	293
Operating Supplies	256,523	314,523	228,693	85,830
Routine Business	1,139	1,139	204	935
Board Approved Travel	12,568	12,568	5,979	6,589
Staff Training and Development	60,790	60,790	30,848	29,942
Contractual Professional Services	187,112	107,112	100,142	6,970
Maintenance and Repair Services	105,635	105,635	52,057	53,578
Emergency Repair Services	150,000	85,000	85,000	-
Communications	9,235	9,235	6,813	2,422
Insurance	500	500	-	500
Public Utility Services	16,134,670	16,134,670	15,362,005	772,665
Rentals	6,760	7,760	6,708	1,052
Miscellaneous	75,160	75,160	64,462	10,698
Capital Outlays	41,698	221,698	35,651	186,047
Debt Service	5,090,869	5,184,869	5,127,567	57,302
<i>Total Wastewater Collection</i>	<u>25,467,255</u>	<u>25,617,255</u>	<u>24,275,825</u>	<u>1,341,430</u>
<i>Western Regional</i>				
Salaries	1,198,813	1,150,813	1,113,703	37,110
Fringe Benefits	441,775	441,775	394,104	47,671
Special Fringe Benefits	3,600	3,600	1,339	2,261
Post Employment Services	1,100	1,000	97	903



**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Western Regional</i>				
Pre-Employment Services	470	570	333	237
Operating Supplies	439,819	490,633	352,275	138,358
Routine Business	4,125	4,125	2,272	1,853
Board Approved Travel	9,650	9,650	4,863	4,787
Staff Training and Development	9,519	21,519	18,799	2,720
Contractual Professional Services	176,030	273,680	257,119	16,561
Maintenance and Repair Services	260,863	260,863	87,045	173,818
Communications	4,700	4,700	3,931	769
Public Utility Services	2,668,162	2,466,512	1,934,037	532,475
Rentals	16,101	16,101	10,449	5,652
Miscellaneous	78,195	78,195	72,998	5,197
Capital Outlays	-	34,186	30,177	4,009
Debt Service	673,292	673,292	649,195	24,097
<i>Total Western Regional</i>	<u>5,986,214</u>	<u>5,931,214</u>	<u>4,932,736</u>	<u>998,478</u>
<i>Eastern Regional</i>				
Salaries	771,233	762,233	718,080	44,153
Fringe Benefits	301,091	286,091	262,115	23,976
Special Fringe Benefits	5,835	4,104	1,860	2,244
Post Employment Services	1,010	1,010	160	850
Pre-Employment Services	200	600	486	114
Operating Supplies	299,438	427,752	333,852	93,900
Routine Business	1,775	1,775	473	1,302
Board Approved Travel	8,045	8,545	5,137	3,408
Staff Training and Development	14,134	21,634	16,808	4,826
Contractual Professional Services	66,600	66,600	48,305	18,295
Maintenance and Repair Services	287,625	207,125	166,856	40,269
Communications	9,321	9,321	2,495	6,826
Public Utility Services	1,163,169	1,105,669	928,942	176,727
Rentals	9,700	9,700	4,976	4,724
Miscellaneous	51,717	51,717	40,773	10,944
Capital Outlays	-	1,186	1,186	-
Debt Service	76,843	76,843	64,407	12,436
<i>Total Eastern Regional</i>	<u>3,067,736</u>	<u>3,041,905</u>	<u>2,596,911</u>	<u>444,994</u>
<i>MIPP</i>				
Salaries	163,815	168,315	165,232	3,083
Fringe Benefits	72,046	74,046	72,231	1,815
Special Fringe Benefits	1,900	1,740	1,020	720
Post Employment Services	-	160	77	83
Operating Supplies	9,214	9,714	7,295	2,419
Routine Business	240	240	-	240
Board Approved Travel	100	100	-	100
Staff Training and Development	3,275	3,275	260	3,015
Contractual Professional Services	2,300	2,300	1,125	1,175
Maintenance and Repair Services	4,400	4,400	237	4,163
Communications	2,100	2,100	72	2,028
Miscellaneous	3,339	3,339	3,339	-
<i>Total MIPP</i>	<u>262,729</u>	<u>269,729</u>	<u>250,888</u>	<u>18,841</u>

2010 Refunding - SR49 I-70 Sewer Improvement  
Auditor - Debt Service Administration

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Cont'd.)**

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Auditor - Debt Service Administration</i>				
Debt Service	165,150	165,150	165,150	-
<i>Total Auditor - Debt Service Administration</i>	165,150	165,150	165,150	-
2013 Refunding - Big Three Trunk Sewer Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	494,829	494,829	494,828	1
<i>Total Auditor - Debt Service Administration</i>	494,829	494,829	494,828	1
2013 Refunding - Sewer Improvement Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	623,179	623,179	623,177	2
<i>Total Auditor - Debt Service Administration</i>	623,179	623,179	623,177	2
2013 Refunding - Wtr Pollution Cont. MP Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,007,383	1,007,383	1,007,382	1
<i>Total Auditor - Debt Service Administration</i>	1,007,383	1,007,383	1,007,382	1
2008 Caylor Rd Sewer Bonds				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	76,756	76,756	76,756	-
<i>Total Auditor - Debt Service Administration</i>	76,756	76,756	76,756	-
<i>Total Expenses</i>	45,377,537	45,557,537	41,611,773	3,945,764
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(1,767,539)	(1,947,539)	1,251,365	3,198,904
<b>Other Financing Sources And Uses:</b>				
Transfers in	2,290,541	2,290,541	2,290,541	-
Transfers out	(4,139,327)	(7,139,327)	(7,133,282)	6,045
<i>Total Other Financing Sources And Uses</i>	(1,848,786)	(4,848,786)	(4,842,741)	6,045
<i>Net Change in Fund Equity</i>	(3,616,325)	(6,796,325)	(3,591,376)	3,204,949
<i>Fund Equity at Beginning of Year</i>	10,541,144	10,541,144	10,541,144	-
<i>Prior Year Encumbrances Appropriated</i>	3,861,739	3,861,739	3,861,739	-
<i>Fund Equity At End Of Year</i>	\$ 10,786,558	\$ 7,606,558	\$ 10,811,507	\$ 3,204,949

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 36,002,396	\$ 36,002,396	\$ 36,860,687	\$ 858,291
Other Revenues	325,044	342,544	385,397	42,853
<i>Total Revenues</i>	<u>36,327,440</u>	<u>36,344,940</u>	<u>37,246,084</u>	<u>901,144</u>
<b>Expenses:</b>				
Water Operations				
<i>Administration</i>				
Salaries	367,779	384,779	373,268	11,511
Fringe Benefits	115,330	120,330	117,580	2,750
Special Fringe Benefits	13,420	12,920	7,528	5,392
Post Employment Services	-	2,200	1,550	650
Pre-Employment Services	300	300	92	208
Operating Supplies	24,418	20,218	13,734	6,484
Routine Business	8,106	8,106	5,898	2,208
Board Approved Travel	17,453	17,453	8,351	9,102
Staff Training and Development	83,732	44,982	28,429	16,553
Contractual Professional Services	18,979	18,979	8,517	10,462
Maintenance and Repair Services	593	593	446	147
Communications	20,650	20,650	19,450	1,200
Rentals	4,509	5,509	4,873	636
Miscellaneous	1,215	2,465	1,719	746
<i>Total Administration</i>	<u>676,484</u>	<u>659,484</u>	<u>591,435</u>	<u>68,049</u>
<i>Financial Services</i>				
Salaries	185,068	185,068	176,583	8,485
Fringe Benefits	68,530	68,530	56,033	12,497
Special Fringe Benefits	2,684	2,684	404	2,280
Pre-Employment Services	368	368	30	338
Operating Supplies	28,066	5,066	2,720	2,346
Routine Business	555	1,055	396	659
Board Approved Travel	4,793	4,793	865	3,928
Staff Training and Development	15,207	14,707	12,492	2,215
Contractual Professional Services	350,634	203,334	200,129	3,205
Maintenance and Repair Services	69	69	-	69
Communications	4,680	4,680	1,802	2,878
Insurance	172,500	205,500	205,090	410
Rentals	3,200	3,200	1,798	1,402
Miscellaneous	201,743	217,743	214,386	3,357
Construction and Improvements	-	8,000	8,000	-
Debt Service	10,000	10,000	6	9,994
<i>Total Financial Services</i>	<u>1,048,097</u>	<u>934,797</u>	<u>880,734</u>	<u>54,063</u>
<i>Laboratory</i>				
Salaries	245,726	254,226	246,756	7,470
Fringe Benefits	98,160	101,660	98,192	3,468
Special Fringe Benefits	3,023	1,043	853	190
Pre-Employment Services	98	-	-	-
Operating Supplies	53,419	71,248	61,563	9,685
Routine Business	662	662	317	345
Board Approved Travel	1,729	-	-	-
Staff Training and Development	1,519	-	-	-

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Contractual Professional Services	26,485	20,985	20,396	589
Maintenance and Repair Services	11,185	9,185	4,630	4,555
Communications	367	867	779	88
Public Utility Services	3,920	119	19	100
Rentals	980	2,878	1,489	1,389
Miscellaneous	7,200	5,400	5,400	-
<i>Total Laboratory</i>	<u>454,473</u>	<u>468,273</u>	<u>440,394</u>	<u>27,879</u>
<i>Maintenance Services</i>				
Salaries	713,265	713,265	660,838	52,427
Fringe Benefits	269,240	269,240	251,149	18,091
Special Fringe Benefits	3,595	3,595	1,063	2,532
Post Employment Services	1,562	1,362	177	1,185
Pre-Employment Services	330	330	300	30
Operating Supplies	460,538	416,098	380,452	35,646
Routine Business	817	817	2	815
Board Approved Travel	2,297	2,297	355	1,942
Staff Training and Development	13,770	19,770	13,024	6,746
Contractual Professional Services	37,839	21,839	16,731	5,108
Maintenance and Repair Services	145,179	156,709	136,849	19,860
Communications	35,281	35,281	22,284	12,997
Public Utility Services	482,780	584,280	532,071	52,209
Rentals	2,760	2,760	352	2,408
Miscellaneous	-	8,940	6,935	2,005
Cost Recovery and Intergov't Transfers	-	470	470	-
Capital Outlays	823	823	-	823
<i>Total Maintenance Services</i>	<u>2,170,076</u>	<u>2,237,876</u>	<u>2,023,052</u>	<u>214,824</u>
<i>Customer Services</i>				
Salaries	411,852	375,352	329,124	46,228
Fringe Benefits	151,479	142,979	126,532	16,447
Special Fringe Benefits	3,291	1,631	243	1,388
Pre-Employment Services	305	305	41	264
Operating Supplies	99,116	101,616	98,364	3,252
Routine Business	420	420	364	56
Board Approved Travel	4,877	4,877	1,774	3,103
Staff Training and Development	2,888	2,888	425	2,463
Contractual Professional Services	95,405	95,405	81,317	14,088
Maintenance and Repair Services	5,136	2,636	272	2,364
Communications	32,720	32,720	15,833	16,887
Rentals	1,610	1,610	1,206	404
Miscellaneous	151,009	154,009	135,668	18,341
<i>Total Customer Services</i>	<u>960,108</u>	<u>916,448</u>	<u>791,163</u>	<u>125,285</u>
<i>Meter Services</i>				
Salaries	297,757	325,757	321,020	4,737
Fringe Benefits	107,491	112,491	111,383	1,108
Special Fringe Benefits	4,029	4,029	1,917	2,112
Post Employment Services	220	420	239	181
Pre-Employment Services	570	570	71	499
Operating Supplies	91,479	111,479	95,908	15,571
Routine Business	230	230	-	230

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Meter Services</i>				
Board Approved Travel	2,432	2,432	-	2,432
Staff Training and Development	5,247	5,247	2,611	2,636
Contractual Professional Services	5,980	5,980	4,362	1,618
Maintenance and Repair Services	20,662	79,162	68,313	10,849
Communications	3,458	3,458	1,265	2,193
Rentals	897	897	366	531
Miscellaneous	7,500	7,500	4,531	2,969
<i>Total Meter Services</i>	<u>547,952</u>	<u>659,652</u>	<u>611,986</u>	<u>47,666</u>
<i>Information Technology</i>				
Salaries	242,362	242,362	186,415	55,947
Fringe Benefits	72,796	72,796	50,248	22,548
Special Fringe Benefits	1,235	1,235	1,029	206
Post Employment Services	43	43	-	43
Pre-Employment Services	80	161	127	34
Operating Supplies	31,631	31,550	16,993	14,557
Routine Business	1,575	1,575	540	1,035
Board Approved Travel	7,830	7,830	3,333	4,497
Staff Training and Development	16,132	16,132	7,564	8,568
Contractual Professional Services	301,777	301,777	291,055	10,722
Maintenance and Repair Services	207,279	207,279	179,536	27,743
Communications	5,899	5,899	4,435	1,464
Miscellaneous	900	900	-	900
Capital Outlays	154,094	154,094	76,152	77,942
<i>Total Information Technology</i>	<u>1,043,633</u>	<u>1,043,633</u>	<u>817,427</u>	<u>226,206</u>
<i>Water Distribution</i>				
Salaries	2,569,791	2,552,791	2,438,451	114,340
Fringe Benefits	1,016,998	1,011,998	895,911	116,087
Special Fringe Benefits	3,324	4,984	4,230	754
Post Employment Services	3,170	3,170	1,549	1,621
Pre-Employment Services	1,400	2,400	1,727	673
Operating Supplies	674,478	724,478	545,668	178,810
Routine Business	1,515	1,515	307	1,208
Board Approved Travel	12,858	14,858	11,814	3,044
Staff Training and Development	60,557	60,557	30,388	30,169
Contractual Professional Services	177,675	176,675	81,073	95,602
Maintenance and Repair Services	2,225,994	2,161,494	1,996,911	164,583
Communications	9,000	9,000	7,015	1,985
Public Utility Services	20,714,767	20,727,267	20,295,674	431,593
Rentals	16,655	17,655	11,685	5,970
Miscellaneous	189,943	189,943	167,311	22,632
Capital Outlays	37,520	217,520	35,651	181,869
Debt Service	1,072,985	1,072,985	743,500	329,485
<i>Total Water Distribution</i>	<u>28,788,630</u>	<u>28,949,290</u>	<u>27,268,865</u>	<u>1,680,425</u>
2010 Refunding - SR49 I-70 Water Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	115,725	115,725	115,725	-
<i>Total Auditor - Debt Service Administration</i>	<u>115,725</u>	<u>115,725</u>	<u>115,725</u>	<u>-</u>
2013 Refunding - North High Water Main Bonds				
<i>Auditor - Debt Service Administration</i>				

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Cont'd.)**

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Auditor - Debt Service Administration</i>				
Debt Service	60,729	60,729	60,727	2
<i>Total Auditor - Debt Service Administration</i>	60,729	60,729	60,727	2
<i>Total Expenses</i>	35,865,907	36,045,907	33,601,508	2,444,399
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	461,533	299,033	3,644,576	3,345,543
<b>Other Financing Sources And Uses:</b>				
Transfers in	176,454	176,454	176,454	-
Transfers out	(2,489,448)	(5,489,448)	(4,913,376)	576,072
<i>Total Other Financing Sources And Uses</i>	(2,312,994)	(5,312,994)	(4,736,922)	576,072
<i>Net Change in Fund Equity</i>	(1,851,461)	(5,013,961)	(1,092,346)	3,921,615
<i>Fund Equity at Beginning of Year</i>	7,438,375	7,438,375	7,438,375	-
<i>Prior Year Encumbrances Appropriated</i>	2,386,597	2,386,597	2,386,597	-
<i>Fund Equity At End Of Year</i>	\$ 7,973,511	\$ 4,811,011	\$ 8,732,626	\$ 3,921,615

