



OHIO AUDITOR OF STATE
KEITH FABER



MONTGOMERY COUNTY
DECEMBER 31, 2019

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MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct:</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1U79SM061635-01	\$348,707	\$348,707
<i>Direct:</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79SM062813-03	9,074	
		1H79SP080283-01	190,707	190,707
		6H79SP080283-02M001	436,630	369,204
		N/A	15,576	
		1H79SM081263-01	51,445	
		5H79TI080283-02	304,393	221,470
<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	1900518	71,107	71,107
		2000388	800	800
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			1,079,732	853,288
<i>Passed Through Supreme Court of Ohio</i>				
State Court Improvement Program	93.586	G-1801OHSCIP	31,878	
		N/A	33,249	
Total State Court Improvement Program			65,127	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Community-Based Child Abuse Prevention Grants	93.590	G-1601OHFRPG	30,105	24,929
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	564,390	564,390
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-1819-11-5782 G-2021-11-5969	4,300,071	
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	1901OHSOSR	342,900	
Total Social Services Block Grant			5,207,361	564,390
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	1905OH5ADM 2005OH5ADM N/A	1,649,582 500,858	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5782 G-2021-11-5969	12,278,586	
Total Medicaid Cluster			14,429,026	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program	93.767	G-1819-11-5782 G-2021-11-5969	395,363	
<i>Passed Through Ohio Department of Family and Children First:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	5AU-19-C0057	68,951	68,951
<i>Passed Through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-1819-11-5782 G-2021-11-5969	346,399	
Total MaryLee Allen Promoting Safe and Stable Families Program			415,350	68,951
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<i>TANF Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-1819-11-5782 G-2021-11-5969	17,870,836	
Total TANF Cluster			17,870,836	
Child Support Enforcement	93.563	G-1819-11-5782 G-2021-11-5969	9,239,083	
<i>CCDF Cluster</i>				
Child Care and Development Block Grant	93.575	G-1819-11-5782 G-2021-11-5969	690,887	
Total CCDF Cluster			690,887	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5782 G-2021-11-5969	291,603	
Foster Care Title IV-E	93.658	G-1819-11-5782 G-2021-11-5969 G-1819-06-0154 G-2021-06-0077	12,726,156 1,214,582	654,036
Total Foster Care Title IV-E			13,940,738	654,036
Adoption Assistance	93.659	G-1819-11-5782 G-2021-11-5969	8,381,790	

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5782 G-2021-11-5969	99,505	
<i>Passed Through Ohio Department of Medicaid:</i>				
Money Follows the Person Rebalancing Demonstration	93.791	N/A	16,151	
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Opioid STR	93.788	1900634 1900887 1900811 1900851 2000467	619,594 4,428 49,273 107,744 9,117	619,594 4,428 49,273 107,744 9,117
Total Opioid STR			<u>790,156</u>	<u>790,156</u>
<i>Direct:</i>				
Drug Free Communities Support Program Grants	93.276	1H79SP080636-01 5H79SP080636-02	87,938 19,591	
Total Drug Free Communities Support Program Grants			<u>107,529</u>	
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	57-13757-PATH-T-17-1583 1900691 2000381	29,929 115,000 22,878	29,929 115,000 22,878
Total Projects for Assistance in Transition from Homelessness (PATH)			<u>167,807</u>	<u>167,807</u>
Block Grants for Community Mental Health Services	93.958			
ODMH/Forensic Block Grant Respite 16-17		N/A	9,817	9,817
ODMH/Block Allocation 18-19		N/A	368,804	368,804
MH BG DSA Housing 18-19		N/A	44,225	44,225
MH BG Multi-System Youth 18-19		N/A	107,078	55,524
ODMH/Block Allocation 19-20		N/A	160,312	160,312
Total Block Grants for Community Mental Health Services			<u>690,236</u>	<u>638,682</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
SAPT Block Grant - Fed Alloc Com Invest 18-19		N/A	1,578,912	1,578,912
SAPT Block Grant - Federal Per Capita Prevention 18-19		N/A	445,966	445,966
SAPT Block Grant - Women's TX Nova 18-19		1900311	62,084	62,084
SAPT Block Grant - Women's TX CURE 18-19		1900345	83,559	83,559
SAPT Block Grant - Circle for Recovery 18-19		1900234	37,677	37,677
SAPT Block Grant - Women's TX Nova 19-20		2000058	37,677	37,677
SAPT Block Grant- Fed Alloc Pre Capita Prevention 19-20		N/A	160,589	160,589
SAPT Block Grant- Fed Alloc. Community Prevention 19-20		N/A	231,017	231,017
SAPT Block Grant - Circle for Recovery 19-20		N/A	37,676	37,676
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,675,157</u>	<u>2,675,157</u>
Total United States Department of Health and Human Services			<u>76,932,249</u>	<u>6,786,103</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct:</i>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-14-UC-39-0004 B-15-UC-39-0004 B-16-UC-39-0004 B-17-UC-39-0004 B-18-UC-39-0004 B-08-UN-39-0006 B-19-UC-39-0004	375 19,995 293,297 541,940 984,912 31,184 1,411	375 19,995 293,297 541,940 984,912 31,184 1,411
Total Community Development Block Grants/Entitlement Grants			<u>1,873,114</u>	<u>1,873,114</u>
Total CDBG - Entitlement Grants Cluster			<u>1,873,114</u>	<u>1,873,114</u>
Emergency Solutions Grant Program	14.231	E-17-UC-39-0004 E-18-UC-39-0004	1,822 147,832	1,822 147,832
Total Emergency Solutions Grant Program			<u>149,654</u>	<u>149,654</u>
Home Investment Partnerships Program	14.239	M13-UC-39-0208 M14-UC-39-0208 M-15-UC-39-0208 M-16-UC-39-0208 M-17-UC-39-0208 M-18-UC-39-0208 M-19-UC-39-0208	10,584 11,546 235,403 57,751 35,273 573,277 598	10,584 11,546 235,403 57,751 35,273 573,277 598
Total Home Investment Partnerships Program			<u>924,432</u>	<u>924,432</u>
Supportive Housing Program	14.235	OH0127L5E051710 OH0127L5E051508 OH0589L5E051700	16,796 124,291 93,237	63,057 59,980
Total Supportive Housing Program			<u>234,324</u>	<u>123,037</u>
Continuum of Care Program	14.267	OH0556L5E051600 OH0556L5E051700	150,019 57,432	19,734
Total Continuum of Care Program			<u>207,451</u>	<u>19,734</u>
Total United States Department of Housing and Urban Development			<u>3,388,975</u>	<u>3,089,971</u>

MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
DNA Backlog Reduction Program	16.741	2017-DN-BX-0122 2016-DN-BX-0128 2018-DN-BX-0063 2019-DN-BX-0004	68,303 5,304 68,171 161,830 <u>303,608</u>	
Total DNA Backlog Reduction Program				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2017-MO-BX-0003	77,554	66,333
Drug Court Discretionary Grant Program	16.585	2017-MO-BX-0003 2019-DC-BX-0099	130,828 7,344 <u>138,172</u>	76,283 <u>76,283</u>
Total Drug Court Discretionary Grant Program				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2017-DN-BX-0150 2018-DU-BX-0175 N/A	4,332 51,350 22,183 <u>77,865</u>	
Total National Institute of Justice Research, Evaluation, and Development Project Grants				
Equitable Sharing Program	16.922	OH057013A OH0570000 OHEQ00316	13,983 312,207 9,020 <u>335,210</u>	
Total Equitable Sharing Program				
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Justice and Delinquency Prevention	16.540	2017-JJ-DMC-0007	41,739	
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2019-VOCA-132136348 2020-VOCA-132925640	251,990 64,169 <u>316,159</u>	57,268 <u>57,268</u>
Total Crime Victim Assistance				
<i>Direct:</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2018-CD-BX-0057	60,147	
<i>Passed Through Ohio Department of Public Safety</i>				
Residential Substance Abuse Treatment for State Prisoners	16.593	2017-RS-SAT-101A	102,907	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DL-LEF-5845A 2017-JG-A01-6803 2018-JG-A01-6803 2018-DL-LEF-5845	5 83,333 47,220 40,980 <u>171,538</u>	
Total Edward Byrne Memorial Justice Assistance Grant Program				
Total United States Department of Justice			<u>1,624,899</u>	<u>199,884</u>
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services: Area 7 Workforce Investment Board</i>				
WIOA Cluster				
WIOA Adult Program	17.258	G-1819-15-0180	739,459	
WIOA Youth Activities	17.259	G-1819-15-0180	1,435,295	
WIOA Dislocated Worker Formula Grants	17.278	G-1819-15-0180	1,088,899	
Total WIOA Cluster			<u>3,263,653</u>	
Total United States Department of Labor			<u>3,263,653</u>	
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID 95393 PID 94020 PID 98683 PID 108791	77,794 2,081,233 382,057 116,786 <u>2,657,870</u>	
Total Highway Planning and Construction				
Total Highway Planning and Construction Cluster			<u>2,657,870</u>	
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	69A37518300004020OH0	18,524	
National Priority Safety Programs	20.616	39A3751930000405DOHL	4,364	
Total Highway Safety Cluster			<u>22,888</u>	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37518300004020OH0 69A37519300001640OHA	23,493 5,501 <u>28,994</u>	
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
Total United States Department of Transportation			<u>2,709,752</u>	

MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	357,107	
Homeland Security Grant Program	97.067	EMW-2016-SS-00104-S01 EMW-2017-SS-00065-S01 EMW-2018-SS-00038-S01 N/A	325,069 61,124 8,781 <u>29,344</u>	
Total Homeland Security Grant Program			<u>424,318</u>	
Total United States Department of Homeland Security			<u>781,425</u>	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through Miami Valley Career Technology Center:</i>				
Adult Education - Basic Grants to States	84.002	N/A	<u>35,000</u>	
Total United States Department of Education			<u>35,000</u>	
UNITED STATES DEPARTMENT OF AGRICULTURE				
<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-1819-11-5782 G-2021-11-5969	1,872,921	
Total SNAP Cluster			<u>1,872,921</u>	
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
School Breakfast Program	10.553	N/A	70,253	
National School Lunch Program	10.555	N/A	140,957	
Total Child Nutrition Cluster			<u>211,210</u>	
Total United States Department of Agriculture			<u>2,084,131</u>	
Total Expenditures of Federal Awards			<u>\$90,820,084</u>	<u>10,075,958</u>

N/A - No agency pass-through or other identifying number was available for this program.

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, 2019**

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, 2019. 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, except expenditures from the WIOA Cluster are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the United States Department of Health and Human Services, the United States Department of Housing and Urban Development, the United States Department of Justice, the Ohio Department of Mental Health and Addiction Services, the Ohio Department of Family and Children First, the Ohio Attorney General's Office, and the Ohio Department of Job and Family 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, except expenditures passed through WIOA Cluster Program are presented on an accrual basis.

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 E - 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 F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2019 is \$2,115,988.

NOTE G - 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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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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 21, 2020, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of Miami Valley In-Ovations, Inc. (a discretely presented component unit), 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 report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

July 21, 2020



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

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, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies each of 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, 2019.

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 21, 2020, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. 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 July 21, 2020. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 7, 2020

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MONTGOMERY COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	SNAP Cluster (CFDA #10.561) Medicaid Cluster (CFDA #93.778) WIOA Cluster (CFDA #17.258, #17.259, and #17.278)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$2,724,603 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT



For the Year Ended December 31, 2019

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MONTGOMERY COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2019



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

Kris E. Louthan
Financial Reporting Manager

Staff Accountants:
Melissa A. Daulton
Shannon K. Murray

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**MONTGOMERY COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2019**

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Introductory Section

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**MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER**



July 21, 2020

Honorable Carolyn Rice, 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, 2019. 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.

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, 2019. The annual, independent audit performed in accordance with Generally Accepted Government Auditing Standards (which also meets Federal single Audit requirements) of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit 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.

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

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 531,700 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 intellectual and/or 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 two such organizations: 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 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

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

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. The manufacturing transportation, warehousing and logistics industries remain strong in the region. Development efforts continue to further diversify the economic base, leveraging technology sectors and the research and development activities at Wright-Patterson Air Force Base.

One of the biggest economic impacts on the region occurred on Memorial Day 2019 when a series of EF 4 tornadoes touched down in the County. Many homes and properties, 4,434 parcels, were destroyed or damaged. Of the 4,434 damaged parcels, 3,950 were residential and/or agricultural properties, 387 were commercial/industrial and 97 were exempt. As a result of the damage, property values in the County were reduced by \$46.3 million. The economic effects from this devastation will have long term implications across the region.

Despite the devastation from the tornadoes, the County showed gradual growth during 2019 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 2019 annual average unemployment rate for the County was 4.2%, which was a slight decrease from the prior year's average. The unemployment rate in December was 3.8%, a slight increase, above the national rate of 3.5%, and equal to the State rate of 3.8%. The Ohio Department of Job & Family Services reports that for the Dayton metropolitan area the workforce in nonagricultural wage and salary employment decreased by 400 jobs over the year and decreases also occurred in trade, transportation, and utilities, down 700 jobs, financial activities, down 200 jobs, state government, down 100 jobs, and local government, down 1,100 jobs. There were increases in educational and health services, up by 2,500 jobs, and federal government, up by 200 jobs.

Some of the largest for-profit employers in the Dayton metropolitan area 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 30,000. 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.

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.

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 as documented in the General Fund Financial Plan. The plan was prepared by a financial planning committee comprised of local business leaders, community leaders and elected officials. In early 2020, the Board of County Commissioners launched the 2020-2024 Montgomery County Strategic Plan. This county-wide plan will make

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

investments and implement programs to address five key strategic areas: Sustainable Community Infrastructure; Economic Stability; Thriving Youth; Community Well-Being; and Effective and Efficient Government. These issues are priorities for Montgomery County and will require thoughtful and strategic investment. This five-year plan will streamline and improve operations, target resources where they are needed most, and enhance efficiency and effectiveness across the organization so that we can move the needle in these strategic areas.

The \$181.0 million appropriation for the 2020 General Fund budget is 4.9% more compared to 2019. The 2020 budget functions within the anticipated revenue stream. For the 2020 budget, sales tax revenue is projected at \$101.3 million, representing about a 4.2% increase from the prior year's original estimate. Local Government Fund receipts, which are correlated to state income performance, are projected to be \$8.4 million, with other intergovernmental revenues estimated at \$13.6 million for 2020.

In business-type activities, long-term financial planning includes water and sewer rate adjustments. A Capital Charge and Structure Study was completed in 2017 to determine future revenue and rate requirements. A five-year rate program (2018-2022) to replace the aging infrastructure was approved in December of 2017. The combined water and sewer rate increases for 2018 were 14% and 5.6% for years 2019 through 2022. Total water consumption is projected to be unchanging with residential consumption declining 1.2%. 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 slightly. Sewer consumption is approximately 92.1% 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 Board of County Commissioners must adopt an appropriations budget by January 1st each year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Any amendment to the original budget must be passed by resolution. Based on County resolution, the legal level of control is set at the fund, subfund, department, organizational level, object level two expenditure level for all County offices and agencies.

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 1.25%. 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 2019 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 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.

MONTGOMERY COUNTY, OHIO

TRANSMITTAL LETTER (Cont'd.)

MAJOR INITIATIVES

Significant Events For 2019

The opioid crisis has ravaged our local community, putting strain on resources for social services, law enforcement, judicial services, and healthcare services. The Montgomery County Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) and Public Health-Dayton & Montgomery County continue to offer new and expanded services to help those addicted to opioids. Services include the new 24/7 CrisisCare Program Expansion. This program offers and provides training for organizations on how to respond to an accidental overdose and administer treatment. In addition, the Board of County Commissioners amended a contract to offer combined physical and mental/behavioral health services in the County Jail, providing much needed support to inmates suffering from addiction and helping them recover.

The Montgomery County Job and Family Services department, Supplemental Nutrition Assistant Program (SNAP) and Ohio Works First cash assistance processing are now accessed through the Ohio Benefits Work Portal, which is the same system used for Medicaid eligibility. Family Assistance implemented the County Shared Services (CSS) program, which allows clients to apply for benefits or renew their cases by speaking with a Montgomery County agent over the phone. JFS also launched JFS On the Move, a program that sends eligibility specialists to nursing homes, community centers, churches and other locations so that citizens can have improved access to benefits.

The Montgomery County Board of Elections implemented a new voting system for the first time in almost 15 years. The Board of Elections was able to work with two primary vendors and a host of smaller vendors to build a voting system that offers ease of use for the voters and precinct election officials in Montgomery County while maintaining the highest level of security for the equipment.

In 2019, the Environmental Services department made a capital investment of \$26.8 million in water and sewer infrastructure. This is part of a five-year plan that was implemented in 2018 to support the County's aging water and sewer infrastructure. The study determined the rate structure needed for future operational and capital needs. Additional capital investment in the water and sewer infrastructure is planned.

Montgomery County opened the newly renovated and expanded Nicholas Residential Treatment Center (NRTC), a juvenile facility for young people ordered to this program by the courts. The NRTC is a twenty-four hour, non-secure residential facility that offers behavioral intervention, substance abuse and mental health treatment for both males and females, age 11 to 17, who reside in Montgomery County. NRTC is a setting for youth who have not thrived in services or interventions offered by the court, schools, or outpatient services. This expansion added beds for girls and boys (previously only boys were housed at the center) and provides vital mental health services to our youth.

Plans For 2020 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.

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

The Montgomery County Enterprise Resource Planning (ERP) System Implementation project team was organized to implement a new Countywide accounting system. 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. Crowe LLP, was selected in March 2018 to assist the County with the implementation of Dynamics 365 for Finance and Operations. The new ERP system is scheduled to be operational in 2021.

To support economic growth, workforce development has become increasingly important. A demand driven workforce system, focused on growth sectors of the local economy, will form the basis for workforce efforts in the future. In 2020, Montgomery County is expected to be awarded \$2.75 million federal and state funding derived from the Workforce Innovation and Opportunity Act (WIOA). These funds will be used to build on strategies focused on industry-specific workforce and economic development that align job-training programs to meet the needs of our labor market.

The Board of County Commissioners continue to address concerns with the operation of the Montgomery County Jail. A consultant has been hired to create the Montgomery County Jail Master Plan which will guide long-term, strategic investments in the jail's infrastructure, programming, and services. This master plan is scheduled to be completed in 2020.

AWARDS AND ACKNOWLEDGEMENTS

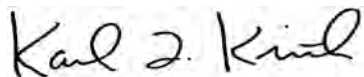
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2018. This was the thirty-fifth consecutive 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, Missy Daulton, Shannon Murray, Teresa Walker, Shannon Welch, Terra Homan, Katie Joseph, Larry Hartlaub, and Bill Loy; Office of Management and Budget: John Parks; Treasurer's Office: Darren Andrews; Administrative Services: Vijay Chitkara; Environmental Services: John Hopwood and Rob Strobel.

Sincerely,



Karl L. Keith
Montgomery County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Montgomery County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

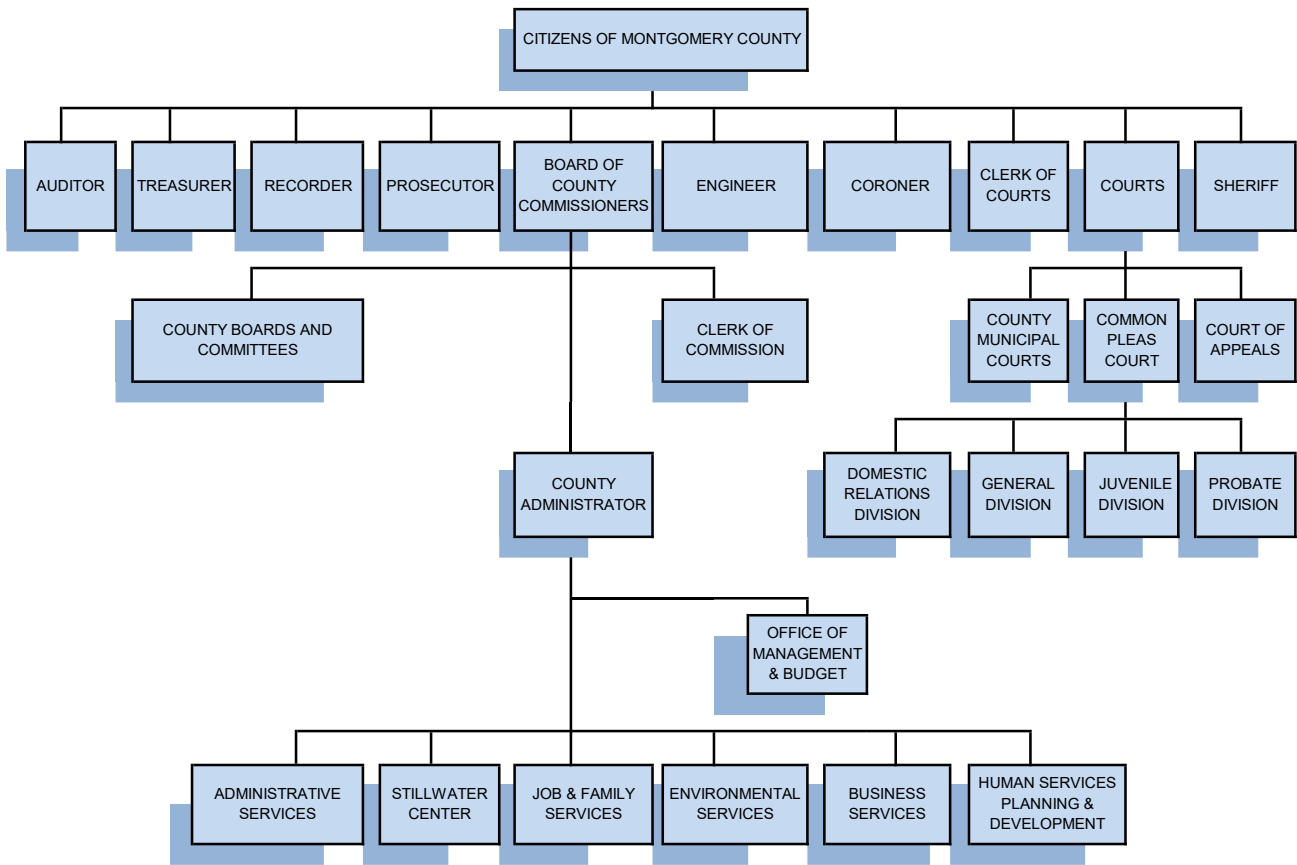
Christopher P. Morrill

Executive Director/CEO

**MONTGOMERY COUNTY, OHIO
ELECTED OFFICIALS**

<i>Board of County Commissioners</i>	Judy Dodge	President
	Deborah A. Lieberman	Commissioner
	Carolyn Rice	Commissioner
<i>Other Elected Officials</i>	Karl L. Keith	Auditor
	Mike Foley	Clerk of Courts
	Dr. Kent E. Harshbarger	Coroner
	Paul Gruner	Engineer
	Mathias H. Heck, Jr.	Prosecutor
	Brandon C. McClain	Recorder
	Rob Streck	Sheriff
	Russ Joseph	Treasurer
<i>Second District Court Of Appeals</i>	Honorable Mary E. Donovan	Presiding Judge
	Honorable Michael T. Hall	Administrative Judge
	Honorable Michael L. Tucker	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 Gregory F. Singer	Administrative Judge
	Honorable Dennis J. Adkins	Judge
	Honorable Steven K. Dankof	Judge
	Honorable Mary Katherine Huffman	Judge
	Honorable Michael W. Krumholtz	Judge
	Honorable Mary Montgomery	Judge
	Honorable Timothy N. O'Connell	Judge
	Honorable E. Gerald Parker, Jr	Judge
	Honorable Richard S. 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 Anthony Capizzi	Administrative Judge	
Honorable Helen Wallace	Judge	
<i>Probate Division</i>		
Honorable Alice O. McCollum	Judge	
<i>County Municipal Courts</i>	<i>Eastern & Western Division</i>	
	Honorable James D. Piergies	Presiding and Administrative Judge
	Honorable William C. Cox	Judge

Montgomery County Organizational Chart



County Boards and Committees

- | | | |
|--|---|--|
| Alcohol, Drug Addiction & Mental Health Services Board | Human Services Levy Council | Office of Emergency Management Executive Committee |
| Animal Resource Center Advisory Board | Investment Advisory Committee | Planning Commission |
| Arts & Cultural District | Law Library Resources Board | Residential Appeals Board |
| Community Action Partnership | Montgomery County Board of DDS | Soil and Water Conservation |
| Community Development Advisory Committee | Montgomery County Ex-Offender Reentry Policy Board | Solid Waste Advisory Committee |
| Dayton Metro Library | Montgomery/Greene County Local Emergency Response Council | Solid Waste Management Policy Committee |
| ED/GE Advisory Committee | | Transportation Improvement District |
| Housing Advisory Board | | Veterans Service Commission |
| | | Water Services Appeals Board |

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Financial Section

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OHIO AUDITOR OF STATE KEITH FABER



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Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

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, 2019, 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 Miami Valley In-Ovations, Inc., which represents 44 percent of the assets; 34 percent of the net position; and 28 percent of the revenues of the discretely presented component units. Those statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Miami Valley In-Ovations, Inc., is based solely on the report of the other auditor. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

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, 2019, 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, and Children Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note U to the financial statements, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis, schedules for infrastructure assets accounted for using the modified approach, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions* listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 will also issue our report dated July 21, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 21, 2020

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019. 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

- Sales tax revenue for 2019 increased by \$19.5 million over 2018. 2019 is the first full year of collection of the .25 percent increase in the County sales tax passed during 2018.
- On Memorial Day 2019, the County was hit by a series of EF 4 tornados that caused damage on more than 4,000 properties throughout Montgomery County. Through the damage and destroyed property form process, the County reduced the market value of 1,268 parcels for a total value of \$46,264,741. The estimated revenue loss for the county is \$27,527 for the General Fund, \$6,139 for the Board of Developmental Disabilities and \$222,005 for the Human Services levies. As structures are repaired this revenue will begin to recover.
- During 2018, the Federal Reserve raised rates a quarter point four times. The county purchased numerous fixed rate investments during 2018 and are seeing the benefits of increased investment earnings in 2019 from these investments.

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 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: an intermediate care facility for persons with profound intellectual and/or developmental disabilities, a wastewater system, water system, solid waste management system and parking facilities.

The government-wide financial statements include not only the County itself (known as the primary government), but also its Component Units, consisting of two legally-separate not-for-profit corporations, known as: Miami Valley In-

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

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-five 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 and Children Services, 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 compliance with its annual appropriation budget. The basic governmental fund financial statements can be found on pages 30 - 39 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, accounting system services, and other data services.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

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 Stillwater Center, Water, Wastewater and Solid Waste Management funds, which are considered to be major funds, and the Parking Facilities non-major fund. 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 40 - 44 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 45 - 46 of this report.

Component Units: The County has two discretely presented component units as described in Note A. Combining statements of the component unit information can be found on pages 47 - 48 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 49 - 109 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 110 - 115, relating to the County's proportionate share of the net pension and net OPEB liability (asset) for the last one to five 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 116 - 263 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

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 \$950 million as of December 31, 2019 and 2018, as follows:

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
Current and other assets	\$ 611,126	\$ 580,506	\$ 181,662	\$ 156,642	\$ 792,788	\$ 737,148
Capital assets	563,386	546,223	369,611	363,579	932,997	909,802
<i>Total Assets</i>	<u>1,174,512</u>	<u>1,126,729</u>	<u>551,273</u>	<u>520,221</u>	<u>1,725,785</u>	<u>1,646,950</u>
Total deferred outflows of resources	116,273	58,881	14,144	7,495	130,417	66,376
Long-term liabilities outstanding	571,194	396,680	120,394	98,175	691,588	494,855
Other liabilities	38,534	32,634	11,154	10,276	49,688	42,910
<i>Total Liabilities</i>	<u>609,728</u>	<u>429,314</u>	<u>131,548</u>	<u>108,451</u>	<u>741,276</u>	<u>537,765</u>
Total deferred inflows of resources	157,077	213,355	3,033	10,255	160,110	223,610
Net Position:						
Net investment in capital assets	548,110	527,895	315,520	312,232	863,630	840,127
Restricted	228,164	207,701	9,904	9,904	238,068	217,605
Unrestricted	(252,294)	(192,655)	105,412	86,874	(146,882)	(105,781)
<i>Total Net Position</i>	<u>\$ 523,980</u>	<u>\$ 542,941</u>	<u>\$ 430,836</u>	<u>\$ 409,010</u>	<u>\$ 954,816</u>	<u>\$ 951,951</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

The largest portion of the County's total net position 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, 24.9 percent, represents resources that are subject to external restriction on how they may be used.

Total Current and other assets increased by \$55.6 million or 7.5 percent due to current year increase in cash and cash equivalents and sales tax receivable. Cash and cash equivalents increased due to revenues exceeding expenditures. Intergovernmental revenue increased due to additional revenues received from State and federal funding. Sales tax receivable increased due to the .25 percent increase in the County sales tax rate.

The following provides a summary of the County's changes in net position for 2019, 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>	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 78,652	\$ 77,127	\$ 137,513	\$ 130,863	\$ 216,165	\$ 207,990
Operating grants and contributions	165,907	168,986			165,907	168,986
Capital grants and contributions	13,876	15,430	1,810		15,686	15,430
General revenues:						
Property taxes	138,676	136,892			138,676	136,892
Sales taxes	101,676	82,206			101,676	82,206
Other taxes	14,906	11,601			14,906	11,601
Unrestricted grants	20,074	26,523			20,074	26,523
Unrestricted investment earnings	18,874	8,669	15	9	18,889	8,678
Miscellaneous	6,280	5,749	2,927	1,400	9,207	7,149
<i>Total Revenues</i>	<u>558,921</u>	<u>533,183</u>	<u>142,265</u>	<u>132,272</u>	<u>701,186</u>	<u>665,455</u>
Expenses:						
General government	48,570	43,330			48,570	43,330
Judicial and law enforcement	224,598	197,719			224,598	197,719
Environment and public works	20,703	19,629			20,703	19,629
Social services	264,699	255,652			264,699	255,652
Community and economic development	14,260	12,351			14,260	12,351
Interest and fiscal charges	540	595			540	595
Stillwater Center			20,071	18,211	20,071	18,211
Wastewater			41,011	36,561	41,011	36,561
Water			40,009	37,712	40,009	37,712
Solid Waste Management			22,830	23,273	22,830	23,273
Parking Facilities			1,030	1,442	1,030	1,442
<i>Total Expenses</i>	<u>573,370</u>	<u>529,276</u>	<u>124,951</u>	<u>117,199</u>	<u>698,321</u>	<u>646,475</u>
Change in net position						
before transfers	(14,449)	3,907	17,314	15,073	2,865	18,980
Transfers	(4,512)	(4,967)	4,512	4,967	0	0
Change in net position	(18,961)	(1,060)	21,826	20,040	2,865	18,980
Net Position - Beginning	<u>542,941</u>	<u>544,001</u>	<u>409,010</u>	<u>388,970</u>	<u>951,951</u>	<u>932,971</u>
Net Position - Ending	<u>\$ 523,980</u>	<u>\$ 542,941</u>	<u>\$ 430,836</u>	<u>\$ 409,010</u>	<u>\$ 954,816</u>	<u>\$ 951,951</u>

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

Governmental Activities:

Governmental Activities revenue increased by 25.7 million over 2018 due to sales tax revenue and unrestricted investment earnings. Sales tax revenue increased 19.5 million due to the first full year of collection on the .25 percent increase and an improving economy. The unrestricted investment earnings increased 10.2 million due to better than expected return on investments and an increase in investment activity.

In total, the governmental activities expenses increased by \$44.1 million. The major increase in expenses is due to an increase in judicial and law enforcement and social services by 26.9 and 9.0 million, respectively. The increase in judicial and law enforcement expenses can be attributed to multiple factors including increased court security costs, additional jail inmate physical and mental health services, additional Sherriff's office personnel and training, and facility enhancements. The increase in social services is mainly due to an increase in contractual services expense and the additional expense associated with the ongoing opioid crisis and mental health issues.

Business-type Activities:

The net position for business type activities increased by approximately \$21.8 million from 2018, with revenues increasing \$10 million primarily due to increased sewer and water rates during 2019 for the Wastewater and Water funds. Overall expenses increased by \$7.8 million in business-type activities with the Wastewater fund having the biggest increase in expenses of \$4.4 million, which included \$3.8 million additional expense for Wastewater utilities. Capital grants and contributions increased by \$1.8 million, mostly attributable to proceeds from state grants.

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 four governmental funds as major including the General, Board of Developmental Disabilities Services, Human Services Levy and Children Services, which combine for 57.2 percent of all governmental fund balances and 68.8 percent of the governmental funds' total assets of \$590,127,631.

Overall, the major governmental funds experienced a fund balance increase of \$18,619,348. The increase is mainly due to sales taxes revenue increasing due to the first full year of collection on the .25 percent rate increase and a better than expected return on investments. 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 \$105,046,603 reflecting an increase of \$13,424,831 from 2018. Increases in sales tax and interest revenues contributed to this 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 Services fund balance at year end was \$15,663,982. This represents a \$5,131,330 increase from 2018. This is primarily due to an increase in intergovernmental revenue of \$2,061,765, which is related to residential waiver match payments made to the Ohio Department of Developmental Disabilities, and expenditures decreasing by \$2,959,621. The decrease in expenditures can be attributed to a reduction in staff and the elimination of direct services provided to clients.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

The Human Services Levy fund balance at year end was \$72,574,243. This represents an increase of \$2,590,686 from 2018 due to an increase in total revenues of \$1,209,698 and a total decrease of \$3,420,535 in expenditures, which is largely due to timing issues related to medical billings for indigent residents from area hospitals.

The Children Services fund balance at year end was \$(2,782,633). This represents a \$2,527,499 decrease from 2018, which is primarily the result of an increase in social services expenditures. The agency attributes this to an increase in costs associated with the placement of children having complex needs along with the dramatic increase in costs for foster care on a daily rate basis.

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 \$8,658,161 during 2019. The Stillwater Center had an increase of \$1,995,988, Wastewater fund had an increase of \$3,878,841, and Water fund had an increase of \$2,388,824. There were immaterial changes in revenue for the Solid Waste Management and Parking Facilities funds of \$311,881 and \$82,627, respectively. Total operating expenses increased by \$7,261,258, with the biggest increase in personal services and utilities expenses.

General Fund Budgetary Highlights

The revenue estimate for the General Fund was increased by approximately \$5.1 million to the final amount of \$173 million. The increase in the estimated resources was due to Sales tax revenue and investment earnings. There were very minor changes made to the estimates for fees and charges for services and miscellaneous revenues. Even after the revisions to the budget, actual revenues came in approximately \$3.3 million more than the final budgeted amount, mostly attributable to an increase in intergovernmental revenues.

The original appropriation for total expenditures was decreased by approximately \$727 thousand during the year. The decrease in the social services function of \$2,028,250 was offset by minimal increases in functions for general government, environmental and public works and community and economic development in addition to a significant increase of \$1,098,229 in the judicial and law function. Transfers out increased by \$12.2 million from original to final appropriation to cover unexpected operating expenses.

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, 2019, approximated \$933.0 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 \$23.2 million, or approximately 2.55 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$17.2 million. Major events for governmental activity capital assets include the addition of a loading dock to the County Administration Building, the completion of the Regional Dispatch Center Building, the completion of Manning Road and Lower Miamisburg Road, as well as the completion of nine bridges, Keowee Street Bridge, Jamaica Road Bridge, Holes Creek Scour Bridge, Mad River Road Bridge, Washington Church Road Bridge, Woodman Drive Bridge, McEwen Bridge, Diamond Mill Road Bridge and Atchison Road Bridge. Additionally, the Board of Elections replaced all of their voting equipment. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$6.0 million. This increase is primarily due to an increase of activity in water and sewer capital projects. Additional information concerning the County's capital assets is provided in Note H.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

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 to maintain 60% 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 2019, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$4,285,304 and actual expenditures were \$3,963,286, which represents approximately 92 percent of the amount budgeted. The \$322,018 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 percent 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 2019 of the County's bridges have resulted in ratings consistent with the previous year since they found that 94 percent of the County bridges have a rating of fair or better. For 2019, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,484,814 and actual expenditures were \$1,236,271, which represents approximately 83 percent of the amount budgeted. The \$248,543 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, 2019, the net carrying amount of the County's total bonded debt externally outstanding was \$18,794,697. Of this amount, \$12,385,958 represents general obligation bonds applicable for governmental activities and \$245,000 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 \$4,129,878 of self-supporting general obligation bonds and \$2,033,861 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 \$47,960,471 were payable from business-type activities and \$2,606,142 were payable from governmental activities. The County's total bonded debt decreased by \$4,294,958 during 2019, 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 \$96,942,983, 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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

MONTGOMERY COUNTY, OHIO
Statement of Net Position
December 31, 2019

	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 363,770,124	\$ 143,650,337	\$ 507,420,461	\$ 11,381,398
Materials and Supplies Inventory	113,536	1,378,893	1,492,429	
Accrued Interest Receivable	3,867,054	11,950	3,879,004	
Accounts Receivable	3,368,770	27,957,575	31,326,345	248,237
Internal Balances	7,484,469	(7,484,469)	0	
Prepaid Items	792,379		792,379	13,418
Sales Taxes Receivable	27,332,182		27,332,182	
Property Taxes Receivable	166,948,688		166,948,688	
Due from Other Governments	34,361,947	1,692,035	36,053,982	50,000
Special Assessments Receivable	1,594,112		1,594,112	
Other Assets		3,622,519	3,622,519	16,751,499
Cash and Cash Equivalents with Escrow Agents		10,650,893	10,650,893	
Net Pension Asset	1,493,446	182,128	1,675,574	
Capital Assets Not Being Depreciated	456,575,267	25,272,036	481,847,303	3,308,208
Capital Assets Being Depreciated	106,810,387	344,339,603	451,149,990	14,014,201
<i>Total Assets</i>	<u>1,174,512,361</u>	<u>551,273,500</u>	<u>1,725,785,861</u>	<u>45,766,961</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	309,993	32,820	342,813	
Deferred Outflows - Pension	102,489,539	12,485,448	114,974,987	
Deferred Outflows - OPEB	13,473,480	1,625,624	15,099,104	
<i>Total Deferred Outflows of Resources</i>	<u>116,273,012</u>	<u>14,143,892</u>	<u>130,416,904</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	24,148,471	4,504,443	28,652,914	246,976
Retainage Payable			0	88,580
Accrued Wages and Benefits	11,861,784	1,239,318	13,101,102	
Due to Other Governments	2,341,136	5,385,252	7,726,388	
Matured Compensated Absences	130,475		130,475	
Accrued Interest Payable	52,255	24,619	76,874	
Unearned Revenue			0	696,029
Other			0	80,565
Long-Term Liabilities:				
Due Within One Year	23,612,443	7,331,438	30,943,881	
Due in More Than One Year:				
Net Pension Liability (See Note J)	349,641,985	42,639,275	392,281,260	
Net OPEB Liability (See Note K)	166,321,303	20,283,086	186,604,389	
Other Amounts	31,617,675	50,140,436	81,758,111	6,860,213
<i>Total Liabilities</i>	<u>609,727,527</u>	<u>131,547,867</u>	<u>741,275,394</u>	<u>7,972,363</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied				
to Finance Current Year Operations	145,473,374		145,473,374	
Deferred Inflows - Pension	9,017,016	2,141,564	11,158,580	
Deferred Inflows - OPEB	2,587,076	891,476	3,478,552	
<i>Total Deferred Inflows of Resources</i>	<u>157,077,466</u>	<u>3,033,040</u>	<u>160,110,506</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	548,110,376	315,520,249	863,630,625	17,322,409
Restricted for:				
Debt Service	1,296,138	466,332	1,762,470	
Capital Outlay	10,143,097	9,437,447	19,580,544	
Human services levy-supported service	98,650,113		98,650,113	
Developmental disabilities services	15,704,479		15,704,479	
General government purposes	12,999,500		12,999,500	
Judicial and law enforcement purposes	18,463,815		18,463,815	
Environment and public works purposes	19,046,461		19,046,461	
Social services purposes	40,493,148		40,493,148	
Community and economic development purposes	4,923,231		4,923,231	
Real estate assessment	5,806,776		5,806,776	
Other state and local grants	637,160		637,160	
Unrestricted	(252,293,914)	105,412,457	(146,881,457)	20,472,189
<i>Total Net Position</i>	<u>\$ 523,980,380</u>	<u>\$ 430,836,485</u>	<u>\$ 954,816,865</u>	<u>\$ 37,794,598</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, 2019

	Program Revenues			Capital Grants and Contributions
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ 48,569,813	\$ 23,748,520	\$ 1,384,132	\$
Judicial and Law Enforcement	224,598,433	43,579,366	37,073,464	
Environment and Public Works	20,702,583	3,062,984	4,618,118	13,608,420
Social Services	264,698,892	6,205,291	120,439,522	267,747
Community and Economic Development	14,260,084	2,055,571	2,391,871	
Interest and Fiscal Charges	539,595			
<i>Total Governmental Activities</i>	<u>573,369,400</u>	<u>78,651,732</u>	<u>165,907,107</u>	<u>13,876,167</u>
Business-type Activities:				
Stillwater Center	20,070,700	15,452,076		
Wastewater	41,011,036	52,636,092		
Water	40,009,156	44,582,491		1,809,849
Solid Waste Management	22,830,219	23,500,091		
Parking Facilities	1,030,372	1,342,856		
<i>Total Business-type Activities</i>	<u>124,951,483</u>	<u>137,513,606</u>	<u>0</u>	<u>1,809,849</u>
<i>Total Primary Government</i>	<u>\$ 698,320,883</u>	<u>\$ 216,165,338</u>	<u>\$ 165,907,107</u>	<u>\$ 15,686,016</u>
<i>Component Units:</i>	<u>\$ 9,269,550</u>	<u>\$ 1,656,760</u>	<u>\$ 7,047,758</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.

Net(Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (23,437,161)	\$	\$ (23,437,161)	\$
(143,945,603)		(143,945,603)	
586,939		586,939	
(137,786,332)		(137,786,332)	
(9,812,642)		(9,812,642)	
(539,595)		(539,595)	
<u>(314,934,394)</u>	<u>0</u>	<u>(314,934,394)</u>	<u>0</u>
	(4,618,624)	(4,618,624)	
	11,625,056	11,625,056	
	6,383,184	6,383,184	
	669,872	669,872	
	312,484	312,484	
<u>0</u>	<u>14,371,972</u>	<u>14,371,972</u>	<u>0</u>
<u>(314,934,394)</u>	<u>14,371,972</u>	<u>(300,562,422)</u>	<u>0</u>
			(565,032)
18,557,826		18,557,826	
3,272,647		3,272,647	
116,845,402		116,845,402	
101,675,908		101,675,908	
4,172,497		4,172,497	
3,599,117		3,599,117	
7,133,927		7,133,927	
20,074,507		20,074,507	1,872,098
18,873,788	15,479	18,889,267	78,744
6,280,437	2,926,750	9,207,187	178,591
<u>(4,512,192)</u>	<u>4,512,192</u>	<u>0</u>	
<u>295,973,864</u>	<u>7,454,421</u>	<u>303,428,285</u>	<u>2,129,433</u>
(18,960,530)	21,826,393	2,865,863	1,564,401
<u>542,940,910</u>	<u>409,010,092</u>	<u>951,951,002</u>	<u>36,230,197</u>
<u>\$ 523,980,380</u>	<u>\$ 430,836,485</u>	<u>\$ 954,816,865</u>	<u>\$ 37,794,598</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2019

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 71,992,176	\$ 13,476,640	\$ 75,191,580
Accrued Interest Receivable	3,610,879		
Accounts Receivable	431,599	39,760	
Interfund Receivable	15,808,412		
Due from Other Funds	529,498	17,307	
Prepaid Items	283,876	16,296	
Sales Taxes Receivable	27,332,182		
Property Taxes Receivable	18,054,899	3,967,759	144,917,973
Due from Other Governments	10,521,040	4,320,375	7,473,167
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	3,082,915		
<i>Total Assets</i>	<u>\$ 151,647,476</u>	<u>\$ 21,838,137</u>	<u>\$ 227,582,720</u>
LIABILITIES:			
Accounts Payable	\$ 3,413,399	\$ 419,962	\$ 2,465,001
Accrued Wages and Benefits	4,762,889	889,543	27,981
Due to Other Governments	1,207,321	75,215	121,914
Matured Compensated Absences	54,863		
Interfund Payable			
Due to Other Funds	1,923,634	32,656	2,441
<i>Total Liabilities</i>	<u>11,362,106</u>	<u>1,417,376</u>	<u>2,617,337</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to Finance Current Year Operations	15,718,163	3,513,590	126,241,621
Unavailable Revenue	19,520,604	1,243,189	26,149,519
<i>Total Deferred Inflows of Resources</i>	<u>35,238,767</u>	<u>4,756,779</u>	<u>152,391,140</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	283,876	16,296	
Long-term Receivables	5,352,557		
Unclaimed Monies	3,082,915		
Restricted		15,647,686	72,574,243
Committed	1,861,456		
Assigned	1,400,915		
Unassigned (Deficit)	93,064,884		
<i>Total Fund Balances</i>	<u>105,046,603</u>	<u>15,663,982</u>	<u>72,574,243</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 151,647,476</u>	<u>\$ 21,838,137</u>	<u>\$ 227,582,720</u>

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

Children Services	All Other Governmental Funds	Total Governmental Funds
\$ 4,711,954	\$ 161,655,579	\$ 327,027,929
	256,175	3,867,054
24,270	1,697,069	2,192,698
		15,808,412
	6,982,982	7,529,787
	81,735	381,907
		27,332,182
	8,057	166,948,688
2,939	12,044,426	34,361,947
	1,594,112	1,594,112
		3,082,915
<u>\$ 4,739,163</u>	<u>\$ 184,320,135</u>	<u>\$ 590,127,631</u>
\$ 2,725,963	\$ 13,283,370	\$ 22,307,695
	5,889,212	11,569,625
65,415	871,078	2,340,943
	75,612	130,475
	11,771,009	11,771,009
4,717,028	1,230,113	7,905,872
<u>7,508,406</u>	<u>33,120,394</u>	<u>56,025,619</u>
		145,473,374
13,390	8,727,798	55,654,500
<u>13,390</u>	<u>8,727,798</u>	<u>201,127,874</u>
	81,735	381,907
		5,352,557
		3,082,915
	106,043,909	194,265,838
	38,596,525	40,457,981
		1,400,915
(2,782,633)	(2,250,226)	88,032,025
<u>(2,782,633)</u>	<u>142,471,943</u>	<u>332,974,138</u>
<u>\$ 4,739,163</u>	<u>\$ 184,320,135</u>	<u>\$ 590,127,631</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2019

Total governmental fund balances \$ 332,974,138

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	13,237,016	
Construction-in-progress	15,142,476	
Infrastructure	428,195,775	
Land improvements	3,208,393	
Buildings, structures and improvements	217,722,923	
Furniture, fixtures and equipment	65,795,022	
Accumulated Depreciation	<u>(179,915,951)</u>	
Total capital assets		563,385,654

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	16,567,244	
Capital assets	(241,678)	
Capital leases payable	63,737	
Compensated absences payable	<u>655,909</u>	
Net adjustment for internal service funds		17,045,212

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity.

3,666,257

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	21,467,257	
Sales tax	10,142,065	
Fees and charges for services	148,116	
Special assessments	1,683,072	
Intergovernmental	19,462,979	
Investment earnings	2,689,253	
Miscellaneous	<u>61,758</u>	
Total		55,654,500

The net pension and net OPEB liabilities (assets) are not due and payable in the current period; therefore, the liability (asset) and related deferred inflows/outflows are not reported in the governmental funds:

Net Pension Asset	1,493,446	
Deferred Outflows - Pension	102,489,539	
Deferred Outflows - OPEB	13,473,480	
Net Pension Liability	(349,641,985)	
Net OPEB Liability	(166,321,303)	
Deferred Inflows - Pension	(9,017,016)	
Deferred Inflows - OPEB	<u>(2,587,076)</u>	
Total		(410,110,915)

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

309,993

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

(52,255)

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	(245,000)	
General obligation bonds, net carrying value	(12,110,000)	
Premium on Debt Issued	(275,958)	
Long-term loans payable for OPWC and ODOT Loans	(2,606,142)	
Capital leases	(348,171)	
Compensated absences	<u>(23,306,933)</u>	
Total		(38,892,204)

Net position of governmental activities \$ 523,980,380

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services	All Other Governmental Funds	Total Governmental Funds
REVENUES:						
Property Taxes	\$ 14,337,612	\$ 3,259,706	\$ 116,337,876	\$	\$ 4,153,390	\$ 138,088,584
Sales Taxes	100,908,516					100,908,516
Other Local Taxes	4,172,497				10,743,948	14,916,445
Special Assessments					250,405	250,405
Charges for Services	28,392,897	1,073,912		109,465	43,620,072	73,196,346
Licenses and Permits	33,218				3,597,348	3,630,566
Fines and Forfeitures	946,976				980,479	1,927,455
Intergovernmental	20,064,051	16,972,200	14,996,136	26,934,915	123,142,923	202,110,225
Interest	18,025,291				598,614	18,623,905
Other	3,115,619	611,845	2,269	344,881	1,809,025	5,883,639
<i>Total Revenues</i>	<u>189,996,677</u>	<u>21,917,663</u>	<u>131,336,281</u>	<u>27,389,261</u>	<u>188,896,204</u>	<u>559,536,086</u>
EXPENDITURES:						
Current:						
General Government	25,707,417				10,955,364	36,662,781
Judicial and Law Enforcement	103,562,151				80,587,299	184,149,450
Environment and Public Works	578,970				13,309,214	13,888,184
Social Services	4,929,749	27,150,608	9,777,961	55,527,662	111,480,680	208,866,660
Community and Economic Development	3,653,964				7,709,086	11,363,050
Capital Outlay					28,444,075	28,444,075
Intergovernmental:						
General Government	1,068,930				1,788,448	2,857,378
Judicial and Law Enforcement	1,055,551				495,820	1,551,371
Environment and Public Works	254,247				327,541	581,788
Social Services		18,071,212	17,776,438			35,847,650
Community and Economic Development	1,929,220					1,929,220
Debt Service:						
Principal Retirements	31,978	7,662			3,174,570	3,214,210
Interest and Fiscal Charges	2,865	224			534,851	537,940
<i>Total Expenditures</i>	<u>142,775,042</u>	<u>45,229,706</u>	<u>27,554,399</u>	<u>55,527,662</u>	<u>258,806,948</u>	<u>529,893,757</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>47,221,635</u>	<u>(23,312,043)</u>	<u>103,781,882</u>	<u>(28,138,401)</u>	<u>(69,910,744)</u>	<u>29,642,329</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In	3,570,281	28,443,373		25,610,902	76,265,831	133,890,387
Issuance of Loans					128,025	128,025
Inception of Capital Lease	15,571				48,031	63,602
Transfers Out	(37,382,656)		(101,191,196)		(43,104)	(138,616,956)
<i>Total Other Financing Sources and Uses</i>	<u>(33,796,804)</u>	<u>28,443,373</u>	<u>(101,191,196)</u>	<u>25,610,902</u>	<u>76,398,783</u>	<u>(4,534,942)</u>
<i>Net Change in Fund Balance</i>	<u>13,424,831</u>	<u>5,131,330</u>	<u>2,590,686</u>	<u>(2,527,499)</u>	<u>6,488,039</u>	<u>25,107,387</u>
<i>Fund Balance at Beginning of Year</i>	<u>91,621,772</u>	<u>10,532,652</u>	<u>69,983,557</u>	<u>(255,134)</u>	<u>135,983,904</u>	<u>307,866,751</u>
<i>Fund Balance at End of Year</i>	<u>\$105,046,603</u>	<u>\$15,663,982</u>	<u>\$ 72,574,243</u>	<u>\$ (2,782,633)</u>	<u>\$ 142,471,943</u>	<u>\$ 332,974,138</u>

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

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, 2019

Net Change in Fund Balances - Total Governmental Funds \$ 25,107,387

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	28,853,792	
Depreciation expense	(11,115,801)	
Total		17,737,991

Assets Transferred From Governmental Activities to Enterprise Activities (48,298)

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.

Proceeds from sale of capital assets	(28,441)	
Loss on disposal of capital assets	(464,297)	
Total		(492,738)

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	576,387	
Sales tax	767,392	
Fees and charges for services	(170,370)	
Special assessments	(93,710)	
Intergovernmental	(2,908,478)	
Investment earnings	816,957	
Miscellaneous	7,065	
Total		(1,004,757)

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

Pension	23,778,981	
OPEB	286,529	
Total		24,065,510

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability (assets) are reported as pension expense in the Statement of Activities.

Pension	(72,555,709)	
OPEB	(13,450,145)	
Total		(86,005,854)

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, 2019**

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	(128,025)	
Inception of Capital Lease	(63,602)	
Payment to loans	357,137	
Principal repayment for capital leases	82,073	
Principal repayment for bonds	<u>2,775,000</u>	
Total		3,022,583

Amortization of bond premiums and the deferred charge on the refunding of debt, as well as accrued interest payable on the bonds are not reported in the funds, but are allocated as expenses over the life of the debt in the Statement of Activities.

Premium on bonds	68,221	
Net Change In Accrued Interest	(4,144)	
Amortization of Loss on Refunding	<u>(65,732)</u>	
Total		(1,655)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These items include expenses related to the changes in:

Compensated absences	<u>578,518</u>	
Total		578,518

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	(2,331,594)	
Adjustment to business type activities	<u>412,377</u>	
		<u>(1,919,217)</u>
Change in net position of governmental activities		<u>\$ (18,960,530)</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

General Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 13,959,090	\$ 13,959,090	\$ 14,337,612	\$ 378,522
Sales Tax	97,223,841	99,623,841	99,696,190	72,349
Other Taxes	3,774,000	3,774,000	4,172,497	398,497
Licenses and Permits	35,096	35,096	32,543	(2,553)
Fees and Charges for Services	23,527,539	24,307,901	23,668,473	(639,428)
Fines and Forfeitures	1,023,853	1,026,378	979,515	(46,863)
Intergovernmental Revenues	19,223,525	19,223,970	21,050,543	1,826,573
Investment Earnings	8,862,505	10,862,505	11,614,424	751,919
Miscellaneous Revenues	506,607	456,904	1,058,361	601,457
<i>Total Revenues</i>	<u>168,136,056</u>	<u>173,269,685</u>	<u>176,610,158</u>	<u>3,340,473</u>
Expenditures:				
Current:				
General Government	26,815,053	26,821,299	25,031,477	1,789,822
Judicial & Law Enforcement	105,269,764	106,296,344	103,287,744	3,008,600
Environment & Public Works	776,515	872,418	673,201	199,217
Social Services	5,015,847	2,987,597	2,298,700	688,897
Community & Economic Development	2,221,861	2,293,011	2,042,368	250,643
Intergovernmental:				
General Government	1,052,763	1,052,763	1,049,133	3,630
Judicial & Law Enforcement	1,367,026	1,438,675	1,402,210	36,465
Environment & Public Works	243,961	248,961	248,961	-
Community & Economic Development	600,000	625,000	625,000	-
<i>Total Expenditures</i>	<u>143,362,790</u>	<u>142,636,068</u>	<u>136,658,794</u>	<u>5,977,274</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>24,773,266</u>	<u>30,633,617</u>	<u>39,951,364</u>	<u>9,317,747</u>
Other Financing Sources And Uses:				
Advances in	200,000	200,000	875,716	675,716
Advances out	-	(3,131,550)	(3,131,550)	-
Transfers in	4,265,108	4,265,108	5,265,108	1,000,000
Transfers out	(33,268,636)	(45,430,375)	(45,302,246)	128,129
<i>Total Other Financing Sources And Uses</i>	<u>(28,803,528)</u>	<u>(44,096,817)</u>	<u>(42,292,972)</u>	<u>1,803,845</u>
<i>Net Change in fund Balance</i>	<u>(4,030,262)</u>	<u>(13,463,200)</u>	<u>(2,341,608)</u>	<u>11,121,592</u>
<i>Fund Balance at Beginning of Year</i>	46,871,693	46,871,693	46,871,693	-
<i>Prior Year Encumbrances Appropriated</i>	4,030,251	4,030,251	4,030,251	-
<i>Fund Balance At End Of Year</i>	<u>\$ 46,871,682</u>	<u>\$ 37,438,744</u>	<u>\$ 48,560,336</u>	<u>\$ 11,121,592</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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,118,200	\$ 3,118,200	\$ 3,259,706	\$ 141,506
Fees and Charges for Services	1,460,432	1,460,432	1,307,244	(153,188)
Intergovernmental Revenues	13,075,345	13,958,271	14,578,820	620,549
Miscellaneous Revenues	1,283,544	1,283,544	750,887	(532,657)
<i>Total Revenues</i>	<u>18,937,521</u>	<u>19,820,447</u>	<u>19,896,657</u>	<u>76,210</u>
Expenditures:				
Current:				
Social Services	32,454,365	32,544,365	28,781,732	3,762,633
Intergovernmental:				
Social Services	17,976,332	18,969,258	18,071,211	898,047
<i>Total Expenditures</i>	<u>50,430,697</u>	<u>51,513,623</u>	<u>46,852,943</u>	<u>4,660,680</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,493,176)</u>	<u>(31,693,176)</u>	<u>(26,956,286)</u>	<u>4,736,890</u>
Other Financing Sources And Uses:				
Transfers in	28,618,849	28,618,849	28,913,373	294,524
Transfers out	(300,000)	(470,000)	(470,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>28,318,849</u>	<u>28,148,849</u>	<u>28,443,373</u>	<u>294,524</u>
<i>Net Change in fund Balance</i>	<u>(3,174,327)</u>	<u>(3,544,327)</u>	<u>1,487,087</u>	<u>5,031,414</u>
<i>Fund Balance at Beginning of Year</i>	6,722,258	6,722,258	6,722,258	-
<i>Prior Year Encumbrances Appropriated</i>	1,168,959	1,168,959	1,168,959	-
<i>Fund Balance At End Of Year</i>	<u>\$ 4,716,890</u>	<u>\$ 4,346,890</u>	<u>\$ 9,378,304</u>	<u>\$ 5,031,414</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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 113,585,771	\$ 113,585,771	\$ 116,337,876	\$ 2,752,105
Intergovernmental Revenues	15,500,000	15,500,000	14,996,136	(503,864)
Miscellaneous Revenues	-	4,165	5,954	1,789
<i>Total Revenues</i>	<u>129,085,771</u>	<u>129,089,936</u>	<u>131,339,966</u>	<u>2,250,030</u>
Expenditures:				
Current:				
Social Services	15,514,319	20,680,708	10,916,648	9,764,060
Intergovernmental:				
Social Services	17,873,279	17,899,004	17,776,438	122,566
<i>Total Expenditures</i>	<u>33,387,598</u>	<u>38,579,712</u>	<u>28,693,086</u>	<u>9,886,626</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>95,698,173</u>	<u>90,510,224</u>	<u>102,646,880</u>	<u>12,136,656</u>
Other Financing Sources And Uses:				
Transfers in	6,000,000	10,944,512	6,275,982	(4,668,530)
Transfers out	(107,233,911)	(109,901,004)	(107,467,178)	2,433,826
<i>Total Other Financing Sources And Uses</i>	<u>(101,233,911)</u>	<u>(98,956,492)</u>	<u>(101,191,196)</u>	<u>(2,234,704)</u>
<i>Net Change in fund Balance</i>	(5,535,738)	(8,446,268)	1,455,684	9,901,952
<i>Fund Balance at Beginning of Year</i>	71,835,292	71,835,292	71,835,292	-
<i>Prior Year Encumbrances Appropriated</i>	1,107,618	1,107,618	1,107,618	-
<i>Fund Balance At End Of Year</i>	<u>\$ 67,407,172</u>	<u>\$ 64,496,642</u>	<u>\$ 74,398,594</u>	<u>\$ 9,901,952</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, 2019

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 65,000	\$ 65,000	\$ 125,915	\$ 60,915
Intergovernmental Revenues	30,095,859	30,095,859	27,852,605	(2,243,254)
Miscellaneous Revenues	123,600	343,600	335,836	(7,764)
<i>Total Revenues</i>	<u>30,284,459</u>	<u>30,504,459</u>	<u>28,314,356</u>	<u>(2,190,103)</u>
Expenditures:				
Current:				
Social Services	58,742,230	57,639,072	56,905,412	733,660
<i>Total Expenditures</i>	<u>58,742,230</u>	<u>57,639,072</u>	<u>56,905,412</u>	<u>733,660</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(28,457,771)</u>	<u>(27,134,613)</u>	<u>(28,591,056)</u>	<u>(1,456,443)</u>
Other Financing Sources And Uses:				
Transfers in	26,296,950	26,296,950	25,610,902	(686,048)
<i>Total Other Financing Sources And Uses</i>	<u>26,296,950</u>	<u>26,296,950</u>	<u>25,610,902</u>	<u>(686,048)</u>
<i>Net Change in fund Balance</i>	<u>(2,160,821)</u>	<u>(837,663)</u>	<u>(2,980,154)</u>	<u>(2,142,491)</u>
<i>Fund Balance at Beginning of Year</i>	2,295,464	2,295,464	2,295,464	-
<i>Prior Year Encumbrances Appropriated</i>	2,335,073	2,335,073	2,335,073	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,469,716</u>	<u>\$ 3,792,874</u>	<u>\$ 1,650,383</u>	<u>\$ (2,142,491)</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, 2019

(Cont'd.)

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities		
ASSETS:							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 4,479,309	\$ 61,275,366	\$ 36,649,134	\$ 40,238,512	\$ 1,008,016	\$ 143,650,337	\$ 33,659,280
Materials and Supplies Inventory	58,573	854,558	245,755	219,576	431	1,378,893	113,536
Accrued Interest Receivable		11,950				11,950	
Accounts Receivable	1,324,022	12,473,739	8,132,207	6,007,543	20,064	27,957,575	1,176,072
Due from Other Funds		27,541	25,119	14,948	3,493	71,101	422,350
Due from Other Governments		1,238,142	453,893			1,692,035	
Prepaid Items						0	410,472
Other Assets		2,740,681	881,838			3,622,519	
Cash and Cash Equivalents with Escrow Agents				10,650,893		10,650,893	
<i>Total Current Assets</i>	<u>5,861,904</u>	<u>78,621,977</u>	<u>46,387,946</u>	<u>57,131,472</u>	<u>1,032,004</u>	<u>189,035,303</u>	<u>35,781,710</u>
Noncurrent Assets:							
Net Pension Asset	54,639	54,639	36,425	36,425		182,128	
Capital Assets:							
Land		3,449,116	1,272,801	4,048,538	1,300,000	10,070,455	
Construction in Progress		8,605,615	4,013,516	2,582,450		15,201,581	
Land Improvements		424,882	7,350	4,622,717		5,054,949	
Utility Plant in Service		324,169,419	231,007,383	2,247,213		557,424,015	
Building and Building Improvements	18,968,923	106,114,555	13,396,084	73,500,712	17,173,811	229,154,085	
Furniture, Fixtures, and Equipment	805,005	8,515,151	7,767,507	12,349,455	79,947	29,517,065	2,080,413
Accumulated Depreciation	(8,039,285)	(275,868,004)	(136,925,574)	(46,278,784)	(9,698,864)	(476,810,511)	(1,838,735)
<i>Total Noncurrent Assets</i>	<u>11,789,282</u>	<u>175,465,373</u>	<u>120,575,492</u>	<u>53,108,726</u>	<u>8,854,894</u>	<u>369,793,767</u>	<u>241,678</u>
<i>Total Assets</i>	<u>17,651,186</u>	<u>254,087,350</u>	<u>166,963,438</u>	<u>110,240,198</u>	<u>9,886,898</u>	<u>558,829,070</u>	<u>36,023,388</u>
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Charge on Refunding	30,490				2,330	32,820	
Deferred Outflows - Pension	3,744,311	3,744,311	2,498,413	2,498,413		12,485,448	
Deferred Outflows - OPEB	487,687	487,687	325,125	325,125		1,625,624	
<i>Total Deferred Outflows of Resources</i>	<u>4,262,488</u>	<u>4,231,998</u>	<u>2,823,538</u>	<u>2,823,538</u>	<u>2,330</u>	<u>14,143,892</u>	<u>0</u>

MONTGOMERY COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds (Cont'd.)
December 31, 2019

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities		
Current Liabilities:							
Accounts Payable	435,582	2,648,234	783,426	615,413	21,788	4,504,443	1,840,776
Accrued Wages and Benefits	418,959	355,087	256,652	201,693	6,927	1,239,318	292,159
Due to Other Governments	216,218	3,229,563	1,935,959	592	2,920	5,385,252	193
Accrued Interest Payable	9,363	3,971		10,547	738	24,619	
Interfund Payable		505,000			3,283,160	3,788,160	249,243
Due to Other Funds	34,438	16,078	12,204	37,931	502	101,153	16,213
Claims Payable						0	8,831,107
Loans Payable		3,537,930	1,118,316			4,656,246	
Compensated Absences Payable	384,976	317,895	250,599	454,590		1,408,060	351,072
General Obligation Bonds Payable	570,000				295,000	865,000	
Revenue Bonds Payable				310,000		310,000	
Capital Leases Payable						0	28,059
Landfill Closure and Postclosure Costs Payable				92,132		92,132	
Total Current Liabilities	2,069,536	10,613,758	4,357,156	1,722,898	3,611,035	22,374,383	11,608,822
Noncurrent Liabilities:							
Loans Payable - net of current portion		23,284,121	20,020,104			43,304,225	
Claims Payable - net of current portion						0	7,506,807
Compensated Absences Payable - net of current portion	276,063	486,452	343,717	202,910	33,686	1,342,828	304,837
General Obligation Bonds Payable - net of current portion	3,256,719				8,159	3,264,878	
Revenue Bonds Payable - net of current portion				1,723,861		1,723,861	
Capital Leases Payable - net of current portion						0	35,678
Landfill Closure and Postclosure Costs Payable - net of current portion				504,644		504,644	
Net Pension Liability	12,791,783	12,791,782	8,527,855	8,527,855		42,639,275	
Net OPEB Liability	6,084,925	6,084,925	4,056,618	4,056,618		20,283,086	
Total Noncurrent Liabilities	22,409,490	42,647,280	32,948,294	15,015,888	41,845	113,062,797	7,847,322
Total Liabilities	24,479,026	53,261,038	37,305,450	16,738,786	3,652,880	135,437,180	19,456,144
Deferred Inflows of Resources:							
Deferred Inflows - Pension	664,744	664,744	406,038	406,038		2,141,564	
Deferred Inflows - OPEB	267,443	267,443	178,295	178,295		891,476	
Total Deferred Inflows of Resources	932,187	932,187	584,333	584,333	0	3,033,040	0
NET POSITION:							
Net Investment in Capital Assets	7,938,414	148,588,683	99,400,647	51,038,440	8,554,065	315,520,249	177,941
Restricted for Debt Service				466,332		466,332	
Restricted for Capital Outlay				9,437,447		9,437,447	
Unrestricted	(11,435,953)	55,537,440	32,496,546	34,798,398	(2,317,717)	109,078,714	16,389,303
Total Net Position	\$ (3,497,539)	\$ 204,126,123	\$ 131,897,193	\$ 95,740,617	\$ 6,236,348	\$ 434,502,742	\$ 16,567,244
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds						(3,666,257)	
Total Net Position of Business-type Activities						<u>\$ 430,836,485</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, 2019

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities		
OPERATING REVENUES:							
Charges for Services	\$ 15,452,076	\$ 52,636,092	\$ 44,582,491	\$ 23,500,091	\$ 1,342,856	\$ 137,513,606	\$ 74,433,117
Other	23,934	1,763,110	667,868	440,963	13,627	2,909,502	8,374,304
<i>Total Operating Revenues</i>	<u>15,476,010</u>	<u>54,399,202</u>	<u>45,250,359</u>	<u>23,941,054</u>	<u>1,356,483</u>	<u>140,423,108</u>	<u>82,807,421</u>
OPERATING EXPENSES:							
Personal Services	12,578,868	11,858,705	8,539,678	7,152,412	197,882	40,327,545	16,279,584
Contractual Services	3,731,699	2,074,451	3,432,052	4,254,874	183,113	13,676,189	8,374,731
Materials and Supplies	1,219,993	1,552,605	1,338,869	984,552	4,782	5,100,801	2,963,718
Utilities	286,316	17,340,892	21,438,301	5,889,818	38,139	44,993,466	958,762
Claims						0	53,960,068
Depreciation	544,679	6,572,968	4,134,475	3,842,430	398,528	15,493,080	102,282
Other	1,486,822	933,984	695,750	547,864	189,272	3,853,692	3,180,719
<i>Total Operating Expenses</i>	<u>19,848,377</u>	<u>40,333,605</u>	<u>39,579,125</u>	<u>22,671,950</u>	<u>1,011,716</u>	<u>123,444,773</u>	<u>85,819,864</u>
<i>Operating Income (Loss)</i>	<u>(4,372,367)</u>	<u>14,065,597</u>	<u>5,671,234</u>	<u>1,269,104</u>	<u>344,767</u>	<u>16,978,335</u>	<u>(3,012,443)</u>
NON-OPERATING REVENUES (EXPENSES):							
Interest		11,110		4,369		15,479	
Other Non-Operating Revenues		8,624	8,624			17,248	418,174
Interest and Fiscal Charges	(119,075)	(536,531)	(334,336)	(51,642)	(10,866)	(1,052,450)	
Loss on Disposal of Capital Assets	(358)	(24,506)	(16,027)	(992)		(41,883)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(119,433)</u>	<u>(541,303)</u>	<u>(341,739)</u>	<u>(48,265)</u>	<u>(10,866)</u>	<u>(1,061,606)</u>	<u>418,174</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(4,491,800)</u>	<u>13,524,294</u>	<u>5,329,495</u>	<u>1,220,839</u>	<u>333,901</u>	<u>15,916,729</u>	<u>(2,594,269)</u>
Capital Contributions from Other Funds	48,298					48,298	
Capital Contributions from Other Governments			1,809,849			1,809,849	
Transfers In	3,692,337			796,021		4,488,358	262,675
Transfers Out		(24,464)				(24,464)	
<i>Change in Net Position</i>	<u>(751,165)</u>	<u>13,499,830</u>	<u>7,139,344</u>	<u>2,016,860</u>	<u>333,901</u>	<u>22,238,770</u>	<u>(2,331,594)</u>
<i>Net Position at Beginning of Year</i>	<u>(2,746,374)</u>	<u>190,626,293</u>	<u>124,757,849</u>	<u>93,723,757</u>	<u>5,902,447</u>	<u>412,263,972</u>	<u>18,898,838</u>
<i>Net Position at End of Year</i>	<u>\$ (3,497,539)</u>	<u>\$ 204,126,123</u>	<u>\$ 131,897,193</u>	<u>\$ 95,740,617</u>	<u>\$ 6,236,348</u>	<u>\$ 434,502,742</u>	<u>\$ 16,567,244</u>
						(412,377)	
						<u>\$ 21,826,393</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, 2019

(Cont'd.)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	
<i>Increase (Decrease) in Cash and Cash Equivalents</i>							
<i>Cash flows from operating activities:</i>							
Cash receipts from customers	\$ 15,533,168	\$ 51,347,248	\$ 43,490,654	\$ 23,824,143	\$ 1,209,994	\$ 135,405,207	\$ 9,887,655
Cash receipts from interfund services provided	1,100	257,579	240,957	178,292	163,491	841,419	64,615,831
Cash payments to employees for services	(9,006,933)	(8,692,375)	(5,873,595)	(4,790,768)	(141,826)	(28,505,497)	(11,936,285)
Cash payments to suppliers for goods and services	(3,000,030)	(18,682,707)	(24,975,054)	(10,294,428)	(57,222)	(57,009,441)	(9,355,609)
Cash payments for insurance claims						0	(52,424,626)
Cash payments for interfund services used	(4,453,242)	(3,177,059)	(2,218,501)	(1,747,757)	(228,143)	(11,824,702)	(6,872,229)
Other operating cash receipts	26,095	690,516	850,316	438,855	13,627	2,019,409	7,894,690
Other non operating cash receipts		8,624	8,624			17,248	68,072
Other non operating cash payments		(235,772)	(82,183)			(317,955)	
Other cash payments	(1,436,582)		(507,755)	(1,664,524)	(531,195)	(4,140,056)	(3,306,440)
<i>Net cash provided by (used for) operating activities</i>	<u>(2,336,424)</u>	<u>21,516,054</u>	<u>10,933,463</u>	<u>5,943,813</u>	<u>428,726</u>	<u>36,485,632</u>	<u>(1,428,941)</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	3,692,337			796,021		4,488,358	332,675
Amounts repaid on interfund loans					(200,000)	(200,000)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>3,692,337</u>	<u>0</u>	<u>0</u>	<u>796,021</u>	<u>(200,000)</u>	<u>4,288,358</u>	<u>332,675</u>
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on capital leases						0	(27,637)
Proceeds of long-term loans		5,364,930	4,568,601			9,933,531	
Principal paid on long-term loans		(4,567,431)	(1,177,344)			(5,744,775)	
Interest paid on long-term loans		(296,081)	(334,348)			(630,429)	
Principal paid on revenue bonds				(300,000)		(300,000)	
Interest paid on revenue bonds				(53,877)		(53,877)	
Principal paid on general obligation bonds	(555,000)	(165,000)	(115,000)		(285,000)	(1,120,000)	
Interest paid on general obligation bonds	(129,000)	(4,950)	(3,450)		(17,400)	(154,800)	
Acquisition and construction of capital assets	(152,247)	(9,854,854)	(8,854,609)	(2,657,787)		(21,519,497)	(68,231)
Capital contribution from other governments			1,704,280			1,704,280	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(836,247)</u>	<u>(9,523,386)</u>	<u>(4,211,870)</u>	<u>(3,011,664)</u>	<u>(302,400)</u>	<u>(17,885,567)</u>	<u>(95,868)</u>
<i>Cash flows from investing activities:</i>							
Interest received on investments				4,369		4,369	
<i>Net cash provided by (used for) investing activities:</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,369</u>	<u>0</u>	<u>4,369</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	519,666	11,992,668	6,721,593	3,732,539	(73,674)	22,892,792	(1,192,134)
Cash and cash equivalents at beginning of year	3,959,643	49,282,698	29,927,541	47,156,866	1,081,690	131,408,438	34,851,414
Cash and cash equivalents at end of year	<u>\$ 4,479,309</u>	<u>\$ 61,275,366</u>	<u>\$ 36,649,134</u>	<u>\$ 50,889,405</u>	<u>\$ 1,008,016</u>	<u>\$ 154,301,230</u>	<u>\$ 33,659,280</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, 2019

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>							
Operating income (loss)	\$ (4,372,367)	\$ 14,065,597	\$ 5,671,234	\$ 1,269,104	\$ 344,767	\$ 16,978,335	\$ (3,012,443)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>							
Depreciation	544,679	6,572,968	4,134,475	3,842,430	398,528	15,493,080	102,282
Landfill Closure and Postclosure Costs				(55,224)		(55,224)	
Miscellaneous nonoperating income (expense)		(227,148)	(73,559)			(300,707)	418,174
(Increase) decrease in accounts receivable	84,353	(1,032,967)	(921,751)	489,456	30,557	(1,350,352)	(992,489)
(Increase) decrease in due from other funds		(11,633)	5,868	10,780	72	5,087	(12,116)
(Increase) decrease in due from other governments		(1,068,123)	166,066			(902,057)	
(Increase) decrease in inventory of supplies	(6,192)	26,095	(12,805)	31,606	(252)	38,452	(48,208)
(Increase) decrease in prepaid expenses						0	283,740
(Increase) decrease in net pension asset	(16,410)	(16,410)	(10,939)	(10,939)		(54,698)	
Increase (decrease) in accounts payable	61,220	1,359,334	270,920	(1,092,673)	(350,144)	248,657	281,013
Increase (decrease) in due to other funds	(253,655)	(689)	7,002	24,245	219	(222,878)	5,628
Increase (decrease) in due to other governments	52,505	270,620	76,610	(11,155)	2,872	391,452	(9,493)
Increase (decrease) in accrued wages and benefits	96,864	54,354	54,013	34,866	(158)	239,939	72,339
(Increase) decrease in deferred outflows pension	2,810,662	2,810,661	1,892,116	1,892,116		9,405,555	
Increase (decrease) in deferred inflows pension	(1,768,058)	(1,768,057)	(745,065)	(745,065)		(5,026,245)	
Increase (decrease) in insurance claims payable						0	1,370,981
Increase (decrease) in net pension liability	(13,879)	(13,879)	(9,253)	(9,253)		(46,264)	
(Increase) decrease in deferred outflows OPEB	320,290	320,290	213,526	213,526		1,067,632	
Increase (decrease) in deferred inflows OPEB	(260,898)	(260,898)	(173,931)	(173,931)		(869,658)	
Increase (decrease) in net OPEB liability	333,318	333,318	222,212	222,212		1,111,060	
(Increase) decrease in other assets		114,223	113,281			227,504	
Increase (decrease) in compensated absences	51,144	(11,602)	53,443	11,712	2,265	106,962	111,651
Total adjustments	2,035,943	7,450,457	5,262,229	4,674,709	83,959	19,507,297	1,583,502
<i>Net cash provided by (used for) operating activities</i>	<u>\$ (2,336,424)</u>	<u>\$ 21,516,054</u>	<u>\$ 10,933,463</u>	<u>\$ 5,943,813</u>	<u>\$ 428,726</u>	<u>\$ 36,485,632</u>	<u>\$ (1,428,941)</u>

Noncash investing, capital and financing activities:

During 2019, there were no noncash investing and financing activities for the Enterprise Funds or Internal Service Funds.
During 2019, Governmental Activities donated assets in the amount of \$48,298 to the Stillwater Center.