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Solid Waste Management - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 21,466,600	\$ 21,466,600	\$ 22,954,867	\$ 1,488,267
Other Revenues	2,000	2,000	45,567	43,567
<i>Total Revenues</i>	<u>21,468,600</u>	<u>21,468,600</u>	<u>23,000,434</u>	<u>1,531,834</u>
<b>Expenses:</b>				
Solid Waste Management				
<i>Solid Waste Administration</i>				
Salaries	230,983	230,983	220,946	10,037
Fringe Benefits	63,863	63,863	60,054	3,809
Special Fringe Benefits	10,125	10,050	4,153	5,897
Post Employment Services	-	75	23	52
Pre-Employment Services	350	350	42	308
Operating Supplies	5,500	17,000	8,509	8,491
Routine Business	2,320	3,217	878	2,339
Board Approved Travel	8,758	8,758	-	8,758
Staff Training and Development	6,100	6,100	1,279	4,821
Contractual Professional Services	289,043	78,543	58,683	19,860
Maintenance and Repair Services	4,300	3,900	22	3,878
Communications	9,800	9,800	2,877	6,923
Rentals	3,000	3,400	3,242	158
Miscellaneous	970,623	970,623	962,011	8,612
Construction and Improvements	-	4,000	4,000	-
Debt Service	5,000	5,000	1,575	3,425
<i>Total Solid Waste Administration</i>	<u>1,609,765</u>	<u>1,415,662</u>	<u>1,328,294</u>	<u>87,368</u>
<i>Solid Waste Financial &amp; Customer Service</i>				
Salaries	140,363	140,363	112,092	28,271
Fringe Benefits	48,529	48,529	35,588	12,941
Special Fringe Benefits	3,550	3,550	135	3,415
Operating Supplies	8,700	4,200	1,317	2,883
Routine Business	300	300	-	300
Board Approved Travel	5,000	5,000	-	5,000
Staff Training and Development	1,500	1,500	-	1,500
Contractual Professional Services	22,700	18,700	18,288	412
Maintenance and Repair Services	1,100	1,100	-	1,100
Communications	7,000	7,000	865	6,135
Rentals	6,000	6,000	4,414	1,586
Miscellaneous	12,300	12,300	59	12,241
Construction and Improvements	-	8,000	8,000	-
<i>Total Solid Waste Financial &amp; Customer Service</i>	<u>257,042</u>	<u>256,542</u>	<u>180,758</u>	<u>75,784</u>
<i>South Transfer Station Operations</i>				
Salaries	2,510,528	2,730,528	2,681,899	48,629
Fringe Benefits	940,343	980,343	977,161	3,182
Special Fringe Benefits	13,863	13,863	9,222	4,641
Post Employment Services	2,715	2,715	1,539	1,176
Pre-Employment Services	5,000	5,000	2,694	2,306
Operating Supplies	168,354	168,107	146,483	21,624
Routine Business	1,350	2,000	1,682	318
Board Approved Travel	29,200	26,200	9,756	16,444
Staff Training and Development	12,350	12,350	6,375	5,975

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Cont'd.)**

**Solid Waste Management - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>South Transfer Station Operations</i>				
Contractual Professional Services	585,982	530,682	471,026	59,656
Maintenance and Repair Services	2,400	26,400	16,145	10,255
Communications	60,704	60,704	40,536	20,168
Insurance	110,000	110,000	95,079	14,921
Public Utility Services	9,281,202	10,970,202	10,592,976	377,226
Rentals	5,500	5,500	3,807	1,693
Miscellaneous	40,433	43,433	37,988	5,445
Capital Outlays	164,528	164,528	98,485	66,043
<i>Total South Transfer Station Operations</i>	<u>13,934,452</u>	<u>15,852,555</u>	<u>15,192,853</u>	<u>659,702</u>
<i>South Maintenance Services</i>				
Salaries	628,808	628,808	587,571	41,237
Fringe Benefits	223,586	223,586	194,738	28,848
Special Fringe Benefits	2,566	2,566	168	2,398
Post Employment Services	455	455	410	45
Pre-Employment Services	910	910	172	738
Operating Supplies	791,778	776,778	581,063	195,715
Routine Business	612	612	-	612
Board Approved Travel	16,040	16,040	308	15,732
Staff Training and Development	8,001	8,001	150	7,851
Contractual Professional Services	30,453	30,453	25,829	4,624
Maintenance and Repair Services	970,012	967,512	792,703	174,809
Communications	4,107	4,107	344	3,763
Public Utility Services	413,059	413,059	316,220	96,839
Rentals	47,661	48,661	43,580	5,081
Miscellaneous	1,010	3,010	1,922	1,088
Capital Outlays	23,000	23,000	16,797	6,203
<i>Total South Maintenance Services</i>	<u>3,162,058</u>	<u>3,147,558</u>	<u>2,561,975</u>	<u>585,583</u>
2010 Solid Waste Revenue Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	383,118	383,118	373,819	9,299
<i>Total Auditor - Debt Service Administration</i>	<u>383,118</u>	<u>383,118</u>	<u>373,819</u>	<u>9,299</u>
<i>Total Expenses</i>	<u>19,346,435</u>	<u>21,055,435</u>	<u>19,637,699</u>	<u>1,417,736</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>2,122,165</u>	<u>413,165</u>	<u>3,362,735</u>	<u>2,949,570</u>
<b>Other Financing Sources And Uses:</b>				
Advances in	-	305,000	501,923	196,923
Advances out	-	(500,000)	(500,000)	-
Transfers in	623,819	623,819	707,973	84,154
Transfers out	(4,373,819)	(4,573,819)	(4,573,819)	-
<i>Total Other Financing Sources And Uses</i>	<u>(3,750,000)</u>	<u>(4,145,000)</u>	<u>(3,863,923)</u>	<u>281,077</u>
<i>Net Change in Fund Equity</i>	<u>(1,627,835)</u>	<u>(3,731,835)</u>	<u>(501,188)</u>	<u>3,230,647</u>
<i>Fund Equity at Beginning of Year</i>	4,201,917	4,201,917	4,201,917	-
<i>Prior Year Encumbrances Appropriated</i>	1,740,445	1,740,445	1,740,445	-
<i>Fund Equity At End Of Year</i>	<u>\$ 4,314,527</u>	<u>\$ 2,210,527</u>	<u>\$ 5,441,174</u>	<u>\$ 3,230,647</u>



# MONTGOMERY COUNTY, OHIO

## INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments of the County or to other governments, on a cost-reimbursement basis.

Printing Services – The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.

Mailroom - This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.

Stockroom - The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.

Service Depot - The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.

Other Data Services - The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.

Kronos Timekeeping Services - The Kronos Timekeeping Services Fund was established to account for certain costs in connection with the administration and management of the County's employee timekeeping application.

Information Technology - The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners, under the control of the Administrative Services Department. Offices participating in these services are billed for costs incurred.

Telecommunications - The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.

Workers' Compensation Risk Management - The County has a self-funding program for certain workers' compensation claims, which includes participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation for all claims applicable to periods prior to July 1, 2010. This fund is used to account for self-funded claims along with the administration of the overall insurance program.

Property/Casualty Risk Management - The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.

Family Medical Leave Act - This fund is to account for the administration of the County's Family Medical Leave Act (FMLA) Program. This fund bills County offices and agencies that participate in the FMLA Program

Health Insurance Admin./E.A.P. - The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.

Healthcare Self-Insurance - The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the provider's administration of the programs. Two separately-budgeted subfunds, used internally, comprise this fund.

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Fund Net Position**  
**Internal Service Funds**  
**December 31, 2016**

	<b>Printing Services</b>	<b>Mailroom</b>	<b>Stockroom</b>	<b>Service Depot</b>	<b>Other Data Services</b>
<b>ASSETS:</b>					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 199,511	\$ 293,049	\$ 850,951	\$ 243,656	\$ 88,155
Materials and Supplies Inventory	2,977	16,072	53,186	71,186	
Accounts Receivable	10,047	14,606	78,043	38,519	241
Due from Other Funds	24,919	96,121	101,234	47,508	48,517
Prepaid Items					
<i>Total Current Assets</i>	<u>237,454</u>	<u>419,848</u>	<u>1,083,414</u>	<u>400,869</u>	<u>136,913</u>
Noncurrent Assets:					
Capital Assets:					
Furniture, Fixtures, and Equipment	129,382	245,599	75,863	28,545	12,650
Accumulated Depreciation	(82,020)	(233,200)	(48,840)	(28,545)	(12,650)
<i>Total Noncurrent Assets</i>	<u>47,362</u>	<u>12,399</u>	<u>27,023</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>284,816</u>	<u>432,247</u>	<u>1,110,437</u>	<u>400,869</u>	<u>136,913</u>
<b>LIABILITIES:</b>					
Current Liabilities:					
Accounts Payable	79,642	139,246	163,076	51,656	1,689
Accrued Wages and Benefits		5,932	3,895	6,547	
Interfund Payable	188,000				
Due to Other Funds	202	495	458	3,203	
Claims Payable					
Compensated Absences Payable	26,858	23,927	19,135		
Capital Leases Payable	19,328				
<i>Total Current Liabilities</i>	<u>314,030</u>	<u>169,600</u>	<u>186,564</u>	<u>61,406</u>	<u>1,689</u>
Noncurrent Liabilities:					
Claims Payable - net of current portion					
Compensated Absences Payable - net of current portion	53,036	20,522	8,603	10,570	
<i>Total Noncurrent Liabilities</i>	<u>53,036</u>	<u>20,522</u>	<u>8,603</u>	<u>10,570</u>	<u>0</u>
<i>Total Liabilities</i>	<u>367,066</u>	<u>190,122</u>	<u>195,167</u>	<u>71,976</u>	<u>1,689</u>
<b>NET POSITION:</b>					
Net Investment in Capital Assets	28,034	12,399	27,023		
Unrestricted (Deficit)	(110,284)	229,726	888,247	328,893	135,224
<i>Total Net Position</i>	<u>\$ (82,250)</u>	<u>\$ 242,125</u>	<u>\$ 915,270</u>	<u>\$ 328,893</u>	<u>\$ 135,224</u>

<b>Kronos Timekeeping Services</b>	<b>Information Technology</b>	<b>Telecom- munications</b>	<b>Workers' Compensation Risk Management</b>	<b>Property/ Casualty Risk Management</b>	<b>Family Medical Leave Act</b>	<b>Healthcare Self- Insurance</b>	<b>Total</b>
\$ 239,017	\$ 282,207	\$ 3,050,633	\$ 10,962,883	\$ 4,285,796	\$ 74,084	\$ 14,777,235	\$ 35,347,177
							143,421
			92	17,656		406,179	565,383
	9,971	10,109					338,379
			147,859	151,184			299,043
<u>239,017</u>	<u>292,178</u>	<u>3,060,742</u>	<u>11,110,834</u>	<u>4,454,636</u>	<u>74,084</u>	<u>15,183,414</u>	<u>36,693,403</u>
	97,569	1,471,608	24,800	24,800		6,755	2,117,571
	(31,377)	(1,471,608)	(24,800)	(24,800)		(2,589)	(1,960,429)
<u>0</u>	<u>66,192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,166</u>	<u>157,142</u>
<u>239,017</u>	<u>358,370</u>	<u>3,060,742</u>	<u>11,110,834</u>	<u>4,454,636</u>	<u>74,084</u>	<u>15,187,580</u>	<u>36,850,545</u>
30,146	77,754	116,122	20,518	320,452	10,168	917,856	1,928,325
8,133	59,425	12,797	4,409	4,409	4,710	13,190	123,447
							188,000
10,578	442	2,936	852	869		2,010	22,045
			2,173,150	280,840		4,538,000	6,991,990
13,873	17,085	33,555				7,152	141,585
							19,328
<u>62,730</u>	<u>154,706</u>	<u>165,410</u>	<u>2,198,929</u>	<u>606,570</u>	<u>14,878</u>	<u>5,478,208</u>	<u>9,414,720</u>
			5,563,008	454,385			6,017,393
<u>9,501</u>	<u>53,042</u>	<u>92,655</u>	<u>7,148</u>	<u>7,148</u>	<u>30,721</u>	<u>7,423</u>	<u>300,369</u>
<u>9,501</u>	<u>53,042</u>	<u>92,655</u>	<u>5,570,156</u>	<u>461,533</u>	<u>30,721</u>	<u>7,423</u>	<u>6,317,762</u>
<u>72,231</u>	<u>207,748</u>	<u>258,065</u>	<u>7,769,085</u>	<u>1,068,103</u>	<u>45,599</u>	<u>5,485,631</u>	<u>15,732,482</u>
	66,192					4,166	137,814
166,786	84,430	2,802,677	3,341,749	3,386,533	28,485	9,697,783	20,980,249
<u>\$ 166,786</u>	<u>\$ 150,622</u>	<u>\$ 2,802,677</u>	<u>\$ 3,341,749</u>	<u>\$ 3,386,533</u>	<u>\$ 28,485</u>	<u>\$ 9,701,949</u>	<u>\$ 21,118,063</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2016**

	<b>Printing Services</b>	<b>Mailroom</b>	<b>Stockroom</b>	<b>Service Depot</b>	<b>Other Data Services</b>	<b>Kronos Timekeeping Services</b>
<b>OPERATING REVENUES:</b>						
Charges for Services	\$ 1,323,419	\$ 1,925,770	\$ 2,757,808	\$ 985,957	\$ 49,425	\$ 558,547
Other	6,897	2,445	142,265	2,875		15
<i>Total Operating Revenues</i>	<u>1,330,316</u>	<u>1,928,215</u>	<u>2,900,073</u>	<u>988,832</u>	<u>49,425</u>	<u>558,562</u>
<b>OPERATING EXPENSES:</b>						
Personal Services	263,359	299,272	181,873	329,914		169,501
Contractual Services	215,730	342,308	1,117,848	66,304	46,440	273,857
Materials and Supplies	82,783	1,230,932	1,337,006	757,896		4,419
Utilities						
Claims						
Depreciation	7,049	43,769	5,084	95		
Other	669,705	37,561	167,410	10,767		114,379
<i>Total Operating Expenses</i>	<u>1,238,626</u>	<u>1,953,842</u>	<u>2,809,221</u>	<u>1,164,976</u>	<u>46,440</u>	<u>562,156</u>
<i>Operating Income (Loss)</i>	<u>91,690</u>	<u>(25,627)</u>	<u>90,852</u>	<u>(176,144)</u>	<u>2,985</u>	<u>(3,594)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>						
Loss on Sale of Capital Assets	(18,316)					(2,972)
Other Non-Operating Revenues						
Other Non-Operating Expenses	(57,319)	(39,257)				
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(75,635)</u>	<u>(39,257)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,972)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>16,055</u>	<u>(64,884)</u>	<u>90,852</u>	<u>(176,144)</u>	<u>2,985</u>	<u>(6,566)</u>
Transfers In				241,769		
<i>Change in Net Position</i>	<u>16,055</u>	<u>(64,884)</u>	<u>90,852</u>	<u>65,625</u>	<u>2,985</u>	<u>(6,566)</u>
<i>Net Position (Deficit) at Beginning of Year</i>	<u>(98,305)</u>	<u>307,009</u>	<u>824,418</u>	<u>263,268</u>	<u>132,239</u>	<u>173,352</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ (82,250)</u>	<u>\$ 242,125</u>	<u>\$ 915,270</u>	<u>\$ 328,893</u>	<u>\$ 135,224</u>	<u>\$ 166,786</u>

<b>Information Technology</b>	<b>Telecommunications</b>	<b>Workers' Compensation Risk Management</b>	<b>Property/Casualty Risk Management</b>	<b>Family Medical Leave Act</b>	<b>Health Insurance Admin/E.A.P</b>	<b>Healthcare - Self Insurance</b>	<b>Total</b>
\$ 1,459,374	\$ 1,350,714	\$ 3,712,447	\$ 2,031,187	\$ 93,555	\$	\$ 44,769,624	\$ 61,017,827
	4,301	26,856	23,317			757,221	966,192
<u>1,459,374</u>	<u>1,355,015</u>	<u>3,739,303</u>	<u>2,054,504</u>	<u>93,555</u>	<u>0</u>	<u>45,526,845</u>	<u>61,984,019</u>
1,132,926	416,299	219,935	211,606	39,505		6,908,435	10,172,625
103,985	70,424	1,055,836	1,414,942	20,851	2	3,738,870	8,467,397
17,805	9,357	1,426	1,405			1,652	3,444,681
	1,002,192						1,002,192
		1,657,383	351,524			43,491,050	45,499,957
16,978	110,904					1,351	185,230
<u>176,764</u>	<u>542,610</u>	<u>5,028,084</u>	<u>58,196</u>	<u>4,714</u>		<u>230,415</u>	<u>7,040,605</u>
<u>1,448,458</u>	<u>2,151,786</u>	<u>7,962,664</u>	<u>2,037,673</u>	<u>65,070</u>	<u>2</u>	<u>54,371,773</u>	<u>75,812,687</u>
<u>10,916</u>	<u>(796,771)</u>	<u>(4,223,361)</u>	<u>16,831</u>	<u>28,485</u>	<u>(2)</u>	<u>(8,844,928)</u>	<u>(13,828,668)</u>
	(8,954)						(30,242)
			60,724				60,724
							(96,576)
<u>0</u>	<u>(8,954)</u>	<u>0</u>	<u>60,724</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(66,094)</u>
10,916	(805,725)	(4,223,361)	77,555	28,485	(2)	(8,844,928)	(13,894,762)
						5,000,000	5,241,769
10,916	(805,725)	(4,223,361)	77,555	28,485	(2)	(3,844,928)	(8,652,993)
139,706	3,608,402	7,565,110	3,308,978		2	13,546,877	29,771,056
<u>\$ 150,622</u>	<u>\$ 2,802,677</u>	<u>\$ 3,341,749</u>	<u>\$ 3,386,533</u>	<u>\$ 28,485</u>	<u>\$ 0</u>	<u>\$ 9,701,949</u>	<u>\$ 21,118,063</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
**For the Year Ended December 31, 2016**

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
<i>Cash flows from operating activities:</i>					
Cash receipts from customers	\$ 78,726	\$ 86,956	\$ 4,740	\$ 226,762	\$ 4,022
Cash receipts from interfund services provided	1,233,746	1,865,655	2,700,817	748,363	66,652
Cash payments to employees for services	(206,030)	(262,723)	(148,587)	(279,411)	
Cash payments to suppliers for goods and services	(225,258)	(1,325,676)	(2,290,345)	(562,184)	(46,474)
Cash payments for insurance claims					
Cash payments for interfund services used	(62,169)	(135,037)	(208,216)	(195,249)	(27)
Other operating cash receipts	6,897	2,445	142,265	2,875	
Cash from other sources					
Other cash payments	(732,212)	(105,500)	(194,693)		
<i>Net cash provided by (used for) operating activities</i>	<u>93,700</u>	<u>126,120</u>	<u>5,981</u>	<u>(58,844)</u>	<u>24,173</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds				241,769	
Amounts borrowed on interfund loans	138,000				
Amounts repaid on interfund loans	(100,000)			(9,400)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>38,000</u>	<u>0</u>	<u>0</u>	<u>232,369</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases	(24,635)	(37,154)			
Acquisition and construction of capital assets			(22,733)		
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(24,635)</u>	<u>(37,154)</u>	<u>(22,733)</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	107,065	88,966	(16,752)	173,525	24,173
Cash and cash equivalents at beginning of year	92,446	204,083	867,703	70,131	63,982
Cash and cash equivalents at end of year	<u>\$ 199,511</u>	<u>\$ 293,049</u>	<u>\$ 850,951</u>	<u>\$ 243,656</u>	<u>\$ 88,155</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>					
Operating income (loss)	\$ 91,690	(25,627)	90,852	(176,144)	2,985
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>					
Depreciation	7,049	43,769	5,084	95	
Miscellaneous nonoperating income (expense)	(52,094)	(30,785)			
(Increase) decrease in accounts receivable	1,012	(4,522)	(61,436)	(9,470)	52
(Increase) decrease in due from other funds	(11,959)	31,363	(51,914)	(1,362)	21,197
(Increase) decrease in inventory of supplies	1,814	9,853	10,169	133,779	
(Increase) decrease in prepaid expenses					
Increase (decrease) in accounts payable	40,143	103,756	5,470	3,454	(61)
Increase (decrease) in due to other funds	(165)	164	273	(9,009)	
Increase (decrease) in accrued wages and benefits	(5,621)	(1,573)	(1,020)	1,010	
Increase (decrease) in insurance claims payable					
Increase (decrease) in compensated absences	21,831	(278)	8,503	(1,197)	
<i>Total adjustments</i>	<u>2,010</u>	<u>151,747</u>	<u>(84,871)</u>	<u>117,300</u>	<u>21,188</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 93,700</u>	<u>\$ 126,120</u>	<u>\$ 5,981</u>	<u>\$ (58,844)</u>	<u>\$ 24,173</u>

*Noncash investing, capital and financing activities:*

During 2016, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

Kronos Timekeeping Services	Information Technology	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Health Insurance Admin./E.A.P.	Healthcare Self- Insurance	Totals
\$	\$	\$ 141,698	\$ 425,430	\$ 31,793	\$ 93,555	\$	\$ 7,799,077	\$ 8,892,759
558,547	1,458,665	1,320,886	3,287,017	1,999,394			36,994,232	52,233,974
(138,713)	(1,029,987)	(341,284)	(194,842)	(187,428)	(4,074)		(4,510,703)	(7,303,782)
(268,836)	(49,651)	(999,481)	(987,601)	(814,220)	(15,397)	(2)	(3,665,850)	(11,250,975)
			(1,779,562)	(272,661)			(42,394,155)	(44,446,378)
(119,662)	(108,099)	(131,075)	(5,107,471)	(156,746)			(2,497,983)	(8,721,734)
15		4,301	26,764	5,661			353,270	544,493
				60,724				60,724
	(169,773)	(513,069)		(58,095)			(56,959)	(1,830,301)
<u>31,351</u>	<u>101,155</u>	<u>(518,024)</u>	<u>(4,330,265)</u>	<u>608,422</u>	<u>74,084</u>	<u>(2)</u>	<u>(7,979,071)</u>	<u>(11,821,220)</u>
							5,000,000	5,241,769
								138,000
						(19,300)		(128,700)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,300)</u>	<u>5,000,000</u>	<u>5,251,069</u>
								(61,789)
	(38,035)							(60,768)
<u>0</u>	<u>(38,035)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(122,557)</u>
31,351	63,120	(518,024)	(4,330,265)	608,422	74,084	(19,302)	(2,979,071)	(6,692,708)
207,666	219,087	3,568,657	15,293,148	3,677,374	0	19,302	17,756,306	42,039,885
<u>\$ 239,017</u>	<u>\$ 282,207</u>	<u>\$ 3,050,633</u>	<u>\$ 10,962,883</u>	<u>\$ 4,285,796</u>	<u>\$ 74,084</u>	<u>\$ 0</u>	<u>\$ 14,777,235</u>	<u>\$ 35,347,177</u>
(3,594)	10,916	(796,771)	(4,223,361)	16,831	28,485	(2)	(8,844,928)	\$ (13,828,668)
	16,978	110,904		60,724			1,351	185,230
		10,215	(92)	(17,656)			(380,266)	(22,155)
	(709)	101,655						(462,163)
		3,328						88,271
			18,644	222,653				158,943
20,263	45,614	27,173	16,530	246,775	10,168		(59,579)	241,297
2,715	(10)	317	(1,619)	57			364	459,706
1,873	26,579	2,389	(3,093)	(3,093)	4,710		3,975	(6,913)
			(139,520)	79,885			1,299,000	26,136
10,094	1,787	22,766	2,246	2,246	30,721		1,012	1,239,365
<u>34,945</u>	<u>90,239</u>	<u>278,747</u>	<u>(106,904)</u>	<u>591,591</u>	<u>45,599</u>	<u>0</u>	<u>865,857</u>	<u>99,731</u>
<u>\$ 31,351</u>	<u>\$ 101,155</u>	<u>\$ (518,024)</u>	<u>\$ (4,330,265)</u>	<u>\$ 608,422</u>	<u>\$ 74,084</u>	<u>\$ (2)</u>	<u>\$ (7,979,071)</u>	<u>\$ (11,821,220)</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Printing Services - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,384,000	\$ 1,510,760	\$ 1,312,472	\$ (198,288)
Other Revenues	-	-	6,897	6,897
<i>Total Revenues</i>	<u>1,384,000</u>	<u>1,510,760</u>	<u>1,319,369</u>	<u>(191,391)</u>
<b>Expenses:</b>				
<i>Printing Services</i>				
Salaries	178,677	159,436	159,435	1
Fringe Benefits	71,461	64,149	64,149	-
Special Fringe Benefits	204	-	-	-
Operating Supplies	148,298	115,832	107,493	8,339
Routine Business	15	27	27	-
Staff Training and Development	1,207	-	-	-
Contractual Professional Services	53,650	215,263	209,263	6,000
Maintenance and Repair Services	44,214	45,714	43,224	2,490
Communications	3,965	3,677	3,676	1
Insurance	715	856	856	-
Rentals	500	515	514	1
Capital Outlays	3,000	-	-	-
Debt Service	53,665	67,165	66,255	910
<i>Total Printing Services</i>	<u>559,571</u>	<u>672,634</u>	<u>654,892</u>	<u>17,742</u>
<i>Administrative Service Copier Management</i>				
Salaries	11,485	17,369	17,369	-
Fringe Benefits	2,396	6,196	6,195	1
Contractual Professional Services	67	140	127	13
Rentals	753,381	753,293	738,635	14,658
<i>Total Administrative Service Copier Management</i>	<u>767,329</u>	<u>776,998</u>	<u>762,326</u>	<u>14,672</u>
<i>Total Expenses</i>	<u>1,326,900</u>	<u>1,449,632</u>	<u>1,417,218</u>	<u>32,414</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>57,100</u>	<u>61,128</u>	<u>(97,849)</u>	<u>(158,977)</u>
<b>Other Financing Sources And Uses:</b>				
Advances in	-	-	138,000	138,000
Advances out	(100,000)	(100,000)	(100,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>(100,000)</u>	<u>(100,000)</u>	<u>38,000</u>	<u>138,000</u>
<i>Net Change in Fund Equity</i>	<u>(42,900)</u>	<u>(38,872)</u>	<u>(59,849)</u>	<u>(20,977)</u>
<i>Fund Equity at Beginning of Year</i>	48,846	48,846	48,846	-
<i>Prior Year Encumbrances Appropriated</i>	43,599	43,599	43,599	-
<i>Fund Equity At End Of Year</i>	<u>\$ 49,545</u>	<u>\$ 53,573</u>	<u>\$ 32,596</u>	<u>\$ (20,977)</u>



**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Mailroom - Internal Service Fund**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<b>Revenues:</b>				
Charges for Services	\$ 2,133,600	\$ 2,199,800	\$ 1,952,611	\$ (247,189)
Other Revenues	-	-	2,445	2,445
<i>Total Revenues</i>	<u>2,133,600</u>	<u>2,199,800</u>	<u>1,955,056</u>	<u>(244,744)</u>
<b>Expenses:</b>				
<i>Mailroom Administration</i>				
Salaries	219,963	228,763	228,395	368
Fringe Benefits	72,251	72,698	72,698	-
Special Fringe Benefits	530	183	29	154
Post Employment Services	-	50	50	-
Operating Supplies	8,536	9,497	8,331	1,166
Contractual Professional Services	3,611	5,397	5,291	106
Maintenance and Repair Services	35,680	39,393	37,961	1,432
Communications	1,300	1,300	1,078	222
Insurance	9,533	9,533	7,533	2,000
Miscellaneous	-	72,476	72,476	-
Capital Outlays	4,000	2,240	2,239	1
Debt Service	47,215	46,965	40,750	6,215
<i>Total Mailroom Administration</i>	<u>402,619</u>	<u>488,495</u>	<u>476,831</u>	<u>11,664</u>
<i>Mailroom Postage</i>				
Operating Supplies	1,198,533	1,253,533	1,223,966	29,567
Maintenance and Repair Services	-	300	-	300
Communications	345,631	345,631	314,200	31,431
<i>Total Mailroom Postage</i>	<u>1,544,164</u>	<u>1,599,464</u>	<u>1,538,166</u>	<u>61,298</u>
<i>Total Expenses</i>	<u>1,946,783</u>	<u>2,087,959</u>	<u>2,014,997</u>	<u>72,962</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	186,817	111,841	(59,941)	(171,782)
<i>Fund Equity at Beginning of Year</i>	119,835	119,835	119,835	-
<i>Prior Year Encumbrances Appropriated</i>	84,250	84,250	84,250	-
<i>Fund Equity At End Of Year</i>	<u>\$ 390,902</u>	<u>\$ 315,926</u>	<u>\$ 144,144</u>	<u>\$ (171,782)</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Stockroom - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 3,019,150	\$ 3,019,150	\$ 2,705,557	\$ (313,593)
Other Revenues	-	-	142,265	142,265
<i>Total Revenues</i>	<u>3,019,150</u>	<u>3,019,150</u>	<u>2,847,822</u>	<u>(171,328)</u>
<b>Expenses:</b>				
<i>Stockroom</i>				
Salaries	128,378	128,878	128,870	8
Fringe Benefits	45,670	45,670	45,520	150
Operating Supplies	1,519,770	1,759,770	1,574,159	185,611
Staff Training and Development	22,200	4,700	-	4,700
Contractual Professional Services	1,507,176	1,303,676	1,236,159	67,517
Maintenance and Repair Services	116,224	96,224	79,040	17,184
Communications	5,731	5,731	4,687	1,044
Insurance	2,000	2,500	2,441	59
Rentals	1,000	1,000	356	644
Miscellaneous	-	169,293	169,293	-
Capital Outlays	25,044	25,044	25,044	-
<i>Total Expenses</i>	<u>3,373,193</u>	<u>3,542,486</u>	<u>3,265,569</u>	<u>276,917</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(354,043)</u>	<u>(523,336)</u>	<u>(417,747)</u>	<u>105,589</u>
<i>Fund Equity at Beginning of Year</i>	451,678	451,678	451,678	-
<i>Prior Year Encumbrances Appropriated</i>	416,020	416,020	416,020	-
<i>Fund Equity At End Of Year</i>	<u>\$ 513,655</u>	<u>\$ 344,362</u>	<u>\$ 449,951</u>	<u>\$ 105,589</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Service Depot - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,202,501	\$ 1,202,501	\$ 975,125	\$ (227,376)
Other Revenues	-	-	2,875	2,875
<i>Total Revenues</i>	<u>1,202,501</u>	<u>1,202,501</u>	<u>978,000</u>	<u>(224,501)</u>
<b>Expenses:</b>				
<i>Service Depot</i>				
Salaries	202,948	222,948	222,937	11
Fringe Benefits	81,852	85,052	84,998	54
Special Fringe Benefits	300	312	312	-
Post Employment Services	-	177	111	66
Pre-Employment Services	-	42	42	-
Operating Supplies	149,483	141,457	131,537	9,920
Board Approved Travel	-	2,400	1,835	565
Staff Training and Development	450	450	147	303
Contractual Professional Services	12,104	15,923	15,717	206
Maintenance and Repair Services	32,213	36,289	36,139	150
Communications	11,100	8,100	7,589	511
Insurance	8,500	9,000	8,976	24
Rentals	15,500	15,500	7,549	7,951
<i>Total Service Depot</i>	<u>514,450</u>	<u>537,650</u>	<u>517,889</u>	<u>19,761</u>
<i>Service Depot Fuel Management</i>				
Salaries	18,363	18,663	18,641	22
Fringe Benefits	3,047	3,147	3,105	42
Operating Supplies	718,639	694,880	642,221	52,659
Contractual Professional Services	125	284	219	65
Miscellaneous	3,200	3,200	1,200	2,000
<i>Total Service Depot Fuel Management</i>	<u>743,374</u>	<u>720,174</u>	<u>665,386</u>	<u>54,788</u>
<i>Total Expenses</i>	<u>1,257,824</u>	<u>1,257,824</u>	<u>1,183,275</u>	<u>74,549</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(55,323)</u>	<u>(55,323)</u>	<u>(205,275)</u>	<u>(149,952)</u>
<b>Other Financing Sources And Uses:</b>				
Advances in	-	9,400	-	(9,400)
Advances out	-	(9,400)	(9,400)	-
Transfers in	-	241,769	241,769	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>241,769</u>	<u>232,369</u>	<u>(9,400)</u>
<i>Net Change in Fund Equity</i>	<u>(55,323)</u>	<u>186,446</u>	<u>27,094</u>	<u>(159,352)</u>
<i>Fund Equity at Beginning of Year</i>	<u>14,806</u>	<u>14,806</u>	<u>14,806</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>55,322</u>	<u>55,322</u>	<u>55,322</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 14,805</u>	<u>\$ 256,574</u>	<u>\$ 97,222</u>	<u>\$ (159,352)</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Other Data Services**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 65,115	\$ 65,115	\$ 70,674	\$ 5,559
<i>Total Revenues</i>	<u>65,115</u>	<u>65,115</u>	<u>70,674</u>	<u>5,559</u>
<b>Expenses:</b>				
<i>General Fund Operations</i>				
Maintenance and Repair Services	26,180	26,180	26,102	78
Communications	22,308	22,308	22,088	220
Insurance	35	35	27	8
<i>Total Expenses</i>	<u>48,523</u>	<u>48,523</u>	<u>48,217</u>	<u>306</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	16,592	16,592	22,457	5,865
<i>Fund Equity at Beginning of Year</i>	62,134	62,134	62,134	-
<i>Prior Year Encumbrances Appropriated</i>	1,848	1,848	1,848	-
<i>Fund Equity At End Of Year</i>	<u>\$ 80,574</u>	<u>\$ 80,574</u>	<u>\$ 86,439</u>	<u>\$ 5,865</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Kronos Timekeeping Services - Internal Service Fund**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<b>Revenues:</b>				
Charges for Services	\$ 623,311	\$ 623,311	\$ 558,547	\$ (64,764)
Other Revenues	-	-	15	15
<i>Total Revenues</i>	<u>623,311</u>	<u>623,311</u>	<u>558,562</u>	<u>(64,749)</u>
<b>Expenses:</b>				
<i>Kronos Timekeeping Services</i>				
Salaries	146,318	146,318	122,451	23,867
Fringe Benefits	46,685	46,685	34,222	12,463
Special Fringe Benefits	800	861	861	-
Pre-Employment Services	200	200	180	20
Operating Supplies	5,959	5,959	5,828	131
Routine Business	1,000	1,000	287	713
Board Approved Travel	14,666	14,666	9,310	5,356
Staff Training and Development	32,823	32,662	13,989	18,673
Contractual Professional Services	177,075	183,327	161,890	21,437
Maintenance and Repair Services	153,000	129,748	129,747	1
Communications	1,800	1,800	1,248	552
Insurance	200	300	219	81
Capital Outlays	81,800	98,800	93,974	4,826
<i>Total Expenses</i>	<u>662,326</u>	<u>662,326</u>	<u>574,206</u>	<u>88,120</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(39,015)</u>	<u>(39,015)</u>	<u>(15,644)</u>	<u>23,371</u>
<i>Fund Equity at Beginning of Year</i>	168,649	168,649	168,649	-
<i>Prior Year Encumbrances Appropriated</i>	39,015	39,015	39,015	-
<i>Fund Equity At End Of Year</i>	<u>\$ 168,649</u>	<u>\$ 168,649</u>	<u>\$ 192,020</u>	<u>\$ 23,371</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Information Technology Fund - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 1,578,627	\$ 1,772,336	\$ 1,458,665	\$ (313,671)
<i>Total Revenues</i>	<u>1,578,627</u>	<u>1,772,336</u>	<u>1,458,665</u>	<u>(313,671)</u>
<b>Expenses:</b>				
<i>Information Technology Administration</i>				
Salaries	194,015	188,085	188,085	-
Fringe Benefits	43,517	43,443	43,442	1
Special Fringe Benefits	1,080	1,080	1,080	-
Operating Supplies	3,000	2,606	2,606	-
Routine Business	1,500	216	216	-
Board Approved Travel	9,000	-	-	-
Staff Training and Development	5,000	4,361	4,361	-
Contractual Professional Services	29,582	28,959	28,931	28
Maintenance and Repair Services	5,100	-	-	-
Communications	630	586	585	1
Insurance	-	179	179	-
Capital Outlays	13,000	7,784	7,783	1
<i>Total Information Technology Administration</i>	<u>305,424</u>	<u>277,299</u>	<u>277,268</u>	<u>31</u>
<i>Information Technology Operations</i>				
Salaries	609,757	587,433	587,433	-
Fringe Benefits	164,231	155,423	155,423	-
Special Fringe Benefits	2,820	2,622	2,622	-
Pre-Employment Services	-	188	188	-
Operating Supplies	16,875	13,858	13,858	-
Routine Business	10,200	1,727	1,727	-
Board Approved Travel	30,900	3,278	3,278	-
Staff Training and Development	17,500	15,913	15,913	-
Contractual Professional Services	10,500	2,589	2,589	-
Maintenance and Repair Services	1,600	-	-	-
Communications	4,700	2,336	2,336	-
Insurance	-	637	637	-
Rentals	-	15,840	15,840	-
Capital Outlays	19,480	14,838	14,837	1
<i>Total Information Technology Operations</i>	<u>888,563</u>	<u>816,682</u>	<u>816,681</u>	<u>1</u>
<i>Information Technology SharePoint</i>				
Salaries	115,893	99,625	99,623	2
Fringe Benefits	37,009	26,661	26,660	1
Special Fringe Benefits	600	190	190	-
Pre-Employment Services	200	-	-	-
Operating Supplies	1,500	925	925	-
Routine Business	500	46	46	-
Staff Training and Development	10,000	6,886	6,886	-
Contractual Professional Services	83,200	54,795	54,795	-
Maintenance and Repair Services	65,000	77,135	77,135	-
Communications	1,500	85	85	-
Capital Outlays	105,100	153,027	153,027	-
<i>Total Information Technology SharePoint</i>	<u>420,502</u>	<u>419,375</u>	<u>419,372</u>	<u>3</u>
<i>Total Expenses</i>	<u>1,614,489</u>	<u>1,513,356</u>	<u>1,513,321</u>	<u>35</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Cont'd.)**