MONTGOMERY COUNTY, OHIO
Statement of Net Position
Fiduciary Funds
December 31, 2019

	Private Purpose Trust - Port Authority	Agency Funds
ASSETS:		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$ 56,900	\$ 77,756,219
Cash and Cash Equivalents in Segregated Accounts		13,450,463
Property Taxes Receivable		884,912,839
<i>Total Assets</i>	<u>\$ 56,900</u>	<u>\$ 976,119,521</u>
LIABILITIES:		
Current Liabilities:		
Due to Other Governments		944,291,835
Undistributed Monies		31,827,686
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 976,119,521</u>
NET POSITION:		
Held in Trust	<u>56,900</u>	
<i>Total Net Position</i>	<u>\$ 56,900</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, 2019

	Private Purpose Trust - Port Authority
ADDITIONS:	
Investment income	\$
Other income received by fiscal agent	
<i>Total Additions</i>	<u>0</u>
DEDUCTIONS:	
Other payments made by fiscal agent	
<i>Total Deductions</i>	<u>0</u>
<i>Changes in Net Position</i>	<u>0</u>
 <i>Net Position Beginning of Year</i>	 <u>56,900</u>
<i>Net Position End of Year</i>	<u>\$ 56,900</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, 2019

	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>			
Equity in Pooled and Cash Equivalents	\$ 2,824,282	\$ 8,557,116	\$ 11,381,398
Accounts Receivable	56,340	191,897	248,237
Prepaid Expenses		13,418	13,418
Due from Other Governments		50,000	50,000
Other Assets		16,751,499	16,751,499
Capital Assets not being depreciated	3,308,208		3,308,208
Capital Assets being depreciated	13,989,250	24,951	14,014,201
<i>Total Assets</i>	<u>20,178,080</u>	<u>25,588,881</u>	<u>45,766,961</u>
<i>Liabilities:</i>			
Accounts Payable	37,965	209,011	246,976
Retainage Payable		88,580	88,580
Unearned Revenue	359,529	336,500	696,029
Other	80,565		80,565
Long-term liabilities:			
Due in More Than One Year	6,859,813	400	6,860,213
<i>Total Liabilities</i>	<u>7,337,872</u>	<u>634,491</u>	<u>7,972,363</u>
<i>Net Position:</i>			
Net Investment Capital Assets	17,297,458	24,951	17,322,409
Unrestricted	(4,457,250)	24,929,439	20,472,189
<i>Total Net Position</i>	<u>\$ 12,840,208</u>	<u>\$ 24,954,390</u>	<u>\$ 37,794,598</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, 2019

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corp	Total
Component Units:						
Miami Valley In-Ovations, Inc	\$ 1,926,089	\$1,116,096	\$ 1,760,675	\$ 950,682	\$	\$ 950,682
Montgomery County Land Reutilization Corp	7,343,461	540,664	5,287,083		(1,515,714)	(1,515,714)
Total	\$ 9,269,550	\$1,656,760	\$ 7,047,758	950,682	(1,515,714)	(565,032)
General Revenues:						
Grants and contributions not restricted to specific programs					1,872,098	1,872,098
Unrestricted investment earnings				3,390	75,354	78,744
Net casualty gain				178,591		178,591
Total general revenues				181,981	1,947,452	2,129,433
Change in Net Position				1,132,663	431,738	1,564,401
Net Position - Beginning				11,707,545	24,522,652	36,230,197
Net Position - Ending				\$ 12,840,208	\$ 24,954,390	\$37,794,598

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, 2019

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 531,700 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.

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 two entities are included as discretely-presented component units:

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

borrow monies. Therefore, MCLRC is included as a discretely-presented component unit of Montgomery County.

Copies of each of the above component units' 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.

Dayton 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.

Preschool Promise, Inc.: One of five trustees are elected by the Montgomery County Commission, and the remaining four Trustees are elected by the City of Dayton Commission.

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 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, deferred outflows of resources, liabilities, deferred inflows of resources, 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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

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, deferred outflows of resources, liabilities, and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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, 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.

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:

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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

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 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 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, Microsoft Dynamics 365, telecommunications as well as insurance administration and risk-management.

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

Budgetary Accounting and Control

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.

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.

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.

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.)

During 2019, the County invested in STAR Ohio, Money Market Mutual Funds, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Bonds and Notes, US Treasury Notes, Municipal Bonds, and Corporate Notes. 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 2019, 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 or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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.

Restricted Assets

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.

Other Assets

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.

Capital Assets

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:

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

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.)

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.

Long-term Liabilities

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.

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

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.

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.

Special Assessments

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 \$34,231 of delinquent amounts outstanding.

Deferred Outflows/Deferred Inflows of Resources

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 are reported on the government-wide Statement of Net Position for the deferred charge on refunding, pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes J and K. 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

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.)

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, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 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 and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes J and K).

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 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.

Sales Tax

The County has levied a 1.25% sales tax. The sales tax 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.

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.

Pensions/Other Postemployment Benefits (OPEB)

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

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.)

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. 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.

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.

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, 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

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.)

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.

Net Position

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.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services for Stillwater Center, Wastewater, Water, Solid Waste Management and Parking Facilities. 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.

Estimates

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 Principles

For fiscal year 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. GASB 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position.

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95. For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) Implementation Guide No. 2018-1. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2019 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>
GAAP Basis	\$ 13,424,831	\$ 5,131,330	\$ 2,590,686	\$ (2,527,499)
Increase (decrease)				
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis	(1,033,019)			
Due to revenues:				
Property taxes				
Sales tax	(1,212,326)			
Licenses and permits	(675)			
Fees and charges for services	(533,295)	233,332		16,450
Fines and forfeitures	32,539			
Intergovernmental	986,492	(2,393,380)		917,690
Investment earnings	(6,410,867)			
Miscellaneous	(2,047,562)	139,042	3,685	(9,045)
Due to expenditures:				
Current:				
General government	208,661			
Judicial and law enforcement	(2,483,506)			
Environment and public works	(94,231)			
Social services	1,066,711	(1,631,124)	(1,138,687)	(1,377,750)
Community and economic development	(1,150,994)			
Intergovernmental:				
General government	19,797			
Judicial and law enforcement	(346,659)			
Environment and public works	5,286			
Social services		1		
Community and economic development	1,304,220			
Debt Service:				
Principal retirement	31,978	7,662		
Interest and fiscal charges	2,865	224		
Due to other financing sources and (uses):				
Inception of capital leases	(15,571)			
Advances in	875,716			
Advances out	(3,131,550)			
Transfers in	10,488,493	470,000	6,275,982	
Transfers out	(12,328,941)	(470,000)	(6,275,982)	
Budgetary basis	<u>\$ (2,341,608)</u>	<u>\$ 1,487,087</u>	<u>\$ 1,455,684</u>	<u>\$ (2,980,154)</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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.

Contingencies Under Grant Programs

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.

Pollution Remediation

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.

Insurance Claims

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 estimated.

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; (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 fair value of the 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 this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement; (5) Time certificates of deposit or savings or deposit

MONTGOMERY COUNTY, OHIO
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DECEMBER 31, 2019

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

accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32; (6) 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 or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (A); 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, within certain limitations; (9) Up to forty 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 of banks that are insured by the federal deposit insurance corporation and that mature not later than 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) A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and, (12) Up to two 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 for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2019, \$32,605,185 of the County's total bank balance of \$34,725,627 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent but not in the government's name.

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

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

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

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.

At December 31, 2019, the fair value of investments was \$2,822,085 above the County's net cost. The County includes the change in the fair value of investments as an adjustment to investment earnings.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

The County's investments at December 31, 2019 are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Net Asset Value Per Share				
STAR Ohio	<u>\$ 30,297,441</u>	5.34%	AAAm	n/a
Fair Value Level One Inputs				
Money Market Mutual Funds	<u>3,667,516</u>	0.65%	AAAm	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	218,535,360	38.49%	AA+	1.01 years
Federal Home Loan Bank Bonds	44,950,550	7.92%	AA+	0.18 years
Federal Home Loan Mortgage Corp. Notes	24,013,820	4.23%	AA+	0.01 years
Federal National Mortgage Association	129,858,099	22.87%	AA+	0.44 years
US Treasury Notes	30,144,150	5.31%	AA+	0.07 years
Municipal Bonds	2,501,930	0.44%	Not Rated	0.04 years
Corporate Notes	<u>83,762,260</u>	14.75%	A- to AA+	0.27 years
Total Fair Value Level Two Inputs	<u>533,766,169</u>			
Total Investments	<u>\$ 567,731,126</u>	<u>100.00%</u>		

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, 2019. 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).

Discretely Presented Component Units: Miami Valley In-Ovations, Inc. and the Montgomery County Land Reutilization Corporation had amounts available for deposit at year-end of \$2,824,282 and \$8,557,116, 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
DECEMBER 31, 2019

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2019, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 529,498	\$ 1,923,634
Board of Developmental Disabilities Services	17,307	32,656
Human Services Levy		2,441
Children Services		4,717,028
Other Governmental Funds	6,982,982	1,230,113
	<u>7,529,787</u>	<u>7,905,872</u>
Proprietary Funds:		
Enterprise Funds -		
Stillwater Center		34,438
Wastewater	27,541	16,078
Water	25,119	12,204
Solid Waste Management	14,948	37,931
Parking Facilities	3,493	502
	<u>71,101</u>	<u>101,153</u>
Internal Service Funds	422,350	16,213
Total	<u>\$ 8,023,238</u>	<u>\$ 8,023,238</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 the Wastewater and Parking Facilities Funds and the Mailroom Internal Service Fund. These funds will make repayments on the loans from portions of their revenue:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 15,808,412	\$
Other Governmental Funds		11,771,009
Wastewater		505,000
Parking Facilities		3,283,160
Internal Service Funds		249,243
	<u>\$ 15,808,412</u>	<u>\$ 15,808,412</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

The preceding interfund receivable/payables includes \$7,570,845 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, 2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2019</i>	<i>Amount Due in 2020</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	\$ 7,320	\$	\$ (1,720)	\$ 5,600	\$ 1,780
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	14,630		(3,420)	11,210	3,580
2008	Manning Road Group Drainage Proj	4.350%	2023	10,300		(1,900)	8,400	1,900
2008	Hardin West Group Drainage Proj	4.350%	2023	8,100		(1,500)	6,600	1,500
2011	Tom's Run West Group Drainage Proj	3.900%	2026	9,131		(995)	8,136	1,033
2013	Lutheran Road Group Drainage Proj	3.350%	2028	15,827		(1,359)	14,468	1,404
2013	Little Farms Group Drainage Proj	3.350%	2028	33,181		(2,848)	30,333	2,944
2017	Spring Run Ditch Proj	2.720%	2032	19,354		(1,154)	18,200	1,186
2017	Dodson Road Ditch Proj	2.720%	2032	37,513		(2,238)	35,275	2,298
2018	Strunks Ditch Proj	2.600%	2033	55,909		(3,095)	52,814	3,176
Total payable from road assessments				\$ 211,265	\$ 0	\$ (20,229)	\$ 191,036	\$ 20,801
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 55,825	\$	\$ (17,708)	\$ 38,117	\$ 18,594
2001	Groby's San Swr Ext	5.000%	2021	11,843		(3,757)	8,086	3,945
2001	Alex-Bell Water Main Ext	5.000%	2021	6,010		(1,906)	4,104	2,002
2001	Tucson San Swr Reloc	5.000%	2021	3,780		(1,199)	2,581	1,259
2005	Centerville Forest San Swr Ext	4.000%	2025	141,716		(17,942)	123,774	18,660
2005	Homestretch Rd Water Main Ext	4.000%	2025	18,932		(2,397)	16,535	2,493
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	77,041		(7,925)	69,116	8,360
2011	Airway Rd Water Main Ext	3.550%	2031	24,470		(1,510)	22,960	1,570
2011	Airway Rd San Sewer Ext	3.550%	2031	21,497		(1,330)	20,167	1,377
2011	Bigger Lane Water Main Ext	3.250%	2031	63,076		(3,977)	59,099	4,105
2011	Bigger Lane San Sewer Ext	3.250%	2031	62,725		(3,954)	58,771	4,083
2012	Centerwood Lane Water Main Ext	2.600%	2032	59,862		(3,599)	56,263	3,693
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	211,767		(10,655)	201,112	11,070
2015	McKenna Gorman Sewer Ext	3.150%	2035	109,876		(4,986)	104,890	5,142
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	93,476		(4,242)	89,234	4,374
Total payable from water/sewer assessments				\$ 961,896	\$ 0	\$ (87,087)	\$ 874,809	\$ 90,727
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center Building:</i>								
2019	Regional Dispatch Centr	2.050%	2039	\$	\$ 6,000,000	\$	\$ 6,000,000	\$ 245,000
Total payable from Regional Dispatch Center Building				\$ 0	\$ 6,000,000	\$ 0	\$ 6,000,000	\$ 245,000
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 556,000	\$	\$ (51,000)	\$ 505,000	\$ 54,000
Total payable from Wastewater Fund				\$ 556,000	\$ 0	\$ (51,000)	\$ 505,000	\$ 54,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 1,729,161	\$ 6,000,000	\$ (158,316)	\$ 7,570,845	\$ 410,528

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

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

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
Payable from Other Governmental Funds for:			
<u>Treasurer-held Road Assessment Bonds</u>			
	2020	\$ 20,801	\$ 6,037
	2021	21,703	5,295
	2022	22,529	4,509
	2023	17,164	3,697
	2024	13,563	3,124
	2025-2029	64,160	9,371
	2030-2033	31,116	1,895
		<u>\$ 191,036</u>	<u>\$ 33,928</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2020	\$ 90,727	\$ 32,840
	2021	94,517	29,046
	2022	70,045	25,087
	2023	72,745	22,379
	2024	75,558	19,562
	2025-2029	272,032	59,959
	2030-2034	184,030	18,237
	2035	15,155	477
		<u>\$ 874,809</u>	<u>\$ 207,587</u>
<u>Treasurer-held Regional Dispatch Center Bonds</u>			
	2020	\$ 245,000	\$ 139,858
	2021	251,000	116,696
	2022	256,000	111,530
	2023	261,000	106,262
	2024	266,000	100,881
	2025-2029	1,416,000	419,810
	2030-2034	1,568,000	267,772
	2035-2039	1,737,000	99,404
		<u>\$ 6,000,000</u>	<u>\$ 1,362,213</u>
Total Other Governmental Funds		<u>\$ 7,065,845</u>	<u>\$ 1,603,728</u>
Interfund Payables from Wastewater Fund for:			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2020	\$ 54,000	\$ 22,220
	2021	57,000	19,844
	2022	58,000	17,336
	2023	62,000	14,784
	2024	64,000	12,056
	2025-2027	210,000	18,744
		<u>\$ 505,000</u>	<u>\$ 104,984</u>
Total Wastewater Fund		<u>\$ 505,000</u>	<u>\$ 104,984</u>
Total Manuscript Debt:		<u>\$ 7,570,845</u>	<u>\$ 1,708,712</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE H - Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

Governmental Activities:

	<i>Balance January 1, 2019</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Transfers</i>	<i>Balance December 31, 2019</i>
<i>Capital Assets, Not Being Depreciated:</i>					
Land	\$ 12,830,916	\$ 420,500	\$ (14,400)	\$	\$ 13,237,016
Construction-in-progress	20,500,423	12,591,234	(17,949,181)		15,142,476
Infrastructure	415,061,133	13,134,642			428,195,775
<i>Total capital assets, not being depreciated</i>	448,392,472	26,146,376	(17,963,581)	0	456,575,267
<i>Capital Assets, Being Depreciated:</i>					
Land improvements	3,208,393				3,208,393
Buildings, structures and improvements	209,174,277	8,727,899	(179,253)		217,722,923
Furniture, fixtures and equipment	58,603,466	11,996,929	(4,691,096)	(114,277)	65,795,022
<i>Total capital assets, being depreciated</i>	270,986,136	20,724,828	(4,870,349)	(114,277)	286,726,338
<i>Accumulated Depreciation:</i>					
Land improvements	2,075,273	138,788			2,214,061
Buildings, structures and improvements	124,800,912	5,917,599	(146,894)		130,571,617
Furniture, fixtures and equipment	46,279,673	5,161,696	(4,245,117)	(65,979)	47,130,273
<i>Total accumulated depreciation</i>	173,155,858	11,218,083	(4,392,011)	(65,979)	179,915,951
<i>Total Capital Assets, Being Depreciated, Net</i>	97,830,278	9,506,745	(478,338)	(48,298)	106,810,387
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 546,222,750</u>	<u>\$ 35,653,121</u>	<u>\$ (18,441,919)</u>	<u>\$ (48,298)</u>	<u>\$ 563,385,654</u>

Business-type Activities:

	<i>Balance January 1, 2019</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Transfers</i>	<i>Balance December 31, 2019</i>
<i>Capital Assets, Not Being Depreciated:</i>					
Land	\$ 10,070,455	\$	\$	\$	\$ 10,070,455
Construction-in-progress	23,700,413	15,776,918	(24,275,750)		15,201,581
<i>Total capital assets, not being depreciated</i>	33,770,868	15,776,918	(24,275,750)	0	25,272,036
<i>Capital Assets, Being Depreciated:</i>					
Land improvements	5,054,949				5,054,949
Utility plant in service	536,526,513	20,897,502			557,424,015
Buildings, structures and improvements	223,512,639	5,641,446			229,154,085
Furniture, fixtures and equipment	26,699,890	3,479,381	(776,483)	114,277	29,517,065
<i>Total capital assets, being depreciated</i>	\$ 791,793,991	\$ 30,018,329	\$ (776,483)	\$ 114,277	\$ 821,150,114

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE H - Capital Assets (Cont'd.)

Business-type Activities (Cont'd.):

	<i>Balance January 1, 2019</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Transfers</i>	<i>Balance December 31, 2019</i>
<i>Accumulated Depreciation:</i>					
Land improvements	\$ 3,742,352	\$ 217,590	\$	\$	\$ 3,959,942
Utility plant in service	282,146,270	7,509,208			289,655,478
Buildings, structures and improvements	157,740,682	4,836,342			162,577,024
Furniture, fixtures and equipment	18,356,748	2,929,940	(734,600)	65,979	20,618,067
<i>Total accumulated depreciation</i>	<u>461,986,052</u>	<u>15,493,080</u>	<u>(734,600)</u>	<u>65,979</u>	<u>476,810,511</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>329,807,939</u>	<u>14,525,249</u>	<u>(41,883)</u>	<u>48,298</u>	<u>344,339,603</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 363,578,807</u>	<u>\$ 30,302,167</u>	<u>\$ (24,317,633)</u>	<u>\$ 48,298</u>	<u>\$ 369,611,639</u>

Transfers from governmental activities to business type activities include equipment at a cost of \$114,277 with accumulated depreciation of \$65,979.

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

Governmental Activities:

General Government	\$ 2,147,986
Judicial and Law Enforcement	6,734,491
Environment and Public Works	293,576
Social Services	929,701
Community and Economic Development	1,112,329
Total Depreciation Expense - Governmental Activities	<u>\$ 11,218,083</u>

Business-type Activities:

Stillwater Center	\$ 544,679
Water	6,572,968
Wastewater	4,134,475
Solid Waste Management	3,842,430
Parking Facilities	398,528
Total Depreciation Expense - Business-type Activities	<u>\$ 15,493,080</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE H - Capital Assets (Cont'd.)

Discretely Presented Component Units:

Miami Valley In-Ovations, Inc.:

	<i>Balance January 1, 2019</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2019</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 3,048,771	\$ 12,600	\$	\$ 3,061,371
Construction-in-progress		246,837		246,837
<i>Total capital assets, not being depreciated</i>	3,048,771	259,437	0	3,308,208
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	18,481,385	553,437	(385,151)	18,649,671
Furniture, fixtures and equipment	376,319	92,147	(10,656)	457,810
<i>Total capital assets, being depreciated</i>	18,857,704	645,584	(395,807)	19,107,481
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	4,401,371	723,577	(94,556)	5,030,392
Furniture, fixtures and equipment	70,525	25,612	(8,298)	87,839
<i>Total accumulated depreciation</i>	4,471,896	749,189	(102,854)	5,118,231
<i>Total Capital Assets, Being Depreciated, Net</i>	14,385,808	(103,605)	(292,953)	13,989,250
<i>Total Capital Assets, Net</i>	\$ 17,434,579	\$ 155,832	\$ (292,953)	\$ 17,297,458

Montgomery County Land Reutilization Corporation:

	<i>Balance January 1, 2019</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2019</i>
<i>Capital Assets, Being Depreciated:</i>				
Furniture, fixtures and equipment	\$ 71,517	\$ 6,283	\$	\$ 77,800
<i>Total capital assets, being depreciated</i>	71,517	6,283	0	77,800
<i>Accumulated Depreciation:</i>				
Furniture, fixtures and equipment	38,225	14,624		52,849
<i>Total accumulated depreciation</i>	38,225	14,624	0	52,849
<i>Total Capital Assets, Net</i>	\$ 33,292	\$ (8,341)	\$ 0	\$ 24,951

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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 \$37,154,260, with \$23,714,260 issued for governmental activities and \$13,440,000 issued for business-type activities. The 2010 general obligation bonds maturing on or after December 1, 2020, are subject to redemption at the option of the County in whole, or in part on any interest payment date, at the price of par plus accrued interest. General Obligation Bonds currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
Reibold Renovation Refunding Bonds	2010	1.50% - 3.00%	\$ 5,195,000	2020
Juvenile Detention Refunding Bonds	2013	1.25% - 4.00%	18,519,260	2024

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Parking Facilities Fund</i>				
Parking Garage Facility Refunding Bonds	2010	1.50% - 3.00%	\$ 2,600,000	2020
<i>Stillwater Center Fund</i>				
Stillwater Center Repl Facility Refunding Bonds	2010	1.50% - 3.00%	8,295,000	2025
<i>Water Fund</i>				
St Rt 49/ I-70 Corr Water Improvement Refunding Bonds	2010	1.50% - 3.00%	1,055,000	2019
<i>Wastewater Fund</i>				
St Rt 49/I-70 Corr Sewer Improvement Refunding Bonds	2010	1.50% - 3.00%	1,490,000	2019

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. In the event of a default the lender may seek acceleration of the payoff on the outstanding bonds and/or seek foreclosure of security interest in revenues. The County may seek to accelerate the payoff on the bonds on or after November 1, 2020. 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
Business-type Activities:				
Solid Waste Revenue Bonds	2010	2.00% - 3.375%	\$ 4,500,000	2025

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

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 \$1,325,000, all of which were issued for governmental activities. The 2002 special assessment bonds maturing on or after December 1, 2012, are subject to redemption at the option of the County in whole, or in part on any interest payment date, at the price of par plus accrued interest. Special assessment bonds currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
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. These loans are a direct borrowing with ODOT. The loans have a prepayment penalty if paid off prior to the 36 month of the loan agreement. In the event of a default, ODOT may: if the loan has not been fully disbursed, terminate of any and all of ODOT's obligations under this loan agreement; declare the entire amount of loan is immediately due and payable; and have the County pay and or all cost incurred to remedy the default situation. The original amount of the finalized loans is \$2,403,934. ODOT loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
<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

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 \$21,918,976 with \$1,445,988 issued for governmental activities and \$20,472,988 issued for business-type activities. These loans are a direct borrowing from OPWC. In the event of a default, the loan(s) will bear interest at a default rate from date of default until date of payment; at the discretion of OPWC, under Ohio Revised Code Section 164.05, force the County Auditor to pay the amount of the default from the County's portion of the undivided local government fund; OPWC will be released from any and all obligations of the loan(s) agreement; and at OPWC's discretion, the remaining unpaid principal and any accrued interest becomes immediately due and payable. OPWC loans currently outstanding are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
<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 #Msb-99-2.23 Repl.	2015	0%	69,997	2045
Social Row Rd, Whg-166-4.25 Culvt	2016	0%	115,000	2046
Chamb Rd Br, Day-Chamb-0.55 Rehab	2016	0%	55,262	2046
Harshman Rd Bridge Replacement	2017	0%	117,637	2048
Stroop Rd Bridge	2018	0%	80,467	2048

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<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
Munger Rd Wtr Main Rehab	2006	1%	345,795	2027
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
Braddock/La Plate Wtr Main	2015	0%	79,560	2035
Lakeview, Cherry, & Martha Wtr Main	2015	0%	223,129	2037
Oakley/Vale Water Main Replacement	2015	0%	299,325	2036
Mad River/Folkestone/ViewPoint Water Main	2015	0%	492,500	2035
N Main Street Wtr Main Replacement	2015	0%	242,402	2036
Arthur Plat Ph 1 Wtr Main Replacement	2016	0%	181,762	2036
Woodland Hills Phase 1 Wtr Main Street Improvement	2016	0%	492,500	2036
Big Hill Water Main Replacement	2016	0%	99,219	2036
Braddock/La Plate Wtr Main Phase II	2016	0%	159,704	2037
East Franklin Water Main Replacement	2016	0%	93,831	2037
Cushing, Rockhill, Shroyer Water Main Replacement	2016	0%	739,000	2038
West Ridgeway Water Main	2017	0%	193,370	2038

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Water Fund (Cont'd.):				
Woodland Hills Water Main Replacement Ph II	2017	0%	\$ 228,166	2038
Arthur Plat Ph II Wtr Main Replacement	2018	0%	131,889	2038
Wenzler Park Water Main Replacement	2018	0%	399,927	2039
Waving Willow Water Main Replacement	2018	0%	134,770	2039
Woodland Hills Water Main Replacement Ph III	2019	0%	250,236	2039
Wastewater Fund:				
Uplands Camp Sewer	2000	3%	379,255	2020
Manhole Rehab	2001	3%	303,359	2021
Bayside-Orinoco Sewer	2001	3%	165,819	2022
Western Regional Screening	2001	0%	1,492,500	2021
Environmental Lab Roof	2003	0%	349,985	2024
Easttown Lift Station	2003	3%	156,338	2024
Uplands Camp Sewer	2003	3%	348,890	2024
Manhole Rehab	2003	3%	360,000	2024
Manhole Rehab	2005	0%	341,284	2025
Woodman Ctr Sewer Replacement	2006	1%	254,403	2026
Sugarcreek Manhole Rehab	2006	1%	554,700	2026
Salem Bend Sewer Replacement	2006	1%	667,000	2027
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
Western Regional Activated Sludge Improvement	2015	0%	250,000	2035

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

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 \$71,845,531 represents the finalized original OWDA total loans. The OWDA loans are direct borrowing from OWDA. In the event of a default, the loans shall bear interest at a default rate from the due date until the date of payment; if over 30 days delinquent, will occur an additional one percent late charge on the amount of unpaid principal; and pay any cost incurred by OPWC to cure the default. OWDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<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
North Main Street Water Main Replacement	2015	2.91%	832,889	2036
Big Hill Water Main Replacement	2015	2.92%	496,519	2036
North Dixie Drive Improvement 5B Water Line	2015	2.91%	638,777	2036
Woodland Hills Phase I Water Main Replacement	2015	2.91%	1,903,343	2036
East Franklin Street Water Main Replacement	2016	2.46%	146,574	2036
Booster Pump Station Upgrades	2016	2.53%	1,829,758	2037
Cushing, Rockhill, Shroyer & Lewiston Water Main Replacement	2016	2.01%	740,112	2037
West Ridgeway Water Main Replacement	2016	2.01 - 2.30%	195,051	2037
Braddock Water Main Replacement Phase II	2016	2.01%	204,362	2036
Bromfield Water Main Replacement	2017	3.03%	405,469	2037
Woodland Hills Phase II Water Main Replacement	2017	3.08%	886,783	2038
Hilton, Glenbeck, Gaylord, West Water Main Replacement	2017	3.53%	86,610	2019
Stroop Bridge Water Main Replacement	2017	3.03%	146,510	2037

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Water Development Authority Loans:</i>				
Wastewater Fund:				
Upper Stillwater Relief Sewer	1998	4%	\$ 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 Tertiary Filters Supplement	2011	2.62%	168,713	2031
Western Regional Sludge Thickener Improvement Supplement	2011	2.62%	70,933	2031
Western Regional Aeration Improvement	2014	4.24%	2,886,272	2035
Miami Shores Sanitary Sewer Improvements Design	2017	3.38%	250,232	2019

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. This loan is a direct borrowing from the USDA. If a payment is not made within 20 days of the due date, a ten percent penalty will be added to the net amount due. The original amount of the loan is \$2,248,000. USDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>United States Department of Agricultural</i>				
Wastewater Fund:				
Phillipsburg Sewer Project	2016	2.25%	\$ 2,248,000	2056

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2019 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
Governmental Activities					
General Obligation Bonds					
2010 - Reibold Renovation					
Refunding Bonds	\$ 1,150,000	\$	\$ (565,000)	\$ 585,000	\$ 585,000
Premium	32,582		(16,289)	16,293	
2013 - Juvenile Detention					
Refunding Bonds	13,645,000		(2,120,000)	11,525,000	2,175,000
Premium	311,597		(51,932)	259,665	
Total General Obligation Bonds	15,139,179	0	(2,753,221)	12,385,958	2,760,000
Special Assessment Bonds					
1999 - Post Town Road Water Main					
	15,000		(15,000)	0	
2002 - Blackbird Lane Trunk Sewer					
	320,000		(75,000)	245,000	80,000
Total Special Assessment Bonds	335,000	0	(90,000)	245,000	80,000
Direct Borrowing:					
Ohio Public Works Commission					
(OPWC) Loans					
2013 - Yankee Street Improvement					
	762,100		(38,105)	723,995	38,105
2015 - Hunt Dr Culvert Replacement					
	22,000		(11,000)	11,000	11,000
2015 - Dayton-Cincinnati Pike Bridge					
#Msb-99-2.23 Replacement	62,998		(2,333)	60,665	2,333
2016 - Social Row Rd Culvert					
	107,333		(3,833)	103,500	3,834
2016 - Chamb Rd Br, Day-Chamb-0.55					
	51,578		(1,842)	49,736	1,842
2017 - Harshman Road Bridge					
	115,676		(3,922)	111,754	3,922
2018 - Stroop Road Bridge Replacement					
	80,467		(2,682)	77,785	2,682
2019 - Keowee Street Bridge Replacement					
		128,025		128,025	
Total OPWC Loans	\$ 1,202,152	\$ 128,025	\$ (63,717)	\$ 1,266,460	\$ 63,718

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
Governmental Activities: (Cont'd)					
Ohio Department of Transportation					
(ODOT) Loans					
2014 Austin Pike - Miami Township	\$ 870,602	\$	\$ (163,908)	\$ 706,694	\$ 168,862
2014 Yankee Street Phase 1B	762,500		(129,512)	632,988	133,426
Total ODOT Loans	<u>1,633,102</u>	<u>0</u>	<u>(293,420)</u>	<u>1,339,682</u>	<u>302,288</u>
Total Direct Borrowings	<u>2,835,254</u>	<u>128,025</u>	<u>(357,137)</u>	<u>2,606,142</u>	<u>366,006</u>
Other Long-Term Obligations					
Net Pension Liability	200,917,598	148,724,387		349,641,985	
Net OPEB Liability	138,317,933	28,003,370		166,321,303	
Compensated Absences	23,773,800	15,345,526	(15,812,393)	23,306,933	11,459,704
Capital Leases	394,279	63,602	(109,710)	348,171	115,626
Claims Payable	14,966,933	53,795,607	(52,424,626)	16,337,914	8,831,107
Total Other Obligations	<u>378,370,543</u>	<u>245,932,492</u>	<u>(68,346,729)</u>	<u>555,956,306</u>	<u>20,406,437</u>
Total Governmental Obligations	<u>\$ 396,679,976</u>	<u>246,060,517</u>	<u>\$ (71,547,087)</u>	<u>\$ 571,193,406</u>	<u>\$ 23,612,443</u>

The County has received funding in the amount of \$128,025 from the Ohio Public Works Commission for the Keowee Street Bridge Replacement project. The loan amount for this project has not been issued in full and final payment schedules are not available.

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2019 are as follows:

<i>Year Ending</i>	Governmental Activities					
	General Obligation Bonds		Special Assessment Bonds		Long-term Loans from Direct Borrowing	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2020	\$ 2,760,000	\$ 400,292	\$ 80,000	\$ 11,025	\$ 366,006	\$ 37,940
2021	2,225,000	328,438	80,000	7,425	364,143	28,804
2022	2,285,000	261,687	85,000	3,825	373,557	19,391
2023	2,375,000	181,650			383,253	9,694
2024	2,465,000	94,525			127,311	1,119
2025-2029					263,587	
2030-2034					263,588	
2035-2039					225,481	
2040-2044					73,065	
2045-2049					38,126	
	<u>\$12,110,000</u>	<u>\$ 1,266,592</u>	<u>\$ 245,000</u>	<u>\$ 22,275</u>	<u>\$ 2,478,117</u>	<u>\$ 96,948</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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 2019 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
Business-Type Activities					
General Obligation Bonds					
2010 - Parking Garage Facility					
Refunding Bonds	\$ 580,000	\$	\$ (285,000)	\$ 295,000	\$ 295,000
Premium	16,313		(8,154)	8,159	
2010 - Stillwater Center					
Repl Facility Refunding Bonds	4,300,000		(555,000)	3,745,000	570,000
Premium	95,338		(13,619)	81,719	
2010 - St Rt 49/I70 Corridor					
Water Improvement					
Refunding Bonds	115,000		(115,000)		
Premium	3,175		(3,175)		
2010 - St Rt 49/I70 Corridor					
Sewer Imp Refunding Bonds					
Premium	165,000		(165,000)		
Premium	4,479		(4,479)		
Total General Obligation Bonds	5,279,305	0	(1,149,427)	4,129,878	865,000
Revenue Bonds					
2010 - Solid Waste Revenue Bonds					
Premium	2,320,000		(300,000)	2,020,000	310,000
Premium	16,171		(2,310)	13,861	
Total Revenue Bonds	2,336,171	0	(302,310)	2,033,861	310,000
Direct Borrowing:					
Ohio Public Works Commission					
(OPWC) Loans					
2002 - M-4 Water Pump Station					
	425,000		(85,000)	340,000	85,000
2003 - David Rd Water Tank					
	380,575		(63,429)	317,146	63,429
2005 - SR35 Water Main					
Replacement					
	85,800		(11,440)	74,360	11,440
2009 - Needmore Wtr Main					
Replacement					
	330,000		(30,000)	300,000	30,000
2011 - Main Street Waterline					
	355,875		(27,375)	328,500	27,375
2011 - Woodman Drive Water Main					
	187,500		(15,000)	172,500	15,000
2012 - Nordic/Ashcroft/ Longines					
Water Main					
	470,761		(34,871)	435,890	34,871
2006 - Munger Rd Water					
Main Rehabilitation					
	164,166		(17,521)	146,645	17,697
2015 - Braddock & La Plate Water					
Main Replacement					
	67,626		(3,978)	63,648	3,978

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2015 - Lakeview, Cherry & Martha Water Main Replacement	\$ 206,394	\$	\$ (11,156)	\$ 195,238	\$ 11,157
2015 - Oakley & Vale Water Main Replacement	261,910		(14,966)	246,944	14,966
2015 - Mad River, Folkstone & View Pointe Water Main Replacement	418,625		(24,625)	394,000	24,625
2015 - North Main Street Water Main Replacement	212,102		(12,120)	199,982	12,120
2016 - Arthur Plat Ph I Wtr Main	159,042		(9,088)	149,954	9,088
2016 - Woodland Hills Phase I Wtr Main Street Improvement	443,250		(24,625)	418,625	24,625
2016 - Big Hill Water Main Replacement	89,297		(4,961)	84,336	4,961
2016 - Braddock Water Main Phase II	151,719		(7,985)	143,734	7,985
2016 - East Franklin Water Main Replacement	86,793		(4,691)	82,102	4,692
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	639,310	99,690	(36,950)	702,050	36,950
2017 - West Ridgeway Water Main Replacement	188,536		(9,668)	178,868	9,668
2017 - Bromfield Wtr Main Replacement	447,832	9,431		457,263	
2017 - Woodland Hills Water Main Replacement Ph II	195,988	32,178	(11,408)	216,758	11,408
2018 - Arthur Plat Phase II Water Main	131,889		(6,594)	125,295	6,594
2018 - Seville and Templehurst Water Main Replacement	86,907	106,239		193,146	
2018 - Hilton, Glenbeck, Gaylord Water Main Replacement		414,271		414,271	
2018 - Wenzler Parl Water Main Replacement		399,927		399,927	19,996
2018 - Waving Willow Water Main Replacement		134,770	(3,369)	131,401	6,738
2019 - Waco Water Main		47,950		47,950	
2019 - Woodlands Hills Water Main Replacement PH III		250,236		250,236	12,512
2018 - Division and Homesite Wtr Main		99,078		99,078	
2001 - Western Regional Screening	186,563		(74,625)	111,938	74,625
2003 - Environmental Lab Roof	96,247		(17,499)	78,748	17,499
2005 - Manhole Rehabilitation	119,451		(17,064)	102,387	17,064
2006 - Uplands Camp Sewer	224,805		(28,101)	196,704	28,101
2006 - Manhole Rehabilitation	184,148		(18,415)	165,733	18,415
2007 - Uplands Camp Sewer	140,085		(14,745)	125,340	14,745