**Information Technology Fund - Internal Service Fund**

(Non-GAAP Budgetary Basis)

*For the Year Ended December 31, 2016*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(35,862)	258,980	(54,656)	(313,636)
<i>Fund Equity at Beginning of Year</i>	183,232	183,232	183,232	-
<i>Prior Year Encumbrances Appropriated</i>	35,861	35,861	35,861	-
<i>Fund Equity At End Of Year</i>	<u>\$ 183,231</u>	<u>\$ 478,073</u>	<u>\$ 164,437</u>	<u>\$ (313,636)</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Telecommunications - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,620,000	\$ 1,626,000	\$ 1,462,584	\$ (163,416)
Other Revenues	-	-	4,301	4,301
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,626,000</u>	<u>1,466,885</u>	<u>(159,115)</u>
<b>Expenses:</b>				
<i>Telecommunications</i>				
Salaries	315,300	315,300	291,705	23,595
Fringe Benefits	121,471	121,471	95,801	25,670
Special Fringe Benefits	6,000	6,000	3,638	2,362
Operating Supplies	5,900	8,400	6,023	2,377
Routine Business	550	550	-	550
Board Approved Travel	3,900	3,900	-	3,900
Staff Training and Development	2,800	1,000	-	1,000
Contractual Professional Services	11,552	15,352	11,962	3,390
Maintenance and Repair Services	22,914	17,944	9,443	8,501
Communications	39,042	39,042	36,239	2,803
Insurance	4,942	4,942	4,090	852
Public Utility Services	1,179,589	1,304,089	1,143,055	161,034
Rentals	13,824	14,294	14,291	3
Capital Outlays	1,537	7,537	6,383	1,154
<i>Total Telecommunications</i>	<u>1,729,321</u>	<u>1,859,821</u>	<u>1,622,630</u>	<u>237,191</u>
<i>VOIP Implementation</i>				
Contractual Professional Services	-	10,000	8,713	1,287
Capital Outlays	934,140	1,501,648	523,504	978,144
<i>Total VOIP Implementation</i>	<u>934,140</u>	<u>1,511,648</u>	<u>532,217</u>	<u>979,431</u>
<i>Total Expenses</i>	<u>2,663,461</u>	<u>3,371,469</u>	<u>2,154,847</u>	<u>1,216,622</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(1,043,461)</u>	<u>(1,745,469)</u>	<u>(687,962)</u>	<u>1,057,507</u>
<i>Fund Equity at Beginning of Year</i>	3,089,287	3,089,287	3,089,287	-
<i>Prior Year Encumbrances Appropriated</i>	479,374	479,374	479,374	-
<i>Fund Equity At End Of Year</i>	<u>\$ 2,525,200</u>	<u>\$ 1,823,192</u>	<u>\$ 2,880,699</u>	<u>\$ 1,057,507</u>



**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Workers' Compensation Risk Management - Internal Service Fund**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 3,585,992	\$ 3,585,992	\$ 3,712,447	\$ 126,455
Other Revenues	-	-	26,764	26,764
<i>Total Revenues</i>	<u>3,585,992</u>	<u>3,585,992</u>	<u>3,739,211</u>	<u>153,219</u>
<b>Expenses:</b>				
<i>Workers Compensation Self Insured</i>				
Contractual Professional Services	242,560	242,560	211,237	31,323
Insurance	3,510,408	3,510,408	2,974,598	535,810
<i>Total Workers Compensation Self Insured</i>	<u>3,752,968</u>	<u>3,752,968</u>	<u>3,185,835</u>	<u>567,133</u>
<i>Workers Compensation Administration</i>				
Salaries	157,006	168,025	168,025	-
Fringe Benefits	50,266	52,866	52,007	859
Special Fringe Benefits	3,175	3,156	1,082	2,074
Operating Supplies	2,063	2,063	1,484	579
Routine Business	1,350	1,350	822	528
Board Approved Travel	3,960	3,960	1,355	2,605
Staff Training and Development	17,943	17,943	13,090	4,853
Contractual Professional Services	98,800	98,800	61,468	37,332
Maintenance and Repair Services	15,100	15,100	14,336	764
Communications	4,835	4,835	4,429	406
Insurance	2,500	2,500	1,867	633
Rentals	1,560	1,560	1,177	383
Miscellaneous	45,003	45,003	45,003	-
Capital Outlays	657	657	657	-
<i>Total Workers Compensation Administration</i>	<u>404,218</u>	<u>417,818</u>	<u>366,802</u>	<u>51,016</u>
<i>Total Expenses</i>	<u>4,157,186</u>	<u>4,170,786</u>	<u>3,552,637</u>	<u>618,149</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(571,194)</u>	<u>(584,794)</u>	<u>186,574</u>	<u>771,368</u>
<i>Fund Equity at Beginning of Year</i>	2,239,791	2,239,791	2,239,791	-
<i>Prior Year Encumbrances Appropriated</i>	571,193	571,193	571,193	-
<i>Fund Equity At End Of Year</i>	<u>\$ 2,239,790</u>	<u>\$ 2,226,190</u>	<u>\$ 2,997,558</u>	<u>\$ 771,368</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Property/Casualty Risk Management - Internal Service Fund**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2016**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 2,584,293	\$ 2,584,293	\$ 2,031,187	\$ (553,106)
Other Revenues	20,000	20,000	60,724	40,724
Other Revenues	-	-	5,661	5,661
<i>Total Revenues</i>	<u>2,604,293</u>	<u>2,604,293</u>	<u>2,097,572</u>	<u>(506,721)</u>
<b>Expenses:</b>				
<i>Property and Casualty</i>				
Salaries	157,006	160,856	160,814	42
Fringe Benefits	50,266	50,916	50,889	27
Special Fringe Benefits	2,710	2,710	1,082	1,628
Operating Supplies	3,063	3,063	1,464	1,599
Routine Business	1,357	1,357	1,024	333
Board Approved Travel	3,960	3,960	1,355	2,605
Staff Training and Development	17,943	17,943	13,039	4,904
Contractual Professional Services	89,300	84,800	64,516	20,284
Maintenance and Repair Services	14,700	14,700	14,336	364
Communications	5,335	5,335	4,391	944
Rentals	1,560	1,560	1,177	383
Miscellaneous	41,399	41,399	41,399	-
Capital Outlays	657	657	657	-
<i>Total Property and Casualty</i>	<u>389,256</u>	<u>389,256</u>	<u>356,143</u>	<u>33,113</u>
<i>Property and Casualty Premiums &amp; Claims</i>				
Contractual Professional Services	781,905	781,905	650,021	131,884
Insurance	1,749,100	1,749,100	1,359,347	389,753
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Property and Casualty Premiums &amp; Claims</i>	<u>2,556,005</u>	<u>2,556,005</u>	<u>2,009,368</u>	<u>546,637</u>
<i>Safety Training</i>				
Special Fringe Benefits	3,200	3,035	-	3,035
Staff Training and Development	8,945	9,110	7,765	1,345
<i>Total Safety Training</i>	<u>12,145</u>	<u>12,145</u>	<u>7,765</u>	<u>4,380</u>
<i>Total Expenses</i>	<u>2,957,406</u>	<u>2,957,406</u>	<u>2,373,276</u>	<u>584,130</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(353,113)</u>	<u>(353,113)</u>	<u>(275,704)</u>	<u>77,409</u>
<i>Fund Equity at Beginning of Year</i>	<u>3,324,267</u>	<u>3,324,267</u>	<u>3,324,267</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>353,112</u>	<u>353,112</u>	<u>353,112</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 3,324,266</u>	<u>\$ 3,324,266</u>	<u>\$ 3,401,675</u>	<u>\$ 77,409</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Family Medical Leave Act - Internal Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ -	\$ 98,148	\$ 93,555	\$ (4,593)
<i>Total Revenues</i>	<u>-</u>	<u>98,148</u>	<u>93,555</u>	<u>(4,593)</u>
<b>Expenses:</b>				
<i>Family Medical Leave Act</i>				
Salaries	-	30,163	3,259	26,904
Fringe Benefits	-	12,112	815	11,297
Special Fringe Benefits	-	500	-	500
Operating Supplies	-	250	-	250
Routine Business	-	800	-	800
Board Approved Travel	-	3,250	-	3,250
Staff Training and Development	-	2,000	661	1,339
Contractual Professional Services	-	32,073	29,789	2,284
Communications	-	1,500	-	1,500
Capital Outlays	-	10,500	10,433	67
<i>Total Expenses</i>	<u>-</u>	<u>93,148</u>	<u>44,957</u>	<u>48,191</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>-</u>	<u>5,000</u>	<u>48,598</u>	<u>43,598</u>
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 48,598</u>	<u>\$ 43,598</u>

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Health Insurance - Admin - Internal Service Fund**

(Non-GAAP Budgetary Basis)

*For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
<i>Net change in Fund Equity</i>	-	-	-	-
<b>Other Financing Sources And Uses:</b>				
Advances in	-	19,300	-	(19,300)
Advances out	-	(19,300)	(19,300)	-
<i>Total Other Financing Sources And Uses</i>	-	-	(19,300)	(19,300)
<i>Net Change in Fund Equity</i>	-	-	(19,300)	(19,300)
<i>Fund Equity at Beginning of Year</i>	19,300	19,300	19,300	-
<i>Fund Equity At End Of Year</i>	\$ 19,300	\$ 19,300	\$ -	\$ (19,300)

**MONTGOMERY COUNTY , OHIO**

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual**

**Healthcare Self Insurance - Internal Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 45,342,800	\$ 45,342,800	\$ 44,793,309	\$ (549,491)
Other Revenues	-	-	353,270	353,270
<i>Total Revenues</i>	<u>45,342,800</u>	<u>45,342,800</u>	<u>45,146,579</u>	<u>(196,221)</u>
<b>Expenses:</b>				
<i>Anthem Benefits - Self Insurance</i>				
Fringe Benefits	6,830,860	6,830,860	6,578,206	252,654
Contractual Professional Services	3,539,553	3,593,981	3,426,553	167,428
Insurance	40,466,090	46,520,602	44,344,368	2,176,234
Miscellaneous	229,718	224,518	191,508	33,010
<i>Total Anthem Benefits - Self Insurance</i>	<u>51,066,221</u>	<u>57,169,961</u>	<u>54,540,635</u>	<u>2,629,326</u>
<i>Anthem Benefits - Health Insurance Admin</i>				
Salaries	244,007	244,007	242,121	1,886
Fringe Benefits	81,901	81,901	81,695	206
Special Fringe Benefits	3,303	3,303	1,426	1,877
Operating Supplies	3,100	3,100	1,652	1,448
Routine Business	800	800	300	500
Staff Training and Development	1,600	1,600	261	1,339
Contractual Professional Services	330,638	330,638	272,425	58,213
Communications	32,825	32,825	4,450	28,375
Insurance	1,000	1,000	620	380
Rentals	9,000	9,000	3,788	5,212
Miscellaneous	34,403	34,403	34,403	-
Capital Outlays	23,682	23,682	4,494	19,188
<i>Total Anthem Benefits - Health Insurance Admin</i>	<u>766,259</u>	<u>766,259</u>	<u>647,635</u>	<u>118,624</u>
<i>Total Expenses</i>	<u>51,832,480</u>	<u>57,936,220</u>	<u>55,188,270</u>	<u>2,747,950</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(6,489,680)</u>	<u>(12,593,420)</u>	<u>(10,041,691)</u>	<u>2,551,729</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	-	5,049,876	5,000,000	(49,876)
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>5,049,876</u>	<u>5,000,000</u>	<u>(49,876)</u>
<i>Net Change in Fund Equity</i>	<u>(6,489,680)</u>	<u>(7,543,544)</u>	<u>(5,041,691)</u>	<u>2,501,853</u>
<i>Fund Equity at Beginning of Year</i>	14,508,964	14,508,964	14,508,964	-
<i>Prior Year Encumbrances Appropriated</i>	3,247,340	3,247,340	3,247,340	-
<i>Fund Equity At End Of Year</i>	<u>\$ 11,266,624</u>	<u>\$ 10,212,760</u>	<u>\$ 12,714,613</u>	<u>\$ 2,501,853</u>

## **MONTGOMERY COUNTY, OHIO**

### **FIDUCIARY FUNDS – AGENCY FUNDS**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.

Other Agency Funds - Other miscellaneous agency funds, for which the County acts as custodian, are reported under this heading.

Payroll Agency Funds - These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.

Undivided Tax Agency Funds - The Undivided Tax Funds include real estate property taxes, public utility property taxes, residual delinquent tangible personal property taxes, residual inheritance taxes and various other taxes collected and distributed by the County.

**MONTGOMERY COUNTY, OHIO**  
**Combining Statements of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2016**

	Beginning Balance	Additions	Deductions	Ending Balance
<b><i>Other Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 27,412,927	\$ 40,450,149	\$ 47,033,342	\$ 20,829,734
Cash and Cash Equivalents in Segregated Accounts	15,031,065	172,564,040	175,047,759	12,547,346
Total Assets	<u>\$ 42,443,992</u>	<u>\$ 213,014,189</u>	<u>\$ 222,081,101</u>	<u>\$ 33,377,080</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 643,947	\$ 6,489,601	\$ 6,064,109	\$ 1,069,439
Undistributed Monies	41,800,045	206,524,588	216,016,992	32,307,641
Total Liabilities	<u>\$ 42,443,992</u>	<u>\$ 213,014,189</u>	<u>\$ 222,081,101</u>	<u>\$ 33,377,080</u>
<b><i>Payroll Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,710,303	\$ 263,735,449	\$ 263,276,220	\$ 6,169,532
Total Assets	<u>\$ 5,710,303</u>	<u>\$ 263,735,449</u>	<u>\$ 263,276,220</u>	<u>\$ 6,169,532</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 4,832,331	\$ 98,219,200	\$ 97,843,723	\$ 5,207,808
Undistributed Monies	877,972	165,516,249	165,432,497	961,724
Total Liabilities	<u>\$ 5,710,303</u>	<u>\$ 263,735,449</u>	<u>\$ 263,276,220</u>	<u>\$ 6,169,532</u>
<b><i>Undivided Tax Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 48,148,001	\$ 845,703,663	\$ 849,518,235	\$ 44,333,429
Property Taxes Receivable	774,613,240	650,819,746	621,327,317	804,105,669
Total Assets	<u>\$ 822,761,241</u>	<u>\$ 1,496,523,409</u>	<u>\$ 1,470,845,552</u>	<u>\$ 848,439,098</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 822,761,241	\$ 1,496,523,409	\$ 1,470,845,552	\$ 848,439,098
Total Liabilities	<u>\$ 822,761,241</u>	<u>\$ 1,496,523,409</u>	<u>\$ 1,470,845,552</u>	<u>\$ 848,439,098</u>
<b><i>Total Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 81,271,231	\$ 1,149,889,261	\$ 1,159,827,797	\$ 71,332,695
Cash and Cash Equivalents in Segregated Accounts	15,031,065	172,564,040	175,047,759	12,547,346
Property Taxes Receivable	774,613,240	650,819,746	621,327,317	804,105,669
Total Assets	<u>\$ 870,915,536</u>	<u>\$ 1,973,273,047</u>	<u>\$ 1,956,202,873</u>	<u>\$ 887,985,710</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 828,237,519	\$ 1,601,232,210	\$ 1,574,753,384	\$ 854,716,345
Undistributed Monies	42,678,017	372,040,837	381,449,489	33,269,365
Total Liabilities	<u>\$ 870,915,536</u>	<u>\$ 1,973,273,047</u>	<u>\$ 1,956,202,873</u>	<u>\$ 887,985,710</u>

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# Statistical Section

# MONTGOMERY COUNTY, OHIO

## STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents 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.

<b><u>Contents</u></b>	<b><u>Pages</u></b>
<b>Financial Trends</b>	<b>250-261</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>262-267</b>
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
<b>Debt Capacity</b>	<b>268-272</b>
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.	
<b>Demographic and Economic Information</b>	<b>273-275</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	<b>276-280</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs.	

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**MONTGOMERY COUNTY, OHIO****Net Position by Component****Last Ten Years***(accrual basis of accounting)*

	2007	2008	2009	2010
<i>Governmental activities</i>				
Net investment in capital assets	\$ 481,087,797	\$ 493,973,730	\$ 494,468,536	\$ 497,684,238
Restricted	126,712,519	137,952,919	132,998,026	212,016,550
Unrestricted	194,310,963	203,164,206	189,610,709	119,784,787
<i>Total governmental activities net position</i>	<u>802,111,279</u>	<u>835,090,855</u>	<u>817,077,271</u>	<u>829,485,575</u>
<i>Business-type activities</i>				
Net investment in capital assets	262,389,063	269,958,963	274,725,098	271,676,375
Restricted	27,907,464	29,191,271	27,984,824	26,500,608
Unrestricted	95,003,952	95,961,368	98,741,238	106,842,122
<i>Total business-type activities net position</i>	<u>385,300,479</u>	<u>395,111,602</u>	<u>401,451,160</u>	<u>405,019,105</u>
<i>Primary government</i>				
Net investment in capital assets	743,476,860	763,932,693	769,193,634	769,360,613
Restricted	154,619,983	167,144,190	160,982,850	238,517,158
Unrestricted	289,314,915	299,125,574	288,351,947	226,626,909
<i>Total primary government net position</i>	<u>\$ 1,187,411,758</u>	<u>\$ 1,230,202,457</u>	<u>\$ 1,218,528,431</u>	<u>\$ 1,234,504,680</u>

Note: Restricted and unrestricted net position of governmental activities for 2010 and after reflect reclassifications in connection with the County's 2011 implementation of GASB 54.

Note: The County reported the impact of GASB 68 beginning in 2014.

	2011	2012	2013	2014	2015	2016
\$	491,258,673	\$ 493,347,997	\$ 496,619,904	\$ 501,836,731	\$ 513,372,660	\$ 522,126,752
	219,262,056	210,275,938	193,657,088	174,648,924	179,175,404	198,105,138
	128,822,623	145,323,039	143,747,095	17,323,974	12,338,096	6,698,494
	839,343,352	848,946,974	834,024,087	693,809,629	704,886,160	726,930,384
	277,874,738	294,563,350	295,068,135	295,554,551	304,117,559	307,975,552
	20,560,093	11,947,947	9,764,455	9,764,455	9,519,873	9,519,873
	104,008,005	102,362,605	103,911,516	81,653,070	80,315,978	83,950,136
	402,442,836	408,873,902	408,744,106	386,972,076	393,953,410	401,445,561
	769,133,411	787,911,347	791,688,039	797,391,282	817,490,219	830,102,304
	239,822,149	222,223,885	203,421,543	184,413,379	188,695,277	207,625,011
	232,830,628	247,685,644	247,658,611	98,977,044	92,654,074	90,648,630
\$	1,241,786,188	\$ 1,257,820,876	\$ 1,242,768,193	\$ 1,080,781,705	\$ 1,098,839,570	\$ 1,128,375,945

**MONTGOMERY COUNTY, OHIO**

**Changes in Net Position**

**Last Ten Years**

(accrual basis of accounting)

	2007	2008	2009	2010
<b>Expenses</b>				
<i>Governmental activities:</i>				
General government	\$ 49,841,809	\$ 47,679,817	\$ 46,267,760	\$ 47,184,127
Judicial and law enforcement	156,772,668	172,328,638	170,384,909	165,863,588
Environment and public works	19,748,227	19,372,394	19,950,382	19,558,766
Social services	290,281,621	291,778,895	314,574,968	273,398,775
Community and economic development	17,907,526	14,121,820	17,462,570	16,990,933
Interest and fiscal charges on long-term debt	2,330,933	2,164,855	2,027,940	2,028,967
<i>Total governmental activities expenses</i>	<u>536,882,784</u>	<u>547,446,419</u>	<u>570,668,529</u>	<u>525,025,156</u>
<i>Business-type activities:</i>				
Parking Facilities	1,326,673	1,923,094	1,523,288	1,393,749
Stillwater Center	15,244,450	15,522,450	16,970,415	16,939,827
Wastewater	44,592,238	44,633,673	42,346,628	44,304,731
Water	34,200,969	34,247,359	34,933,626	34,993,326
Solid Waste Management	18,060,302	19,716,142	19,620,671	19,142,578
<i>Total business-type activities expenses</i>	<u>113,424,632</u>	<u>116,042,718</u>	<u>115,394,628</u>	<u>116,774,211</u>
<i>Total primary government expenses</i>	<u>\$ 650,307,416</u>	<u>\$ 663,489,137</u>	<u>\$ 686,063,157</u>	<u>\$ 641,799,367</u>
<b>Program Revenues</b>				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 31,882,073	\$ 31,757,802	\$ 30,715,992	\$ 31,702,256
Judicial and law enforcement	18,050,344	19,049,418	21,196,125	23,892,852
Environment and public works	2,744,670	3,043,148	2,618,993	3,351,542
Social services	13,924,916	12,314,527	10,650,715	8,474,943
Community and economic development	1,702,569	1,304,242	1,058,957	1,126,691
Operating grants and contributions	236,442,434	224,782,787	251,417,223	225,154,922
Capital grants and contributions	5,420,668	9,807,629	4,461,508	10,497,929
<i>Total governmental activities program revenues</i>	<u>310,167,674</u>	<u>302,059,553</u>	<u>322,119,513</u>	<u>304,201,135</u>
<i>Business-type activities:</i>				
Charges for Services				
Parking Facilities	1,756,937	1,767,906	1,793,460	1,683,357
Stillwater Center	12,034,754	12,602,191	13,626,404	13,048,278
Wastewater	45,462,572	43,399,716	42,382,581	41,328,277
Water	32,056,073	32,233,830	34,259,782	34,658,803
Solid Waste Management	22,606,698	22,575,113	21,404,247	22,726,383
Capital grants and contributions	6,346,752	4,924,855	2,523,468	1,620,870
<i>Total business-type activities program revenues</i>	<u>120,263,786</u>	<u>117,503,611</u>	<u>115,989,942</u>	<u>115,065,968</u>
<i>Total primary government program revenues</i>	<u>\$ 430,431,460</u>	<u>\$ 419,563,164</u>	<u>\$ 438,109,455</u>	<u>\$ 419,267,103</u>
<b>Net (Expense)/Revenue</b>				
<i>Governmental activities</i>	(226,715,110)	(245,386,866)	(248,549,016)	(220,824,021)
<i>Business-type activities</i>	6,839,154	1,460,893	595,314	(1,708,243)
<i>Total primary government net expense</i>	<u>\$ (219,875,956)</u>	<u>\$ (243,925,973)</u>	<u>\$ (247,953,702)</u>	<u>\$ (222,532,264)</u>

(Cont'd.)

	2011	2012	2013	2014	2015	2016
\$	45,555,852	\$ 42,969,445	\$ 42,993,954	\$ 44,495,065	\$ 30,836,259	\$ 41,168,093
	160,924,095	150,288,713	156,259,913	160,529,728	176,019,904	175,056,432
	29,724,929	18,198,601	18,993,571	15,247,904	17,130,746	19,497,635
	250,462,369	235,291,034	223,644,244	228,258,362	227,180,491	230,978,402
	17,188,443	14,770,941	15,078,506	10,694,756	16,249,968	13,374,971
	1,367,555	1,365,046	1,040,260	814,233	741,276	736,532
	505,223,243	462,883,780	458,010,448	460,040,048	468,158,644	480,812,065
	1,265,946	1,132,534	1,296,813	1,193,048	1,602,263	1,391,717
	15,915,029	15,892,645	15,817,452	16,079,424	15,051,051	16,963,425
	44,646,263	40,056,205	42,800,809	45,132,859	40,884,786	37,436,451
	34,109,777	36,826,698	34,583,444	39,735,621	36,179,863	40,165,033
	20,452,424	18,589,675	18,556,915	19,518,574	20,454,194	23,229,987
	116,389,439	112,497,757	113,055,433	121,659,526	114,172,157	119,186,613
\$	621,612,682	\$ 575,381,537	\$ 571,065,881	\$ 581,699,574	\$ 582,330,801	\$ 599,998,678
\$	30,055,340	\$ 29,537,120	\$ 27,906,369	\$ 18,981,171	\$ 18,504,495	\$ 19,125,069
	22,746,517	23,240,571	23,989,323	24,825,770	25,059,222	42,245,098
	2,813,610	2,671,787	2,827,685	2,586,256	3,334,365	2,913,706
	9,127,216	6,601,723	5,179,450	4,712,761	4,828,333	6,399,887
	1,057,890	1,300,639	1,303,735	1,779,020	1,426,694	1,374,601
	197,760,439	182,570,088	155,840,530	159,246,348	165,317,305	159,080,190
	11,905,093	9,958,838	7,537,474	9,981,017	14,495,204	16,938,186
	275,466,105	255,880,766	224,584,566	222,112,343	232,965,618	248,076,737
	1,695,707	1,521,978	1,253,040	1,254,515	1,256,970	1,285,698
	12,975,132	13,451,639	13,018,773	14,054,894	12,342,650	12,133,997
	39,358,586	40,666,004	39,313,020	42,239,094	41,826,308	41,898,845
	32,925,072	34,416,184	31,926,590	33,977,046	34,722,082	36,336,109
	19,897,450	21,712,157	21,058,373	22,059,803	22,424,794	22,786,490
	958,631	573,390	952,736	388,461		39,172
	107,810,578	112,341,352	107,522,532	113,973,813	112,572,804	114,480,311
\$	383,276,683	\$ 368,222,118	\$ 332,107,098	\$ 336,086,156	\$ 345,538,422	\$ 362,557,048
	(229,757,138)	(207,003,014)	(233,425,882)	(237,927,705)	(235,193,026)	(232,735,328)
	(8,578,861)	(156,405)	(5,532,901)	(7,685,713)	(1,599,353)	(4,706,302)
\$	(238,335,999)	\$ (207,159,419)	\$ (238,958,783)	\$ (245,613,418)	\$ (236,792,379)	\$ (237,441,630)

**MONTGOMERY COUNTY, OHIO**

**Changes in Net Position (Cont'd.)**

**Last Ten Years**

(accrual basis of accounting)

	2007	2008	2009	2010
<b>General Revenues and Other Changes in Net Position</b>				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827
Developmental disabilities	3,512,914	3,260,915	2,958,299	2,948,209
Human services	89,064,740	117,431,241	112,294,936	111,615,319
Sales tax	64,691,720	62,946,971	58,520,545	61,439,062
Other taxes	9,224,146	9,208,394	8,065,138	8,395,654
Grants and entitlements not restricted to specific programs	20,671,328	22,274,489	21,108,365	22,215,732
Loss on disposal of capital assets	159,589	1,151,015	192,377	122,510
Interest	30,689,097	29,531,315	7,066,198	8,770,936
Other non-operating	4,901,027	5,771,935	7,202,111	5,158,664
Transfers	(3,288,593)	(4,072,652)	(3,516,133)	(3,573,588)
<i>Total governmental activities</i>	<u>237,597,416</u>	<u>264,783,024</u>	<u>230,535,432</u>	<u>233,232,325</u>
<i>Business-type activities:</i>				
Loss on disposal of capital assets	75,444	176,779	94,067	55,614
Interest	2,319,986	1,632,080	1,105,443	454,955
Other non-operating	1,148,237	1,430,818	1,028,601	1,192,031
Transfers	3,288,593	4,072,652	3,516,133	3,573,588
<i>Total business-type activities</i>	<u>6,832,260</u>	<u>7,312,329</u>	<u>5,744,244</u>	<u>5,276,188</u>
<i>Total primary government</i>	<u>\$ 244,429,676</u>	<u>\$ 272,095,353</u>	<u>\$ 236,279,676</u>	<u>\$ 238,508,513</u>
<b>Change in Net Position</b>				
<i>Governmental activities</i>	\$ 10,882,306	\$ 19,396,158	\$ (18,013,584)	\$ 12,408,304
<i>Business-type activities</i>	13,671,414	8,773,222	6,339,558	3,567,945
<i>Total primary government</i>	<u>\$ 24,553,720</u>	<u>\$ 28,169,380</u>	<u>\$ (11,674,026)</u>	<u>\$ 15,976,249</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015



	2011	2012	2013	2014	2015	2016
\$	16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219
	2,987,755	2,804,577	3,026,894	2,937,838	3,009,409	3,072,121
	115,040,009	100,737,060	106,491,824	104,166,052	109,270,401	113,184,024
	66,998,226	68,877,849	71,111,123	82,907,788	80,066,149	84,214,882
	8,526,021	9,137,155	9,196,412	8,946,335	9,955,740	10,409,043
	19,526,597	14,067,609	16,958,404	9,321,385	20,361,261	17,818,447
	205,033	1,308,867	145,528			
	13,199,072	3,989,088	(2,704,080)	8,317,612	4,520,835	4,605,023
	1,835,146	1,791,862	789,276	3,928,100	5,525,567	8,307,253
	(4,754,359)	(2,790,956)	(3,048,082)	(3,108,374)	(3,180,588)	(4,139,460)
	239,614,915	214,470,152	218,502,995	234,551,424	246,269,557	254,779,552
	121,190	389,615	124,624			
	261,854	37,672	14,006	2,620		709
	865,189	817,747	2,216,393	1,776,621	5,400,099	8,058,284
	4,754,359	2,790,956	3,048,082	3,108,374	3,180,588	4,139,460
	6,002,592	4,035,990	5,403,105	4,887,615	8,580,687	12,198,453
\$	245,617,507	\$ 218,506,142	\$ 223,906,100	\$ 239,439,039	\$ 254,850,244	\$ 266,978,005
\$	9,857,777	\$ 7,467,138	\$ (14,922,887)	\$ (3,376,281)	\$ 11,076,531	\$ 22,044,224
	(2,576,269)	3,879,585	(129,796)	(2,798,098)	6,981,334	7,492,151
\$	7,281,508	\$ 11,346,723	\$ (15,052,683)	\$ (6,174,379)	\$ 18,057,865	\$ 29,536,375

**MONTGOMERY COUNTY, OHIO**  
**Governmental Activities Tax Revenues by Source**  
**Last Ten Years**  
*(accrual basis of accounting)*

	2007	2008	2009	2010
Property taxes levied for:				
General operating	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827
Developmental disabilities	3,512,914	3,260,915	2,958,299	2,948,209
Human services	89,064,740	117,431,241	112,294,936	111,615,319
Sales tax	64,691,720	62,946,971	58,520,545	61,439,062
Other taxes:				
Property transfer tax	2,444,347	2,670,894	1,929,476	2,139,472
Hotel/motel lodging tax	2,557,115	2,373,585	1,990,326	2,073,533
Motor vehicle license tax	4,222,684	4,163,915	4,145,336	4,182,649
Total tax revenues	\$ 184,464,968	\$ 210,126,922	\$ 198,482,514	\$ 200,538,071