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2007 - Western Regional Roof Replacement	\$ 184,157	\$	\$ (21,665)	\$ 162,492	\$ 21,665
2007 - Sugarcreek Manhole Rehabilitation	287,795		(25,026)	262,769	25,026
2007 - Sanitary Sewer Main Rehabilitation	148,211		(17,436)	130,775	17,436
2008 - Sugarcreek Manhole Rehabilitation	258,288		(23,480)	234,808	23,480
2010 - Ome Gardens Sanitary Sewer Rehabilitation	162,007		(14,088)	147,919	14,088
2011 - Sludge Storage Facility	949,603		(73,046)	876,557	73,046
2000 - Uplands Camp Sewer	48,864		(24,068)	24,796	24,796
2001 - Manhole Rehabilitation	48,498		(18,967)	29,531	19,540
2001 - Bayside-Orinoco Sewer	36,573		(10,063)	26,510	10,368
2003 - Eastown Lift Station	57,002		(8,807)	48,195	9,074
2003 - Uplands Camp Sewer	117,443		(19,948)	97,495	20,551
2003 - Manhole Rehabilitation	131,258		(20,281)	110,977	20,894
2006 - Woodman Ctr Sewer Replacement	107,887		(13,020)	94,867	13,150
2006 - Sugarcreek Manhole Rehabilitation	235,237		(28,388)	206,849	28,673
2006 - Salem Bend Sewer Rehabilitation	299,803		(33,966)	265,837	34,306
2015 - Western Regional Activated Sludge Improvement	212,500		(12,500)	200,000	12,500
Total OPWC Loans	<u>10,423,322</u>	<u>1,593,770</u>	<u>(1,006,018)</u>	<u>11,011,074</u>	<u>1,045,917</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans</u>					
2008 - Crain's Run Water Line	\$ 489,647	\$	\$ (70,841)	\$ 418,806	\$ 74,835
2008 - Crain's Run Water System	1,054,702		(152,505)	902,197	161,137
2015 - North Dixie Drive Improvement 5B Water Line	577,606		(25,732)	551,874	26,487
2015 - Woodland Hills Phase 1 Water Main Replacement	1,721,075		(76,674)	1,644,401	78,922
2015 - North Main Street Water Main Replacement	753,130		(33,552)	719,578	34,535
2015 - Big Hill Water Main Replacement	449,018		(19,986)	429,032	20,574
2016 - East Franklin Street Water Main Replacement	131,925		(6,115)	125,810	6,266
2016 - Booster Pump Station Upgrades Main Replacement	1,692,527		(91,488)	1,601,039	91,488
2016 - Cushing, Rockhill, Shroyer, & Lewiston Water Main	684,604		(37,006)	647,598	37,006
2016 - West Ridgeway Water Main Replacement	180,422		(9,753)	170,669	9,753
2016 - Braddock Water Main Replacement Phase 2	177,707	6,219	(5,946)	177,980	10,218
2017 - Bromfield Water Main Replacement	375,059		(20,273)	354,786	20,273
2017 - Arthur Plat Phase 2 Water Main Replacement	1,158,877		(64,257)	1,094,620	
2017 - Woodland Hills Phase 2 Wtr Main Replacement	870,580		(33,158)	837,422	34,188
2017 - Hilton, Glenbeck, Gaylord, West Water Main Replacement	81,152	451	(81,603)	0	
2017 - Stroop Bridge Wtr Main Loc	141,087		(5,589)	135,498	5,759
2017 - Nutt Road Improv Phase 3	134,415		(5,582)	128,833	
2018 - Seville and Templehurst Water Main Replacment	111,480	5,673	(4,395)	112,758	
2018 - Wenzler Park Water Main	698,689	411,329	(22,751)	1,087,267	
2018 - Water Redundancy - Design	158,746	556,374	(21,500)	693,620	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2019 - Wenzler Park, Phase II					
Water Main Replacement	\$	\$ 1,277,847	\$	\$ 1,277,847	\$
2019 - Hilton, Glenbeck, Gaylord, West					
Water Main Replacement		497,293		497,293	
2019 - MCES Enviromental Lab		106,789		106,789	
2019 - Hilton Water Main Replacement		1,037		1,037	
2019 Division Ave & Homesite Drive					
Water Main Replacement		111,819		111,819	
1998 - Upper Stillwater Relief	81,321		(81,321)	0	
1998 - Holes Creek Relief					
Sewer/Tunnel	137,288		(137,288)	0	
1999 - Equalization Basins	1,340,737		(885,409)	455,328	455,328
2000 - Northwest EQ Basin	1,117,375		(431,637)	685,738	451,897
2000 - Northridge Relief	1,317,786		(509,054)	808,732	532,949
2001 - WRRSP Projects	247,083		(70,419)	176,664	70,560
2001 - Central/South Holes Creek	1,204,541		(343,295)	861,246	343,982
2003 - East Holes Creek Relief	909,229		(169,450)	739,779	175,433
2004 - Fort McKinley Relief	885,036		(147,728)	737,308	153,335
2005 - East Holes Creek					
Sewer Supplement	357,428		(66,816)	290,612	69,073
2006 - Southeast Holes Creek	2,149,304		(224,243)	1,925,061	231,362
2006 - Clys Rd Pump Station	1,272,977		(128,895)	1,144,082	133,997
2008 - Eastern Region Trickling Filter	543,607		(49,703)	493,904	51,331
2010 - Western Regional					
Tertiary Filter	1,442,697		(95,245)	1,347,452	98,366
2010 - Western Regional Sludge					
Thickener Improvement	998,555		(65,923)	932,632	68,083
2011 - Western Regional Sludge					
Thickener Improvement Supp	48,544		(3,329)	45,215	3,417
2011 - Western Regional					
Tertiary Filters	115,463		(7,918)	107,545	8,127
2014 - Western Regional					
Aeration Improvements	2,538,921		(108,979)	2,429,942	113,648
2017 - Sewer Extension to Brookville					
Lake Estates MHP	1,164,660		(66,831)	1,097,829	
2017 - Miami Shores Sanitary Sewer					
Improvement Design	235,109	663	(235,772)	0	
2017 - Dryden Road Pretreatment					
& Pumping Station	1,010,969	30,654	(49,577)	992,046	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

<i>Types / Issues</i>	<i>Balance 12/31/2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2019</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2018 - Vertical Asset Management	\$ 189,107	\$ 304,955	\$ (20,173)	\$ 473,889	\$
2018 - Sanitary Conveyance & Treatment West Reg	239,208	245,833	(13,046)	471,995	
2019 - Miami Shores Sanitary Sewer Improvements		3,384,386		3,384,386	
2019 - MCES Environmental Lab		106,789		106,789	
2019 - Trickling Filter Rehab Eastern Regional		1,291,650		1,291,650	
Total OWDA Loans	31,189,393	8,339,761	(4,700,757)	34,828,397	3,572,329
<u>United States Department of Agriculture Rural Development (USDA) Loans</u>					
2016 - Phillipsburg Sewer Project	2,159,000		(38,000)	2,121,000	38,000
Total Direct Borrowings	43,771,715	9,933,531	(5,744,775)	47,960,471	4,656,246
<u>Other Long-Term Obligations</u>					
Net OPEB Liability	17,733,068	2,550,018		20,283,086	
Net Pension Liability	25,758,675	16,880,600		42,639,275	
Compensated Absences	2,643,926	1,822,957	(1,715,995)	2,750,888	1,408,060
Landfill Post-Closure	652,000	36,908	(92,132)	596,776	92,132
Total Other Long-Term Obligations	46,787,669	21,290,483	(1,808,127)	66,270,025	1,500,192
Total Business-Type Activities	\$ 98,174,860	\$ 31,224,014	\$ (9,004,639)	\$ 120,394,235	\$ 7,331,438

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 projects are as follows: Bromfield Water Main Replacement; Seville and Templehurst Water Main Replacement; Hilton, Glenbeck, and Gaylord Water Main Replacement; Waco Water Main and Division and Homesite Water Main. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for the Water Fund for these loans is \$1,211,708.

Unfinalized OWDA Project Loans: As of December 31, 2019, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction at Arthur Plat Phase 2, Nutt Road Phase 3, Seville/Templehurst, Wenzler Park Water Main Phase 1, Water Redundancy Design, Wenzler Park Phase II, Hilton/Glenbeck/Gaylord/West, MCES Environmental Lab, Divison Ave./Homesite Dr., Hilton, Sewer Extension to Brookville Lake Estates MHP, Dryden Road Pretreatment Plant, Vertical Asset Management, Sanitary Conveyances, Miami Shores, and Trickling Filter Rehab Eastern, and MCES Environmental Lab. 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: \$5,111,883 and \$7,818,584.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019 are as follows:

Business-type Activities Enterprise Funds						
Self-Supporting General Obligation Bonds						
Year Ending	Parking Facilities		Stillwater Center		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 295,000	\$ 8,850	\$ 570,000	\$ 112,350	\$ 865,000	\$ 121,200
2021			590,000	95,250	590,000	95,250
2022			615,000	77,550	615,000	77,550
2023			630,000	59,100	630,000	59,100
2024			660,000	40,200	660,000	40,200
2025			680,000	20,400	680,000	20,400
Total	<u>\$ 295,000</u>	<u>\$ 8,850</u>	<u>\$ 3,745,000</u>	<u>\$ 404,850</u>	<u>\$ 4,040,000</u>	<u>\$ 413,700</u>
Revenue Bonds						
Year Ending	Solid Waste Management					
December 31	Principal	Interest				
2020	\$ 310,000	\$ 63,281				
2021	320,000	53,981				
2022	330,000	44,381				
2023	340,000	34,481				
2024	355,000	23,856				
2025	365,000	12,319				
Total	<u>\$ 2,020,000</u>	<u>\$ 232,299</u>				
Long-term Loans Obligations from Direct Borrowing						
Year Ending	Wastewater		Water		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 3,537,930	\$ 440,108	\$ 1,118,316	\$ 274,224	\$ 4,656,246	\$ 714,332
2021	2,578,463	361,984	1,137,929	250,521	3,716,392	612,505
2022	1,854,008	312,712	1,158,483	225,882	3,012,491	538,594
2023	1,686,133	270,675	1,180,018	200,259	2,866,151	470,934
2024	1,341,613	233,058	1,117,589	173,599	2,459,202	406,657
2025-2029	4,647,293	723,427	3,831,845	620,875	8,479,138	1,344,302
2030-2034	1,788,021	320,335	3,585,016	319,180	5,373,037	639,515
2035-2039	397,006	151,693	1,681,360	40,541	2,078,366	192,234
2040-2044	311,000	116,699			311,000	116,699
2045-2049	347,000	79,786			347,000	79,786
2050-2054	390,000	38,603			390,000	38,603
2055-2056	125,000	2,824			125,000	2,824
Total	<u>\$ 19,003,467</u>	<u>\$ 3,051,904</u>	<u>\$ 14,810,556</u>	<u>\$ 2,105,081</u>	<u>\$ 33,814,023</u>	<u>\$ 5,156,985</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019:

	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	\$ 4,670	\$ 585,000	\$ 16,293	\$ 601,293
2013 Juvenile Detention Refunding Bonds	305,323	11,525,000	259,665	11,784,665
Total Governmental Activities	<u>\$ 309,993</u>	<u>\$ 12,110,000</u>	<u>\$ 275,958</u>	<u>\$ 12,385,958</u>
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Parking Facilities Fund:</i>				
2010 Parking Garage Fac. Refunding Bonds	\$ 2,330	\$ 295,000	\$ 8,159	\$ 303,159
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	30,490	3,745,000	81,719	3,826,719
Total General Obligation Bonds	<u>\$ 32,820</u>	<u>\$ 4,040,000</u>	<u>\$ 89,878</u>	<u>\$ 4,129,878</u>
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 2,020,000	\$ 13,861	\$ 2,033,861
Total Business-type Activities	<u>\$ 32,820</u>	<u>\$ 6,060,000</u>	<u>\$ 103,739</u>	<u>\$ 6,163,739</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 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

Net Pension/OPEB Liability: There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from the following funds: General Fund, Board of Developmental Disabilities, Human Services Levy, Real Estate Assessment, Youth Services, 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/OPEB liability see Note J and Note K.

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 \$593,352 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:

Governmental Activities			
Lease Payments			
Year	Principal	Interest	Total Minimum Lease Payments
2020	\$ 115,626	\$ 6,725	\$ 122,351
2021	109,752	4,316	114,068
2022	77,584	2,116	79,700
2023	38,442	525	38,967
2024	6,767	43	6,810
	\$ 348,171	\$ 13,725	\$ 361,896

Operating Leases: At December 31, 2019 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 nineteen 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 2019 were \$4,277,381; for 2020 through 2029, rental payments are as follows:

Year	<u>Governmental Activities</u> Lease Payments
2020	\$ 4,186,134
2021	4,108,542
2022	4,111,376
2023	4,082,869
2024	3,917,797
2025-2029	<u>7,432,396</u>
Total minimum lease payments	<u>\$27,839,114</u>

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

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 2019 amounted to \$92,132. The \$596,776 reported as the total estimated liability for landfill postclosure costs at December 31, 2019 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$55,224 from 2018. The \$92,132 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2020, leaving \$504,644 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 2019. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2019, 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, 2019</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2019</u>	<u>Amount Due in 2020</u>
\$652,000	\$36,908	(\$92,132)	\$596,776	\$92,132

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.

Conduit Debt Obligations: From time to time, the County has issued 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, 2019 there were twenty-five series of Hospital Revenue Bonds and seven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$1.4 billion and \$102.2 million, respectively.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

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 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, 2019 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
DECEMBER 31, 2019

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

	2019	2018
Claim liability at January 1	\$ 4,378,000	\$ 4,378,610
Current year claims and estimates	51,231,500	41,388,022
Claim payments	(49,262,244)	(41,388,632)
Claims liability at December 31	6,347,256	4,378,000

Property/Casualty Risk Management:

Claim liability at January 1	\$ 2,359,880	\$ 1,092,938
Change in provision for prior years' claims	584,269	178,353
Current year claims and estimates	800,000	1,300,000
Claim payments	(1,920,594)	(211,411)
Claims liability at December 31	1,823,555	2,359,880

Workers' Compensation Risk Management:

Claim liability at January 1	\$ 8,229,053	\$ 8,437,433
Current year claims and estimates	1,179,838	1,016,763
Claim payments	(1,241,788)	(1,225,143)
Claims liability at December 31	8,167,103	8,229,053

Total claims liability at December 31	\$ 16,337,914	\$ 14,966,933
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At December 31, 2019, the \$16,337,914 total claims liability is comprised of \$8,831,107 in estimated insurance claims due within one year and \$7,506,807 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE J - Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note K for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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,

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE J - Defined Benefit Pension Plans (Cont'd.)

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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE J - Defined Benefit Pension Plans (Cont'd.)

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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>
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2019 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
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>

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** 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.
- **** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE J - Defined Benefit Pension Plans (Cont'd.)

For 2019, the County's contractually required contribution was \$25,876,044 for the traditional plan, \$802,813 for the combined plan and \$803,682 for the member-directed plan. Of these amounts, \$1,166,138 is reported as an intergovernmental payable for the traditional plan, \$34,082 for the combined plan, and \$29,354 for the member-directed plan.

Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	1.43231212%	1.49842240%	
Prior Measurement Date	<u>1.44489664%</u>	<u>1.39906976%</u>	
Change in Proportionate Share	<u>-0.01258452%</u>	<u>0.09935264%</u>	
Proportionate Share of the:			
Net Pension Liability	\$392,281,260	\$0	\$392,281,260
Net Pension Asset	0	(1,675,574)	(1,675,574)
Pension Expense	79,436,275	297,658	79,733,933

2019 pension expense for the member-directed defined contribution plan was \$803,682. The aggregate pension expense for all pension plans was \$80,537,615 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE J - Defined Benefit Pension Plans (Cont'd.)

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$18,096	\$0	\$18,096
Changes of assumptions	34,149,047	374,230	34,523,277
Net difference between projected and actual earnings on pension plan investments	53,243,544	360,946	53,604,490
Changes in proportion and differences between County contributions and proportionate share of contributions	149,511	756	150,267
County contributions subsequent to the measurement date	<u>25,876,044</u>	<u>802,813</u>	<u>26,678,857</u>
Total Deferred Outflows of Resources	<u>\$113,436,242</u>	<u>\$1,538,745</u>	<u>\$114,974,987</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$5,150,879	\$684,346	\$5,835,225
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>5,247,236</u>	<u>76,119</u>	<u>5,323,355</u>
Total Deferred Inflows of Resources	<u>\$10,398,115</u>	<u>\$760,465</u>	<u>\$11,158,580</u>

\$26,678,857 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 or increase to the net pension asset in 2020. 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 Traditional Plan	OPERS Combined Plan	Total
Year Ending December 31:			
2020	\$30,966,033	\$47,378	\$31,013,411
2021	16,494,459	(24,726)	16,469,733
2022	4,939,418	(17,112)	4,922,306
2023	24,762,173	95,891	24,858,064
2024	0	(52,482)	(52,482)
Thereafter	<u>0</u>	<u>(73,482)</u>	<u>(73,482)</u>
Total	<u>\$77,162,083</u>	<u>(\$24,533)</u>	<u>\$77,137,550</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE J - Defined Benefit Pension Plans (Cont'd.)

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, 2018, 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 valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

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

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

The long-term 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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE J - Defined Benefit Pension Plans (Cont'd.)

of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

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 2018 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 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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 for the traditional pension plan, combined plan and member-directed plan 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 (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$579,513,484	\$392,281,260	\$236,689,578
OPERS Combined Plan	(554,416)	(1,675,574)	(2,487,381)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE K – Defined Benefit OPEB Plan

See Note J for a description of the net OPEB liability.

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. 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 2019 was 4.0 percent.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE K - Defined Benefit OPEB Plan (Cont'd.)

The County's contractually required contribution was \$321,473 for 2019. Of this amount, \$11,741 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	1.431274360%
Prior Measurement Date	<u>1.437031200%</u>
Change in Proportionate Share	<u><u>-0.00575684%</u></u>
Proportionate Share of the Net Pension Liability	\$186,604,389
OPEB Expense	\$14,794,123

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Differences between expected and actual experience	\$63,189
Changes of assumptions	6,016,349
Net difference between projected and actual earnings on OPEB plan investments	8,554,710
Changes in proportion and differences between County contributions and proportionate share of contributions	143,383
County contributions subsequent to the measurement date	<u>321,473</u>
Total Deferred Outflows of Resources	<u><u>\$15,099,104</u></u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$506,314
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,972,238</u>
Total Deferred Inflows of Resources	<u><u>\$3,478,552</u></u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE K - Defined Benefit OPEB Plan (Cont'd.)

\$321,473 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS
2020	\$4,274,494
2021	1,312,203
2022	1,402,795
2023	4,309,587
Total	\$11,299,079

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 health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE K - Defined Benefit OPEB Plan (Cont'd.)

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

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

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE K - Defined Benefit OPEB Plan (Cont'd.)

Discount Rate: A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate: The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$238,736,563	\$186,604,389	\$145,145,533

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate: Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$179,367,303	\$186,604,389	\$194,939,568

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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 2019 were levied after October 1, 2018 on the assessed value as of January 1, 2018, the lien date. Public utility property taxes collected in 2019 attached as a lien on December 31, 2017 and were levied after October 31, 2018. Taxpayers were required to pay one half of real property taxes by February 16, 2019 with the remaining half due July 20, 2019. 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 2019 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 2017. The assessed value by property classification, upon which the 2019 tax levy was based, follows:

Real property	\$ 9,202,367,700
Public utility real property.....	2,707,470
Public utility tangible personal property.....	<u>489,223,160</u>
Total.....	<u>\$ 9,694,298,330</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>
			<i>(a)</i>	<i>R/A C/I</i>	
Human Services A	2014	8.21	7.78	8.10	2021
Human Services B	2017	6.03	5.71	5.95	2025
Developmental Disabilities	1977	<u>1.00</u>	<u>0.29</u>	<u>0.51</u>	cont.
<i>Total</i>		15.24	13.78	14.68	

(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 custodial 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, 2019. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2020 were recorded as 2019 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 2019 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, 2019

NOTE M - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>							<i>TOTAL</i>
	<i>Board of Developmental Disabilities</i>			<i>Nonmajor</i>	<i>Solid</i>			
	<i>General</i>	<i>Services</i>	<i>Children Services</i>	<i>Governmental Funds</i>	<i>Stillwater</i>	<i>Waste Management</i>	<i>Service Depot</i>	
General	\$	\$	\$	\$ 36,323,960	\$	\$ 796,021	\$ 262,675	\$ 37,382,656
Human Services Levy	3,502,713	28,443,373	25,610,902	39,941,871	3,692,337			\$ 101,191,196
Nonmajor Governmental Funds	43,104							\$ 43,104
Wastewater	24,464							\$ 24,464
TOTAL	\$ 3,570,281	\$ 28,443,373	\$ 25,610,902	\$ 76,265,831	\$ 3,692,337	\$ 796,021	\$ 262,675	\$ 138,641,420

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

Governmental Funds:

Children Services

This Governmental Fund deficit of \$2,782,633 resulted from expenditures exceeding revenues. This deficit will be eliminated through future intergovernmental revenues.

Other Governmental Funds:

Community Development Block Grant

This Special Revenue Fund deficit of \$444,538 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

Workforce Investment Act

This Special Revenue Fund deficit of \$669,945 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

Other Federal Grants

This Special Revenue Fund deficit of \$266,919 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 \$144,280 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

Water and Sewer Assessment Debt Service

This Debt Service Fund deficit of \$703,998 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.

Proprietary Funds:

Stillwater Center

This Proprietary Fund deficit of \$3,497,539 resulted from expenditures exceeding revenues due to a prior year deficit fund balance. This deficit will be eliminated through future transfers in.

NOTE O – Other Non-Operating Revenues

For the year ended December 31, 2019, Other Non-Operating Revenues consist of the following:

	Wastewater		Water
Insurance Reimbursements	\$ 8,624	\$	\$ 8,624

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 Miami Valley In-Ovations, Inc., which is a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$201,728, was recorded as operating revenues and expenses in their 2019 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services	All Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepays	\$ 283,876	\$ 16,296			\$ 81,735	\$ 381,907
For noncurrent receivables	5,352,557					5,352,557
For unclaimed monies	3,082,915					3,082,915
Total Nonspendable	<u>8,719,348</u>	<u>16,296</u>	<u>0</u>	<u>0</u>	<u>81,735</u>	<u>8,817,379</u>
Restricted for:						
Debt service					602,559	602,559
Capital outlay					10,137,097	10,137,097
Human services levy programs			72,574,243			72,574,243
Developmental disabilities services		15,647,686				15,647,686
General government purposes					4,140,519	4,140,519
Judicial and law enforcement purposes					18,463,091	18,463,091
Environment and public works purposes					15,224,706	15,224,706
Social services purposes					44,188,021	44,188,021
Real Estate Assessment					6,012,309	6,012,309
Other state and local grants					1,006,617	1,006,617
Community and Economic development purposes					6,268,990	6,268,990
Total Restricted	<u>0</u>	<u>15,647,686</u>	<u>72,574,243</u>	<u>0</u>	<u>106,043,909</u>	<u>194,265,838</u>
Committed for:						
Capital Reserve	1,861,456					1,861,456
Capital outlay and improvement					32,275,531	32,275,531
Public works building Maintenance					1,918,861	1,918,861
Job Center					705,275	705,275
Sheriff contracts					3,696,858	3,696,858
Total Committed	<u>1,861,456</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,596,525</u>	<u>40,457,981</u>
Assigned for:						
General government purposes	385,969					385,969
Judicial and law enforcement purposes	926,002					926,002
Community and Economic development purposes	74,837					74,837
Environment and public works purposes	4,462					4,462
Social services purposes	9,645					9,645
Total Assigned	<u>1,400,915</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,400,915</u>
Unassigned (Deficit)	93,064,884	0	0	(2,782,633)	(2,250,226)	88,032,025
Total Fund Balances	<u>\$ 105,046,603</u>	<u>\$ 15,663,982</u>	<u>\$ 72,574,243</u>	<u>\$ (2,782,633)</u>	<u>\$ 142,471,943</u>	<u>\$ 332,974,138</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019 was \$7,902,224.

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, 2019 was \$1,861,456.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE S - Tax Abatements

During 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 2019, County property taxes were reduced by \$2,047,747 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

Municipality	Amount of County Tax Reduction	
Brookville	\$	236,191
Centerville		71,812
Clayton		222,282
Dayton		731,171
Englewood		82,520
Harrison Twp		9,593
Huber Heights		43,229
Jefferson Twp		3,657
Miamisburg		232,023
Miami Twp		3,280
Moraine		166,072
Springboro		23,999
Union		12,941
Vandalia		181,951
West Carrollton		27,026
		<hr/>
Total County	\$	<u>2,047,747</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 (5 Commercial and Industrial Parcels)
2. Centerville (15 Commercial Parcels, 13 Residential Parcels)
3. Dayton (31 Commercial Parcels, 295 Residential Parcels)
4. Englewood (14 Commercial and Industrial Parcels)
5. Harrison Twp (25 Residential Parcels)
6. Huber Heights (6 Commercial and Industrial Parcels)
7. Jefferson Twp (40 Residential Parcels)
8. Miamisburg (44 Commercial and Industrial Parcels)
9. Moraine (11 Commercial and Industrial Parcels, 7 Residential Parcels)
10. Springboro (4 Commercial and Industrial Parcels)
11. Union (1 Commercial Parcel)
12. Vandalia (13 Commercial and Industrial Parcels)
13. West Carrollton (6 Commercial and Industrial Parcels and 3 Residential Parcels)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE S - Tax Abatements (Cont'd.)

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

Clayton

1. Caterpillar (Pledged 500 Jobs and 550 were created. Pledged \$65,000,000 investments and total investment was \$89,980,000.)

Dayton

1. Real Wire LLC (Pledged 12 jobs with 27 created. Pledged \$2,200,000 investment and total investment was \$3,550,416.)
2. Norwood Tool (Pledged 10 jobs with 183 created. Pledged \$4,200,000 investment and total investment was \$15,607,514.)
3. Malt Products Corporation (Pledged 30 jobs with 70 created. Pledged \$16,000,000 investment and total investment was \$39,434,749.)
4. KBK Eight LLC (Pledged 50 jobs and 93 were created. Pledged \$7,500,000 with a total investment of \$13,976,596.)
5. Emerson Climate Technologies Inc. (Pledged 35 jobs and 21 were created. Pledged \$19,000,000 in investments and the total investment was \$19,289,584)

Miami Township

1. Brixey & Meyer (Pledged 10 jobs and 16 were created. Pledged \$1,700,000 in investments and the total investment was \$1,685,231.62)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE T – Significant Commitments

Construction Commitments

The County's outstanding construction commitments as of December 31, 2019, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Nicholas Center Project	\$ 222,065
Reibold Building Projects	3,034,159
Mobile Career Resource Center Project	34,330
Sheriff's Office Misc Building Projects	414,610
Sheriff's Office Software and Hardware Projects	43,554
Court Security System	211,021
Jail Renovations Project	3,798,342
Administration Building Projects	862,163
Trotwood Court Building Project	406,704
Courts Software Project	198,377
Road and Bridge Projects	25,354,539
Total	<u>\$ 34,579,864</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 2,262,801
Wastewater Projects	11,611,205
Solid Waste Management Projects	60,415
Total	<u>\$ 13,934,421</u>

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrance accounting is utilized to the extent necessary to ensure effective budgetary control and accountability and to facilitate effective cash planning and control. As of December 31, 2019, the amount of encumbrances outstanding are as follows:

<u>Governmental Activities:</u>	<u>Encumbrances</u>
General	\$ 4,434,113
Board of Developmental Disabilities Services	1,419,577
Human Services Levy	792,993
Children Services	3,061,571
All Other Governmental	66,124,127
Total Governmental Funds	<u>\$ 75,832,381</u>
<u>Business-type Activities:</u>	
Parking Facilities	\$ 58,805
Stillwater Center	806,932
Wastewater	16,761,264
Water	5,875,126
Solid Waste Management	3,056,230
Total Business-type Activities	<u>\$ 26,558,357</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE U – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System – Traditional and Combined Plans
As of and For the Year Ended December 31, 2019

(Cont'd.)

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

	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	1.43231212%	1.44489664%	1.51717808%	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$392,281,260	\$226,676,273	\$344,525,342	\$260,899,064	\$182,182,084	\$178,067,198
County's Covered Payroll	\$166,227,733	\$188,464,374	\$193,303,277	\$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	235.99%	120.28%	178.23%	142.08%	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is unavailable.

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

Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
Last Two Years (1)

	2019	2018
County's Proportion of the Net Pension Asset	1.49842240%	1.39906976%
County's Proportionate Share of the Net Pension Asset	(\$1,675,574)	(\$1,904,588)
County's Covered Payroll	\$5,319,257	\$5,015,962
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	31.50%	37.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

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

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information (Cont'd.)
Ohio Public Employees Retirement System – OPEB Plan
As of and For the Year Ended December 31, 2019

Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB Liability
Ohio Public Employees Retirement System - OPEB Plan
Last Three Years (1)

	2019	2018	2017
County's Proportion of the Net OPEB Liability	1.43127436%	1.43703120%	1.50459760%
County's Proportionate Share of the Net OPEB Liability	\$186,604,389	\$156,051,001	\$151,969,469
County's Covered Payroll	\$178,674,433	\$200,670,961	\$408,347,519
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	104.44%	77.76%	37.22%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is unavailable

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

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2019

Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Seven Years (1)(2)

	2019	2018	2017	2016	2015	2014	2013
Net Pension Liability - Traditional Plan							
Contractually Required Contribution	\$25,876,044	\$23,915,512	\$25,125,947	\$23,829,899	\$22,633,325	\$22,255,089	\$22,249,793
Contributions in Relation to the Contractually Required Contribution	<u>(25,876,044)</u>	<u>(23,915,512)</u>	<u>(25,125,947)</u>	<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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$179,793,217	\$166,227,733	\$188,464,374	\$193,303,277	\$183,626,152	\$180,569,683	\$166,838,296
Pension Contributions as a Percentage of Covered Payroll	<u>14.39%</u>	<u>14.39%</u>	<u>13.33%</u>	<u>12.33%</u>	<u>12.33%</u>	<u>12.32%</u>	<u>13.34%</u>
Net Pension Liability - Combined Plan							
Contractually Required Contribution	\$802,813	\$744,696	\$652,075	\$572,114	\$460,107		
Contributions in Relation to the Contractually Required Contribution	<u>(802,813)</u>	<u>(744,696)</u>	<u>(652,075)</u>	<u>(572,114)</u>	<u>(460,107)</u>		
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
County Covered Payroll	\$5,734,379	\$5,319,257	\$5,015,962	\$4,767,617	\$3,834,225		
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>		
Net OPEB Liability - OPEB Plan							
Contractually Required Contribution	\$321,473	\$297,868	\$2,088,036	\$12,372,483			
Contributions in Relation to the Contractually Required Contribution	<u>(321,473)</u>	<u>(297,868)</u>	<u>(2,088,036)</u>	<u>(12,372,483)</u>			
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
County Covered Payroll (3)	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519			
OPEB Contributions as a Percentage of Covered Payroll	<u>0.17%</u>	<u>0.17%</u>	<u>1.04%</u>	<u>3.03%</u>			

- (1) Information prior to 2013 is unavailable for traditional plan.
- (2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented. information prior to 2016 is not presented.
- (3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2019

Changes in Assumptions – OPERS Pension

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and in 2016 and prior are presented below:

	2019	2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates 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 male mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

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, 2019**

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:

Rating	PCI High Value	PCI Low Value
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 60% 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 following summarizes the County Engineer’s condition assessment of County roads as of December 31, 2019, 2018, 2017, 2016, and 2015:

	2019		2018		2017		2016		2015	
	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	262	78%	251	75%	236	72%	217	66%	275	86%
Condition Assessment of Less than Fair	74	22%	84	25%	92	28%	111	34%	45	14%

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, 2019**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2015	\$5,990,619	\$5,177,068	\$813,551
2016	\$5,811,445	\$5,171,786	\$639,659
2017	\$6,794,327	\$6,324,278	\$470,049
2018	\$6,402,992	\$5,882,707	\$520,285
2019	\$4,285,304	\$3,963,286	\$322,018

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:

Numerical Ranking	Condition Ranking
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, 2019, 2018, 2017, 2016 and 2015:

	2019		2018		2017		2016		2015	
	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	491	94%	494	95%	495	95%	493	95%	495	95%
Condition Assessment of Less than Fair	29	6%	26	5%	24	5%	28	5%	24	5%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2015	\$1,755,018	\$1,707,514	\$47,504
2016	\$1,536,118	\$1,473,828	\$62,290
2017	\$1,602,436	\$1,330,638	\$271,798
2018	\$1,351,313	\$1,229,624	\$121,689
2019	\$1,484,814	\$1,236,271	\$248,543

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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. Grant based special revenue funds are non-annually budgeted.

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.

Job & Family Services – This fund accounts for the administration of public assistance programs under state and federal regulations.

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.

ADAMHS Board – This fund receives funding from the Human Services Levy for the operation of 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-five 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
- MCOEM – MGCLERC
- MCO Futures
- Auditor License Bureau – Deputy Registrar
- DETAC – Treasurer
- Treasurer – Tax Certificate Administration
- Dog and Kennel
- Caring Program – Animal Shelter
- Animal Control Contracts
- 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
- 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
- Domestic Relations – Special Project Fees
- Probate Court Special Projects
- Probate Court – Legal Research Fees
- Probate Court – Automation Fees
- Common Pleas – Legal Research Fees
- Common Pleas – Automation Fees
- Common Pleas – Special Project Fees
- Common Pleas – Technology Advancement
- Juvenile Court – Legal Research Fees
- Juvenile Court – Automation Fees
- Juvenile Court – Special Project Fee
- Juvenile Human Services Levy Contracts
- Juvenile Court – Mediation Fees
- Nicholas Residential Treatment Center
- 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
- Cultural Facilities
- Business First!
- Building Regulations
- Hotel/Motel Tax Administration
- Plat and Site Review
- HB 592 District Planning Fee
- Environmental Services Stormwater Management
- Development Fee
- Housing Bond Fees
- Victims of Domestic Violence
- Criminal Justice Information Sys (CJIS)
- Homeless Solutions Administration
- MC Bd of DDS HSL Contract Fund
- JFS Frail & Elderly Services
- Youth Works and Workforce Development
- HS Plan/Dev Preschool Promise Program
- 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.

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. One separately-budgeted subfund, used internally, comprises 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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 109,464,096	\$ 820,125	\$ 51,371,358	\$ 161,655,579
Accrued Interest Receivable	256,175			256,175
Accounts Receivable	1,697,069			1,697,069
Due from Other Funds	6,982,982			6,982,982
Prepaid Items	75,735		6,000	81,735
Property Taxes Receivable	8,057			8,057
Due from Other Governments	11,965,456		78,970	12,044,426
Special Assessments Receivable		1,594,112		1,594,112
<i>Total Assets</i>	<u>\$ 130,449,570</u>	<u>\$ 2,414,237</u>	<u>\$ 51,456,328</u>	<u>\$ 184,320,135</u>
LIABILITIES:				
Accounts Payable	\$ 10,251,331	\$	\$ 3,032,039	\$ 13,283,370
Accrued Wages and Benefits	5,889,212			5,889,212
Due to Other Governments	865,782		5,296	871,078
Matured Compensated Absences	75,612			75,612
Interfund Payable	4,705,165	1,065,844	6,000,000	11,771,009
Due to Other Funds	1,229,748		365	1,230,113
<i>Total Liabilities</i>	<u>23,016,850</u>	<u>1,065,844</u>	<u>9,037,700</u>	<u>33,120,394</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	7,133,686	1,594,112		8,727,798
FUND BALANCES:				
Nonspendable:				
Prepaid Items	75,735		6,000	81,735
Restricted	95,304,253	602,559	10,137,097	106,043,909
Committed	6,320,994		32,275,531	38,596,525
Unassigned (Deficit)	(1,401,948)	(848,278)		(2,250,226)
<i>Total Fund Balances (Deficits)</i>	<u>100,299,034</u>	<u>(245,719)</u>	<u>42,418,628</u>	<u>142,471,943</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 130,449,570</u>	<u>\$ 2,414,237</u>	<u>\$ 51,456,328</u>	<u>\$ 184,320,135</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 6,534,494	\$ 955,702	\$ 955,297	\$	\$ 2,361,134
Accrued Interest Receivable					
Accounts Receivable					175,922
Due from Other Funds		47,269			1,756,136
Prepaid Items				2,315	
Property Taxes Receivable					
Due from Other Governments		660,452	16,394	84,937	1,820,100
<i>Total Assets</i>	<u>\$ 6,534,494</u>	<u>\$ 1,663,423</u>	<u>\$ 971,691</u>	<u>\$ 87,252</u>	<u>\$ 6,113,292</u>
LIABILITIES:					
Accounts Payable	\$ 320,326	\$ 205,643	\$ 361,469	\$ 319,655	\$ 50,118
Accrued Wages and Benefits	145,413	277,889	12,481		332,578
Due to Other Governments	1,138	36,373	32,697	7,350	747
Matured Compensated Absences					
Interfund Payable		302,000	993,000	329,462	1,300,736
Due to Other Funds	55,308	6,960	188	100,730	726,222
<i>Total Liabilities</i>	<u>522,185</u>	<u>828,865</u>	<u>1,399,835</u>	<u>757,197</u>	<u>2,410,401</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue			16,394		1,820,100
FUND BALANCES:					
Nonspendable:					
Prepaid Items				2,315	
Restricted	6,012,309	834,558			1,882,791
Committed					
Unassigned (Deficit)			(444,538)	(672,260)	
<i>Total Fund Balances (Deficits)</i>	<u>6,012,309</u>	<u>834,558</u>	<u>(444,538)</u>	<u>(669,945)</u>	<u>1,882,791</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,534,494</u>	<u>\$ 1,663,423</u>	<u>\$ 971,691</u>	<u>\$ 87,252</u>	<u>\$ 6,113,292</u>

(Cont'd.)

Job & Family Services	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	ADAMHS Board	Road, Auto and Gas	Sheriff Contracts	Job Center
\$ 5,496,054	\$ 827,628	\$ 883,060	\$ 1,341,253	\$ 23,904,299	\$ 11,135,248	\$ 4,443,749	\$ 735,525
					131,850		
88,836		5,359		46,702	18,858	312,850	24,411
5,093,104		14,768		29,243			
11,530		3,125				3,702	
	236,367	10,168	737,098	53,964	6,635,291	47,098	
<u>\$10,689,524</u>	<u>\$ 1,063,995</u>	<u>\$ 916,480</u>	<u>\$ 2,078,351</u>	<u>\$ 24,034,208</u>	<u>\$ 17,921,247</u>	<u>\$ 4,807,399</u>	<u>\$ 759,936</u>
\$ 1,802,412	\$ 329,566	\$ 112,070	\$ 424,083	\$ 2,421,616	\$ 151,855	\$ 42,632	\$ 31,181
2,446,538	11,051	291,871	4,696	134,015	297,848	842,842	
225,317	35,234	9,927	21,360	282,250	7,566	1,270	
75,612						141,500	
132,974		5,769	55,714	33,132	1,413	13,143	
<u>4,682,853</u>	<u>375,851</u>	<u>419,637</u>	<u>505,853</u>	<u>2,871,013</u>	<u>458,682</u>	<u>1,041,387</u>	<u>31,181</u>
12,813					4,754,020	65,452	23,480
11,530		3,125				3,702	
5,982,328	688,144	493,718	1,572,498	21,163,195	12,708,545	3,696,858	705,275
<u>5,993,858</u>	<u>688,144</u>	<u>496,843</u>	<u>1,572,498</u>	<u>21,163,195</u>	<u>12,708,545</u>	<u>3,700,560</u>	<u>705,275</u>
<u>\$10,689,524</u>	<u>\$ 1,063,995</u>	<u>\$ 916,480</u>	<u>\$ 2,078,351</u>	<u>\$ 24,034,208</u>	<u>\$ 17,921,247</u>	<u>\$ 4,807,399</u>	<u>\$ 759,936</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds (Cont'd.)
December 31, 2019

	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue Funds
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 2,226,820	\$	\$ 1,323,057	\$ 46,340,776	\$ 109,464,096
Accrued Interest Receivable				124,325	256,175
Accounts Receivable	45			1,024,086	1,697,069
Due from Other Funds	2,099		30,551	9,812	6,982,982
Prepaid Items		18,231		36,832	75,735
Property Taxes Receivable				8,057	8,057
Due from Other Governments		487,750	137,593	1,038,244	11,965,456
<i>Total Assets</i>	<u>\$ 2,228,964</u>	<u>\$ 505,981</u>	<u>\$ 1,491,201</u>	<u>\$ 48,582,132</u>	<u>\$ 130,449,570</u>
LIABILITIES:					
Accounts Payable	\$ 241,190	\$ 224,164	\$ 148,659	\$ 3,064,692	\$ 10,251,331
Accrued Wages and Benefits	52,729	18,979	159,506	860,776	5,889,212
Due to Other Governments	8,529		151,789	44,235	865,782
Matured Compensated Absences					75,612
Interfund Payable	4,000	380,917		1,253,550	4,705,165
Due to Other Funds	3,655	22,275	9,940	62,325	1,229,748
<i>Total Liabilities</i>	<u>310,103</u>	<u>646,335</u>	<u>469,894</u>	<u>5,285,578</u>	<u>23,016,850</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue		126,565	14,690	300,172	7,133,686
FUND BALANCES:					
Nonspendable:					
Prepaid Items		18,231		36,832	75,735
Restricted			1,006,617	42,959,550	95,304,253
Committed	1,918,861				6,320,994
Unassigned (Deficit)		(285,150)			(1,401,948)
<i>Total Fund Balances (Deficits)</i>	<u>1,918,861</u>	<u>(266,919)</u>	<u>1,006,617</u>	<u>42,996,382</u>	<u>100,299,034</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,228,964</u>	<u>\$ 505,981</u>	<u>\$ 1,491,201</u>	<u>\$ 48,582,132</u>	<u>\$ 130,449,570</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Total Nonmajor Debt Service
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 46,755	\$ 170,811	\$ 602,559	\$ 820,125
Special Assessments Receivable	209,348	1,384,764		1,594,112
<i>Total Assets</i>	<u>\$ 256,103</u>	<u>\$ 1,555,575</u>	<u>\$ 602,559</u>	<u>\$ 2,414,237</u>
LIABILITIES:				
Interfund Payable	\$ 191,035	\$ 874,809	\$ 0	\$ 1,065,844
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	209,348	1,384,764		1,594,112
FUND BALANCES:				
Restricted			602,559	602,559
Unassigned (Deficit)	(144,280)	(703,998)		(848,278)
<i>Total Fund Balances (Deficit)</i>	<u>(144,280)</u>	<u>(703,998)</u>	<u>602,559</u>	<u>(245,719)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 256,103</u>	<u>\$ 1,555,575</u>	<u>\$ 602,559</u>	<u>\$ 2,414,237</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Road A&G Projects	Capital Improvement	Public Works Capital	Data Processing Capital
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 10,021,172	\$ 4,425,603	\$ 25,023,742	\$ 5,084,267
Prepaid Items	6,000			
Due from Other Governments				
<i>Total Assets</i>	<u>\$ 10,027,172</u>	<u>\$ 4,425,603</u>	<u>\$ 25,023,742</u>	<u>\$ 5,084,267</u>
LIABILITIES:				
Accounts Payable	\$ 499,443	\$ 324,627	\$ 1,719,836	\$ 424,780
Due to Other Governments	5,296			
Interfund Payable			6,000,000	
Due to Other Funds	152		213	
<i>Total Liabilities</i>	<u>504,891</u>	<u>324,627</u>	<u>7,720,049</u>	<u>424,780</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items	6,000			
Restricted	9,516,281			
Committed		4,100,976	17,303,693	4,659,487
<i>Total Fund Balances (Deficit)</i>	<u>9,522,281</u>	<u>4,100,976</u>	<u>17,303,693</u>	<u>4,659,487</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 10,027,172</u>	<u>\$ 4,425,603</u>	<u>\$ 25,023,742</u>	<u>\$ 5,084,267</u>

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
\$ 22,990	\$ 407,934	\$ 174,503	\$ 6,172,768	\$ 38,379	\$ 51,371,358
			78,970		6,000
					78,970
<u>\$ 22,990</u>	<u>\$ 407,934</u>	<u>\$ 174,503</u>	<u>\$ 6,251,738</u>	<u>\$ 38,379</u>	<u>\$ 51,456,328</u>
\$	\$	\$	\$ 63,353	\$	\$ 3,032,039
					5,296
					6,000,000
					365
<u>0</u>	<u>0</u>	<u>0</u>	<u>63,353</u>	<u>0</u>	<u>9,037,700</u>
					6,000
22,990	407,934	174,503	6,188,385	38,379	10,137,097
					32,275,531
<u>22,990</u>	<u>407,934</u>	<u>174,503</u>	<u>6,188,385</u>	<u>38,379</u>	<u>42,418,628</u>
<u>\$ 22,990</u>	<u>\$ 407,934</u>	<u>\$ 174,503</u>	<u>\$ 6,251,738</u>	<u>\$ 38,379</u>	<u>\$ 51,456,328</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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 4,153,390	\$	\$	\$ 4,153,390
Other Local Taxes	10,318,948		425,000	10,743,948
Special Assessments		250,405		250,405
Charges for Services	43,614,531		5,541	43,620,072
Licenses and Permits	3,597,348			3,597,348
Fines and Forfeitures	980,479			980,479
Intergovernmental	109,266,756		13,876,167	123,142,923
Interest	598,614			598,614
Other	1,598,129		210,896	1,809,025
<i>Total Revenues</i>	<u>174,128,195</u>	<u>250,405</u>	<u>14,517,604</u>	<u>188,896,204</u>
EXPENDITURES:				
Current:				
General Government	10,955,364			10,955,364
Judicial and Law Enforcement	78,664,572		1,922,727	80,587,299
Environment and Public Works	13,303,553		5,661	13,309,214
Social Services	110,371,367		1,109,313	111,480,680
Community and Economic Development	7,709,086			7,709,086
Capital Outlay			28,444,075	28,444,075
Intergovernmental:				
General Government	1,788,448			1,788,448
Judicial and Law Enforcement	495,820			495,820
Environment and Public Works	327,541			327,541
Debt Service:				
Principal Retirements	399,569	2,775,001		3,174,570
Interest and Fiscal Charges	50,969	483,882		534,851
<i>Total Expenditures</i>	<u>224,066,289</u>	<u>3,258,883</u>	<u>31,481,776</u>	<u>258,806,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(49,938,094)</u>	<u>(3,008,478)</u>	<u>(16,964,172)</u>	<u>(69,910,744)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	53,097,962	2,553,938	20,613,931	76,265,831
Proceeds of Loans			128,025	128,025
Inception of Capital Lease	48,031			48,031
Transfers Out		(43,104)		(43,104)
<i>Total Other Financing Sources and Uses</i>	<u>53,145,993</u>	<u>2,510,834</u>	<u>20,741,956</u>	<u>76,398,783</u>
<i>Net Change in Fund Balance</i>	3,207,899	(497,644)	3,777,784	6,488,039
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>97,091,135</u>	<u>251,925</u>	<u>38,640,844</u>	<u>135,983,904</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 100,299,034</u>	<u>\$ (245,719)</u>	<u>\$ 42,418,628</u>	<u>\$ 142,471,943</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

(Cont'd.)

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
REVENUES:					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	7,073,603				2,079,505
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	286,113	6,692,966	3,021,536	2,722,245	10,214,661
Interest					
Other	16,365	16,073	7,725	1,200	327,654
<i>Total Revenues</i>	<u>7,376,081</u>	<u>6,709,039</u>	<u>3,029,261</u>	<u>2,723,445</u>	<u>12,621,820</u>
EXPENDITURES:					
Current:					
General Government	6,515,305				
Judicial and Law Enforcement		8,272,357			15,266,209
Environment and Public Works					
Social Services			726,112	3,293,700	41,692
Community and Economic Development			2,345,038		
Intergovernmental:					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Debt Service:					
Principal Retirements					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>6,515,305</u>	<u>8,272,357</u>	<u>3,071,150</u>	<u>3,293,700</u>	<u>15,307,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>860,776</u>	<u>(1,563,318)</u>	<u>(41,889)</u>	<u>(570,255)</u>	<u>(2,686,081)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In					2,750,803
Inception of Capital Lease					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,750,803</u>
<i>Net Change in Fund Balance</i>	860,776	(1,563,318)	(41,889)	(570,255)	64,722
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>5,151,533</u>	<u>2,397,876</u>	<u>(402,649)</u>	<u>(99,690)</u>	<u>1,818,069</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 6,012,309</u>	<u>\$ 834,558</u>	<u>\$ (444,538)</u>	<u>\$ (669,945)</u>	<u>\$ 1,882,791</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, 2019

	Job & Family Services	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	ADAMHS Board
REVENUES:					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	575,738	19,500	122	16,777	152,288
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	46,683,923	6,021,405	7,819,788	8,393,711	349,587
Interest					
Other	594,169		52,650	56,500	118,182
<i>Total Revenues</i>	<u>47,853,830</u>	<u>6,040,905</u>	<u>7,872,560</u>	<u>8,466,988</u>	<u>620,057</u>
EXPENDITURES:					
Current:					
General Government					
Judicial and Law Enforcement			8,006,667		
Environment and Public Works					
Social Services	48,659,883	6,212,362		7,080,259	25,128,118
Community and Economic Development					
Intergovernmental:					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Debt Service:					
Principal Retirements					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>48,659,883</u>	<u>6,212,362</u>	<u>8,006,667</u>	<u>7,080,259</u>	<u>25,128,118</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(806,053)</u>	<u>(171,457)</u>	<u>(134,107)</u>	<u>1,386,729</u>	<u>(24,508,061)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In	2,464,788				26,152,509
Inception of Capital Lease					
<i>Total Other Financing Sources and Uses</i>	<u>2,464,788</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,152,509</u>
<i>Net Change in Fund Balance</i>	<u>1,658,735</u>	<u>(171,457)</u>	<u>(134,107)</u>	<u>1,386,729</u>	<u>1,644,448</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>4,335,123</u>	<u>859,601</u>	<u>630,950</u>	<u>185,769</u>	<u>19,518,747</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 5,993,858</u>	<u>\$ 688,144</u>	<u>\$ 496,843</u>	<u>\$ 1,572,498</u>	<u>\$21,163,195</u>

Road, Auto and Gas	Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue
\$	\$	\$	\$	\$	\$	\$ 4,153,390	\$ 4,153,390
6,708,927						3,610,021	10,318,948
313,033	16,978,185	3,596,918	2,455,513	5,172	113,422	10,234,755	43,614,531
						3,597,348	3,597,348
277,191						703,288	980,479
3,171,029	1,144,536			2,871,260	4,507,018	5,366,978	109,266,756
389,129				125		209,360	598,614
108,145	53,558	1,449	10,586	8,299	17,082	208,492	1,598,129
<u>10,967,454</u>	<u>18,176,279</u>	<u>3,598,367</u>	<u>2,466,099</u>	<u>2,884,856</u>	<u>4,637,522</u>	<u>28,083,632</u>	<u>174,128,195</u>
			1,591,918	496,727		2,351,414	10,955,364
	19,982,868		1,385,682	1,248,786	4,515,521	19,986,482	78,664,572
10,644,720					191,375	2,467,458	13,303,553
		3,530,475	842,020	1,043,187	970,490	12,843,069	110,371,367
						5,364,048	7,709,086
						1,788,448	1,788,448
	480,886					14,934	495,820
						327,541	327,541
368,952						30,617	399,569
47,155						3,814	50,969
<u>11,060,827</u>	<u>20,463,754</u>	<u>3,530,475</u>	<u>3,819,620</u>	<u>2,788,700</u>	<u>5,677,386</u>	<u>45,177,825</u>	<u>224,066,289</u>
<u>(93,373)</u>	<u>(2,287,475)</u>	<u>67,892</u>	<u>(1,353,521)</u>	<u>96,156</u>	<u>(1,039,864)</u>	<u>(17,094,193)</u>	<u>(49,938,094)</u>
	1,899,700		1,466,851	353	600,000	17,762,958	53,097,962
						48,031	48,031
0	1,899,700	0	1,466,851	353	600,000	17,810,989	53,145,993
(93,373)	(387,775)	67,892	113,330	96,509	(439,864)	716,796	3,207,899
12,801,918	4,088,335	637,383	1,805,531	(363,428)	1,446,481	42,279,586	97,091,135
<u>\$ 12,708,545</u>	<u>\$ 3,700,560</u>	<u>\$ 705,275</u>	<u>\$ 1,918,861</u>	<u>\$ (266,919)</u>	<u>\$ 1,006,617</u>	<u>\$ 42,996,382</u>	<u>\$ 100,299,034</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Juvenile Detention Center Debt Service	Total Nonmajor Debt Service
REVENUES:					
Special Assessments	\$ 27,108	\$ 223,297	\$	\$	\$ 250,405
EXPENDITURES:					
Debt Service:					
Principal Retirements		90,001	565,000	2,120,000	2,775,001
Interest and Fiscal Charges		15,444	34,500	433,938	483,882
<i>Total Expenditures</i>	<u>0</u>	<u>105,445</u>	<u>599,500</u>	<u>2,553,938</u>	<u>3,258,883</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,108</u>	<u>117,852</u>	<u>(599,500)</u>	<u>(2,553,938)</u>	<u>(3,008,478)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In				2,553,938	2,553,938
Transfers Out	(6,808)	(36,296)			(43,104)
<i>Total Other Financing Sources and Uses</i>	<u>(6,808)</u>	<u>(36,296)</u>	<u>0</u>	<u>2,553,938</u>	<u>2,510,834</u>
<i>Net Change in Fund Balance</i>	20,300	81,556	(599,500)	0	(497,644)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(164,580)</u>	<u>(785,554)</u>	<u>1,202,059</u>	<u>0</u>	<u>251,925</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (144,280)</u>	<u>\$ (703,998)</u>	<u>\$ 602,559</u>	<u>\$ 0</u>	<u>\$ (245,719)</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2019

(Cont'd.)

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
REVENUES:					
Other Local Taxes	\$ 425,000	\$	\$	\$	\$
Charges for Services			5,441	100	
Intergovernmental	9,054,947	1,194,255		29,335	
Other	170,413		18,845	21,638	
<i>Total Revenues</i>	<u>9,650,360</u>	<u>1,194,255</u>	<u>24,286</u>	<u>51,073</u>	<u>0</u>
EXPENDITURES:					
Current:					
Judicial and Law Enforcement				362,548	1,560,179
Environment and Public Works	5,448			213	
Social Services					
Capital Outlay	6,656,748	1,322,280	2,615,394	13,151,565	1,276,892
<i>Total Expenditures</i>	<u>6,662,196</u>	<u>1,322,280</u>	<u>2,615,394</u>	<u>13,514,326</u>	<u>2,837,071</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,988,164</u>	<u>(128,025)</u>	<u>(2,591,108)</u>	<u>(13,463,253)</u>	<u>(2,837,071)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In			311,457	18,385,470	1,917,004
Proceeds of Loans		128,025			
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>128,025</u>	<u>311,457</u>	<u>18,385,470</u>	<u>1,917,004</u>
<i>Net Change in Fund Balance</i>	2,988,164	0	(2,279,651)	4,922,217	(920,067)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>6,534,117</u>	<u>0</u>	<u>6,380,627</u>	<u>12,381,476</u>	<u>5,579,554</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 9,522,281</u>	<u>\$ 0</u>	<u>\$ 4,100,976</u>	<u>\$17,303,693</u>	<u>\$ 4,659,487</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, 2019

	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
REVENUES:						
Other Local Taxes	\$	\$	\$	\$	\$	\$ 425,000
Charges for Services						5,541
Intergovernmental		79,785		267,747	3,250,098	13,876,167
Other						210,896
<i>Total Revenues</i>	<u>0</u>	<u>79,785</u>	<u>0</u>	<u>267,747</u>	<u>3,250,098</u>	<u>14,517,604</u>
EXPENDITURES:						
Current:						
Judicial and Law Enforcement						1,922,727
Environment and Public Works						5,661
Social Services				1,109,313		1,109,313
Capital Outlay				169,501	3,251,695	28,444,075
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,278,814</u>	<u>3,251,695</u>	<u>31,481,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>79,785</u>	<u>0</u>	<u>(1,011,067)</u>	<u>(1,597)</u>	<u>(16,964,172)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In						20,613,931
Proceeds of Loans						128,025
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,741,956</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>79,785</u>	<u>0</u>	<u>(1,011,067)</u>	<u>(1,597)</u>	<u>3,777,784</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>22,990</u>	<u>328,149</u>	<u>174,503</u>	<u>7,199,452</u>	<u>39,976</u>	<u>38,640,844</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 22,990</u>	<u>\$ 407,934</u>	<u>\$ 174,503</u>	<u>\$ 6,188,385</u>	<u>\$ 38,379</u>	<u>\$ 42,418,628</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, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 13,959,090	\$ 13,959,090	\$ 14,337,612	\$ 378,522
Sales Tax	97,223,841	99,623,841	99,696,190	72,349
Other Taxes	3,774,000	3,774,000	4,172,497	398,497
Licenses and Permits	35,096	35,096	32,543	(2,553)
Fees and Charges for Services	23,527,539	24,307,901	23,668,473	(639,428)
Fines and Forfeitures	1,023,853	1,026,378	979,515	(46,863)
Intergovernmental Revenues	19,223,525	19,223,970	21,050,543	1,826,573
Investment Earnings	8,862,505	10,862,505	11,614,424	751,919
Miscellaneous Revenues	506,607	456,904	1,058,361	601,457
<i>Total Revenues</i>	<u>168,136,056</u>	<u>173,269,685</u>	<u>176,610,158</u>	<u>3,340,473</u>
Expenditures:				
<i>General Government</i>				
<i>General Fund Subfund</i>				
<i>Board of County Commissioners - Board of County Commissioners</i>				
Statutory Salaries	279,075	292,801	292,800	1
Salaries	405,123	386,966	363,485	23,481
Fringe Benefits	184,159	202,179	201,542	637
Special Fringe Benefits	-	286	238	48
Pre-Employment Services	-	171	109	62
Operating Supplies	5,133	4,973	3,984	989
Routine Business	5,325	5,325	5,092	233
Board Approved Travel	19,589	20,989	14,326	6,663
Staff Training and Development	1,600	1,340	1,326	14
Contractual Professional Services	900	1,011	898	113
Maintenance and Repair Services	250	250	-	250
Communications	13,679	11,818	10,787	1,031
Capital Outlays	2,800	6,900	6,894	6
<i>Total Board of County Commissioners - Board of County Commissioners</i>	<u>917,633</u>	<u>935,009</u>	<u>901,481</u>	<u>33,528</u>
<i>County Administrator - County Administrator</i>				
Salaries	283,584	286,319	275,180	11,139
Fringe Benefits	89,096	81,649	81,185	464
Special Fringe Benefits	1,600	2,400	1,640	760
Operating Supplies	2,934	3,137	2,562	575
Routine Business	4,400	3,777	3,246	531
Board Approved Travel	3,778	10,777	6,076	4,701
Staff Training and Development	2,400	2,400	1,160	1,240
Contractual Professional Services	1,200	1,200	424	776
Communications	8,100	9,981	8,831	1,150
Rentals	-	500	472	28
Capital Outlays	14,283	17,106	11,395	5,711
<i>Total County Administrator - County Administrator</i>	<u>411,375</u>	<u>419,246</u>	<u>392,171</u>	<u>27,075</u>
<i>Clerk of Commission - Clerk of Commission</i>				
Salaries	116,907	116,907	110,440	6,467
Fringe Benefits	20,800	21,700	21,657	43
Operating Supplies	10,543	7,043	6,041	1,002
Routine Business	900	900	400	500

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Commission - Clerk of Commission</i>				
Board Approved Travel	3,691	3,691	2,076	1,615
Staff Training and Development	550	550	-	550
Contractual Professional Services	3,840	3,065	2,496	569
Maintenance and Repair Services	1,000	1,000	125	875
Communications	8,260	8,260	6,228	2,032
Rentals	14,185	13,285	11,094	2,191
Capital Outlays	-	7,175	7,070	105
<i>Total Clerk of Commission - Clerk of Commission</i>	<u>180,676</u>	<u>183,576</u>	<u>167,627</u>	<u>15,949</u>
<i>Office of Management & Budget - Office of Management & Budget</i>				
Salaries	625,260	625,260	613,518	11,742
Fringe Benefits	168,092	168,092	162,746	5,346
Special Fringe Benefits	1,500	1,500	909	591
Pre-Employment Services	185	185	118	67
Operating Supplies	6,350	5,950	5,250	700
Routine Business	950	550	69	481
Board Approved Travel	7,911	8,711	7,317	1,394
Staff Training and Development	1,844	1,844	1,689	155
Contractual Professional Services	22,500	32,500	27,429	5,071
Maintenance and Repair Services	100	100	-	100
Communications	11,620	11,620	11,406	214
<i>Total Office of Management & Budget - Office of Management & Budget</i>	<u>846,312</u>	<u>856,312</u>	<u>830,451</u>	<u>25,861</u>
<i>Administrative Services Director</i>				
Salaries	201,128	310,412	309,790	622
Fringe Benefits	57,410	57,410	55,672	1,738
Special Fringe Benefits	2,100	2,100	1,704	396
Operating Supplies	500	8,850	849	8,001
Routine Business	350	350	213	137
Staff Training and Development	886	886	85	801
Contractual Professional Services	100	1,000	746	254
Maintenance and Repair Services	-	1,150	-	1,150
Communications	3,080	3,230	3,212	18
Public Utility Services	250	150	97	53
Rentals	-	2,000	1,500	500
Capital Outlays	-	150	-	150
<i>Total Administrative Services Director</i>	<u>265,804</u>	<u>387,688</u>	<u>373,868</u>	<u>13,820</u>
<i>Purchasing</i>				
Salaries	345,390	316,390	315,810	580
Fringe Benefits	91,094	79,094	78,792	302
Special Fringe Benefits	2,644	2,640	2,624	16
Pre-Employment Services	-	725	314	411
Operating Supplies	8,022	10,022	4,535	5,487
Routine Business	1,700	1,700	1,300	400
Board Approved Travel	25,910	19,889	14,147	5,742
Staff Training and Development	2,000	2,000	1,365	635
Contractual Professional Services	3,500	6,800	5,492	1,308
Maintenance and Repair Services	11,000	11,000	10,350	650
Communications	12,240	12,240	10,212	2,028
Rentals	1,600	1,600	1,542	58

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Purchasing</i>				
Capital Outlays	3,338	3,338	3,338	-
<i>Total Purchasing</i>	<u>508,438</u>	<u>467,438</u>	<u>449,821</u>	<u>17,617</u>
<i>Communications</i>				
Salaries	198,447	285,550	275,775	9,775
Fringe Benefits	60,984	90,518	90,084	434
Special Fringe Benefits	240	964	819	145
Pre-Employment Services	-	499	249	250
Operating Supplies	450	3,223	3,156	67
Routine Business	-	743	742	1
Staff Training and Development	1,900	5,660	5,448	212
Contractual Professional Services	4,277	26,920	26,021	899
Communications	2,950	17,419	17,051	368
Rentals	600	1,700	1,175	525
Capital Outlays	-	29,989	29,662	327
<i>Total Communications</i>	<u>269,848</u>	<u>463,185</u>	<u>450,182</u>	<u>13,003</u>
<i>Financial and Customer Services</i>				
Salaries	185,191	118,391	118,167	224
Fringe Benefits	58,246	43,246	42,688	558
Special Fringe Benefits	3,060	3,060	60	3,000
Pre-Employment Services	-	228	28	200
Operating Supplies	3,122	2,894	847	2,047
Board Approved Travel	2,702	2,702	1,007	1,695
Staff Training and Development	446	446	323	123
Contractual Professional Services	5,013	5,013	-	5,013
Communications	2,664	2,664	2,309	355
Public Utility Services	67,861	2,145	2,088	57
Miscellaneous	7,985	410	406	4
Capital Outlays	-	33,416	33,322	94
Construction and Improvements	18,023	18,023	-	18,023
<i>Total Financial and Customer Services</i>	<u>354,313</u>	<u>232,638</u>	<u>201,245</u>	<u>31,393</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries	693,888	592,788	592,140	648
Fringe Benefits	265,456	226,456	226,170	286
Special Fringe Benefits	3,240	3,138	1,912	1,226
Pre-Employment Services	-	102	102	-
Operating Supplies	19,677	19,357	18,384	973
Routine Business	1,300	1,300	390	910
Staff Training and Development	3,000	3,000	2,989	11
Contractual Professional Services	7,500	50,500	50,440	60
Maintenance and Repair Services	31,350	95,416	87,621	7,795
Communications	18,460	18,460	16,844	1,616
Rentals	2,150	2,670	2,631	39
Miscellaneous	300	300	-	300
Capital Outlays	5,859	5,859	5,859	-
<i>Total Building Eng. & Maintenance Services</i>	<u>1,052,180</u>	<u>1,019,346</u>	<u>1,005,482</u>	<u>13,864</u>
<i>Administrative Services - Strategic Initiatives</i>				
Salaries	-	245,418	244,504	914
Fringe Benefits	-	75,617	74,911	706
Special Fringe Benefits	-	680	320	360

MONTGOMERY COUNTY , OHIO
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(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administrative Services - Strategic Initiatives</i>				
Pre-Employment Services	-	359	222	137
Operating Supplies	-	1,500	1,356	144
Routine Business	-	815	506	309
Board Approved Travel	-	5,125	2,768	2,357
Staff Training and Development	-	1,900	1,839	61
Contractual Professional Services	-	42,000	41,693	307
Communications	-	1,100	481	619
Capital Outlays	-	8,400	7,874	526
<i>Total Administrative Services - Strategic Initiatives</i>	-	382,914	376,474	6,440
<i>Human Resources Administration</i>				
Salaries	712,574	712,574	711,587	987
Fringe Benefits	210,764	198,764	198,234	530
Special Fringe Benefits	10,414	8,088	7,118	970
Pre-Employment Services	-	626	575	51
Operating Supplies	18,123	15,123	13,349	1,774
Routine Business	3,000	3,280	3,208	72
Board Approved Travel	5,150	2,765	2,637	128
Staff Training and Development	6,000	2,385	1,491	894
Contractual Professional Services	41,721	47,921	9,177	38,744
Maintenance and Repair Services	29,580	28,290	25,974	2,316
Communications	18,300	22,010	21,111	899
Public Utility Services	-	1,600	1,556	44
Rentals	4,000	1,000	950	50
Capital Outlays	17,147	20,347	20,347	-
<i>Total Human Resources Administration</i>	1,076,773	1,064,773	1,017,314	47,459
<i>Dayton Regional Green</i>				
Salaries	100,551	63,551	62,858	693
Fringe Benefits	31,493	21,493	20,559	934
Special Fringe Benefits	180	180	120	60
Pre-Employment Services	400	400	39	361
Operating Supplies	1,800	983	766	217
Routine Business	1,000	740	567	173
Board Approved Travel	3,594	1,294	321	973
Staff Training and Development	1,500	4,617	4,612	5
Contractual Professional Services	8,678	11,178	10,368	810
Communications	600	600	568	32
Rentals	8,227	5,727	5,000	727
Miscellaneous	240	240	217	23
<i>Total Dayton Regional Green</i>	158,263	111,003	105,995	5,008
<i>Administration Building</i>				
Salaries	305,768	305,768	298,412	7,356
Fringe Benefits	128,530	137,230	132,075	5,155
Special Fringe Benefits	27,948	13,948	13,631	317
Post Employment Services	200	346	307	39
Pre-Employment Services	-	84	84	-
Operating Supplies	99,497	111,497	103,972	7,525
Contractual Professional Services	190,888	190,888	167,222	23,666
Maintenance and Repair Services	252,585	242,355	234,075	8,280
Communications	6,373	7,173	6,655	518

MONTGOMERY COUNTY , OHIO
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(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administration Building</i>				
Public Utility Services	490,799	447,399	416,447	30,952
Miscellaneous	40,822	40,822	40,107	715
Capital Outlays	46,535	46,535	46,535	-
Construction and Improvements	25,984	56,884	54,575	2,309
<i>Total Administration Building</i>	<u>1,615,929</u>	<u>1,600,929</u>	<u>1,514,097</u>	<u>86,832</u>
<i>All Other Buildings</i>				
Salaries	205,681	215,381	208,878	6,503
Fringe Benefits	74,108	71,208	71,107	101
Special Fringe Benefits	96	96	96	-
Post Employment Services	-	120	119	1
Operating Supplies	70,319	70,999	68,942	2,057
Contractual Professional Services	8,419	8,019	3,952	4,067
Maintenance and Repair Services	187,309	187,109	166,397	20,712
Communications	7,462	7,462	7,344	118
Public Utility Services	191,679	200,719	199,608	1,111
Miscellaneous	625	1,325	877	448
Cost Recovery and Intergov't Transfers	-	11,560	11,559	1
<i>Total All Other Buildings</i>	<u>745,698</u>	<u>773,998</u>	<u>738,879</u>	<u>35,119</u>
<i>Child Care Center</i>				
Operating Supplies	12,506	7,506	482	7,024
Maintenance and Repair Services	19,955	17,955	16,944	1,011
Public Utility Services	27,694	27,694	14,988	12,706
Miscellaneous	11,320	11,320	10,552	768
<i>Total Child Care Center</i>	<u>71,475</u>	<u>64,475</u>	<u>42,966</u>	<u>21,509</u>
<i>Merrimac Building</i>				
Salaries	13,851	17,851	15,973	1,878
Fringe Benefits	3,782	4,582	4,181	401
Special Fringe Benefits	12	42	32	10
Operating Supplies	12,272	12,242	10,703	1,539
Contractual Professional Services	25,460	24,660	23,527	1,133
Maintenance and Repair Services	24,343	23,056	22,251	805
Communications	264	264	262	2
Public Utility Services	60,819	57,419	49,971	7,448
Miscellaneous	602	1,289	354	935
<i>Total Merrimac Building</i>	<u>141,405</u>	<u>141,405</u>	<u>127,254</u>	<u>14,151</u>
<i>Emergency Operations Center - GF</i>				
Operating Supplies	4,438	13,186	13,185	1
Routine Business	-	1,119	1,119	-
Contractual Professional Services	23,000	23,000	23,000	-
Maintenance and Repair Services	1,000	390	390	-
Communications	23,875	21,653	21,653	-
Public Utility Services	725	-	-	-
Capital Outlays	10,339	68,581	64,024	4,557
<i>Total Emergency Operations Center - GF</i>	<u>63,377</u>	<u>127,929</u>	<u>123,371</u>	<u>4,558</u>
<i>Business Services - Board of Revision</i>				
Salaries	29,161	29,161	26,940	2,221
Fringe Benefits	4,822	4,822	4,419	403
<i>Total Business Services - Board of Revision</i>	<u>33,983</u>	<u>33,983</u>	<u>31,359</u>	<u>2,624</u>
<i>Non-Departmental - Revenues</i>				

MONTGOMERY COUNTY , OHIO
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(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	55,500	55,500	24,500	31,000
Intergovernmental	1,000,000	1,000,000	996,370	3,630
Tax Settlement Fees and Expenses	200,000	249,850	249,837	13
<i>Total Non-Departmental - Revenues</i>	<u>1,255,500</u>	<u>1,305,350</u>	<u>1,270,707</u>	<u>34,643</u>
<i>Non-Departmental - Agricultural Society</i>				
Intergovernmental	52,763	52,763	52,763	-
<i>Total Non-Departmental - Agricultural Society</i>	<u>52,763</u>	<u>52,763</u>	<u>52,763</u>	<u>-</u>
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	139,872	139,872	138,163	1,709
Communications	1,000	1,000	348	652
<i>Total Non-Departmental - Audit Services</i>	<u>140,872</u>	<u>140,872</u>	<u>138,511</u>	<u>2,361</u>
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	75,281	-	75,281
<i>Total Non-Departmental - Contingencies</i>	<u>1,250,000</u>	<u>75,281</u>	<u>-</u>	<u>75,281</u>
<i>Non-Departmental - Insurance - Property & Casualty Premiums</i>				
Insurance	835,000	1,082,737	1,082,737	-
<i>Total Non-Departmental - Insurance - Property & Casualty Premiums</i>	<u>835,000</u>	<u>1,082,737</u>	<u>1,082,737</u>	<u>-</u>
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	172,200	141,400	132,410	8,990
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	<u>172,200</u>	<u>141,400</u>	<u>132,410</u>	<u>8,990</u>
<i>Non-Departmental - Information Technology GF Obligation</i>				
Contractual Professional Services	46,125	69,375	69,372	3
<i>Total Non-Departmental - Information Technology GF Obligation</i>	<u>46,125</u>	<u>69,375</u>	<u>69,372</u>	<u>3</u>
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	6,100	55,000	54,900	100
Staff Training and Development	30,000	23,663	23,663	-
Contractual Professional Services	126,939	309,859	303,253	6,606
Rentals	1,000	-	-	-
<i>Total Non-Departmental - Miscellaneous</i>	<u>164,039</u>	<u>388,522</u>	<u>381,816</u>	<u>6,706</u>
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	31,861	50,861	49,820	1,041
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	<u>31,861</u>	<u>50,861</u>	<u>49,820</u>	<u>1,041</u>
<i>Non-Departmental - Personal Services Cost</i>				
Fringe Benefits	-	21,000	10,779	10,221
Special Fringe Benefits	126,000	103,000	87,993	15,007
<i>Total Non-Departmental - Personal Services Cost</i>	<u>126,000</u>	<u>124,000</u>	<u>98,772</u>	<u>25,228</u>
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	93,281	62,081	60,990	1,091
Fringe Benefits	14,409	13,009	12,865	144
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	<u>107,690</u>	<u>75,090</u>	<u>73,855</u>	<u>1,235</u>
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	88,531	88,531	88,531	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	<u>88,531</u>	<u>88,531</u>	<u>88,531</u>	<u>-</u>
<i>Automatic Data Processing Ctr - General Fund Operations</i>				
Salaries	2,309,973	2,309,973	1,998,958	311,015
Fringe Benefits	661,428	661,428	588,911	72,517
Operating Supplies	15,980	15,480	12,867	2,613
Routine Business	650	650	131	519

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
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(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Automatic Data Processing Ctr - General Fund Operations</i>				
Staff Training and Development	19,031	19,031	775	18,256
Contractual Professional Services	112,464	142,964	127,931	15,033
Maintenance and Repair Services	464,294	434,294	401,570	32,724
Communications	28,500	28,500	25,255	3,245
Rentals	700	700	628	72
Capital Outlays	125,693	125,693	125,673	20
<i>Total Automatic Data Processing Ctr - General Fund Operations</i>	<u>3,738,713</u>	<u>3,738,713</u>	<u>3,282,699</u>	<u>456,014</u>
<i>Auditor - General Fund Operations</i>				
Statutory Salaries	100,601	104,671	102,872	1,799
Salaries	2,079,044	2,074,974	2,069,928	5,046
Fringe Benefits	702,449	702,449	692,597	9,852
Special Fringe Benefits	22,521	22,521	9,585	12,936
Operating Supplies	60,052	54,597	52,663	1,934
Routine Business	3,271	3,471	2,958	513
Board Approved Travel	2,153	11,972	7,154	4,818
Staff Training and Development	25,019	19,770	12,869	6,901
Contractual Professional Services	148,721	201,096	98,428	102,668
Maintenance and Repair Services	282,265	280,740	239,606	41,134
Communications	199,490	200,465	200,443	22
Miscellaneous	-	200	200	-
Capital Outlays	-	2,660	2,658	2
<i>Total Auditor - General Fund Operations</i>	<u>3,625,586</u>	<u>3,679,586</u>	<u>3,491,961</u>	<u>187,625</u>
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	4,100	4,100	3,498	602
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	<u>4,100</u>	<u>4,100</u>	<u>3,498</u>	<u>602</u>
<i>Treasurer - General Fund Operations</i>				
Statutory Salaries	80,807	80,862	80,862	-
Salaries	764,655	794,700	749,919	44,781
Fringe Benefits	297,017	297,017	257,736	39,281
Special Fringe Benefits	2,534	7,489	7,300	189
Pre-Employment Services	-	260	210	50
Operating Supplies	26,631	23,131	22,570	561
Routine Business	2,100	3,600	3,070	530
Board Approved Travel	5,529	7,229	5,818	1,411
Staff Training and Development	11,785	16,265	16,155	110
Contractual Professional Services	222,160	234,910	230,894	4,016
Maintenance and Repair Services	42,350	38,985	36,731	2,254
Communications	165,000	168,200	167,714	486
Rentals	2,300	2,300	1,514	786
Miscellaneous	250	250	78	172
Capital Outlays	34,057	53,727	53,631	96
Construction and Improvements	1,375	1,375	1,375	-
<i>Total Treasurer - General Fund Operations</i>	<u>1,658,550</u>	<u>1,730,300</u>	<u>1,635,577</u>	<u>94,723</u>
<i>Recorder - General Fund Operations</i>				
Statutory Salaries	78,594	82,524	82,524	-
Salaries	652,114	652,114	650,707	1,407
Fringe Benefits	319,955	319,955	318,659	1,296
Special Fringe Benefits	2,000	2,500	1,710	790
Routine Business	2,942	2,942	492	2,450

MONTGOMERY COUNTY , OHIO
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(Non-GAAP Budgetary Basis and Perspective)