	2011	2012	2013	2014	2015	2016
\$	16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219
	2,987,755	2,804,577	3,026,894	2,937,838	3,009,409	3,072,121
	115,040,009	100,737,060	106,491,824	104,166,052	109,270,401	113,184,024
	66,998,226	68,877,849	71,111,123	82,907,788	80,066,149	84,214,882
	1,979,525	2,372,068	2,463,221	2,667,636	3,022,724	3,276,547
	2,402,054	2,597,260	2,544,223	2,719,008	2,921,492	3,097,233
	4,144,442	4,167,827	4,188,968	3,559,691	4,011,524	4,035,263
\$	209,603,426	\$ 196,103,682	\$ 206,361,949	\$ 216,092,701	\$ 219,042,482	\$ 228,188,289

**MONTGOMERY COUNTY, OHIO**  
**Fund Balances of Governmental Funds**  
**Last Ten Years**  
*(modified accrual basis of accounting)*

	2007	2008	2009	2010
General Fund				
Nonspendable	\$	\$	\$	\$
Committed				
Assigned				
Unassigned				
Reserved	6,537,896	9,618,548	8,769,177	7,634,195
Unreserved	46,602,497	51,081,844	40,839,114	44,690,606
Total General Fund	53,140,393	60,700,392	49,608,291	52,324,801
Children Services				
Restricted				
Reserved	76,153	21,084		18,784
Unreserved	4,149,270	1,811,958	740,662	5,246,055
Total Children Services Fund	4,225,423	1,833,042	740,662	5,264,839
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable				
Restricted				
Reserved	33,553,269	30,592,594	32,836,336	32,816,423
Unreserved	(26,738,868)	(22,146,846)	(23,999,111)	(19,754,154)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	6,814,401	8,445,748	8,837,225	13,062,269
Job & Family Services				
Nonspendable				
Restricted				
Reserved	4,222,404	83,069	196,657	3,043
Unreserved	9,382,346	11,379,433	6,415,433	10,385,310
Total Job & Family Services Fund	13,604,750	11,462,502	6,612,090	10,388,353
Human Services Levy				
Restricted				
Reserved	106,202			8,048
Unreserved	50,433,380	72,923,514	68,700,830	59,462,074
Total Human Services Levy Fund	50,539,582	72,923,514	68,700,830	59,470,122
Board of Developmental Disabilities Services				
Nonspendable				
Restricted				
Total Board of Developmental Disabilities Services	0	0	0	0
Other Governmental Funds				
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned (Deficit)				
Reserved	32,791,001	26,732,786	26,353,207	31,622,336
Unreserved, reported in:				
Special revenue funds	72,200,327	65,176,662	68,455,141	70,564,157
Debt service funds		(2,600,000)	(2,209,000)	(1,802,000)
Capital projects funds	35,617,153	30,853,624	27,510,700	21,639,602
Total Other Governmental Funds	140,608,481	120,163,072	120,110,048	122,024,095
Total Fund Balances of Governmental Funds	\$ 268,933,030	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479

Note: The County implemented GASB 54 in 2011. The Board of Developmental Disabilities Services was first reported as a major fund in 2011

2011	2012	2013	2014	2015	2016
\$ 7,858,517	\$ 7,755,986	\$ 7,529,619	\$ 6,384,905	\$ 7,532,934	\$ 7,624,482
13,304,946	17,083,949	14,891,941	1,000,000	2,550,000	2,508,883
56,982,651	56,640,436	51,941,022	71,109,944	68,766,614	77,529,112
78,146,114	82,588,936	75,170,839	79,642,446	80,609,816	89,657,270
6,113,851	8,028,630	6,221,642	3,910,144	626,349	1,569,629
6,113,851	8,028,630	6,221,642	3,910,144	626,349	1,569,629
14,730,154	8,548,075	5,686,551	9,188,966	4,070 13,317,356	5,489 11,386,648
14,730,154	8,548,075	5,686,551	9,188,966	13,321,426	11,392,137
7,731,911	8,992,270	5,935,919	67,458 5,898,916	62,013 7,145,428	68,974 5,075,128
7,731,911	8,992,270	5,935,919	5,966,374	7,207,441	5,144,102
58,877,327	62,349,914	57,629,395	50,590,997	51,088,008	76,145,182
58,877,327	62,349,914	57,629,395	50,590,997	51,088,008	76,145,182
20,130,484	18,686,754	19,054,267	4,275 13,604,266	27,681 17,404,140	27,688 11,641,631
20,130,484	18,686,754	19,054,267	13,608,541	17,431,821	11,669,319
66,245,850	62,840,013	60,450,500	35,401 64,206,489	40,845 66,713,229	39,693 71,207,003
27,075,299	28,711,954	33,563,035	34,668,867	32,444,332	35,805,167
463,028					
(3,689,540)	(3,328,220)	(2,856,711)	(1,614,383)	(2,130,301)	(1,610,593)
90,094,637	88,223,747	91,156,824	97,296,374	97,068,105	105,441,270
\$ 275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909

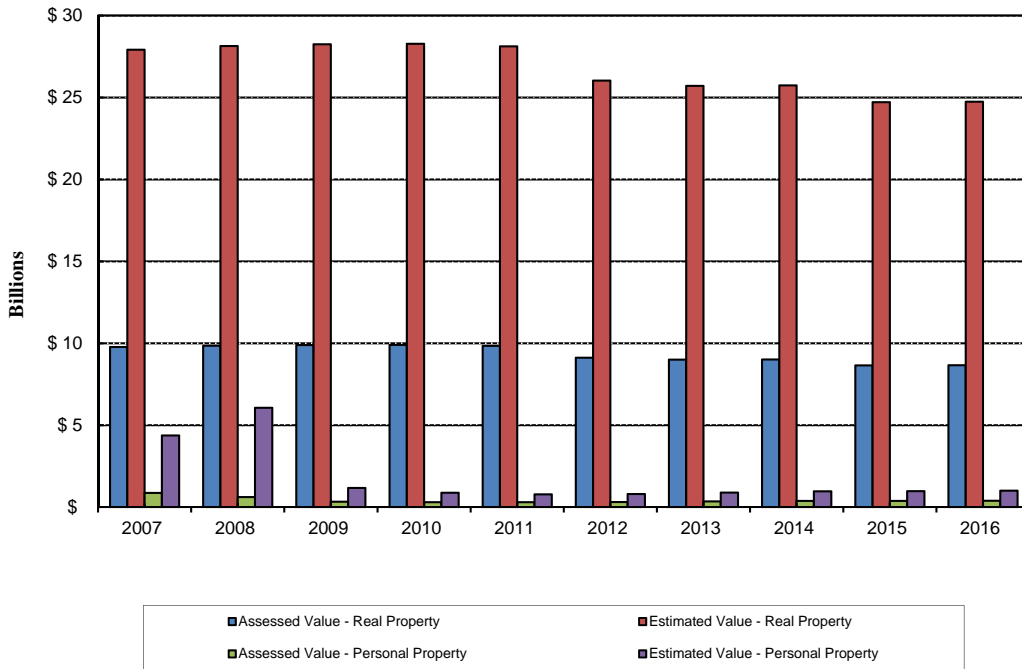
**MONTGOMERY COUNTY, OHIO**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Years**  
*(modified accrual basis of accounting)*

	2007	2008	2009	2010
<i>Revenues:</i>				
Property taxes	\$ 109,216,656	\$ 135,089,535	\$ 127,913,753	\$ 127,825,433
Sales tax	64,377,557	64,340,111	58,729,713	60,821,919
Local taxes	9,224,146	9,208,394	8,065,138	8,395,654
Special assessments	344,304	293,623	260,694	284,050
Fees and charges for services	53,813,318	51,763,195	49,534,619	50,901,356
Licenses and permits	2,683,249	2,334,342	2,520,649	2,782,412
Fines and forfeitures	1,588,641	1,713,647	1,813,692	2,247,623
Intergovernmental	264,431,936	252,618,598	274,340,334	253,093,228
Investment earnings	30,820,643	29,130,904	8,673,596	9,381,763
Other	4,721,381	5,982,250	6,867,915	4,868,354
<b>Total Revenues</b>	<b>541,221,831</b>	<b>552,474,599</b>	<b>538,720,103</b>	<b>520,601,792</b>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	34,237,179	33,281,215	30,984,590	31,120,275
Judicial and law enforcement	150,120,102	159,664,579	158,534,604	152,986,341
Environment and public works	16,030,285	16,769,478	16,446,192	16,484,840
Social services	269,069,253	272,038,022	289,899,484	246,418,142
Community and economic development	10,424,976	9,452,810	11,403,767	12,376,036
Capital outlay	23,252,421	25,572,008	19,137,468	19,759,213
<i>Intergovernmental:</i>				
General government	53,300	103,300	3,300	53,300
Judicial and law enforcement				1,171,256
Environment and public works	244,304	244,304	236,975	223,277
Social services	17,045,948	15,574,976	18,431,157	19,579,071
Community and economic development	4,653,459	4,170,347	5,362,719	4,168,179
<i>Debt service (including capital lease payments):</i>				
Principal retirement	2,843,969	2,912,210	2,975,426	13,783,937
Interest and fiscal charges	2,468,045	2,310,000	2,172,581	2,229,051
Bond issuance costs				
<b>Total Expenditures</b>	<b>530,443,241</b>	<b>542,093,249</b>	<b>555,588,263</b>	<b>520,352,918</b>
<i>Excess Of Revenues</i>				
<i>Over (Under) Expenditures</i>	10,778,590	10,381,350	(16,868,160)	248,874
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	107,417	117,429	153,850	89,670
Inception of capital leases	130,293	169,113	138,870	48,327
Loans Issued				
Bonds issued	66,000			
Refunding bonds issued				10,795,000
Premium on bond issuance				317,050
Payment to refunded bond escrow agent				
Transfers in	126,645,134	115,216,765	134,295,876	138,108,717
Transfers out	(129,933,727)	(119,289,417)	(137,812,009)	(141,682,305)
<b>Total Other Financing Sources And Uses</b>	<b>(2,984,883)</b>	<b>(3,786,110)</b>	<b>(3,223,413)</b>	<b>7,676,459</b>
<b>Net Change in Fund Balances</b>	<b>7,793,707</b>	<b>6,595,240</b>	<b>(20,091,573)</b>	<b>7,925,333</b>
<i>Fund Balance at Beginning Of Year</i>	261,139,323	268,933,030	275,528,270	254,609,146
<i>Fund Balance reclassified/restated</i>			(827,551)	
<b>Fund Balance at End Of Year</b>	<b>\$ 268,933,030</b>	<b>\$ 275,528,270</b>	<b>\$ 254,609,146</b>	<b>\$ 262,534,479</b>
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	1.03%	0.99%	0.94%	3.16%

	2011	2012	2013	2014	2015	2016
\$	132,060,279	\$ 121,497,988	\$ 123,730,585	\$ 121,518,948	\$ 130,378,910	\$ 133,741,681
	66,650,957	68,802,117	70,997,307	74,878,470	79,710,558	84,334,449
	8,526,021	9,137,155	9,196,412	8,945,962	9,603,070	10,762,086
	242,775	275,066	356,950	240,262	268,176	234,086
	50,123,648	47,406,183	46,593,766	47,553,630	46,890,515	66,301,078
	2,600,608	3,004,187	3,182,284	3,034,624	3,211,757	3,339,936
	2,201,957	2,199,974	2,215,371	2,123,456	2,837,207	1,510,436
	233,446,056	206,815,454	183,918,281	191,453,768	202,400,064	194,981,460
	13,767,327	4,472,531	(2,809,856)	8,324,023	5,029,862	4,632,343
	2,506,060	1,365,539	1,215,599	3,406,080	6,043,005	8,238,507
	512,125,688	464,976,194	438,596,699	461,479,223	486,373,124	508,076,062
	30,638,844	29,512,308	30,160,722	30,831,641	29,225,821	31,900,283
	152,253,291	145,429,898	147,675,686	151,126,438	157,827,236	159,196,378
	16,602,745	15,492,540	16,842,558	17,007,937	14,895,412	15,089,941
	225,488,822	207,557,270	193,388,644	195,215,717	194,975,716	197,914,628
	13,721,072	12,876,908	10,715,338	7,628,999	12,722,405	10,012,723
	17,068,021	17,781,785	14,959,700	16,808,724	29,914,035	21,203,210
	51,701	45,497	1,344,296	3,203,086	2,506,156	2,743,503
	990,869	1,010,110	1,577,831	1,706,284	1,481,960	1,407,782
	216,879	197,054	626,978	386,896	546,290	542,941
	26,113,297	25,457,032	27,059,237	30,676,509	25,820,246	19,017,193
	3,306,614	1,727,051	4,050,680	2,944,725	2,676,303	2,776,194
	3,291,303	3,318,815	3,345,844	3,738,393	2,957,729	2,803,564
	1,538,134	1,433,367	822,954	876,669	710,864	687,687
			231,576			
	491,281,592	461,839,635	452,802,044	462,152,018	476,260,173	465,296,027
	20,844,096	3,136,559	(14,205,345)	(672,795)	10,112,951	42,780,035
	151,599	1,237,389	106,647	85,582		
	48,663	27,445	240,451		13,747	96,875
			625,836	3,043,992	203,014	170,262
			21,855,643			
			668,372			
			(22,788,028)			
	123,171,135	114,117,409	121,954,750	121,580,277	124,046,444	112,304,787
	(130,925,494)	(116,924,954)	(125,021,215)	(124,688,651)	(127,227,032)	(121,686,016)
	(7,554,097)	(1,542,711)	(2,357,544)	21,200	(2,963,827)	(9,114,092)
	13,289,999	1,593,848	(16,562,889)	(651,595)	7,149,124	33,665,943
	262,534,479	275,824,478	277,418,326	260,855,437	260,203,842	267,352,966
\$	275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909
	0.99%	1.06%	1.00%	1.03%	0.81%	0.78%

**MONTGOMERY COUNTY, OHIO**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**

Year	Real Property(1)		Personal Property(1)		Total		Total
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Direct (County) Rate (Mills)
2007	\$ 9,769,259,480	\$ 27,912,169,943	\$ 862,430,659	\$ 4,369,495,071	\$ 10,631,690,139	\$ 32,281,665,014	13.94
2008	9,850,479,520	28,144,227,200	607,674,831	6,056,753,277	10,458,154,351	34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94
2011	9,841,534,430	28,118,669,800	302,617,930	777,177,866	10,144,152,360	28,895,847,666	15.94
2012	9,112,225,340	26,034,929,543	308,638,740	792,640,400	9,420,864,080	26,827,569,943	15.94
2013	8,998,554,220	25,710,154,914	344,736,430	885,345,832	9,343,290,650	26,595,500,746	15.94
2014	9,006,702,660	25,733,436,171	376,231,380	966,230,590	9,382,934,040	26,699,666,761	15.94
2015	8,649,344,380	24,712,412,514	379,199,400	973,853,005	9,028,543,780	25,686,265,519	16.94
2016	8,660,115,060	24,743,185,886	389,694,590	1,000,806,561	9,049,809,650	25,743,992,447	16.94



Source: Montgomery County Auditor's Office - Department of Finance  
 (1) Includes public utility property values.

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 true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were 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 a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.