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Recorder - General Fund Operations</i>				
Board Approved Travel	3,964	3,964	1,716	2,248
Staff Training and Development	4,689	4,189	3,394	795
Contractual Professional Services	2,900	2,900	1,329	1,571
Communications	13,476	13,476	8,979	4,497
Miscellaneous	1,895	1,895	-	1,895
<i>Total Recorder - General Fund Operations</i>	<u>1,082,529</u>	<u>1,086,459</u>	<u>1,069,510</u>	<u>16,949</u>
<i>Board of Elections - Board of Elections</i>				
Statutory Salaries	78,724	78,724	76,757	1,967
Salaries	2,165,765	2,165,765	1,923,300	242,465
Fringe Benefits	626,091	626,091	616,647	9,444
Special Fringe Benefits	6,200	6,200	5,524	676
Operating Supplies	102,077	171,777	142,216	29,561
Outside Agency Bd Approved Travel	33,300	43,300	42,386	914
Routine Business	4,000	4,300	4,281	19
Staff Training and Development	11,800	21,800	14,097	7,703
Contractual Professional Services	112,308	162,308	147,554	14,754
Maintenance and Repair Services	222,206	52,206	46,052	6,154
Communications	125,250	155,250	98,212	57,038
Rentals	62,000	62,000	52,847	9,153
Capital Outlays	19,000	19,000	3,966	15,034
<i>Total Board of Elections - Board of Elections</i>	<u>3,568,721</u>	<u>3,568,721</u>	<u>3,173,839</u>	<u>394,882</u>
<i>Records Center & Archives - Record Center</i>				
Salaries	239,860	244,920	239,917	5,003
Fringe Benefits	92,616	92,616	91,604	1,012
Operating Supplies	1,207	501	501	-
Contractual Professional Services	617	617	440	177
Communications	5,459	5,459	5,144	315
Rentals	1,000	940	665	275
Capital Outlays	154,845	136,645	136,583	62
<i>Total Records Center & Archives - Record Center</i>	<u>495,604</u>	<u>481,698</u>	<u>474,854</u>	<u>6,844</u>
<i>Microfilm Center</i>				
Salaries	299,759	299,759	293,331	6,428
Fringe Benefits	100,899	103,299	101,275	2,024
Special Fringe Benefits	600	576	576	-
Operating Supplies	44,906	61,483	52,053	9,430
Routine Business	430	183	181	2
Staff Training and Development	1,100	1,100	284	816
Contractual Professional Services	172,676	160,626	118,869	41,757
Maintenance and Repair Services	57,982	59,094	55,537	3,557
Communications	5,741	5,741	5,325	416
Capital Outlays	25,857	31,995	31,910	85
<i>Total Microfilm Center</i>	<u>709,950</u>	<u>723,856</u>	<u>659,341</u>	<u>64,515</u>
<i>Judicial & Law Enforcement</i>				
General Fund Subfund				
<i>Common Pleas Court</i>				
Salaries	382,075	388,275	388,195	80
Fringe Benefits	181,601	181,601	175,162	6,439
Special Fringe Benefits	960	1,042	1,042	-
Post Employment Services	500	500	182	318

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(Non-GAAP Budgetary Basis and Perspective)

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court</i>				
Operating Supplies	57,193	51,911	43,156	8,755
Contractual Professional Services	2,424	2,424	2,370	54
Maintenance and Repair Services	121,120	121,120	115,227	5,893
Communications	6,568	6,568	5,707	861
Public Utility Services	321,960	261,294	237,791	23,503
Miscellaneous	43,000	43,000	42,930	70
Capital Outlays	-	17,000	17,000	-
<i>Total Common Pleas Court</i>	<u>1,117,401</u>	<u>1,074,735</u>	<u>1,028,762</u>	<u>45,973</u>
<i>Jail Building</i>				
Salaries	342,090	344,090	344,026	64
Fringe Benefits	184,419	159,419	159,123	296
Special Fringe Benefits	36,600	36,600	13,700	22,900
Post Employment Services	250	250	85	165
Pre-Employment Services	700	700	445	255
Operating Supplies	22,279	25,439	23,547	1,892
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	2,216	2,316	2,213	103
Maintenance and Repair Services	90,613	104,953	102,031	2,922
Communications	2,624	2,624	2,129	495
Public Utility Services	718,822	708,822	625,264	83,558
Miscellaneous	45,463	45,363	45,110	253
<i>Total Jail Building</i>	<u>1,447,076</u>	<u>1,431,576</u>	<u>1,317,673</u>	<u>113,903</u>
<i>Sheriff's Administration Building</i>				
Operating Supplies	1,208	1,708	1,050	658
Maintenance and Repair Services	11,381	11,681	7,802	3,879
Public Utility Services	45,196	44,896	41,081	3,815
Miscellaneous	4,301	4,301	4,217	84
<i>Total Sheriff's Administration Building</i>	<u>62,086</u>	<u>62,586</u>	<u>54,150</u>	<u>8,436</u>
<i>Juvenile Justice Center</i>				
Salaries	335,981	362,081	362,030	51
Fringe Benefits	146,048	146,048	140,667	5,381
Special Fringe Benefits	740	740	530	210
Post Employment Services	250	250	-	250
Operating Supplies	70,930	59,668	59,203	465
Staff Training and Development	500	500	-	500
Contractual Professional Services	5,585	4,343	1,325	3,018
Maintenance and Repair Services	112,255	109,255	106,092	3,163
Communications	4,400	4,400	4,222	178
Public Utility Services	386,193	353,255	329,824	23,431
Miscellaneous	45,147	46,347	45,923	424
Capital Outlays	-	1,242	936	306
<i>Total Juvenile Justice Center</i>	<u>1,108,029</u>	<u>1,088,129</u>	<u>1,050,752</u>	<u>37,377</u>
<i>Human Services Plan & Develop - Criminal Justice Council</i>				
Salaries	87,467	55,117	55,117	-
Fringe Benefits	34,270	22,770	22,676	94
Special Fringe Benefits	-	500	160	340
Pre-Employment Services	-	500	166	334
Operating Supplies	3,900	3,900	3,290	610
Routine Business	10,775	10,775	5,463	5,312

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Criminal Justice Council</i>				
Staff Training and Development	760	760	475	285
Contractual Professional Services	587,604	542,554	394,349	148,205
Maintenance and Repair Services	-	50	36	14
Communications	2,750	3,750	2,968	782
Rentals	400	400	300	100
Interfund Agreements	-	43,850	37,822	6,028
Capital Outlays	-	43,000	35,091	7,909
<i>Total Human Services Plan & Develop - Criminal Justice Council</i>	<u>727,926</u>	<u>727,926</u>	<u>557,913</u>	<u>170,013</u>
<i>Non-Departmental - Common Pleas Court</i>				
Law Enforcement Services	1,328,978	1,533,443	1,487,847	45,596
Intergovernmental	50,630	76,246	76,246	-
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,379,608</u>	<u>1,609,689</u>	<u>1,564,093</u>	<u>45,596</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	179,844	243,348	219,755	23,593
<i>Total Non-Departmental - Court of Appeals</i>	<u>179,844</u>	<u>243,348</u>	<u>219,755</u>	<u>23,593</u>
<i>Non-Departmental - Domestic Relations</i>				
Law Enforcement Services	9,797	10,549	4,542	6,007
<i>Total Non-Departmental - Domestic Relations</i>	<u>9,797</u>	<u>10,549</u>	<u>4,542</u>	<u>6,007</u>
<i>Non-Departmental - County Municipal Court - Western</i>				
Law Enforcement Services	50,890	27,706	19,269	8,437
<i>Total Non-Departmental - County Municipal Court - Western</i>	<u>50,890</u>	<u>27,706</u>	<u>19,269</u>	<u>8,437</u>
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	19,673	18,947	11,972	6,975
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	<u>19,673</u>	<u>18,947</u>	<u>11,972</u>	<u>6,975</u>
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,699,393	2,026,215	1,759,601	266,614
<i>Total Non-Departmental - Juvenile Court</i>	<u>1,699,393</u>	<u>2,026,215</u>	<u>1,759,601</u>	<u>266,614</u>
<i>Non-Departmental - Regional Crime Lab Subsidy</i>				
Maintenance and Repair Services	8,556	-	-	-
<i>Total Non-Departmental - Regional Crime Lab Subsidy</i>	<u>8,556</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Non-Departmental - Guardianship Services</i>				
Contractual Professional Services	50,000	50,000	50,000	-
<i>Total Non-Departmental - Guardianship Services</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<i>Non-Departmental - Daymont Courts Building Rental Transfer</i>				
Maintenance and Repair Services	30,103	-	-	-
<i>Total Non-Departmental - Daymont Courts Building Rental Transfer</i>	<u>30,103</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Prosecutor - Administration</i>				
Statutory Salaries	144,053	144,053	144,053	-
Salaries	7,348,431	7,392,035	7,392,026	9
Fringe Benefits	2,401,916	2,398,216	2,368,822	29,394
Special Fringe Benefits	13,053	13,572	13,529	43
Operating Supplies	135,037	152,395	151,149	1,246
Routine Business	28,289	29,369	28,011	1,358
Board Approved Travel	2,500	5,740	5,740	-
Staff Training and Development	34,600	42,844	42,844	-
Contractual Professional Services	153,687	119,262	116,767	2,495
Maintenance and Repair Services	57,890	35,752	35,752	-
Communications	107,200	95,105	95,104	1

MONTGOMERY COUNTY , OHIO
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(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Prosecutor - Administration</i>				
Public Utility Services	3,255	1,973	1,968	5
Rentals	30,000	24,545	24,545	-
Miscellaneous	68,598	72,027	72,027	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	92,364	96,859	96,859	-
<i>Total Prosecutor - Administration</i>	<u>10,620,873</u>	<u>10,624,747</u>	<u>10,590,196</u>	<u>34,551</u>
<i>Administration</i>				
Statutory Salaries	116,155	121,962	121,962	-
Salaries	675,004	783,817	783,816	1
Fringe Benefits	307,166	323,841	323,840	1
Special Fringe Benefits	23,704	20,232	20,232	-
Pre-Employment Services	5,000	4,995	4,995	-
Operating Supplies	23,431	30,008	30,008	-
Routine Business	5,113	2,661	2,661	-
Board Approved Travel	3,000	2,996	2,995	1
Staff Training and Development	2,362	2,111	2,110	1
Contractual Professional Services	79,472	74,446	74,446	-
Maintenance and Repair Services	16,169	16,135	16,135	-
Communications	21,766	12,030	12,030	-
Rentals	5,325	3,005	3,004	1
Miscellaneous	58,078	46,825	46,825	-
<i>Total Administration</i>	<u>1,341,745</u>	<u>1,445,064</u>	<u>1,445,059</u>	<u>5</u>
<i>Radio Repair</i>				
Salaries	128,394	174,337	174,337	-
Fringe Benefits	68,004	64,826	64,826	-
Special Fringe Benefits	1,113	-	-	-
Operating Supplies	53,597	36,653	36,652	1
Staff Training and Development	835	-	-	-
Contractual Professional Services	4,011	192	192	-
Maintenance and Repair Services	14,857	-	-	-
Communications	4,048	3,879	3,878	1
Rentals	18,125	12,648	12,648	-
Miscellaneous	779	-	-	-
<i>Total Radio Repair</i>	<u>293,763</u>	<u>292,535</u>	<u>292,533</u>	<u>2</u>
<i>Support Services</i>				
Salaries	4,677,011	5,024,072	5,024,071	1
Fringe Benefits	1,863,550	1,909,994	1,909,994	-
Special Fringe Benefits	108,092	109,757	104,721	5,036
Operating Supplies	441,894	457,674	442,539	15,135
Staff Training and Development	8,948	8,261	8,261	-
Contractual Professional Services	48,567	127,602	123,345	4,257
Maintenance and Repair Services	229,217	250,666	250,505	161
Communications	150,483	254,503	248,970	5,533
Rentals	20,642	11,807	11,807	-
Miscellaneous	1,555	4,056	4,056	-
Capital Outlays	457,418	461,412	461,412	-
<i>Total Support Services</i>	<u>8,007,377</u>	<u>8,619,804</u>	<u>8,589,681</u>	<u>30,123</u>
<i>Information Technology Services</i>				
Operating Supplies	36,946	19,592	19,591	1

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology Services</i>				
Board Approved Travel	-	1,498	1,497	1
Staff Training and Development	10,150	5,000	5,000	-
Contractual Professional Services	163,250	82,996	82,996	-
Maintenance and Repair Services	282,955	222,820	222,820	-
Capital Outlays	218,094	234,276	232,843	1,433
<i>Total Information Technology Services</i>	<u>711,395</u>	<u>566,182</u>	<u>564,747</u>	<u>1,435</u>
<i>MARCS - System Administration (800 MHz)</i>				
Salaries	97,816	100,387	100,386	1
Fringe Benefits	20,377	21,570	21,570	-
Operating Supplies	9,000	-	-	-
Maintenance and Repair Services	36,512	36,482	36,482	-
<i>Total MARCS - System Administration (800 MHz)</i>	<u>163,705</u>	<u>158,439</u>	<u>158,438</u>	<u>1</u>
<i>Jail Operations</i>				
Salaries	8,882,843	9,354,663	9,311,685	42,978
Fringe Benefits	3,428,468	3,370,212	3,370,212	-
Special Fringe Benefits	50,000	65,816	65,816	-
Operating Supplies	338,570	355,961	321,226	34,735
Routine Business	-	2,123	2,123	-
Staff Training and Development	10,708	16,702	16,701	1
Contractual Professional Services	7,123,150	7,067,233	6,904,621	162,612
Maintenance and Repair Services	88,739	30,953	30,952	1
Communications	74,602	76,602	75,861	741
Public Utility Services	4,284	-	-	-
Rentals	15,000	11,681	11,681	-
Miscellaneous	3,008	2	2	-
Capital Outlays	149,731	163,138	160,353	2,785
<i>Total Jail Operations</i>	<u>20,169,103</u>	<u>20,515,086</u>	<u>20,271,233</u>	<u>243,853</u>
<i>Facility Management</i>				
Operating Supplies	190,712	198,830	187,610	11,220
Maintenance and Repair Services	69,615	43,408	38,385	5,023
<i>Total Facility Management</i>	<u>260,327</u>	<u>242,238</u>	<u>225,995</u>	<u>16,243</u>
<i>Inmate Work Program</i>				
Salaries	76,689	76,083	76,083	-
Fringe Benefits	38,385	37,792	37,792	-
<i>Total Inmate Work Program</i>	<u>115,074</u>	<u>113,875</u>	<u>113,875</u>	<u>-</u>
<i>Security General Fund</i>				
Salaries	2,629,374	2,276,722	2,276,718	4
Fringe Benefits	1,183,165	952,407	952,406	1
Operating Supplies	4,991	599	599	-
Contractual Professional Services	378,984	387,220	387,219	1
Maintenance and Repair Services	9,835	2,156	2,156	-
Communications	28,363	27,583	27,582	1
Rentals	1,920	-	-	-
Capital Outlays	38,400	37,220	37,220	-
<i>Total Security General Fund</i>	<u>4,275,032</u>	<u>3,683,907</u>	<u>3,683,900</u>	<u>7</u>
<i>Coroner - Coroner General Operating</i>				
Statutory Salaries	130,988	130,988	130,661	327
Salaries	2,340,187	2,364,267	2,364,260	7
Fringe Benefits	833,448	809,368	798,914	10,454

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Coroner - Coroner General Operating</i>				
Special Fringe Benefits	2,770	2,920	2,908	12
Post Employment Services	485	192	192	-
Operating Supplies	23,559	18,532	12,826	5,706
Routine Business	50	-	-	-
Staff Training and Development	8,800	8,723	8,723	-
Contractual Professional Services	45,033	24,028	23,992	36
Maintenance and Repair Services	17,010	46,087	46,087	-
Communications	21,940	37,729	31,716	6,013
Capital Outlays	269,926	251,362	251,362	-
<i>Total Coroner - Coroner General Operating</i>	<u>3,694,196</u>	<u>3,694,196</u>	<u>3,671,641</u>	<u>22,555</u>
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	40,404	42,739	42,735	4
Salaries	1,331,324	1,331,324	1,304,415	26,909
Fringe Benefits	650,634	647,199	602,552	44,647
Special Fringe Benefits	14,900	12,900	10,106	2,794
Operating Supplies	16,603	16,603	16,162	441
Routine Business	600	600	271	329
Board Approved Travel	19,929	12,929	4,677	8,252
Staff Training and Development	6,594	6,594	6,130	464
Contractual Professional Services	16,030	25,030	24,138	892
Maintenance and Repair Services	4,500	4,500	332	4,168
Communications	398,647	399,747	385,347	14,400
Public Utility Services	900	900	832	68
Capital Outlays	224,886	224,886	217,277	7,609
Debt Service	4,630	4,630	4,002	628
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	<u>2,730,581</u>	<u>2,730,581</u>	<u>2,618,976</u>	<u>111,605</u>
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	9,091	9,091	8,741	350
Salaries	449,040	467,355	447,617	19,738
Fringe Benefits	223,204	223,204	189,005	34,199
Special Fringe Benefits	2,096	2,296	2,246	50
Operating Supplies	48,859	49,359	48,891	468
Routine Business	3,807	3,807	2,605	1,202
Board Approved Travel	17,077	10,977	7,461	3,516
Staff Training and Development	1,776	1,776	1,404	372
Contractual Professional Services	11,180	12,430	6,962	5,468
Maintenance and Repair Services	1,020	1,020	672	348
Communications	3,900	9,300	8,462	838
Rentals	242,874	239,344	70,980	168,364
Capital Outlays	5,000	5,000	4,884	116
Debt Service	-	2,280	2,232	48
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>1,018,924</u>	<u>1,037,239</u>	<u>802,162</u>	<u>235,077</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	11,111	11,111	10,684	427
Salaries	441,800	460,113	460,113	-
Fringe Benefits	202,725	184,410	180,122	4,288
Operating Supplies	31,433	53,933	53,746	187
Routine Business	2,510	2,510	1,948	562
Board Approved Travel	14,390	14,390	9,847	4,543

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
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(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Staff Training and Development	275	275	224	51
Contractual Professional Services	11,022	11,022	5,212	5,810
Maintenance and Repair Services	400	400	400	-
Communications	6,480	7,980	7,145	835
Rentals	221,153	178,840	47,449	131,391
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>943,299</u>	<u>924,984</u>	<u>776,890</u>	<u>148,094</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,200	154,182	18
Salaries	1,890,301	1,866,601	1,866,576	25
Fringe Benefits	721,143	746,143	742,500	3,643
Special Fringe Benefits	1,991	891	769	122
Operating Supplies	60,675	58,675	55,450	3,225
Routine Business	2,395	2,395	988	1,407
Board Approved Travel	33,743	42,743	40,191	2,552
Staff Training and Development	20,932	28,632	19,133	9,499
Contractual Professional Services	78,836	67,336	52,975	14,361
Law Enforcement Services	77,401	63,801	46,938	16,863
Maintenance and Repair Services	1,619	1,144	-	1,144
Capital Outlays	4,000	55,545	55,052	493
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,086,606</u>	<u>3,088,106</u>	<u>3,034,754</u>	<u>53,352</u>
<i>Common Pleas Court - General - Court Services</i>				
Salaries	1,814,702	1,951,702	1,947,108	4,594
Fringe Benefits	818,907	830,607	830,468	139
Special Fringe Benefits	2,313	2,148	1,961	187
Operating Supplies	27,509	17,749	13,495	4,254
Routine Business	4,056	5,156	5,133	23
Staff Training and Development	1,546	146	146	-
Contractual Professional Services	136,056	208,281	195,311	12,970
Law Enforcement Services	277,931	262,731	237,736	24,995
Maintenance and Repair Services	6,839	4,839	1,872	2,967
Capital Outlays	57,556	52,756	52,664	92
<i>Total Common Pleas Court - General - Court Services</i>	<u>3,147,415</u>	<u>3,336,115</u>	<u>3,285,894</u>	<u>50,221</u>
<i>Common Pleas Court - General - MIS</i>				
Salaries	392,758	458,508	457,894	614
Fringe Benefits	141,770	148,770	147,830	940
Special Fringe Benefits	250	250	198	52
Operating Supplies	27,371	23,371	22,347	1,024
Routine Business	2,050	2,050	1,202	848
Board Approved Travel	1,250	1,250	1,236	14
Staff Training and Development	3,746	3,746	3,571	175
Maintenance and Repair Services	363,239	339,239	337,625	1,614
Communications	179,798	128,498	125,573	2,925
Rentals	50,112	41,612	41,326	286
Capital Outlays	72,696	160,496	160,373	123
<i>Total Common Pleas Court - General - MIS</i>	<u>1,235,040</u>	<u>1,307,790</u>	<u>1,299,175</u>	<u>8,615</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	2,194,867	2,046,117	2,043,236	2,881
Fringe Benefits	856,093	819,393	770,577	48,816

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Special Fringe Benefits	1,962	1,962	1,030	932
Operating Supplies	43,781	43,656	38,488	5,168
Routine Business	17,735	15,735	13,563	2,172
Board Approved Travel	500	5,000	4,336	664
Staff Training and Development	1,061	1,061	968	93
Contractual Professional Services	63,386	60,886	40,089	20,797
Maintenance and Repair Services	13,807	13,807	13,069	738
Communications	100	100	-	100
Insurance	-	125	124	1
Rentals	58,152	58,152	56,778	1,374
Miscellaneous	930	930	-	930
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>3,252,374</u>	<u>3,066,924</u>	<u>2,982,258</u>	<u>84,666</u>
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	381,477	343,977	340,363	3,614
Fringe Benefits	154,902	137,902	122,665	15,237
Special Fringe Benefits	93	93	-	93
Operating Supplies	146,297	151,397	135,289	16,108
Contractual Professional Services	349,987	624,887	591,985	32,902
Maintenance and Repair Services	10,127	10,127	9,517	610
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,042,883</u>	<u>1,268,383</u>	<u>1,199,819</u>	<u>68,564</u>
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	530,133	537,133	537,114	19
Fringe Benefits	197,222	207,222	200,188	7,034
Special Fringe Benefits	10,910	10,910	9,304	1,606
Operating Supplies	19,100	8,420	2,934	5,486
Routine Business	813	663	-	663
Staff Training and Development	1,325	135	135	-
Contractual Professional Services	16,648	17,078	17,077	1
Maintenance and Repair Services	200	-	-	-
Communications	50,500	62,290	61,959	331
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>826,851</u>	<u>843,851</u>	<u>828,711</u>	<u>15,140</u>
<i>Juvenile Court - Administration</i>				
Salaries	1,267,988	1,271,376	1,271,375	1
Fringe Benefits	495,937	494,549	461,987	32,562
Special Fringe Benefits	15,040	14,040	8,008	6,032
Operating Supplies	48,957	66,857	66,429	428
Routine Business	18,677	38,557	38,209	348
Board Approved Travel	25,995	45,995	29,292	16,703
Staff Training and Development	5,815	5,815	5,388	427
Contractual Professional Services	127,203	147,923	136,533	11,390
Maintenance and Repair Services	235,943	259,690	257,605	2,085
Communications	96,094	68,094	56,587	11,507
Insurance	-	253	253	-
Public Utility Services	1,000	1,000	4	996
Rentals	20,000	6,500	6,075	425
Miscellaneous	910	910	52	858
<i>Total Juvenile Court - Administration</i>	<u>2,359,559</u>	<u>2,421,559</u>	<u>2,337,797</u>	<u>83,762</u>
<i>Juvenile Court - Juvenile Court Clerk</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	672,893	693,153	693,148	5
Fringe Benefits	292,954	320,954	320,641	313
Special Fringe Benefits	1,000	740	332	408
Operating Supplies	29,604	34,304	29,815	4,489
Board Approved Travel	3,608	3,608	1,417	2,191
Contractual Professional Services	16,298	16,298	2,272	14,026
Maintenance and Repair Services	1,123	1,423	1,202	221
Communications	135,276	135,276	116,846	18,430
Rentals	6,234	6,234	5,911	323
<i>Total Juvenile Court - Juvenile Court Clerk</i>	<u>1,158,990</u>	<u>1,211,990</u>	<u>1,171,584</u>	<u>40,406</u>
<i>Juvenile Court - Intervention Center</i>				
Salaries	1,251,655	1,293,418	1,293,418	-
Fringe Benefits	557,629	515,866	499,938	15,928
Special Fringe Benefits	3,485	5,685	5,510	175
Operating Supplies	8,656	9,856	9,752	104
Routine Business	2,000	2,000	1,455	545
Staff Training and Development	500	500	260	240
Contractual Professional Services	4,403	2,953	1,523	1,430
Maintenance and Repair Services	1,401	201	4	197
Communications	23,070	23,070	21,468	1,602
Rentals	5,800	6,050	6,008	42
Miscellaneous	291	291	-	291
Capital Outlays	514	514	-	514
<i>Total Juvenile Court - Intervention Center</i>	<u>1,859,404</u>	<u>1,860,404</u>	<u>1,839,336</u>	<u>21,068</u>
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	902,331	1,034,473	1,034,473	-
Fringe Benefits	354,572	379,572	379,280	292
Special Fringe Benefits	1,500	6,824	3,007	3,817
Operating Supplies	13,115	7,191	5,045	2,146
Routine Business	1,185	1,185	239	946
Board Approved Travel	4,199	4,799	2,985	1,814
Staff Training and Development	4,588	4,588	4,455	133
Contractual Professional Services	17,064	13,572	7,245	6,327
Law Enforcement Services	364	364	-	364
Communications	3,450	4,800	4,788	12
Rentals	7,500	4,500	1,794	2,706
<i>Total Juvenile Court - Legal-General Fund</i>	<u>1,337,868</u>	<u>1,489,868</u>	<u>1,471,311</u>	<u>18,557</u>
<i>Juvenile Court - Child Support</i>				
Salaries	1,366,729	1,366,729	1,356,819	9,910
Fringe Benefits	550,729	550,729	475,133	75,596
Special Fringe Benefits	500	500	363	137
Operating Supplies	19,248	19,248	13,585	5,663
Routine Business	1,250	1,250	-	1,250
Board Approved Travel	7,801	7,801	3,800	4,001
Staff Training and Development	4,867	4,867	2,608	2,259
Contractual Professional Services	15,760	15,760	9,571	6,189
Maintenance and Repair Services	6,086	6,086	300	5,786
Communications	35,529	35,529	10,114	25,415

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Child Support</i>				
Rentals	9,400	9,400	6,621	2,779
Miscellaneous	271	271	-	271
<i>Total Juvenile Court - Child Support</i>	<u>2,018,170</u>	<u>2,018,170</u>	<u>1,878,914</u>	<u>139,256</u>
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,364,395	1,389,395	1,377,684	11,711
Fringe Benefits	527,483	527,483	525,791	1,692
Special Fringe Benefits	17,388	17,388	9,836	7,552
Operating Supplies	37,367	37,367	21,276	16,091
Routine Business	49,919	49,919	20,848	29,071
Board Approved Travel	4,785	12,785	5,058	7,727
Staff Training and Development	3,332	3,332	542	2,790
Contractual Professional Services	116,424	123,424	99,602	23,822
Social Services Contractual Services	995,212	803,088	778,791	24,297
Maintenance and Repair Services	14,948	14,948	12,404	2,544
Communications	43,475	43,475	42,882	593
Insurance	-	5,824	5,824	-
Public Utility Services	500	500	-	500
Rentals	10,200	9,100	8,085	1,015
Miscellaneous	1,686	1,686	-	1,686
Cost Recovery and Intergov't Transfers	190,000	190,000	1,000	189,000
Capital Outlays	23,112	30,512	28,891	1,621
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,400,226</u>	<u>3,260,226</u>	<u>2,938,514</u>	<u>321,712</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,637,159	3,482,476	3,482,476	-
Fringe Benefits	1,447,576	1,400,707	1,400,706	1
Special Fringe Benefits	2,009	5,009	2,022	2,987
Operating Supplies	178,585	143,085	137,610	5,475
Routine Business	1,506	1,506	653	853
Board Approved Travel	4,032	5,032	3,011	2,021
Staff Training and Development	1,307	1,307	1,018	289
Contractual Professional Services	338,102	338,102	324,463	13,639
Maintenance and Repair Services	46,150	45,650	29,298	16,352
Communications	40,322	34,191	31,855	2,336
Public Utility Services	1,786	1,786	-	1,786
Rentals	9,556	18,556	15,913	2,643
Miscellaneous	279	279	265	14
Capital Outlays	205,627	158,310	142,546	15,764
Construction and Improvements	-	20,000	19,460	540
<i>Total Juvenile Court - Detention Center Operations</i>	<u>5,913,996</u>	<u>5,655,996</u>	<u>5,591,296</u>	<u>64,700</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	2,209,952	2,194,496	2,070,896	123,600
Fringe Benefits	787,286	787,286	748,186	39,100
Special Fringe Benefits	6,665	7,175	6,917	258
Operating Supplies	39,654	48,274	45,960	2,314
Routine Business	5,600	5,600	3,737	1,863
Board Approved Travel	7,731	7,731	2,786	4,945
Staff Training and Development	12,790	11,080	9,882	1,198
Contractual Professional Services	68,072	69,952	62,787	7,165
Maintenance and Repair Services	43,979	42,629	42,073	556

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Domestic Relations Court - Child Support General Fund</i>				
Communications	52,990	49,490	46,557	2,933
Capital Outlays	28,564	41,820	39,800	2,020
Debt Service	34,137	30,937	30,610	327
<i>Total Domestic Relations Court - Child Support General Fund</i>	<u>3,297,420</u>	<u>3,296,470</u>	<u>3,110,191</u>	<u>186,279</u>
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	310,278	308,708	287,541	21,167
Fringe Benefits	92,082	92,082	91,718	364
Operating Supplies	1,400	900	711	189
Routine Business	800	200	92	108
Board Approved Travel	4,223	3,173	1,555	1,618
Staff Training and Development	2,645	3,545	3,515	30
Contractual Professional Services	14,265	14,115	14,070	45
Law Enforcement Services	2,300	1,850	-	1,850
Maintenance and Repair Services	647	647	-	647
Communications	1,440	440	-	440
Capital Outlays	-	7,720	7,369	351
<i>Total Domestic Relations Court - Judicial Operating</i>	<u>458,080</u>	<u>461,380</u>	<u>434,571</u>	<u>26,809</u>
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	29,575	31,725	27,092	4,633
<i>Total Domestic Relations Court - Parent Education</i>	<u>29,575</u>	<u>31,725</u>	<u>27,092</u>	<u>4,633</u>
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,325,021	1,341,627	1,341,513	114
Fringe Benefits	498,794	498,794	497,807	987
Special Fringe Benefits	2,540	4,100	3,985	115
Pre-Employment Services	500	-	-	-
Operating Supplies	19,054	12,320	12,286	34
Contractual Professional Services	74,107	63,843	61,291	2,552
Maintenance and Repair Services	17,472	11,768	7,908	3,860
Communications	46,331	48,396	46,463	1,933
Rentals	6,549	8,549	8,027	522
Capital Outlays	26,771	27,742	27,742	-
<i>Total Probate Court - Court Operations</i>	<u>2,031,139</u>	<u>2,031,139</u>	<u>2,021,022</u>	<u>10,117</u>
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	125,008	125,008	115,357	9,651
Salaries	402,508	402,508	391,860	10,648
Fringe Benefits	204,475	204,475	203,174	1,301
Special Fringe Benefits	4,499	4,499	2,590	1,909
Operating Supplies	4,409	5,409	4,585	824
Routine Business	1,314	1,314	675	639
Contractual Professional Services	14,809	14,732	11,286	3,446
Law Enforcement Services	8,275	5,275	2,879	2,396
Maintenance and Repair Services	460	460	190	270
Communications	7,946	11,043	9,795	1,248
<i>Total County Municipal Court - County Municipal Court General Fund</i>	<u>773,703</u>	<u>774,723</u>	<u>742,391</u>	<u>32,332</u>
<i>County Municipal Court - Co Municipal Court Western Operations</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>County Municipal Court - Co Municipal Court Western Operations</i>				
Salaries	-	8,980	-	8,980
<i>Total County Municipal Court - Co Municipal Court Western Operations</i>	-	8,980	-	8,980
<i>Municipal Courts - Dayton</i>				
Salaries	45,617	54,666	48,494	6,172
Fringe Benefits	8,634	8,848	7,492	1,356
Contractual Professional Services	-	20,000	-	20,000
Law Enforcement Services	75,002	72,902	58,905	13,997
Intergovernmental	399,494	426,550	403,984	22,566
<i>Total Municipal Courts - Dayton</i>	528,747	582,966	518,875	64,091
<i>Municipal Courts - Vandalia</i>				
Salaries	13,472	10,049	8,966	1,083
Fringe Benefits	2,083	1,715	1,385	330
Contractual Professional Services	-	6,000	-	6,000
Law Enforcement Services	24,783	14,766	6,419	8,347
Intergovernmental	253,950	234,561	231,561	3,000
<i>Total Municipal Courts - Vandalia</i>	294,288	267,091	248,331	18,760
<i>Municipal Courts - Oakwood</i>				
Salaries	1,900	4,935	2,435	2,500
Fringe Benefits	294	854	376	478
Contractual Professional Services	-	2,450	-	2,450
Law Enforcement Services	2,425	2,425	383	2,042
Intergovernmental	52,532	44,026	43,117	909
<i>Total Municipal Courts - Oakwood</i>	57,151	54,690	46,311	8,379
<i>Municipal Courts - Kettering</i>				
Salaries	38,224	39,590	36,404	3,186
Fringe Benefits	6,055	6,523	5,625	898
Contractual Professional Services	-	16,093	-	16,093
Law Enforcement Services	32,726	33,533	22,073	11,460
Intergovernmental	256,189	263,257	260,076	3,181
<i>Total Municipal Courts - Kettering</i>	333,194	358,996	324,178	34,818
<i>Municipal Courts - Miamisburg</i>				
Salaries	7,995	12,084	10,225	1,859
Fringe Benefits	30	1,793	1,568	225
Contractual Professional Services	-	9,000	-	9,000
Law Enforcement Services	27,995	32,198	23,023	9,175
Intergovernmental	230,727	270,531	263,722	6,809
<i>Total Municipal Courts - Miamisburg</i>	266,747	325,606	298,538	27,068
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Intergovernmental	123,504	123,504	123,504	-
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	123,504	123,504	123,504	-
<i>Court of Appeals - Court of Appeals</i>				
Salaries	13,543	13,543	5,058	8,485
Fringe Benefits	2,583	2,583	1,151	1,432
Special Fringe Benefits	1,100	1,100	-	1,100
Operating Supplies	70,586	60,586	41,770	18,816
Routine Business	1,375	1,375	989	386
Board Approved Travel	2,000	2,000	-	2,000
Staff Training and Development	11,520	17,520	16,254	1,266

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Court of Appeals - Court of Appeals</i>				
Contractual Professional Services	7,060	7,060	4,667	2,393
Law Enforcement Services	500	500	360	140
Maintenance and Repair Services	3,028	3,028	1,043	1,985
Communications	33,017	36,017	29,426	6,591
Rentals	4,100	4,100	3,402	698
Capital Outlays	8,188	9,188	7,086	2,102
<i>Total Court of Appeals - Court of Appeals</i>	<u>158,600</u>	<u>158,600</u>	<u>111,206</u>	<u>47,394</u>
<i>Public Defender - Public Defender</i>				
Salaries	3,770,034	3,781,409	3,780,066	1,343
Fringe Benefits	1,366,614	1,366,614	1,342,599	24,015
Special Fringe Benefits	3,480	6,760	6,676	84
Operating Supplies	38,112	39,712	39,684	28
Routine Business	24,774	20,474	20,447	27
Board Approved Travel	1,868	9,480	7,685	1,795
Staff Training and Development	30,402	36,757	36,576	181
Contractual Professional Services	91,235	76,792	76,711	81
Maintenance and Repair Services	4,000	2,825	2,595	230
Communications	55,857	45,057	44,213	844
Rentals	3,518	6,908	6,674	234
Capital Outlays	19,590	100	51	49
Construction and Improvements	-	16,596	16,596	-
<i>Total Public Defender - Public Defender</i>	<u>5,409,484</u>	<u>5,409,484</u>	<u>5,380,573</u>	<u>28,911</u>
<i>Community & Economic Development</i>				
General Fund Subfund				
<i>Parks and Grounds Maintenance</i>				
Salaries	312,810	281,810	281,305	505
Fringe Benefits	116,057	137,993	131,257	6,736
Special Fringe Benefits	296	296	206	90
Post Employment Services	200	200	-	200
Pre-Employment Services	400	400	-	400
Operating Supplies	51,330	49,720	44,818	4,902
Staff Training and Development	500	500	400	100
Contractual Professional Services	190,027	191,077	172,522	18,555
Maintenance and Repair Services	25,339	28,839	28,141	698
Communications	6,376	5,736	5,721	15
Public Utility Services	62,591	53,591	49,920	3,671
Rentals	3,136	2,086	1,782	304
Miscellaneous	3,550	3,550	3,478	72
Capital Outlays	73,000	72,064	72,063	1
<i>Total Parks and Grounds Maintenance</i>	<u>845,612</u>	<u>827,862</u>	<u>791,613</u>	<u>36,249</u>
<i>Business Services - Community & Economic Development</i>				
Salaries	421,952	421,952	374,808	47,144
Fringe Benefits	134,188	134,188	124,132	10,056
Special Fringe Benefits	6,368	6,368	4,143	2,225
Pre-Employment Services	150	150	83	67
Operating Supplies	10,397	10,397	9,598	799
Routine Business	9,450	9,450	8,445	1,005
Board Approved Travel	36,133	27,706	13,365	14,341
Staff Training and Development	22,101	22,101	14,807	7,294