**MONTGOMERY COUNTY, OHIO**  
**Property Tax Rates - Direct and All Overlapping Governments**  
**(Per \$1000 of Assessed Value)**  
**Last Ten Years**

(Cont'd.)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21	8.21	8.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	13.94	15.94	15.94	15.94	15.94	15.94	15.94	15.94	16.94	16.94
<i>School Districts</i>										
Brookville	65.04	65.04	69.03	69.03	69.03	69.03	69.03	69.00	74.25	74.25
Centerville	67.65	67.65	67.65	73.55	73.55	73.55	73.55	77.77	77.72	77.64
Dayton	70.85	70.85	75.75	75.75	76.52	77.52	79.85	79.85	79.85	81.35
Huber Heights	60.44	60.44	66.67	66.67	66.67	66.74	66.74	66.74	66.74	66.74
Jefferson	61.90	61.90	66.90	66.90	66.90	66.90	66.90	61.40	61.40	61.40
Kettering	67.80	71.30	72.20	73.10	78.00	78.00	78.00	82.89	82.99	82.99
Mad River	65.20	65.20	65.20	65.20	65.20	65.50	71.40	71.40	71.40	71.40
Miamisburg	46.63	46.48	51.55	51.90	59.74	60.62	60.76	60.86	62.03	62.57
New Lebanon	52.02	52.02	52.02	52.02	52.02	52.02	52.02	51.45	51.45	51.45
Northmont	64.15	70.05	70.05	70.05	70.05	75.95	75.95	75.95	75.95	75.95
Northridge	63.00	63.00	63.00	63.50	63.85	71.00	71.00	71.00	71.00	76.42
Oakwood	111.45	116.95	116.95	116.95	122.70	122.70	123.25	129.00	129.20	129.20
Trotwood-Madison	60.06	60.06	60.06	60.06	60.06	60.06	60.06	61.06	61.56	62.06
Valley View	43.81	37.41	37.11	32.36	32.36	32.36	32.36	39.33	39.33	39.33
Vandalia-Butler	53.30	53.11	53.69	53.72	54.61	55.51	55.57	62.53	62.56	62.48
West Carrollton	65.55	72.05	72.05	72.05	72.05	72.05	72.05	72.05	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	47.10	46.40	48.85	48.20	48.20	48.90	48.85	55.10	54.90	54.15
Carlisle	43.70	43.70	43.70	43.70	43.70	43.70	43.70	49.60	49.65	50.55
Fairborn	44.20	52.50	51.90	51.80	51.80	52.65	52.50	52.50	52.65	52.65
Preble Shawnee	23.49	23.49	23.49	23.49	23.49	23.20	23.20	23.20	23.00	20.50
Tri County North	42.85	42.85	42.85	42.85	42.85	43.15	43.55	43.55	41.80	43.45
Springboro Community S.D.	62.86	61.21	59.46	60.71	60.71	60.22	60.36	58.84	58.79	58.08

**MONTGOMERY COUNTY, OHIO**  
**Property Tax Rates - Direct and All Overlapping Governments**  
**(Per \$1000 of Assessed Value) (Cont'd.)**  
**Last Ten Years**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	8.21	8.21
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.67	11.67	11.67	11.29	11.29	11.29	11.29	11.29	11.29	11.29
Kettering	6.80	6.80	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	21.70	21.70
Oakwood	11.80	11.80	6.30	6.30	6.30	6.30	6.30	10.05	10.05	10.05
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	17.39	17.39	16.65	19.65	19.65	19.65	19.65	23.80	23.80	23.80
Union	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	14.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	2.74	2.74	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	13.90	14.10	14.10	14.10	14.10	14.10	14.10	14.10	17.35	17.35
German	16.20	16.20	16.20	16.20	18.20	18.20	17.70	18.20	18.70	18.70
Harrison	21.00	21.00	23.97	24.97	24.97	24.97	24.97	28.97	32.97	36.97
Jackson	19.35	19.35	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	18.90	18.90	18.90	19.40	19.40	19.40	14.85	18.90	19.90	19.90
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	13.95	13.95	13.95	13.95	13.90	13.90	14.05	15.70	18.60	18.90
<i>Other Units</i>										
Dayton/Montgomery Library	1.25	1.25	1.25	1.75	1.75	1.75	3.31	3.31	3.31	3.31
Washington/Centerville Library	3.03	2.70	2.70	2.70	2.70	2.70	3.00	3.00	3.00	3.00
Community College	2.50	2.50	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library	0.94	0.94	0.94	1.44	1.44	1.44	1.50	1.50	1.50	1.50
Clayton Fire Dist	3.30	3.30	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.00	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley CTC	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

Source: Montgomery County Auditor's Office - Department of Finance

**MONTGOMERY COUNTY, OHIO**  
**Principal Property Taxpayers**  
**Current and Nine Years Ago**

*December 31, 2016*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 37,419,475	\$ 333,612,260	3.69%
Vectren Energy Delivery of Ohio	5,961,177	51,787,650	0.57%
Dayton Mall II LLC	3,099,486	31,553,300	0.35%
City of Dayton	1,798,819	19,277,470	0.21%
Kettering Medical Center	1,074,292	12,042,640	0.13%
Reynolds and Reynolds	1,183,457	11,948,960	0.13%
Huber Management Corp	1,087,445	11,855,170	0.13%
HHR Borrower 1 LLC	832,995	10,646,970	0.12%
HHR Borrower 2 LLC	820,463	10,514,770	0.12%
Meijer Stores LTD Partnership	906,076	9,566,140	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>502,805,330</u>	<u>5.57%</u>
All Others		<u>8,547,004,320</u>	<u>94.43%</u>
<i>Total Assessed Valuation</i>		<u>\$ 9,049,809,650</u>	<u>100.00%</u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2016 levy was based.

*December 31, 2007*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$ 20,188,073	\$ 219,542,440	2.06%
Ohio Bell	8,160,876	84,698,970	0.80%
Delphi Automotive Systems LLC	3,439,902	42,161,070	0.40%
Vectren Energy Delivery of Ohio	2,957,382	30,613,350	0.29%
City of Dayton	2,445,499	34,089,740	0.32%
Dayton Mall Venture Inc.	2,188,544	31,558,840	0.30%
Huber Investment Corp	1,708,583	29,216,530	0.27%
NCR Corporation	1,618,513	18,731,230	0.18%
Reed Elseveier	1,364,638	17,824,460	0.17%
Appleton Paper	1,358,676	14,226,480	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>522,663,110</u>	<u>4.91%</u>
All Others		<u>10,109,027,029</u>	<u>95.09%</u>
<i>Total Assessed Valuation</i>		<u>\$ 10,631,690,139</u>	<u>100.00%</u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2007 levy was based.

**MONTGOMERY COUNTY, OHIO**  
**Property Tax Levies and Collections**  
**Last Ten Years**

<i>Fiscal Levy Year</i>	<i>Original Taxes Levied</i>		<i>Adjusted Taxes Levied</i>	<i>Collected Within the Fiscal Levy Year</i>		<i>Collections in Subsequent Years</i>	<i>Total Collections</i>	
	<i>Adjustments</i>	<i>Amount</i>		<i>Percentage of Original Levy</i>	<i>Amount</i>		<i>Percentage of Adjusted Levy</i>	
2007	\$ 101,629,294	\$ (1,219,055)	\$ 100,410,239	\$ 89,750,634	88.31%	\$ 9,916,570	\$ 99,667,204	99.26%
2008	131,185,010	(1,029,881)	130,155,129	119,123,814	90.81%	10,472,324	129,596,138	99.57%
2009	131,522,137	(3,222,750)	128,299,387	112,384,764	85.45%	15,245,712	127,630,476	99.48%
2010	131,969,221	(3,824,181)	128,145,040	103,509,052	78.43%	14,692,044	118,201,096	92.24%
2011	135,929,539	(3,377,255)	132,552,284	116,826,733	85.95%	15,247,161	132,073,894	99.64%
2012	126,168,384	(3,596,550)	122,571,834	108,926,771	86.33%	13,093,507	122,020,278	99.55%
2013	127,380,850	(3,130,438)	124,250,412	113,112,139	88.80%	9,651,468	122,763,607	98.80%
2014	125,981,787	(1,534,004)	124,447,783	112,979,715	89.68%	8,918,202	121,897,917	97.95%
2015	129,207,722	(436,988)	128,770,734	115,484,143	89.38%	9,824,796	125,308,939	97.31%
2016	135,240,455	(320,293)	134,920,162	125,709,648	92.95%	-	125,709,648	93.17%

Source: Montgomery County Auditor's Office - Department of Finance  
Adjustments include changes in taxes levied as the result of tax appeals.

**MONTGOMERY COUNTY, OHIO**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Years**

Year	Population(1)	Assessed Values (in 000's)	General Bonded Debt (2)		Total Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Governmental Activities	Business-Type Activities			
			General Obligation Bonds	General Obligation Bonds			
2007	538,104	\$ 10,631,690	\$ 45,944,006	\$ 33,777,387	\$ 79,721,393	0.75%	148.15
2008	534,626	10,458,154	43,319,442	31,429,500	74,748,942	0.71%	139.82
2009	532,562	10,216,874	40,582,359	28,955,782	69,538,141	0.68%	130.57
2010	535,153	10,190,472	38,160,570	26,811,426	64,971,996	0.64%	121.41
2011	534,941	10,144,152	34,944,692	23,819,601	58,764,293	0.58%	109.85
2012	534,325	9,420,864	31,767,109	20,694,205	52,461,314	0.56%	98.18
2013	535,846	9,343,291	29,199,454	17,882,793	47,082,247	0.50%	87.87
2014	533,116	9,382,934	25,519,493	14,448,218	39,967,711	0.43%	74.97
2015	532,258	9,028,544	23,028,958	11,006,789	34,035,747	0.38%	63.95
2016	531,239	9,049,810	20,480,621	7,488,161	27,968,782	0.31%	52.65

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

(2) Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.

(3) Personal income estimates source: U.S. Bureau of Economic Analysis - CA1-3

**Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to  
Total Governmental Fund Noncapital Expenditures**  
**Last Ten Years**

Year	Debt Service Requirements		Total Debt Service	Total Governmental Fund Noncapital Expenditures	Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges		Total Noncapital Expenditures	
2007	\$ 2,377,447	\$ 2,318,124	\$ 4,695,571	\$ 515,790,208	0.91%
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%
2012	3,088,238	1,386,213	4,474,451	450,406,080	0.99%
2013	3,185,344	1,015,323	4,200,667	439,553,329	0.96%
2014	3,551,797	839,280	4,391,077	446,113,099	0.98%
2015	2,389,943	671,714	3,061,657	445,343,294	0.69%
2016	2,447,743	619,494	3,067,237	444,092,817	0.69%

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>			<i>Other Business-Type Activities Debt</i>		<i>Total Primary Government</i>	<i>Personal Income (in thousands)(3)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Loans Payable</i>	<i>Capital Leases</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>				
\$ 1,465,613	\$ 0	\$ 916,265	\$ 55,242,771	\$ 63,441,279	\$ 200,787,321	\$ 19,006,005	1.06%	373.14
1,337,844	0	720,537	46,136,290	63,617,337	186,560,950	19,266,895	0.97%	348.96
1,205,425	0	563,276	36,200,807	60,459,851	167,967,500	18,995,875	0.88%	315.40
1,069,789	0	358,219	30,459,158	59,482,558	156,341,720	19,451,335	0.80%	292.14
940,503	0	413,648	25,498,141	57,357,735	142,974,320	20,258,807	0.71%	267.27
809,000	0	423,714	4,020,031	52,962,365	110,676,424	21,263,616	0.52%	207.13
735,000	625,836	497,759	3,752,721	47,658,507	100,352,070	21,514,166	0.47%	187.28
656,000	3,631,723	346,911	3,480,411	44,812,698	92,895,454	21,778,263	0.43%	174.25
583,000	3,405,346	212,424	3,203,101	42,486,690	83,926,308	22,473,513	0.37%	157.68
500,000	3,374,269	201,779	2,920,791	42,906,458	77,872,079	Not Available	Not Available	146.59

**MONTGOMERY COUNTY, OHIO**  
**Legal Debt Margin Information**

<b>Computation of Legal Debt Margin as of December 31, 2016:</b>					
<i>Total of all County Debt Externally Outstanding (1)</i>				\$	30,710,000
<i>Debt exempt from computation:</i>					
Special assessment bonds	\$	500,000			
Revenue bonds		2,900,000			
<i>Self-supporting general obligation bonds paid from:</i>					
Water revenue		345,000			
Wastewater revenue		485,000			
Parking facilities revenue		1,120,000			
Stillwater Center revenue		5,360,000			
General obligation bonds for Reibold Building Renovation		2,230,000			
General obligation bonds for Juvenile Detention Center		17,770,000			
<i>Total exempt debt</i>					(30,710,000)
Net debt	\$				0
<i>Assessed Valuation of County (2)</i>					
	\$				9,112,325,060
<i>Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000)</i>					
	\$				226,308,127
Net debt (all unvoted)					0
Direct Legal Debt Margin (Voted and Unvoted)	\$				226,308,127
<i>Unvoted debt limitation (1% of County assessed valuation)</i>					
	\$				91,123,251
Net debt (all unvoted)					0
<i>Unvoted Legal Debt Margin</i>	\$				91,123,251
<i>Ratio of net unvoted debt to unvoted debt limitation</i>					0.00%
<b>Comparative Information for Previous Years:</b>					
	2015	2014	2013	2012	
Direct debt limitation:	\$ 224,745,241	\$ 224,213,595	\$ 233,073,351	\$ 232,082,266	
Net debt (all unvoted)	(684,930)	(1,354,596)	(2,480,504)	(3,505,532)	
Direct Legal Debt Margin (Voted and Unvoted)	224,060,311	222,858,999	230,592,847	228,576,734	
<i>Unvoted debt limitation:</i>	90,498,097	90,285,438	93,829,340	93,432,907	
Net debt (all unvoted)	(684,930)	(1,354,596)	(2,480,504)	(3,505,532)	
<i>Unvoted Legal Debt Margin</i>	89,813,167	88,930,842	91,348,836	89,927,375	
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.76%	1.50%	2.64%	3.75%	
	2011	2010	2009	2008	2007
Direct debt limitation:	\$ 234,021,602	\$ 252,103,809	\$ 253,261,799	\$ 253,921,843	\$ 259,953,859
Net debt (all unvoted)	(4,519,361)	(5,488,599)	(6,414,561)	(7,299,560)	(5,169,910)
Direct Legal Debt Margin (Voted and Unvoted)	229,502,241	246,615,210	246,847,238	246,622,283	254,783,949
<i>Unvoted debt limitation:</i>	94,208,641	101,441,524	101,904,720	102,168,737	104,581,544
Net debt (all unvoted)	(4,519,361)	(5,488,599)	(6,414,561)	(7,299,560)	(5,169,910)
<i>Unvoted Legal Debt Margin</i>	89,689,280	95,952,925	95,490,159	94,869,177	99,411,634
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	4.80%	5.41%	6.29%	7.14%	4.94%

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all externally outstanding principal for bonded indebtedness.  
(2) For the purpose of this computation the current assessed valuation, on which the 2017 levy will be based, is used.



**MONTGOMERY COUNTY, OHIO**  
**Computation of Direct, Overlapping and Underlying Debt**  
**December 31, 2016**

	<i>Total Debt</i>	<i>Percent Applicable To County(1)</i>	<i>County Share</i>
<i>Direct:</i>			
Montgomery County:			
Governmental Activities:			
(Carrying Value of:)			
General obligation bonds	\$ 20,480,621	100.00%	\$ 20,480,621
Special assessment bonds	500,000	100.00%	500,000
Loans payable	3,374,269	100.00%	3,374,269
Capital leases	201,779	100.00%	201,779
<i>Total Net Direct Debt</i>			<u>24,556,669</u>
<i>Overlapping:</i>			
City of Carlisle	2,860,000	4.95%	141,570
City of Centerville	13,854,528	99.23%	13,747,848
City of Huber Heights	64,211,584	96.78%	62,143,971
City of Kettering	26,410,967	98.02%	25,888,030
City of Springboro	21,845,000	5.13%	1,120,649
City of Union	790,000	99.03%	782,337
Brookville Local School District	17,087,630	98.77%	16,877,452
Kettering Local School District	68,569,000	98.80%	67,746,172
Northmont Local School District	102,774,871	99.29%	102,045,169
Miami Valley Career Technology Center	5,537,994	60.82%	3,368,208
<i>Total Net Overlapping Debt</i>			<u>293,861,406</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County	101,046,448	100.00%	101,046,448
School Districts			
Within Montgomery County	516,257,743	100.00%	516,257,743
<i>Total Net Underlying Debt</i>			<u>617,304,191</u>
<i>Total Net Debt</i>			<u>\$ 935,722,266</u>

Source: Montgomery County Auditor's Office - Department of Finance  
(1) Percent applicable refers to the portion of the debt which is secured by taxable real estate in Montgomery County.

**MONTGOMERY COUNTY, OHIO**  
**Schedule of Enterprise Fund Revenue Bond Coverage**  
**Last Ten Years**

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>							
2007	\$ 45,413,246	\$ 14,499,608	\$ 30,913,638	\$ 5,250,000	\$ 1,237,169	\$ 6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33
2011	45,863,254	17,868,651	27,994,603	250,000	126,230	376,230	74.41
2012	49,198,851	16,041,157	33,157,694	260,000	115,219	375,219	88.37
2013	47,444,502	15,816,889	31,627,613	265,000	110,019	375,019	84.34
2014	27,750,841	22,031,755	5,719,086	270,000	105,340	375,340	15.24
2015	28,587,622	17,141,843	11,445,779	275,000	101,000	376,000	30.44
2016	29,032,980	18,456,148	10,576,832	280,000	93,819	373,819	28.29

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: 100% of any unencumbered year-end balance carried over to the current year.

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

**MONTGOMERY COUNTY, OHIO**  
**Demographic and Economic Statistics**  
**December 31, 2016**

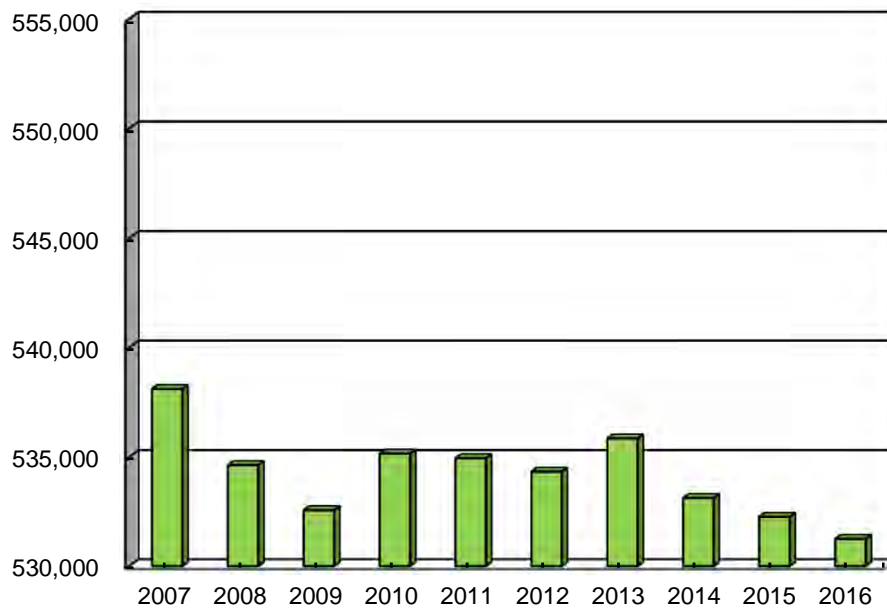
(Cont'd.)