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Community & Economic Development</i>				
Contractual Professional Services	39,422	125,622	26,879	98,743
Maintenance and Repair Services	1,549	1,549	1,074	475
Communications	17,111	17,111	13,301	3,810
Rentals	6,000	7,000	6,319	681
Intergovernmental	-	25,000	25,000	-
Interfund Agreements	-	12,227	9,767	2,460
<i>Total Business Services - Community & Economic Development</i>	<u>704,821</u>	<u>820,821</u>	<u>631,721</u>	<u>189,100</u>
<i>Business Services - Planning Commission Administration</i>				
Salaries	114,065	114,065	113,601	464
Fringe Benefits	46,904	46,904	46,490	414
Operating Supplies	4,600	4,600	2,739	1,861
Routine Business	1,466	1,466	479	987
Board Approved Travel	-	2,000	904	1,096
Staff Training and Development	5,100	5,100	2,080	3,020
Contractual Professional Services	7,004	5,004	191	4,813
Maintenance and Repair Services	1,814	1,814	-	1,814
Communications	8,845	8,845	2,360	6,485
<i>Total Business Services - Planning Commission Administration</i>	<u>189,798</u>	<u>189,798</u>	<u>168,844</u>	<u>20,954</u>
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	18,430	16,330	12,924	3,406
<i>Total Non-Departmental - MVRPC Annual Dues</i>	<u>18,430</u>	<u>16,330</u>	<u>12,924</u>	<u>3,406</u>
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	463,200	463,200	462,266	934
<i>Total Non-Departmental - Conservancy District Assessments</i>	<u>463,200</u>	<u>463,200</u>	<u>462,266</u>	<u>934</u>
<i>Non-Departmental - Arts & Culture Programs</i>				
Intergovernmental	600,000	600,000	600,000	-
<i>Total Non-Departmental - Arts & Culture Programs</i>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
<i>Environment & Public Works</i>				
<i>General Fund Subfund</i>				
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	2,025	2,261	2,036	225
<i>Total Non-Departmental - Apiary Inspection</i>	<u>2,025</u>	<u>2,261</u>	<u>2,036</u>	<u>225</u>
<i>Non-Departmental - Soil & Water Conservation Subsidy</i>				
Intergovernmental	243,961	248,961	248,961	-
<i>Total Non-Departmental - Soil & Water Conservation Subsidy</i>	<u>243,961</u>	<u>248,961</u>	<u>248,961</u>	<u>-</u>
<i>Non-Departmental - Emergency Management Authority</i>				
Interfund Agreements	108,000	108,000	107,031	969
<i>Total Non-Departmental - Emergency Management Authority</i>	<u>108,000</u>	<u>108,000</u>	<u>107,031</u>	<u>969</u>
<i>Non-Departmental - Hazardous Materials Response Team</i>				
Contractual Professional Services	17,230	17,230	15,500	1,730
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	<u>17,230</u>	<u>17,230</u>	<u>15,500</u>	<u>1,730</u>
<i>Engineer - Maps Division</i>				
Salaries	174,381	192,836	175,068	17,768
Fringe Benefits	35,999	56,840	55,973	867
Maintenance and Repair Services	17,745	17,745	16,658	1,087
Communications	136	136	79	57
<i>Total Engineer - Maps Division</i>	<u>228,261</u>	<u>267,557</u>	<u>247,778</u>	<u>19,779</u>
<i>Engineer - Office Expenses</i>				
Operating Supplies	32,678	32,678	29,029	3,649

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - Office Expenses</i>				
Contractual Professional Services	37,287	36,258	21,719	14,539
Maintenance and Repair Services	49,387	60,287	48,666	11,621
Communications	34,980	31,980	25,276	6,704
Capital Outlays	19,987	19,987	19,987	-
Debt Service	24,146	24,146	17,713	6,433
<i>Total Engineer - Office Expenses</i>	<u>198,465</u>	<u>205,336</u>	<u>162,390</u>	<u>42,946</u>
<i>Engineer - General Fund Ditch Maintenance</i>				
Construction and Improvements	5,125	5,125	1,715	3,410
<i>Total Engineer - General Fund Ditch Maintenance</i>	<u>5,125</u>	<u>5,125</u>	<u>1,715</u>	<u>3,410</u>
<i>Engineer - General Fund Storm Water Management</i>				
Salaries	112,957	112,957	64,029	48,928
Fringe Benefits	33,371	33,371	22,515	10,856
Special Fringe Benefits	1,440	1,940	-	1,940
Operating Supplies	2,720	2,720	-	2,720
Staff Training and Development	2,150	2,150	169	1,981
Contractual Professional Services	23,941	72,941	23,930	49,011
Maintenance and Repair Services	27,121	27,121	20,608	6,513
Communications	726	726	65	661
Miscellaneous	10,700	10,700	5,435	5,265
Interfund Agreements	2,283	2,283	-	2,283
<i>Total Engineer - General Fund Storm Water Management</i>	<u>217,409</u>	<u>266,909</u>	<u>136,751</u>	<u>130,158</u>
<i>Social Services</i>				
General Fund Subfund				
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Salaries	230,374	163,624	163,620	4
Fringe Benefits	78,064	53,964	53,883	81
Special Fringe Benefits	1,300	1,300	960	340
Operating Supplies	3,864	7,864	5,073	2,791
Routine Business	7,787	13,287	12,504	783
Board Approved Travel	-	2,000	1,981	19
Contractual Professional Services	27,541	5,641	5,362	279
Communications	5,412	7,412	6,772	640
Rentals	18,471	17,471	17,094	377
Interfund Agreements	-	100,250	100,226	24
Construction and Improvements	-	15,000	15,000	-
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	<u>372,813</u>	<u>387,813</u>	<u>382,475</u>	<u>5,338</u>
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	4,000	4,000	-	4,000
<i>Total Non-Departmental - Registration of Vital Statistics</i>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	199,800	199,800	199,800	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	<u>199,800</u>	<u>199,800</u>	<u>199,800</u>	<u>-</u>
<i>Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>				
Social Services Contractual Services	30,000	-	-	-
<i>Total Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Non-Departmental - Memorial Day Allowance</i>				
Miscellaneous	40,000	30,000	15,000	15,000
<i>Total Non-Departmental - Memorial Day Allowance</i>	<u>40,000</u>	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Grave Markers</i>				
Social Services Contractual Services	25,000	1,750	-	1,750
<i>Total Non-Departmental - Grave Markers</i>	25,000	1,750	-	1,750
<i>Non-Departmental - PreSchool Promise</i>				
Contractual Professional Services	2,000,000	-	-	-
<i>Total Non-Departmental - PreSchool Promise</i>	2,000,000	-	-	-
<i>Veteran Services Commission - Veteran Services Commission</i>				
Statutory Salaries	44,748	44,748	39,933	4,815
Salaries	844,238	844,238	588,400	255,838
Fringe Benefits	200,969	200,969	121,288	79,681
Special Fringe Benefits	2,290	2,290	912	1,378
Operating Supplies	25,506	25,506	12,352	13,154
Routine Business	108,391	9,391	1,224	8,167
Board Approved Travel	40,258	40,258	19,376	20,882
Staff Training and Development	6,100	6,100	1,162	4,938
Contractual Professional Services	31,122	13,122	2,834	10,288
Maintenance and Repair Services	25,500	25,500	12,043	13,457
Communications	40,050	132,050	126,706	5,344
Rentals	125,384	125,384	122,275	3,109
Other Social Services	849,678	869,678	652,920	216,758
Capital Outlays	-	25,000	-	25,000
<i>Total Veteran Services Commission - Veteran Services Commission</i>	2,344,234	2,364,234	1,701,425	662,809
<i>Total Expenditures</i>	143,362,790	142,636,068	136,658,794	5,977,274
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	24,773,266	30,633,617	39,951,364	9,317,747
Other Financing Sources:				
Advances in	200,000	200,000	875,716	675,716
Advances out	-	(3,131,550)	(3,131,550)	-
Transfers in	4,265,108	4,265,108	5,265,108	1,000,000
Transfers out	(33,268,636)	(45,430,375)	(45,302,246)	128,129
<i>Total Other Financing Sources And Uses</i>	(28,803,528)	(44,096,817)	(42,292,972)	1,803,845
<i>Net Change in Fund Balance</i>	(4,030,262)	(13,463,200)	(2,341,608)	11,121,592
<i>Fund Balance at Beginning of Year</i>	46,871,693	46,871,693	46,871,693	-
<i>Prior Year Encumbrances Appropriated</i>	4,030,251	4,030,251	4,030,251	-
<i>Fund Balance At End Of Year</i>	\$ 46,871,682	\$ 37,438,744	\$ 48,560,336	\$ 11,121,592

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,118,200	\$ 3,118,200	\$ 3,259,706	\$ 141,506
Fees and Charges for Services	1,460,432	1,460,432	1,307,244	(153,188)
Intergovernmental Revenues	13,075,345	13,958,271	14,578,820	620,549
Miscellaneous Revenues	1,283,544	1,283,544	750,887	(532,657)
<i>Total Revenues</i>	<u>18,937,521</u>	<u>19,820,447</u>	<u>19,896,657</u>	<u>76,210</u>
Expenditures:				
<i>Social Services</i>				
MC Board of DDS Reserve Balance Fund Subfund				
<i>Montgomery County Board of DDS - MC Board of DDS</i>				
<i>Reserve Balance Fund</i>				
Intergovernmental	-	882,926	-	882,926
<i>Total Montgomery County Board of DDS - MC Board of DDS</i>	<u>-</u>	<u>882,926</u>	<u>-</u>	<u>882,926</u>
<i>Reserve Balance Fund</i>				
MC Board of Development Disabilities Subfund				
<i>Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>				
Operating Supplies	129,309	129,309	100,291	29,018
Contractual Professional Services	299,573	276,573	225,233	51,340
Maintenance and Repair Services	363,215	359,715	264,742	94,973
Public Utility Services	330,343	357,343	303,447	53,896
Rentals	2,203	5,703	4,744	959
Miscellaneous	21,050	17,050	9,017	8,033
<i>Total Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>	<u>1,145,693</u>	<u>1,145,693</u>	<u>907,474</u>	<u>238,219</u>
<i>Montgomery County Board of DDS - Administration</i>				
Salaries	2,641,357	2,651,357	2,648,820	2,537
Fringe Benefits	1,106,602	1,106,602	1,000,096	106,506
Special Fringe Benefits	6,764	5,264	2,173	3,091
Post Employment Services	750	750	-	750
Pre-Employment Services	23,856	23,856	15,800	8,056
Operating Supplies	109,146	106,146	75,489	30,657
Outside Agency Bd Approved Travel	16,745	16,745	15,160	1,585
Routine Business	38,180	41,180	31,477	9,703
Staff Training and Development	85,190	92,790	90,723	2,067
Contractual Professional Services	412,924	467,924	381,130	86,794
Social Services Contractual Services	2,500	2,500	-	2,500
Maintenance and Repair Services	193,877	193,877	126,302	67,575
Communications	100,227	93,327	82,783	10,544
Insurance	51,500	51,500	50,634	866
Public Utility Services	82,914	82,914	53,184	29,730
Rentals	9,356	9,356	8,388	968
Intergovernmental	5,000	5,000	-	5,000
Miscellaneous	268,628	165,528	3,795	161,733
Tax Settlement Fees and Expenses	62,000	62,000	54,831	7,169
Capital Outlays	148,641	148,641	103,143	45,498
<i>Total Montgomery County Board of DDS - Administration</i>	<u>5,366,157</u>	<u>5,327,257</u>	<u>4,743,928</u>	<u>583,329</u>
<i>Montgomery County Board of DDS - Recreation Services</i>				
Salaries	541,760	541,760	422,827	118,933
Fringe Benefits	149,630	149,630	140,096	9,534
Special Fringe Benefits	2,000	2,000	-	2,000

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Recreation Services</i>				
Operating Supplies	28,635	28,635	24,097	4,538
Routine Business	2,000	4,500	2,998	1,502
Contractual Professional Services	9,008	11,008	5,508	5,500
Social Services Contractual Services	54,200	54,200	33,165	21,035
Communications	700	700	356	344
Public Utility Services	2,312	2,312	1,330	982
Rentals	36,781	34,781	20,453	14,328
<i>Total Montgomery County Board of DDS - Recreation Services</i>	<u>827,026</u>	<u>829,526</u>	<u>650,830</u>	<u>178,696</u>
<i>Montgomery County Board of DDS - Transportation</i>				
Salaries	309,380	229,380	77,031	152,349
Fringe Benefits	100,638	100,638	63,377	37,261
Operating Supplies	130,465	127,465	68,082	59,383
Contractual Professional Services	4,636	7,636	3,143	4,493
Maintenance and Repair Services	58,978	55,978	43,332	12,646
Insurance	35,000	32,800	32,799	1
Public Utility Services	34	34	33	1
Intergovernmental	2,783,336	2,783,336	2,783,336	-
Miscellaneous	125,000	126,000	125,928	72
<i>Total Montgomery County Board of DDS - Transportation</i>	<u>3,547,467</u>	<u>3,463,267</u>	<u>3,197,061</u>	<u>266,206</u>
<i>Montgomery County Board of DDS - Investigative</i>				
Salaries	665,495	715,495	669,051	46,444
Fringe Benefits	268,315	288,315	273,596	14,719
Operating Supplies	2,414	4,414	3,264	1,150
Outside Agency Bd Approved Travel	6,170	6,170	1,126	5,044
Routine Business	3,010	7,510	5,112	2,398
Contractual Professional Services	750	750	548	202
Communications	5,000	6,500	4,971	1,529
Public Utility Services	1,580	1,580	824	756
<i>Total Montgomery County Board of DDS - Investigative</i>	<u>952,734</u>	<u>1,030,734</u>	<u>958,492</u>	<u>72,242</u>
<i>Montgomery County Board of DDS - Service and Support</i>				
Salaries	6,039,623	6,039,623	5,619,866	419,757
Fringe Benefits	2,683,777	2,683,777	2,504,540	179,237
Special Fringe Benefits	4,000	4,000	1,700	2,300
Operating Supplies	5,709	5,209	2,967	2,242
Outside Agency Bd Approved Travel	14,900	14,900	12,973	1,927
Routine Business	126,215	126,715	85,125	41,590
Contractual Professional Services	10,109	10,109	5,708	4,401
Communications	5,100	26,900	26,627	273
Public Utility Services	30,991	30,991	17,683	13,308
Rentals	1,000	1,000	-	1,000
<i>Total Montgomery County Board of DDS - Service and Support</i>	<u>8,921,424</u>	<u>8,943,224</u>	<u>8,277,189</u>	<u>666,035</u>
<i>Montgomery County Board of DDS - Adult Services</i>				
Salaries	2,164,788	2,164,788	1,560,428	604,360
Fringe Benefits	671,672	671,672	604,783	66,889
Special Fringe Benefits	2,000	625	125	500
Operating Supplies	5,563	5,563	2,767	2,796
Outside Agency Bd Approved Travel	1,170	1,170	185	985
Routine Business	1,010	1,010	450	560
Staff Training and Development	100	100	-	100

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Adult Services</i>				
Contractual Professional Services	864,371	956,871	924,518	32,353
Social Services Contractual Services	75,530	59,330	43,659	15,671
Maintenance and Repair Services	2,769	1,769	-	1,769
Communications	300	500	499	1
Public Utility Services	19,570	19,570	17,972	1,598
Rentals	8,000	7,000	7,000	-
Intergovernmental	3,745,468	3,855,468	3,845,347	10,121
Miscellaneous	150,000	175,500	175,495	5
<i>Total Montgomery County Board of DDS - Adult Services</i>	<u>7,712,311</u>	<u>7,920,936</u>	<u>7,183,228</u>	<u>737,708</u>
<i>Montgomery County Board of DDS - Waiver Department</i>				
Operating Supplies	500	500	254	246
Outside Agency Bd Approved Travel	4,200	4,200	1,853	2,347
Routine Business	8,710	8,710	6,165	2,545
Contractual Professional Services	10,000	10,000	5,500	4,500
Social Services Contractual Services	125,000	125,000	-	125,000
Communications	160	260	177	83
Public Utility Services	4,635	4,635	3,057	1,578
<i>Total Montgomery County Board of DDS - Waiver Department</i>	<u>153,205</u>	<u>153,305</u>	<u>17,006</u>	<u>136,299</u>
<i>Montgomery County Board of DDS - Children's Program and Services Director</i>				
Salaries	3,290,540	3,270,540	2,989,515	281,025
Fringe Benefits	1,237,130	1,237,130	1,087,187	149,943
Special Fringe Benefits	2,000	4,875	3,311	1,564
Operating Supplies	19,288	19,288	16,856	2,432
Outside Agency Bd Approved Travel	8,865	17,565	15,104	2,461
Routine Business	107,525	107,525	100,512	7,013
Contractual Professional Services	46,653	70,153	68,002	2,151
Communications	3,000	4,500	4,163	337
Public Utility Services	21,136	16,636	8,640	7,996
<i>Total Montgomery County Board of DDS - Children's Program and Services Director</i>	<u>4,736,137</u>	<u>4,748,212</u>	<u>4,293,290</u>	<u>454,922</u>
MC Bd of DDS Family Home Services Subfund				
<i>Montgomery County Board of DDS - Family Home Services Fund</i>				
Social Services Contractual Services	900,000	900,000	900,000	-
Intergovernmental	264,176	264,176	264,176	-
<i>Total Montgomery County Board of DDS - Family Home Services Program</i>	<u>1,164,176</u>	<u>1,164,176</u>	<u>1,164,176</u>	<u>-</u>
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS - Residential Services</i>				
Social Services Contractual Services	3,074,021	3,074,021	2,718,918	355,103
Intergovernmental	11,178,352	11,178,352	11,178,352	-
Miscellaneous	600,000	600,000	600,000	-
Cost Recovery and Intergov't Transfers	20,000	20,000	-	20,000
<i>Total Montgomery County Board of DDS - Residential Services</i>	<u>14,872,373</u>	<u>14,872,373</u>	<u>14,497,270</u>	<u>375,103</u>
MC Bd of DDS Mental Health Program Subfund				
<i>Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>				
Salaries	518,143	528,143	518,255	9,888
Fringe Benefits	237,356	237,356	227,459	9,897
Special Fringe Benefits	500	500	25	475

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>				
Operating Supplies	9,542	9,542	3,104	6,438
Outside Agency Bd Approved Travel	1,750	1,750	506	1,244
Routine Business	20,000	20,000	17,895	2,105
Staff Training and Development	150	150	-	150
Contractual Professional Services	202,186	215,386	184,134	31,252
Maintenance and Repair Services	12,000	12,000	8,167	3,833
Communications	1,200	2,700	2,343	357
Public Utility Services	667	1,417	1,111	306
Interfund Agreements	27,000	1,550	-	1,550
Capital Outlays	1,500	1,500	-	1,500
<i>Total Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>	<u>1,031,994</u>	<u>1,031,994</u>	<u>962,999</u>	<u>68,995</u>
<i>Total Expenditures</i>	<u>50,430,697</u>	<u>51,513,623</u>	<u>46,852,943</u>	<u>4,660,680</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,493,176)</u>	<u>(31,693,176)</u>	<u>(26,956,286)</u>	<u>4,736,890</u>
Other Financing Sources:				
Transfers in	28,618,849	28,618,849	28,913,373	294,524
Transfers out	(300,000)	(470,000)	(470,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>28,318,849</u>	<u>28,148,849</u>	<u>28,443,373</u>	<u>294,524</u>
<i>Net Change in Fund Balance</i>	<u>(3,174,327)</u>	<u>(3,544,327)</u>	<u>1,487,087</u>	<u>5,031,414</u>
<i>Fund Balance at Beginning of Year</i>	6,722,258	6,722,258	6,722,258	-
<i>Prior Year Encumbrances Appropriated</i>	1,168,959	1,168,959	1,168,959	-
<i>Fund Balance At End Of Year</i>	<u>\$ 4,716,890</u>	<u>\$ 4,346,890</u>	<u>\$ 9,378,304</u>	<u>\$ 5,031,414</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, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 113,585,771	\$ 113,585,771	\$ 116,337,876	\$ 2,752,105
Intergovernmental Revenues	15,500,000	15,500,000	14,996,136	(503,864)
Miscellaneous Revenues	-	4,165	5,954	1,789
Total Revenues	129,085,771	129,089,936	131,339,966	2,250,030
Expenditures:				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Plan & Develop - Human Services Levy</i>				
Intergovernmental	54,226	54,226	-	54,226
Tax Settlement Fees and Expenses	1,400,000	1,400,000	1,159,195	240,805
<i>Total Human Services Plan & Develop - Human Services Levy</i>	1,454,226	1,454,226	1,159,195	295,031
<i>Human Services Plan & Develop - City of Oakwood</i>				
Social Services Contractual Services	116,289	116,289	116,289	-
<i>Total Human Services Plan & Develop - City of Oakwood</i>	116,289	116,289	116,289	-
<i>Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	16,939,053	16,964,778	16,936,438	28,340
<i>Total Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>	16,939,053	16,964,778	16,936,438	28,340
<i>Human Services Plan & Develop - Family & Children First Transfer</i>				
Cost Recovery and Intergov't Transfers	840,000	840,000	840,000	-
<i>Total Human Services Plan & Develop - Family & Children First Transfer</i>	840,000	840,000	840,000	-
<i>Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	200,000	167,818	32,182
<i>Total Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>	200,000	200,000	167,818	32,182
<i>Human Services Plan & Develop - Supported Services</i>				
Salaries	121,236	121,236	86,494	34,742
Fringe Benefits	32,219	32,219	26,435	5,784
Special Fringe Benefits	-	25	6	19
Pre-Employment Services	150	150	72	78
Operating Supplies	1,700	1,700	938	762
Routine Business	1,000	1,000	176	824
Board Approved Travel	4,533	4,533	-	4,533
Staff Training and Development	500	500	233	267
Contractual Professional Services	61,111	58,804	9,991	48,813
Social Services Contractual Services	3,529,507	3,756,242	3,439,299	316,943
Communications	2,900	2,900	1,468	1,432
Insurance	-	2,282	2,282	-
Rentals	7,750	7,750	5,285	2,465
<i>Total Human Services Plan & Develop - Supported Services</i>	3,762,606	3,989,341	3,572,679	416,662
<i>Human Services Plan & Develop - County Collaborative Project</i>				
Routine Business	10,000	10,000	-	10,000
Contractual Professional Services	65,000	65,000	233	64,767
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Human Services Plan & Develop - County Collaborative Project</i>	100,000	100,000	233	99,767

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services Levy B (6.03 Mill) Subfund				
<i>Human Services Plan & Develop - Human Services Levy</i>				
Intergovernmental	40,000	40,000	-	40,000
Tax Settlement Fees and Expenses	1,200,000	1,200,000	851,739	348,261
<i>Total Human Services Plan & Develop - Human Services Levy</i>	<u>1,240,000</u>	<u>1,240,000</u>	<u>851,739</u>	<u>388,261</u>
<i>Human Services Plan & Develop - FCFC Community Initiatives</i>				
Contractual Professional Services	263,243	263,243	137,531	125,712
<i>Total Human Services Plan & Develop - FCFC Community Initiatives</i>	<u>263,243</u>	<u>263,243</u>	<u>137,531</u>	<u>125,712</u>
<i>Human Services Plan & Develop - Contingency Fund</i>				
Contractual Professional Services	-	35,000	35,000	-
<i>Total Human Services Plan & Develop - Contingency Fund</i>	<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
<i>Human Services Plan & Develop - Handicapped Children</i>				
Social Services Contractual Services	953,151	953,151	953,150	1
<i>Total Human Services Plan & Develop - Handicapped Children</i>	<u>953,151</u>	<u>953,151</u>	<u>953,150</u>	<u>1</u>
<i>Human Services Plan & Develop - Healthcare Safety Net</i>				
Contractual Professional Services	1,000,000	1,000,000	-	1,000,000
<i>Total Human Services Plan & Develop - Healthcare Safety Net</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
<i>Human Services Plan & Develop - Youth Resource Center</i>				
Salaries	113,848	4,272	4,272	-
Fringe Benefits	39,504	2,383	2,383	-
Operating Supplies	1,000	-	-	-
Routine Business	1,250	-	-	-
Staff Training and Development	250	-	-	-
Contractual Professional Services	46,908	1,549	1,549	-
Communications	5,790	454	428	26
Rentals	92,950	100	62	38
<i>Total Human Services Plan & Develop - Youth Resource Center</i>	<u>301,500</u>	<u>8,758</u>	<u>8,694</u>	<u>64</u>
Indigent Care Subfund				
<i>Human Services Plan & Develop - Indigent Ill Hospital Payments</i>				
Social Services Contractual Services	5,000,000	10,000,000	2,818,196	7,181,804
<i>Total Human Services Plan & Develop - Indigent Ill Hospital Payments</i>	<u>5,000,000</u>	<u>10,000,000</u>	<u>2,818,196</u>	<u>7,181,804</u>
Levy Administration Subfund				
<i>Human Services Plan & Develop - Levy Administration</i>				
Salaries	340,369	340,369	331,577	8,792
Fringe Benefits	110,969	110,969	102,672	8,297
Special Fringe Benefits	3,100	4,100	4,002	98
Pre-Employment Services	150	150	-	150
Operating Supplies	7,555	5,455	2,228	3,227
Routine Business	15,667	14,167	6,217	7,950
Board Approved Travel	6,595	5,595	1,144	4,451
Staff Training and Development	1,100	1,100	623	477
Contractual Professional Services	51,383	56,883	55,729	1,154
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	10,600	9,600	6,402	3,198
Insurance	3,500	6,473	6,473	-
Rentals	47,700	44,727	28,837	15,890
Capital Outlays	2,400	1,500	1,385	115

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Human Services Plan & Develop - Levy Administration</i>	602,088	602,088	547,289	54,799
Community Education Subfund				
<i>Human Services Plan & Develop - FCFC/Levy Community Education</i>				
Salaries	75,905	51,905	20,835	31,070
Fringe Benefits	22,051	22,051	6,731	15,320
Special Fringe Benefits	-	125	46	79
Operating Supplies	500	500	-	500
Routine Business	500	500	-	500
Contractual Professional Services	13,542	13,417	531	12,886
Communications	24,763	24,763	348	24,415
Interfund Agreements	-	24,000	23,634	366
<i>Total Human Services Plan & Develop - FCFC/Levy Community Education</i>	137,261	137,261	52,125	85,136
Supported Services Subfund				
<i>Human Services Plan & Develop - Supported Services Fund</i>				
Contractual Professional Services	433,919	433,919	282,377	151,542
Social Services Contractual Services	-	147,000	147,000	-
<i>Total Human Services Plan & Develop - Supported Services Fund</i>	433,919	580,919	429,377	151,542
FCFC Community Initiatives Subfund				
<i>Human Services Plan & Develop - FCFC Community Initiatives Fund</i>				
Contractual Professional Services	31,250	31,250	6,250	25,000
Social Services Contractual Services	13,012	63,408	61,083	2,325
<i>Total Human Services Plan & Develop - FCFC Community Initiatives Fund</i>	44,262	94,658	67,333	27,325
<i>Total Expenditures</i>	33,387,598	38,579,712	28,693,086	9,886,626
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	95,698,173	90,510,224	102,646,880	12,136,656
Other Financing Sources:				
Transfers in	6,000,000	10,944,512	6,275,982	(4,668,530)
Transfers out	(107,233,911)	(109,901,004)	(107,467,178)	2,433,826
<i>Total Other Financing Sources And Uses</i>	(101,233,911)	(98,956,492)	(101,191,196)	(2,234,704)
<i>Net Change in Fund Balance</i>	(5,535,738)	(8,446,268)	1,455,684	9,901,952
<i>Fund Balance at Beginning of Year</i>	71,835,292	71,835,292	71,835,292	-
<i>Prior Year Encumbrances Appropriated</i>	1,107,618	1,107,618	1,107,618	-
<i>Fund Balance At End Of Year</i>	\$ 67,407,172	\$ 64,496,642	\$ 74,398,594	\$ 9,901,952

MONTGOMERY COUNTY , OHIO

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

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 65,000	\$ 65,000	\$ 125,915	\$ 60,915
Intergovernmental Revenues	30,095,859	30,095,859	27,852,605	(2,243,254)
Miscellaneous Revenues	123,600	343,600	335,836	(7,764)
Total Revenues	30,284,459	30,504,459	28,314,356	(2,190,103)
Expenditures:				
<i>Social Services</i>				
Children Services Subfund				
<i>Job and Family Services - Interagency Clinical Assessment Team</i>				
Social Services Contractual Services	88,799	54,099	26,750	27,349
Cost Recovery and Intergov't Transfers	10,000	10,000	-	10,000
<i>Total Job and Family Services - Interagency Clinical Assessment Team</i>	98,799	64,099	26,750	37,349
<i>Job and Family Services - Home Choice Program</i>				
Other Social Services	5,500	5,500	770	4,730
<i>Total Job and Family Services - Home Choice Program</i>	5,500	5,500	770	4,730
<i>Job and Family Services - Transportation</i>				
Other Social Services	1,000	1,000	-	1,000
<i>Total Job and Family Services - Transportation</i>	1,000	1,000	-	1,000
<i>Job and Family Services - Foster Parenting Licensing/Training</i>				
Operating Supplies	594	594	-	594
Routine Business	5,000	6,000	4,055	1,945
Staff Training and Development	6,674	5,674	1,541	4,133
Contractual Professional Services	18,475	19,475	8,805	10,670
Social Services Contractual Services	78,812	98,812	98,480	332
Other Social Services	2,700	2,700	476	2,224
<i>Total Job and Family Services - Foster Parenting Licensing/Training</i>	112,255	133,255	113,357	19,898
<i>Job and Family Services - Health Services-Nursing Contracts</i>				
Operating Supplies	8,500	6,794	791	6,003
Contractual Professional Services	5,000	4,500	-	4,500
<i>Total Job and Family Services - Health Services-Nursing Contracts</i>	13,500	11,294	791	10,503
<i>Job and Family Services - Permanency Round Table</i>				
Other Social Services	4,000	4,000	-	4,000
<i>Total Job and Family Services - Permanency Round Table</i>	4,000	4,000	-	4,000
<i>Job and Family Services - General Recruitment</i>				
Other Social Services	1,600	1,600	1,344	256
<i>Total Job and Family Services - General Recruitment</i>	1,600	1,600	1,344	256
<i>Job and Family Services - Foster Care Placement Costs</i>				
Social Services Contractual Services	23,094,486	25,724,486	25,683,725	40,761
Other Social Services	428,709	448,709	332,451	116,258
Miscellaneous	405,398	335,398	335,215	183
<i>Total Job and Family Services - Foster Care Placement Costs</i>	23,928,593	26,508,593	26,351,391	157,202
<i>Job and Family Services - Post Adoption Special Services Subsidy</i>				
Other Social Services	203,792	263,792	253,107	10,685
<i>Total Job and Family Services - Post Adoption Special Services Subsidy</i>	203,792	263,792	253,107	10,685
<i>Job and Family Services - Kinship Permanency Incentive</i>				

MONTGOMERY COUNTY , OHIO

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

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Kinship Permanency Incentive</i>				
Other Social Services	-	220,000	216,000	4,000
<i>Total Job and Family Services - Kinship Permanency Incentive</i>	-	220,000	216,000	4,000
<i>Job and Family Services - Adoption Assistance Local</i>				
Other Social Services	2,267,654	2,147,654	2,135,716	11,938
<i>Total Job and Family Services - Adoption Assistance Local</i>	2,267,654	2,147,654	2,135,716	11,938
<i>Job and Family Services - Non-Recurring Adoption</i>				
Other Social Services	82,358	101,858	95,848	6,010
<i>Total Job and Family Services - Non-Recurring Adoption</i>	82,358	101,858	95,848	6,010
<i>Job and Family Services - Independent Living</i>				
Operating Supplies	5,057	5,057	223	4,834
Routine Business	5,203	9,203	3,973	5,230
Board Approved Travel	8,750	8,750	-	8,750
Contractual Professional Services	249	249	-	249
Rentals	10,000	3,000	-	3,000
Other Social Services	86,819	99,819	65,859	33,960
Miscellaneous	80,000	48,100	48,100	-
<i>Total Job and Family Services - Independent Living</i>	196,078	174,178	118,155	56,023
<i>Job and Family Services - Youth Advisory Board</i>				
Routine Business	1,000	1,000	199	801
Contractual Professional Services	3,000	3,000	25	2,975
Miscellaneous	1,000	1,000	300	700
<i>Total Job and Family Services - Youth Advisory Board</i>	5,000	5,000	524	4,476
<i>Job and Family Services - Parent Partnership Grant</i>				
Operating Supplies	400	400	-	400
Routine Business	1,000	1,000	755	245
Board Approved Travel	1,100	1,100	31	1,069
Staff Training and Development	2,900	2,900	-	2,900
Contractual Professional Services	11,500	11,100	-	11,100
Other Social Services	100	800	197	603
Miscellaneous	4,000	3,700	2,175	1,525
<i>Total Job and Family Services - Parent Partnership Grant</i>	21,000	21,000	3,158	17,842
<i>Job and Family Services - CSD Direct Client Contracts</i>				
Contractual Professional Services	10,441	10,441	10,328	113
Social Services Contractual Services	287,414	288,632	262,774	25,858
Rentals	36,760	46,542	43,840	2,702
<i>Total Job and Family Services - CSD Direct Client Contracts</i>	334,615	345,615	316,942	28,673
<i>Job and Family Services - CSD Levy Contracts</i>				
Social Services Contractual Services	751,378	756,878	696,086	60,792
Rentals	21,182	21,182	20,776	406
<i>Total Job and Family Services - CSD Levy Contracts</i>	772,560	778,060	716,862	61,198
<i>Job and Family Services - CSD Direct Client Services</i>				
Routine Business	8,750	-	-	-
Board Approved Travel	1,110	1,110	95	1,015
Contractual Professional Services	144,994	143,994	136,170	7,824
Social Services Contractual Services	56,933	60,433	54,511	5,922
Other Social Services	237,181	292,249	240,986	51,263
Miscellaneous	7,750	32,750	31,623	1,127
Cost Recovery and Intergov't Transfers	29,117,235	25,127,077	25,127,076	1
<i>Total Job and Family Services - CSD Direct Client Services</i>	29,573,953	25,657,613	25,590,461	67,152

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 and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Prosecutors Office</i>				
Special Fringe Benefits	-	3,456	3,456	-
Routine Business	2,000	10,578	10,578	-
Interfund Agreements	876,273	939,227	939,226	1
<i>Total Job and Family Services - Prosecutors Office</i>	<u>878,273</u>	<u>953,261</u>	<u>953,260</u>	<u>1</u>
<i>Job and Family Services - CSD Direct Services</i>				
<i>Non-Reimbursable</i>				
Capital Outlays	61,700	86,700	1,896	84,804
Construction and Improvements	180,000	155,000	9,080	145,920
<i>Total Job and Family Services - CSD Direct Services</i>	<u>241,700</u>	<u>241,700</u>	<u>10,976</u>	<u>230,724</u>
<i>Non-Reimbursable</i>				
<i>Total Expenditures</i>	<u>58,742,230</u>	<u>57,639,072</u>	<u>56,905,412</u>	<u>733,660</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(28,457,771)	(27,134,613)	(28,591,056)	(1,456,443)
Other Financing Sources:				
Transfers in	26,296,950	26,296,950	25,610,902	(686,048)
<i>Net Change in Fund Balance</i>	<u>(2,160,821)</u>	<u>(837,663)</u>	<u>(2,980,154)</u>	<u>(2,142,491)</u>
<i>Fund Balance at Beginning of Year</i>	2,295,464	2,295,464	2,295,464	-
<i>Prior Year Encumbrances Appropriated</i>	2,335,073	2,335,073	2,335,073	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,469,716</u>	<u>\$ 3,792,874</u>	<u>\$ 1,650,383</u>	<u>\$ (2,142,491)</u>

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 and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 5,700,000	\$ 5,700,000	\$ 7,073,603	\$ 1,373,603
Intergovernmental Revenues	285,000	285,000	286,113	1,113
Miscellaneous Revenues	-	-	16,365	16,365
<i>Total Revenues</i>	<u>5,985,000</u>	<u>5,985,000</u>	<u>7,376,081</u>	<u>1,391,081</u>
Expenditures:				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	1,985,429	2,048,879	2,048,877	2
Fringe Benefits	724,349	723,799	666,950	56,849
Special Fringe Benefits	14,000	14,000	6,830	7,170
Operating Supplies	150,800	181,600	55,267	126,333
Routine Business	1,950	1,950	100	1,850
Board Approved Travel	19,277	19,477	11,639	7,838
Staff Training and Development	8,000	8,000	6,827	1,173
Contractual Professional Services	4,722,334	4,720,934	3,949,551	771,383
Maintenance and Repair Services	367,687	211,787	131,128	80,659
Communications	308,578	261,179	135,887	125,292
Insurance	4,000	4,000	2,783	1,217
Rentals	73,755	80,724	80,642	82
Miscellaneous	-	30	30	-
Capital Outlays	3,562	107,362	14,040	93,322
<i>Total Expenditures</i>	<u>8,383,721</u>	<u>8,383,721</u>	<u>7,110,551</u>	<u>1,273,170</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,398,721)	(2,398,721)	265,530	2,664,251
<i>Fund Balance at Beginning of Year</i>	4,960,849	4,960,849	4,960,849	-
<i>Prior Year Encumbrances Appropriated</i>	485,813	485,813	485,813	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,047,941</u>	<u>\$ 3,047,941</u>	<u>\$ 5,712,192</u>	<u>\$ 2,664,251</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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 1,906,400	\$ 1,906,400	\$ 2,085,160	\$ 178,760
Intergovernmental Revenues	11,268,687	11,268,687	10,214,661	(1,054,026)
Miscellaneous Revenues	278,248	282,429	327,615	45,186
<i>Total Revenues</i>	<u>13,453,335</u>	<u>13,457,516</u>	<u>12,627,436</u>	<u>(830,080)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - CSEA Cost Pool</i>				
Salaries	7,074,441	7,005,977	7,005,977	-
Fringe Benefits	2,979,551	2,801,292	2,800,733	559
Special Fringe Benefits	52,285	24,551	24,550	1
Pre-Employment Services	-	3,740	3,240	500
Operating Supplies	2,500	2,474	-	2,474
Routine Business	11,500	11,360	8,181	3,179
Board Approved Travel	14,664	21,364	16,005	5,359
Staff Training and Development	7,250	12,955	12,697	258
Contractual Professional Services	700	700	632	68
Communications	-	1,000	462	538
Interfund Agreements	-	37,000	-	37,000
<i>Total Job and Family Services - CSEA Cost Pool</i>	<u>10,142,891</u>	<u>9,922,413</u>	<u>9,872,477</u>	<u>49,936</u>
<i>Job and Family Services - CSEA Enforcement</i>				
Operating Supplies	-	52	26	26
Board Approved Travel	2,249	2,249	334	1,915
Contractual Professional Services	-	493	-	493
Communications	-	750	-	750
<i>Total Job and Family Services - CSEA Enforcement</i>	<u>2,249</u>	<u>3,544</u>	<u>360</u>	<u>3,184</u>
<i>Job and Family Services - CSEA Legal</i>				
Communications	-	180	-	180
<i>Total Job and Family Services - CSEA Legal</i>	<u>-</u>	<u>180</u>	<u>-</u>	<u>180</u>
<i>Job and Family Services - CSEA Administrative Costs</i>				
Operating Supplies	10,900	10,874	3,590	7,284
Routine Business	2,000	1,780	1,376	404
Staff Training and Development	11,500	18,220	17,065	1,155
Contractual Professional Services	54,002	69,500	66,942	2,558
Maintenance and Repair Services	7,000	7,000	970	6,030
Communications	153,657	149,907	146,425	3,482
Public Utility Services	216,199	211,199	151,843	59,356
Rentals	800,760	813,760	805,326	8,434
Other Social Services	13,143	23,152	51	23,101
Miscellaneous	16,000	25,700	23,031	2,669
Interfund Agreements	175,000	175,000	169,483	5,517
<i>Total Job and Family Services - CSEA Administrative Costs</i>	<u>1,460,161</u>	<u>1,506,092</u>	<u>1,386,102</u>	<u>119,990</u>
<i>Job and Family Services - CSEA Non-Reimbursable</i>				
Special Fringe Benefits	500	610	48	562
Routine Business	-	640	344	296
Contractual Professional Services	500	450	-	450
Miscellaneous	-	50	50	-
Cost Recovery and Intergov't Transfers	1,862,262	1,178,527	1,178,526	1