*Population*

	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
2010	535,153	841,502

*Population for the Last Ten Years*

2007	538,104
2008	534,626
2009	532,562
2010	535,153
2011	534,941
2012	534,325
2013	535,846
2014	533,116
2015	532,258
2016	531,239



Source: U.S. Census Bureau

**MONTGOMERY COUNTY, OHIO**  
**Demographic and Economic Statistics (Cont'd.)**  
**December 31, 2016**

<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
2007	38.6	19,006,005,000	34,732	43,939	5.9%
2008	38.9	19,266,895,000	36,020	45,047	7.1%
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	39.2	19,451,335,000	36,302	43,965	11.1%
2011	39.0	20,258,807,000	37,684	44,585	9.5%
2012	39.2	21,263,616,000	39,795	43,895	7.8%
2013	39.0	21,514,166,000	40,150	42,776	8.0%
2014	39.1	21,778,263,000	40,851	43,401	6.0%
2015	39.4	22,473,513,000	40,150	43,281	5.0%
2016	39.4	Unavailable	40,851	43,829	* 4.8%

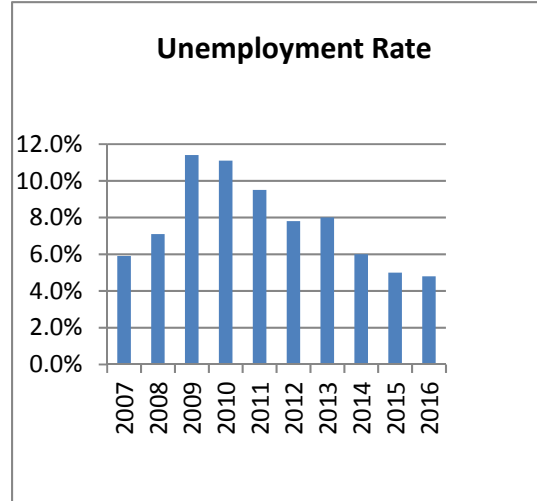
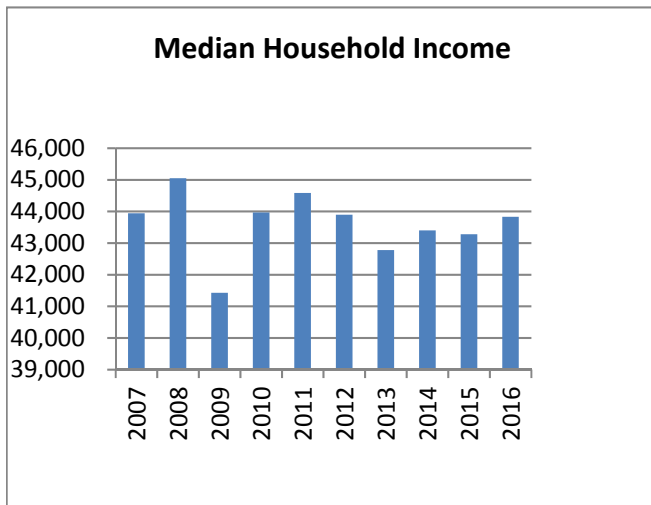
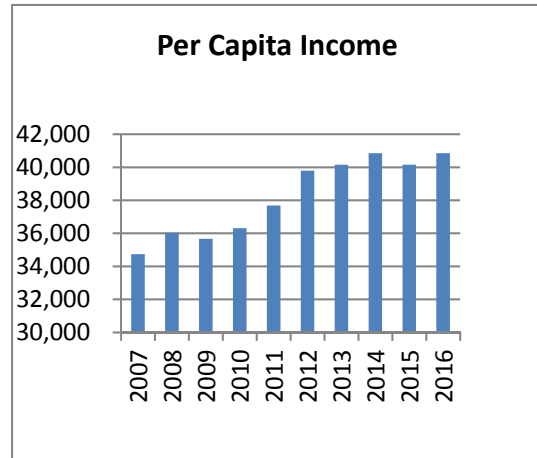
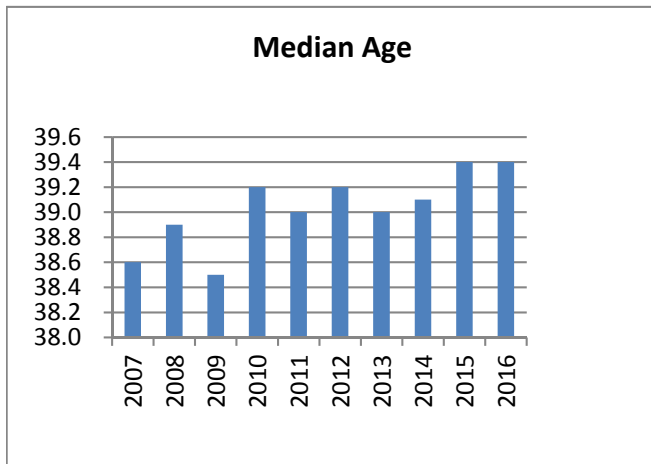
(1) Source: US Census Bureau - American Fact Finder- S0201

(2) Source: US Bureau of Economic Analysis - CA1-3

(3) Source: US Census Bureau - American Fact Finder- S0201

(4) Source: Ohio Labor Market Information

\* Preliminary data



**MONTGOMERY COUNTY, OHIO**  
**Principal Employers**  
**Current and Nine Years Ago**

*2016 Data:*

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	27,585	11.62%
Premier Health	13,500	5.69%
Kettering Health Network	8,288	3.49%
Montgomery County	4,389	1.85%
Kroger Co	4,267	1.80%
Wright State University	3,715	1.56%
Sinclair Community College	3,206	1.35%
LexisNexis	3,000	1.26%
University of Dayton	2,535	1.07%
Dayton Public Schools	2,271	0.96%
	<u>72,756</u>	<u>30.65%</u>

Source: Dayton Business Journal

*2007 Data:*

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	22,000	8.64%
Premier Health Partners	12,019	4.72%
Kettering Health Network	6,831	2.68%
Delphi Corp	6,000	2.36%
Montgomery County	4,498	1.77%
General Motors Corp	4,000	1.57%
Dayton Public Schools	3,844	1.51%
AK Steel Corp	3,415	1.34%
The Kroger Company	3,000	1.18%
Wright State University	2,704	1.06%
	<u>68,311</u>	<u>26.83%</u>

Source: Dayton Business Journal

**MONTGOMERY COUNTY, OHIO**  
**Selected Operating Indicators**  
**Last Ten Years**

	2007	2008	2009
<b>Governmental Activities</b>			
<b>Judicial and law enforcement</b>			
Sheriff			
County jail book-ins	38,750	37,160	31,573
Calls dispatched handled	364,658	344,319	430,459
Common Pleas Court			
Caseload for civil cases	16,586	16,901	16,052
Caseload for criminal cases	6,979	6,652	5,432
<b>Environment and public works</b>			
County Engineer			
Asphalt resurfacing (tons)	40,058	30,868	27,891
<b>Community and economic development</b>			
Building Regulations			
Building inspections	10,094	8,449	7,019
Electrical inspections	6,447	5,699	4,987
Building permits issued	1,932	1,578	1,335
Building permits total estimated value of buildings	\$258,210,185	\$181,232,493	\$108,159,913
<b>Business-type Activities</b>			
<b>Water</b>			
Historic water consumption, daily maximum (millions of gallons)			
South system	31	30	24
North system	19	18	15
<b>Wastewater</b>			
Daily treatment capacity (millions of gallons)			
Western Regional Treatment Plant	15	16	14
Eastern Regional Treatment Plant	9	10	8
<b>Solid Waste Management</b>			
Tons of solid waste disposed of	524,316	533,670	495,467
<b>Parking Facilities</b>			
Public parking capacity (spaces)	1,607	1,607	1,610
Employee-only parking capacity (spaces)	580	580	552
<b>Stillwater Center</b>			
Total patient days	35,989	37,015	36,670
Percentage of occupancy	99.6%	102.0%	101.0%

Source: Various county departments  
Indicators are not provided for the general government function.

2010	2011	2012	2013	2014	2015	2016
29,510	27,540	25,734	27,474	25,933	25,211	25,211
386,542	583,889	635,933	631,206	630,171	613,770	597,340
16,327	14,550	13,617	11,756	10,596	9,647	10,000
4,865	5,013	4,874	4,874	5,144	4,851	5,000
25,674	31,882	27,000	31,200	15,600	13,156	14,876
7,691	7,959	8,657	8,973	8,878	9,706	10,141
4,647	4,885	5,248	5,382	4,814	5,246	5,514
1,356	1,567	1,624	1,583	1,646	1,721	1,847
\$312,772,206	\$174,980,692	\$169,269,641	\$255,163,479	\$663,855,046	\$536,089,907	\$268,877,786
28	27	27	26	23	23	30
17	16	17	15	14	14	18
14	16	12	15	15	15	15
8	11	8	9	9	9	8
498,453	513,270	471,373	492,919	501,519	531,241	557,653
1,610	1,610	1,610	1,610	1,610	1,610	1,610
552	552	552	552	552	552	552
36,154	36,104	36,140	35,665	35,450	35,333	35,368
99.6%	99.2%	98.8%	98.7%	97.5%	98.4%	98.3%

**MONTGOMERY COUNTY, OHIO****Employees by Function****Last Ten Years**

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Governmental Activities</b>										
General government	367	357	328	307	297	262	304	305	337	1,449
Judicial and law enforcement	1,935	1,963	1,798	1,678	1,604	1,529	1,760	1,741	1,879	670
Environment and public works	123	120	118	116	110	115	117	113	117	94
Social services	1,532	1,510	1,699	1,626	1,533	1,412	1,316	1,337	1,485	1,406
Community and economic development	65	59	47	28	25	25	26	34	39	239
<b>Total Governmental Activities</b>	<b>4,022</b>	<b>4,009</b>	<b>3,990</b>	<b>3,755</b>	<b>3,569</b>	<b>3,343</b>	<b>3,523</b>	<b>3,530</b>	<b>3,857</b>	<b>3,858</b>
<b>Business-type Activities</b>										
Water	73	81	82	87	86	86	99	95	110	104
Wastewater	153	144	128	136	129	135	114	115	124	127
Solid Waste Management	76	77	71	67	65	65	62	53	66	70
Parking Facilities	6	5	5	5	5	5	5	5	4	4
Stillwater Center	168	185	175	187	192	180	204	198	213	203
<b>Total Business-type Activities</b>	<b>476</b>	<b>492</b>	<b>461</b>	<b>482</b>	<b>477</b>	<b>471</b>	<b>484</b>	<b>466</b>	<b>517</b>	<b>508</b>
<b>Total Primary Government</b>	<b>4,498</b>	<b>4,501</b>	<b>4,451</b>	<b>4,237</b>	<b>4,046</b>	<b>3,814</b>	<b>4,007</b>	<b>3,996</b>	<b>4,374</b>	<b>4,366</b>

Source: County position-control records



**MONTGOMERY COUNTY, OHIO**  
**Capital Asset Statistics by Function**  
**Last Ten Years**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Judicial and Law Enforcement</b>										
<i>Sheriff</i>										
Jails	1	1	1	1	1	1	1	1	1	1
<i>County Courts</i>										
Detention Facilities	3	3	3	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3	3	3	3
<b>Environment and Public Works</b>										
<i>County Engineer</i>										
Roads (centerline miles)	320	320	318	320	320	320	320	320	320	320
Bridges	377	378	364	387	399	392	393	396	398	401
<b>Social Services</b>										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	6	6	6	6	6	6	6
<b>Community &amp; Economic Development</b>										
<i>County Parks</i>										
Parks acreage	690	690	475	475	475	475	475	475	475	475
Parks	4	4	3	3	3	3	3	3	3	3
Shelters	17	17	11	11	11	11	11	11	11	11
Tennis courts	21	21	16	16	16	16	16	16	16	16
Basketball courts	11	11	3	3	13	13	13	13	13	13
Ball diamonds	17	17	11	11	11	11	11	11	11	11
<b>Water</b>										
Water lines (miles)	1,344	1,347	1,348	1,367	1,374	1,374	1,374	1,376	1,379	1,385
<b>Wastewater</b>										
Sewer lines (miles)	1,196	1,200	1,202	1,203	1,207	1,210	1,208	1,224	1,226	1,231
Lift stations	32	37	37	26	36	36	36	37	45	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
<b>Solid Waste</b>										
Transfer Facilities	2	2	2	2	2	2	2	2	1	1
<b>Parking Facilities</b>										
Public Parking Garage	2	2	2	2	2	2	2	2	2	2
Public Parking Lot	2	2	2	2	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1	1	1	0	0
Employees-only Parking Garage	1	1	1	1	1	1	1	1	1	1

Source: Various county departments  
Indicators are not provided for the general government function.

**MONTGOMERY COUNTY, OHIO**

**Synopsis of Insurance**

**December 31, 2016**

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period/ Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>	
<i>Board of Developmental Disabilities Services:</i>						
Ohio School Plan	40000829ECYOH03	Cyber Liability- 7/1/16-7/1/17			\$2,065	
	4000829ENVOHP03	Pollution Liability- 7/1/16-7/1/17			\$683	
	40000829PKGOHP07	Workplace Violence- 7/1/16-7/1/17			\$624	
	40000829PKGOHP06	1/1/16-6/30/16			\$25,387	
	40000829PKGOHP07	7/1/16-7/1/17				
			Acts or Omissions Directors & Officers Liability	\$1,000,000 Per Incident Aggregate	up to \$2,500	\$44,576
Fidelity and Deposit Company of Maryland	40000829PKGOHP06	1/1/16-6/30/16			\$35,751	
	40000829PKGOHP07	7/1/16-7/1/17				
			Liability	\$2,000,000 Per Accident	\$0	\$63,794
			Medical Pay	\$5,000 Per Person	\$0	
			Buses-Comprehensive		\$1,000	
			All Other Vehicles-Comprehensive		\$250	
		Buses-Collision		\$1,000		
		All Other Vehicles-Collision		\$500		
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/14-1/29/17				
			Forgery or Alteration	\$10,000	\$1,000	\$1,874
			Theft, Disappearance and Destruction	\$5,000 Inside \$5,000 Outside	\$1,000 \$1,000	
			Employee Dishonesty	\$10,000 Per Incident	\$1,000	
<i>Other County Agencies:</i>						
Affiliated FM Insurance Co.	MK441	12/5/16-12/5/17				
		Property/Boiler & Machinery & Terrorism Earthquake and Flood Flood - Flood Plain Locations	Varies by type of covered loss per property summary	\$100,000 up to \$500,000	\$269,162 + 10,000 Engineering Fee	
		Property in-transit		\$25,000		
Travelers Insurance	105912654	3/31/16-3/31/17				
		Crime	\$1,000,000	\$25,000	\$12,896	
Catlin Insurance Group	PEC999150317	3/31/16-3/31/17				
		Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$269,000	
StarStone Specialty Insurance Co.	06107B165AHL	3/31/16-3/31/17				
		Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$32,500	
Scottsdale Insurance Company	XCS0000042	3/31/16-3/31/17				
		Excess Liability above Catlin Insurance Group policy	\$10,000,000 xs of \$5,000,000	xs \$500,000 SIR	\$74,938	
Endurance American Insurance	EXC30000077000	3/31/16-3/31/17				
		Excess Liability above Scottsdale	\$10,000,000 xs of \$15,000,000	xs \$500,000 SIR	\$45,000	
Columbia Casualty Company	425122776	3/31/16-3/31/17				
		Executive/Cyber Liability	\$3,000,000 Aggregate	\$100,000	\$52,754	
Midwest Employers	EWC009224	11/1/16-11/1/18				
		Excess Workers' Compensation	Statutory	\$800,000	\$177,431	
Travelers Insurance	106435400	12/31/15-12/31/19				
		Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,166	
	106059216	3/19/16-3/18/17				
		Common Pleas Scheduled Bond Program	\$791,000	\$0	\$2,865	
	106056682	1/1/15-1/1/18				
	Furtherance of Justice Bond - Phil Plummer, County Sheriff	\$100,399	\$0	\$263		
105216136	1/1/13-1/1/17					
	Furtherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$290		
105459839	6/29/14-6/29/19					
	Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$455		

Source:  
Montgomery County Risk Management Department and Board of Developmental Disabilities Services.



**MONTGOMERY**  
C O U N T Y

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# Dave Yost • Auditor of State

**MONTGOMERY 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  
SEPTEMBER 28, 2017**