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 and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSEA Non-Reimbursable</i>				
Capital Outlays	38,000	-	-	-
<i>Total Job and Family Services - CSEA Non-Reimbursable</i>	1,901,262	1,180,277	1,178,968	1,309
<i>Job and Family Services - Fatherhood Non-Reimbursable</i>				
Routine Business	-	320	-	320
Contractual Professional Services	1,000	1,000	953	47
Rentals	-	8,653	-	8,653
Other Social Services	19,000	20,500	20,191	309
<i>Total Job and Family Services - Fatherhood Non-Reimbursable</i>	20,000	30,473	21,144	9,329
<i>Job and Family Services - CSEA Contracts</i>				
Contractual Professional Services	50,000	60,000	60,000	-
Interfund Agreements	4,234,665	3,801,606	3,452,452	349,154
<i>Total Job and Family Services - CSEA Contracts</i>	4,284,665	3,861,606	3,512,452	349,154
<i>Social Services</i>				
<i>Child Support Enforcement Agency Subfund</i>				
<i>Job and Family Services - CSEA IT Administration</i>				
Operating Supplies	3,870	3,870	2,328	1,542
Maintenance and Repair Services	78,100	69,100	39,684	29,416
<i>Total Job and Family Services - CSEA IT Administration</i>	81,970	72,970	42,012	30,958
<i>Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>				
Operating Supplies	12,000	-	-	-
<i>Total Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>	12,000	-	-	-
<i>Total Expenditures</i>	17,905,198	16,577,555	16,013,515	564,040
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(4,451,863)	(3,120,039)	(3,386,079)	(266,040)
Other Financing Sources:				
Transfers in	3,150,364	3,150,364	2,750,803	(399,561)
<i>Net Change in Fund Balance</i>	(1,301,499)	30,325	(635,276)	(665,601)
<i>Fund Balance at Beginning of Year</i>	1,089,178	1,089,178	1,089,178	-
<i>Prior Year Encumbrances Appropriated</i>	1,181,578	1,181,578	1,181,578	-
<i>Fund Balance At End Of Year</i>	\$ 969,257	\$ 2,301,081	\$ 1,635,480	\$ (665,601)

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 308,000	\$ 308,000	\$ 440,961	\$ 132,961
Intergovernmental Revenues	52,571,463	54,450,713	46,683,923	(7,766,790)
Miscellaneous Revenues	31,323,153	31,323,153	26,836,122	(4,487,031)
Total Revenues	84,202,616	86,081,866	73,961,006	(12,120,860)
Expenditures:				
<i>Social Services</i>				
<i>Job & Family Services Subfund</i>				
<i>Job and Family Services - Shared Programs</i>				
Salaries	237,122	300	300	-
Fringe Benefits	45,889	2,421	1,425	996
<i>Total Job and Family Services - Shared Programs</i>	283,011	2,721	1,725	996
<i>Job and Family Services - Shared Finance</i>				
Salaries	3,249,327	2,566,718	2,566,718	-
Fringe Benefits	1,308,559	980,899	980,899	-
Special Fringe Benefits	39,262	16,132	8,810	7,322
Pre-Employment Services	-	412	265	147
Operating Supplies	15,091	3,091	494	2,597
Routine Business	31,162	14,950	11,318	3,632
Board Approved Travel	40,360	29,860	8,313	21,547
Staff Training and Development	33,471	5,813	4,501	1,312
Contractual Professional Services	57,005	26,205	22,388	3,817
Communications	-	260	-	260
<i>Total Job and Family Services - Shared Finance</i>	4,774,237	3,644,340	3,603,706	40,634
<i>Job and Family Services - Shared Information Technology</i>				
Communications	-	50	-	50
<i>Total Job and Family Services - Shared Information Technology</i>	-	50	-	50
<i>Job and Family Services - Shared Human Resources</i>				
Communications	198	198	144	54
<i>Total Job and Family Services - Shared Human Resources</i>	198	198	144	54
<i>Job and Family Services - Shared Facilities</i>				
Communications	-	180	-	180
<i>Total Job and Family Services - Shared Facilities</i>	-	180	-	180
<i>Job and Family Services - Shared Service Integration</i>				
Board Approved Travel	10	10	-	10
<i>Total Job and Family Services - Shared Service Integration</i>	10	10	-	10
<i>Job and Family Services - Shared Administration</i>				
Operating Supplies	272,678	178,678	164,329	14,349
Routine Business	15,000	15,000	9,925	5,075
Staff Training and Development	23,728	26,728	20,178	6,550
Contractual Professional Services	190,150	66,900	39,350	27,550
Maintenance and Repair Services	158,219	156,219	53,955	102,264
Communications	18,400	19,910	9,042	10,868
Public Utility Services	241,114	173,483	97,979	75,504
Rentals	412,784	422,652	416,995	5,657
Miscellaneous	1,800,450	1,370,620	1,369,413	1,207
Cost Recovery and Intergov't Transfers	6,000	6,000	-	6,000
Capital Outlays	107,828	91,828	91,046	782
Construction and Improvements	28,000	14,056	14,056	-

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Shared Administration</i>				
<i>Total Job and Family Services - Shared Administration</i>	<u>3,274,351</u>	<u>2,542,074</u>	<u>2,286,268</u>	<u>255,806</u>
<i>Job and Family Services - Shared IT Administration</i>				
Operating Supplies	121,228	16,295	9,555	6,740
Contractual Professional Services	1,780,977	2,293,392	2,293,173	219
Maintenance and Repair Services	346,654	220,639	4,788	215,851
Communications	39,050	32,721	27,200	5,521
Capital Outlays	8,800	13,400	3,276	10,124
<i>Total Job and Family Services - Shared IT Administration</i>	<u>2,296,709</u>	<u>2,576,447</u>	<u>2,337,992</u>	<u>238,455</u>
<i>Job and Family Services - HR Shared Administration</i>				
Post Employment Services	5,000	6,000	4,428	1,572
Pre-Employment Services	34,330	53,130	22,957	30,173
Contractual Professional Services	52,550	26,550	11,132	15,418
Capital Outlays	6,000	6,000	1,090	4,910
<i>Total Job and Family Services - HR Shared Administration</i>	<u>97,880</u>	<u>91,680</u>	<u>39,607</u>	<u>52,073</u>
<i>Job and Family Services - Shared Non-Reimbursable</i>				
Special Fringe Benefits	1,000	2,200	2,200	-
Routine Business	10,000	8,100	3,320	4,780
Miscellaneous	500	1,200	576	624
<i>Total Job and Family Services - Shared Non-Reimbursable</i>	<u>11,500</u>	<u>11,500</u>	<u>6,096</u>	<u>5,404</u>
<i>Job and Family Services - 1-Income Maintenance Cost Pool</i>				
Salaries	16,455,963	15,560,557	15,560,557	-
Fringe Benefits	6,971,916	6,268,077	6,258,052	10,025
Special Fringe Benefits	84,242	85,242	82,353	2,889
Pre-Employment Services	-	5,363	4,734	629
Operating Supplies	1,000	1,463	866	597
Routine Business	30,750	33,750	30,638	3,112
Board Approved Travel	52,000	35,500	24,044	11,456
Staff Training and Development	14,000	10,000	4,503	5,497
Contractual Professional Services	431,500	266,761	226,500	40,261
Maintenance and Repair Services	500	500	-	500
Communications	-	460	229	231
Cost Recovery and Intergov't Transfers	1,000	1,000	-	1,000
Capital Outlays	-	37	36	1
<i>Total Job and Family Services - 1-Income Maintenance Cost Pool</i>	<u>24,042,871</u>	<u>22,268,710</u>	<u>22,192,512</u>	<u>76,198</u>
<i>Job and Family Services - Medicaid Hospital</i>				
Salaries	-	182,248	170,153	12,095
Fringe Benefits	-	72,563	72,563	-
Pre-Employment Services	-	212	212	-
Operating Supplies	200	160	-	160
Routine Business	200	200	-	200
Contractual Professional Services	-	40	38	2
Communications	12,400	12,400	8,400	4,000
<i>Total Job and Family Services - Medicaid Hospital</i>	<u>12,800</u>	<u>267,823</u>	<u>251,366</u>	<u>16,457</u>
<i>Job and Family Services - Medicaid Nursing Home</i>				
Salaries	96,616	106,616	101,908	4,708
Fringe Benefits	58,576	59,177	58,910	267
Pre-Employment Services	-	46	46	-
Operating Supplies	250	250	-	250
Routine Business	575	575	-	575

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Medicaid Nursing Home</i>				
Board Approved Travel	500	500	-	500
Staff Training and Development	500	500	-	500
<i>Total Job and Family Services - Medicaid Nursing Home</i>	<u>157,017</u>	<u>167,664</u>	<u>160,864</u>	<u>6,800</u>
<i>Job and Family Services - ADAMHS Outpost</i>				
Pre-Employment Services	-	46	46	-
Operating Supplies	200	200	-	200
Routine Business	200	154	-	154
<i>Total Job and Family Services - ADAMHS Outpost</i>	<u>400</u>	<u>400</u>	<u>46</u>	<u>354</u>
<i>Job and Family Services - FAD Intake</i>				
Board Approved Travel	149	149	-	149
Communications	-	50	-	50
<i>Total Job and Family Services - FAD Intake</i>	<u>149</u>	<u>199</u>	<u>-</u>	<u>199</u>
<i>Job and Family Services - FAD Division 1 - Ongoing</i>				
Communications	-	50	-	50
<i>Total Job and Family Services - FAD Division 1 - Ongoing</i>	<u>-</u>	<u>50</u>	<u>-</u>	<u>50</u>
<i>Job and Family Services - FAD Call Center</i>				
Operating Supplies	-	460	396	64
Communications	-	100	-	100
<i>Total Job and Family Services - FAD Call Center</i>	<u>-</u>	<u>560</u>	<u>396</u>	<u>164</u>
<i>Job and Family Services - Ohio Works First Division 5</i>				
Board Approved Travel	126	126	-	126
Communications	-	60	-	60
<i>Total Job and Family Services - Ohio Works First Division 5</i>	<u>126</u>	<u>186</u>	<u>-</u>	<u>186</u>
<i>Job and Family Services - FAD Lobby Services</i>				
Communications	-	50	-	50
<i>Total Job and Family Services - FAD Lobby Services</i>	<u>-</u>	<u>50</u>	<u>-</u>	<u>50</u>
<i>Job and Family Services - FAD Specialized Services</i>				
Contractual Professional Services	-	100	28	72
Communications	-	50	-	50
<i>Total Job and Family Services - FAD Specialized Services</i>	<u>-</u>	<u>150</u>	<u>28</u>	<u>122</u>
<i>Job and Family Services - FAD Senior Services</i>				
Communications	-	50	-	50
<i>Total Job and Family Services - FAD Senior Services</i>	<u>-</u>	<u>50</u>	<u>-</u>	<u>50</u>
<i>Job and Family Services - FAD Record Room</i>				
Communications	-	50	-	50
<i>Total Job and Family Services - FAD Record Room</i>	<u>-</u>	<u>50</u>	<u>-</u>	<u>50</u>
<i>Job and Family Services - FAD Administrative Costs</i>				
Special Fringe Benefits	1,850	1,850	-	1,850
Operating Supplies	15,947	22,487	15,111	7,376
Contractual Professional Services	105,500	62,500	57,939	4,561
Maintenance and Repair Services	41,700	24,100	6,029	18,071
Communications	292,737	191,897	178,446	13,451
Public Utility Services	717,585	525,443	408,069	117,374
Rentals	2,235,638	2,215,638	2,199,942	15,696
Other Social Services	1,128	1,128	238	890
Miscellaneous	2,500	3,280	2,363	917
Interfund Agreements	153,750	136,654	136,653	1
Capital Outlays	222,360	8,757	7,397	1,360
Construction and Improvements	190,000	-	-	-

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - FAD Administrative Costs</i>	3,980,695	3,193,734	3,012,187	181,547
<i>Job and Family Services - FAD IT Administration</i>				
Operating Supplies	15,000	7,620	5,537	2,083
Maintenance and Repair Services	13,400	40,400	28,959	11,441
Communications	37,000	33,896	23,488	10,408
Capital Outlays	6,000	27,120	22,732	4,388
<i>Total Job and Family Services - FAD IT Administration</i>	71,400	109,036	80,716	28,320
<i>Job and Family Services - Area 7</i>				
Communications	-	50	-	50
<i>Total Job and Family Services - Area 7</i>	-	50	-	50
<i>Job and Family Services - IM Non-Reimbursable</i>				
Special Fringe Benefits	1,000	1,000	-	1,000
Contractual Professional Services	1,000	1,000	-	1,000
Miscellaneous	500	500	200	300
Capital Outlays	197,285	-	-	-
<i>Total Job and Family Services - IM Non-Reimbursable</i>	199,785	2,500	200	2,300
<i>Job and Family Services - TANF Contracts</i>				
Social Services Contractual Services	1,637,346	1,891,346	1,756,849	134,497
Other Social Services	15,000	5,000	4,723	277
<i>Total Job and Family Services - TANF Contracts</i>	1,652,346	1,896,346	1,761,572	134,774
<i>Job and Family Services - TANF CCMEP</i>				
Salaries	86,486	-	-	-
Fringe Benefits	29,260	29,200	503	28,697
Contractual Professional Services	-	60	27	33
Social Services Contractual Services	2,060,391	1,730,883	1,611,064	119,819
<i>Total Job and Family Services - TANF CCMEP</i>	2,176,137	1,760,143	1,611,594	148,549
<i>Job and Family Services - Title XX Domestic Violence</i>				
Social Services Contractual Services	75,542	110,452	77,901	32,551
<i>Total Job and Family Services - Title XX Domestic Violence</i>	75,542	110,452	77,901	32,551
<i>Job and Family Services - Title XX Adult Protective Services</i>				
Social Services Contractual Services	328,045	203,825	203,218	607
<i>Total Job and Family Services - Title XX Adult Protective Services</i>	328,045	203,825	203,218	607
<i>Job and Family Services - Day Care</i>				
Contractual Professional Services	22,000	22,000	-	22,000
Social Services Contractual Services	40,834	40,834	18,501	22,333
<i>Total Job and Family Services - Day Care</i>	62,834	62,834	18,501	44,333
<i>Job and Family Services - Food Assistance Education & Training</i>				
Contractual Professional Services	144,663	144,663	119,436	25,227
Other Social Services	-	10,000	7,123	2,877
<i>Total Job and Family Services - Food Assistance Education & Training</i>	144,663	154,663	126,559	28,104
<i>Job and Family Services - TANF Prevention, Retention & Contingency</i>				
Social Services Contractual Services	-	6,700	6,365	335
Other Social Services	100,000	343,898	333,896	10,002
<i>Total Job and Family Services - TANF Prevention, Retention & Contingency</i>	100,000	350,598	340,261	10,337
<i>Job and Family Services - Enhanced Medicaid Transportation</i>				
Contractual Professional Services	1,500	1,500	-	1,500
Social Services Contractual Services	4,089,617	4,938,837	4,765,102	173,735

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - Enhanced Medicaid Transportation</i>	4,091,117	4,940,337	4,765,102	175,235
<i>Job and Family Services - Social Services Cost Pool</i>				
Salaries	16,810,154	17,053,916	17,053,916	-
Fringe Benefits	6,569,382	6,561,422	6,561,422	-
Special Fringe Benefits	117,091	69,311	60,612	8,699
Post Employment Services	-	780	720	60
Operating Supplies	5,300	4,805	2,752	2,053
Routine Business	751,700	729,700	715,496	14,204
Board Approved Travel	32,181	39,311	11,802	27,509
Staff Training and Development	9,275	6,275	3,529	2,746
Contractual Professional Services	61,000	61,000	52,584	8,416
Communications	-	40	-	40
Miscellaneous	1,250	1,250	-	1,250
<i>Total Job and Family Services - Social Services Cost Pool</i>	24,357,333	24,527,810	24,462,833	64,977
<i>Job and Family Services - CSD Intake</i>				
Operating Supplies	-	30	9	21
<i>Total Job and Family Services - CSD Intake</i>	-	30	9	21
<i>Job and Family Services - CSD District 3</i>				
Board Approved Travel	191	191	-	191
<i>Total Job and Family Services - CSD District 3</i>	191	191	-	191
<i>Job and Family Services - CSD Family Services</i>				
Operating Supplies	-	488	388	100
Board Approved Travel	1,179	1,179	333	846
<i>Total Job and Family Services - CSD Family Services</i>	1,179	1,667	721	946
<i>Job and Family Services - CSD Placement Resources</i>				
Operating Supplies	-	500	447	53
Board Approved Travel	2,306	2,306	-	2,306
<i>Total Job and Family Services - CSD Placement Resources</i>	2,306	2,806	447	2,359
<i>Job and Family Services - CSD Adoption & Adolescent Services</i>				
Board Approved Travel	2,554	2,554	498	2,056
<i>Total Job and Family Services - CSD Adoption & Adolescent Services</i>	2,554	2,554	498	2,056
<i>Job and Family Services - CSD Record Room</i>				
Operating Supplies	-	564	299	265
<i>Total Job and Family Services - CSD Record Room</i>	-	564	299	265
<i>Job and Family Services - CSD Quality Improvement</i>				
Special Fringe Benefits	2,740	2,740	-	2,740
Operating Supplies	500	500	-	500
Routine Business	325	325	-	325
Board Approved Travel	1,250	1,250	-	1,250
Staff Training and Development	2,100	2,100	-	2,100
Contractual Professional Services	350	350	-	350
<i>Total Job and Family Services - CSD Quality Improvement</i>	7,265	7,265	-	7,265
<i>Job and Family Services - CSD Administrative Costs</i>				
Operating Supplies	94,011	112,924	67,631	45,293
Routine Business	17,750	6,750	4,999	1,751
Board Approved Travel	24,150	56,150	47,338	8,812
Staff Training and Development	25,000	27,000	24,588	2,412
Contractual Professional Services	130,687	381,212	309,787	71,425

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSD Administrative Costs</i>				
Social Services Contractual Services	-	8,000	-	8,000
Maintenance and Repair Services	298,838	176,338	136,627	39,711
Communications	138,481	148,481	129,550	18,931
Public Utility Services	286,979	445,439	296,880	148,559
Rentals	27,000	132,000	119,355	12,645
Other Social Services	4,000	4,000	1,860	2,140
Miscellaneous	8,150	9,150	7,898	1,252
Interfund Agreements	1,000,000	814,665	814,665	-
Cost Recovery and Intergov't Transfers	1,000	1,000	-	1,000
Capital Outlays	12,655	21,254	21,216	38
<i>Total Job and Family Services - CSD Administrative Costs</i>	<u>2,068,701</u>	<u>2,344,363</u>	<u>1,982,394</u>	<u>361,969</u>
<i>Job and Family Services - CSD IT Administration</i>				
Operating Supplies	77,794	47,794	18,593	29,201
Contractual Professional Services	53,000	21,000	-	21,000
Maintenance and Repair Services	458,899	79,632	39,366	40,266
Communications	121,500	159,521	152,052	7,469
Public Utility Services	40,000	45,000	43,939	1,061
Rentals	125,000	-	-	-
Capital Outlays	354,624	224,350	183,751	40,599
<i>Total Job and Family Services - CSD IT Administration</i>	<u>1,230,817</u>	<u>577,297</u>	<u>437,701</u>	<u>139,596</u>
<i>Job and Family Services - CSD Non-Reimbursable</i>				
Special Fringe Benefits	1,000	1,000	235	765
Miscellaneous	500	500	137	363
Capital Outlays	82,928	45,300	45,102	198
<i>Total Job and Family Services - CSD Non-Reimbursable</i>	<u>84,428</u>	<u>46,800</u>	<u>45,474</u>	<u>1,326</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	239,580	251,060	251,059	1
Fringe Benefits	115,095	111,334	110,887	447
Special Fringe Benefits	3,120	3,120	700	2,420
Operating Supplies	1,100	1,100	223	877
Routine Business	27,000	32,900	32,887	13
Board Approved Travel	2,900	3,600	935	2,665
Maintenance and Repair Services	1,000	1,000	-	1,000
Other Social Services	14,000	14,000	10,242	3,758
<i>Total Job and Family Services - Wendy's Wonderful Kids</i>	<u>403,795</u>	<u>418,114</u>	<u>406,933</u>	<u>11,181</u>
<i>Job and Family Services - Job and Family Services</i>				
Salaries	677,521	487,884	487,883	1
Fringe Benefits	197,953	141,594	140,820	774
Special Fringe Benefits	49,445	44,287	44,269	18
Pre-Employment Services	-	106	106	-
Operating Supplies	7,052	8,052	6,697	1,355
Routine Business	6,250	4,044	2,545	1,499
Board Approved Travel	11,897	11,804	11,545	259
Staff Training and Development	5,523	5,523	4,478	1,045
Contractual Professional Services	113,885	4,885	3,303	1,582
Maintenance and Repair Services	6,598	6,598	-	6,598
Communications	-	6,000	1,427	4,573
Rentals	-	11,100	9,168	1,932
Interfund Agreements	-	36,714	-	36,714

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - Job and Family Services</i>	1,076,124	768,591	712,241	56,350
<i>Business Services - Workforce Development</i>				
Salaries	853,961	1,063,725	1,063,724	1
Fringe Benefits	286,841	358,508	358,507	1
Special Fringe Benefits	4,650	2,490	2,239	251
Operating Supplies	103,242	62,082	54,217	7,865
Routine Business	23,476	20,476	16,223	4,253
Board Approved Travel	23,149	19,050	16,941	2,109
Staff Training and Development	11,000	10,700	7,579	3,121
Contractual Professional Services	182,276	67,776	47,975	19,801
Maintenance and Repair Services	56,650	6,650	5,270	1,380
Communications	27,700	36,660	35,837	823
Interfund Agreements	-	8,426	8,426	-
Capital Outlays	30,262	43,762	31,810	11,952
<i>Total Business Services - Workforce Development</i>	1,603,207	1,700,305	1,648,748	51,557
<i>Business Services - Finance Division Workforce</i>				
Salaries	343,462	337,163	337,162	1
Fringe Benefits	152,304	139,680	139,680	-
Special Fringe Benefits	500	500	460	40
Operating Supplies	11,045	10,295	8,361	1,934
Routine Business	6,000	6,000	3,515	2,485
Board Approved Travel	9,395	4,695	2,127	2,568
Staff Training and Development	-	1,000	562	438
Contractual Professional Services	500	1,250	673	577
Communications	3,000	3,000	2,746	254
<i>Total Business Services - Finance Division Workforce</i>	526,206	503,583	495,286	8,297
<i>Business Services - Business Services</i>				
Salaries	1,051,864	820,389	820,369	20
Fringe Benefits	400,974	291,093	291,092	1
Special Fringe Benefits	4,400	2,074	2,074	-
Pre-Employment Services	-	1,200	57	1,143
Operating Supplies	11,624	9,624	7,900	1,724
Routine Business	10,000	5,000	3,956	1,044
Board Approved Travel	19,383	14,183	12,804	1,379
Staff Training and Development	9,676	6,676	6,269	407
Contractual Professional Services	4,648	44,548	42,950	1,598
Communications	10,000	21,000	20,359	641
Insurance	-	820	816	4
<i>Total Business Services - Business Services</i>	1,522,569	1,216,607	1,208,646	7,961
<i>Business Services - Youth Career Services</i>				
Salaries	341,248	360,218	360,218	-
Fringe Benefits	145,876	136,394	136,393	1
Special Fringe Benefits	-	800	700	100
Pre-Employment Services	-	1,500	67	1,433
Operating Supplies	16,000	13,000	11,659	1,341
Routine Business	9,000	2,800	1,916	884
Board Approved Travel	7,391	3,191	877	2,314
Staff Training and Development	-	1,949	100	1,849
Contractual Professional Services	7,000	11,200	10,968	232
Communications	17,494	25,894	18,713	7,181

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 and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Youth Career Services</i>				
Insurance	-	551	551	-
Capital Outlays	5,576	5,576	4,332	1,244
<i>Total Business Services - Youth Career Services</i>	<u>549,585</u>	<u>563,073</u>	<u>546,494</u>	<u>16,579</u>
<i>Business Services - Talent</i>				
Salaries	815,128	726,173	726,173	-
Fringe Benefits	361,022	295,309	295,309	-
Special Fringe Benefits	3,480	3,480	1,439	2,041
Operating Supplies	8,600	5,600	5,323	277
Routine Business	29,500	5,500	3,666	1,834
Board Approved Travel	24,090	2,590	-	2,590
Staff Training and Development	14,200	9,700	4,565	5,135
Contractual Professional Services	12,000	19,100	18,584	516
Communications	8,500	8,500	8,253	247
Capital Outlays	12,000	9,500	6,019	3,481
<i>Total Business Services - Talent</i>	<u>1,288,520</u>	<u>1,085,452</u>	<u>1,069,331</u>	<u>16,121</u>
<i>Business Services - Job Fairs/Events</i>				
Operating Supplies	1,200	-	-	-
Contractual Professional Services	6,000	3,500	3,014	486
Communications	35,000	21,709	21,708	1
Rentals	15,000	10,600	10,510	90
Other Social Services	20,200	13,210	13,010	200
<i>Total Business Services - Job Fairs/Events</i>	<u>77,400</u>	<u>49,019</u>	<u>48,242</u>	<u>777</u>
<i>Business Services - Cost Avoidance Services</i>				
Contractual Professional Services	5,000	-	-	-
Communications	5,000	-	-	-
<i>Total Business Services - Cost Avoidance Services</i>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Business Services - Business Services - TANF Services</i>				
Other Social Services	98,500	21,000	4,439	16,561
<i>Total Business Services - Business Services - TANF Services</i>	<u>98,500</u>	<u>21,000</u>	<u>4,439</u>	<u>16,561</u>
<i>Business Services - TANF Year Round Youth</i>				
Contractual Professional Services	2,000	-	-	-
Social Services Contractual Services	15,580	-	-	-
Miscellaneous	139,000	-	-	-
<i>Total Business Services - TANF Year Round Youth</i>	<u>156,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Business Services - Youth CCMEP</i>				
Salaries	81,499	62,529	22,039	40,490
Fringe Benefits	40,907	40,907	8,242	32,665
Operating Supplies	-	1,250	-	1,250
Staff Training and Development	-	10,000	8,750	1,250
Contractual Professional Services	345,000	619,654	519,006	100,648
Social Services Contractual Services	40,488	16,536	16,415	121
Communications	-	13,000	5,094	7,906
Rentals	2,500	2,500	1,871	629
Other Social Services	-	315,386	308,655	6,731
Miscellaneous	1,500,140	909,802	907,922	1,880
<i>Total Business Services - Youth CCMEP</i>	<u>2,010,534</u>	<u>1,991,564</u>	<u>1,797,994</u>	<u>193,570</u>
<i>Business Services - OMJ Contracts</i>				
Pre-Employment Services	65,000	65,000	63,196	1,804
Contractual Professional Services	4,500	4,500	568	3,932

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 and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - OMJ Contracts</i>				
Maintenance and Repair Services	25,010	25,010	22,900	2,110
Other Social Services	42,816	33,316	13,836	19,480
<i>Total Business Services - OMJ Contracts</i>	<u>137,326</u>	<u>127,826</u>	<u>100,500</u>	<u>27,326</u>
<i>Business Services - Development Services</i>				
Salaries	362,464	387,073	387,073	-
Fringe Benefits	116,834	100,459	100,459	-
Special Fringe Benefits	2,202	2,202	2,184	18
Pre-Employment Services	-	650	418	232
Operating Supplies	500	2,537	2,537	-
Routine Business	5,000	4,000	2,968	1,032
Board Approved Travel	14,425	3,323	1,898	1,425
Staff Training and Development	-	175	175	-
Contractual Professional Services	-	464,480	464,185	295
Communications	1,000	2,500	2,456	44
Public Utility Services	45,679	45,679	-	45,679
Rentals	429,821	38,206	37,551	655
Interfund Agreements	-	42,975	39,341	3,634
Capital Outlays	791	5,091	4,216	875
<i>Total Business Services - Development Services</i>	<u>978,716</u>	<u>1,099,350</u>	<u>1,045,461</u>	<u>53,889</u>
<i>Total Expenditures</i>	<u>86,027,659</u>	<u>81,415,441</u>	<u>78,893,252</u>	<u>2,522,189</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,825,043)	4,666,425	(4,932,246)	(9,598,671)
Other Financing Sources:				
Transfers in	2,062,808	2,144,333	2,464,788	320,455
<i>Net Change in Fund Balance</i>	<u>237,765</u>	<u>6,810,758</u>	<u>(2,467,458)</u>	<u>(9,278,216)</u>
<i>Fund Balance at Beginning of Year</i>	2,981,009	2,981,009	2,981,009	-
<i>Prior Year Encumbrances Appropriated</i>	2,285,344	2,285,344	2,285,344	-
<i>Fund Balance At End Of Year</i>	<u>\$ 5,504,118</u>	<u>\$ 12,077,111</u>	<u>\$ 2,798,895</u>	<u>\$ (9,278,216)</u>

MONTGOMERY COUNTY , OHIO

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

Alcohol, Drug Addiction and Mental Health Services Board - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 150,000	\$ 150,000	\$ 112,685	\$ (37,315)
Intergovernmental Revenues	120,000	120,000	314,093	194,093
Miscellaneous Revenues	17,000	917,000	144,789	(772,211)
<i>Total Revenues</i>	<u>287,000</u>	<u>1,187,000</u>	<u>571,567</u>	<u>(615,433)</u>
Expenditures:				
<i>Social Services</i>				
ADAMHS Board-CY Subfund				
<i>ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,443,860	2,443,860	2,126,354	317,506
Fringe Benefits	848,869	848,869	714,691	134,178
Special Fringe Benefits	6,000	6,000	2,400	3,600
Operating Supplies	89,765	135,765	117,044	18,721
Outside Agency Bd Approved Travel	89,278	89,278	52,789	36,489
Routine Business	50,130	92,130	88,758	3,372
Staff Training and Development	36,639	46,639	36,491	10,148
Contractual Professional Services	557,360	647,360	537,326	110,034
Social Services Contractual Services	27,529,239	27,268,990	22,917,714	4,351,276
Maintenance and Repair Services	385,641	553,641	490,648	62,993
Communications	13,700	33,700	27,175	6,525
Insurance	6,000	18,600	18,562	38
Public Utility Services	23,320	39,320	34,964	4,356
Rentals	296,000	359,000	328,819	30,181
Cost Recovery and Intergov't Transfers	20,000	675,649	664,062	11,587
Capital Outlays	86,000	123,000	115,266	7,734
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>	<u>32,481,801</u>	<u>33,381,801</u>	<u>28,273,063</u>	<u>5,108,738</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	597,447	597,447	555,768	41,679
Maintenance and Repair Services	3,500	3,500	-	3,500
Miscellaneous	1,500	1,500	11	1,489
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>	<u>602,447</u>	<u>602,447</u>	<u>555,779</u>	<u>46,668</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,649,082	1,649,082	1,471,241	177,841
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>	<u>1,649,082</u>	<u>1,649,082</u>	<u>1,471,241</u>	<u>177,841</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>				
Social Services Contractual Services	155,039	155,039	-	155,039
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>	<u>155,039</u>	<u>155,039</u>	<u>-</u>	<u>155,039</u>
<i>Total Expenditures</i>	<u>34,888,369</u>	<u>35,788,369</u>	<u>30,300,083</u>	<u>5,488,286</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(34,601,369)</u>	<u>(34,601,369)</u>	<u>(29,728,516)</u>	<u>4,872,853</u>
Other Financing Sources:				
Transfers in	25,588,284	25,588,284	26,152,508	564,224
<i>Net Change in Fund Balance</i>	<u>(9,013,085)</u>	<u>(9,013,085)</u>	<u>(3,576,008)</u>	<u>5,437,077</u>
<i>Fund Balance at Beginning of Year</i>	16,012,628	16,012,628	16,012,628	-
<i>Prior Year Encumbrances Appropriated</i>	4,966,980	4,966,980	4,966,980	-
<i>Fund Balance At End Of Year</i>	<u>\$ 11,966,523</u>	<u>\$ 11,966,523</u>	<u>\$ 17,403,600</u>	<u>\$ 5,437,077</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, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Other Taxes	\$ 6,200,000	\$ 6,200,000	\$ 6,708,927	\$ 508,927
Fees and Charges for Services	85,550	85,550	165,258	79,708
Fines and Forfeitures	332,000	332,000	275,319	(56,681)
Intergovernmental Revenues	10,884,543	10,884,543	3,016,726	(7,867,817)
Investment Earnings	110,000	110,000	383,124	273,124
Miscellaneous Revenues	51,500	51,500	109,943	58,443
<i>Total Revenues</i>	<u>17,663,593</u>	<u>17,663,593</u>	<u>10,659,297</u>	<u>(7,004,296)</u>
Expenditures:				
<i>Environment & Public Works</i>				
Road Auto and Gas Subfund				
<i>Engineer - Engineering</i>				
Statutory Salaries	114,914	114,914	114,914	-
Salaries	2,686,596	2,686,596	2,403,461	283,135
Fringe Benefits	928,476	928,876	813,811	115,065
Special Fringe Benefits	56,008	56,008	33,564	22,444
Operating Supplies	16,000	16,000	1,201	14,799
Routine Business	14,440	15,940	10,848	5,092
Board Approved Travel	36,920	36,920	17,859	19,061
Staff Training and Development	53,900	80,364	51,908	28,456
Contractual Professional Services	101,803	111,703	61,968	49,735
Maintenance and Repair Services	10,811	12,911	9,795	3,116
Insurance	230,000	217,500	156,153	61,347
Public Utility Services	25,404	29,252	6,259	22,993
Intergovernmental	58,000	43,600	-	43,600
Miscellaneous	27,000	28,750	7,441	21,309
Cost Recovery and Intergov't Transfers	1,000	1,000	-	1,000
<i>Total Engineer - Engineering</i>	<u>4,361,272</u>	<u>4,380,334</u>	<u>3,689,182</u>	<u>691,152</u>
<i>Engineer - Roads</i>				
Salaries	2,004,404	2,004,404	1,868,898	135,506
Fringe Benefits	747,594	747,594	701,168	46,426
Special Fringe Benefits	11,519	11,519	9,718	1,801
Post Employment Services	1,540	1,540	951	589
Pre-Employment Services	600	600	171	429
Operating Supplies	755,090	940,090	858,500	81,590
Board Approved Travel	3,120	3,120	644	2,476
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	96,991	86,386	60,130	26,256
Maintenance and Repair Services	2,500	2,500	168	2,332
Communications	52,400	56,400	49,005	7,395
Public Utility Services	23,047	23,047	8,903	14,144
Rentals	4,623	4,623	3,197	1,426
Capital Outlays	-	605	-	605
Debt Service	401,875	401,875	401,834	41
<i>Total Engineer - Roads</i>	<u>4,106,303</u>	<u>4,285,303</u>	<u>3,963,287</u>	<u>322,016</u>
<i>Engineer - Bridges</i>				
Salaries	913,222	913,222	779,697	133,525
Fringe Benefits	301,285	301,285	247,738	53,547

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Engineer - Bridges</i>				
Special Fringe Benefits	4,500	4,500	2	4,498
Operating Supplies	234,171	234,171	187,195	46,976
Board Approved Travel	3,120	3,120	558	2,562
Staff Training and Development	3,000	3,000	318	2,682
Contractual Professional Services	3,500	3,500	1,920	1,580
Rentals	10,671	10,671	7,500	3,171
Debt Service	11,346	11,346	11,344	2
<i>Total Engineer - Bridges</i>	<u>1,484,815</u>	<u>1,484,815</u>	<u>1,236,272</u>	<u>248,543</u>
<i>Engineer - Fleet & Maintenance</i>				
Salaries	750,380	750,380	665,950	84,430
Fringe Benefits	248,505	265,505	255,275	10,230
Special Fringe Benefits	15,700	12,200	3,000	9,200
Operating Supplies	855,167	825,820	669,105	156,715
Board Approved Travel	3,120	3,120	-	3,120
Staff Training and Development	3,000	3,000	-	3,000
Contractual Professional Services	12,277	11,429	7,495	3,934
Maintenance and Repair Services	49,453	53,703	46,712	6,991
Public Utility Services	2,432	2,432	1,843	589
Rentals	3,173	3,673	1,639	2,034
Capital Outlays	779,804	779,804	739,724	40,080
Debt Service	33,071	31,418	26,536	4,882
<i>Total Engineer - Fleet & Maintenance</i>	<u>2,756,082</u>	<u>2,742,484</u>	<u>2,417,279</u>	<u>325,205</u>
<i>Engineer - Facilities</i>				
Operating Supplies	12,500	61,100	40,572	20,528
Contractual Professional Services	27,200	61,700	59,157	2,543
Maintenance and Repair Services	225,500	223,500	130,854	92,646
Public Utility Services	116,500	175,400	152,533	22,867
Rentals	121,000	3,000	3,000	-
<i>Total Engineer - Facilities</i>	<u>502,700</u>	<u>524,700</u>	<u>386,116</u>	<u>138,584</u>
<i>Total Expenditures</i>	<u>13,211,172</u>	<u>13,417,636</u>	<u>11,692,136</u>	<u>1,725,500</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	4,452,421	4,245,957	(1,032,839)	(5,278,796)
<i>Fund Balance at Beginning of Year</i>	10,364,640	10,364,640	10,364,640	-
<i>Prior Year Encumbrances Appropriated</i>	567,680	567,680	567,680	-
<i>Fund Balance At End Of Year</i>	<u>\$ 15,384,741</u>	<u>\$ 15,178,277</u>	<u>\$ 9,899,481</u>	<u>\$ (5,278,796)</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 141,712	\$ 172,291	\$ 147,775	\$ (24,516)
Special Assessments	-	3,150	-	(3,150)
Total Revenues	141,712	175,441	147,775	(27,666)
Expenditures:				
<i>Environment & Public Works</i>				
Ditch Maintenance-Villages of Miami Subfund				
<i>Soil & Water Ditch Maintenance - Villages of Miami</i>				
Construction and Improvements	4,480	4,480	72	4,408
<i>Total Soil & Water Ditch Maintenance - Villages of Miami</i>	<u>4,480</u>	<u>4,480</u>	<u>72</u>	<u>4,408</u>
Ditch Maintenance-Chimney Springs Subfund				
<i>Soil & Water Ditch Maintenance - Chimney Springs</i>				
Construction and Improvements	3,020	3,020	122	2,898
<i>Total Soil & Water Ditch Maintenance - Chimney Springs</i>	<u>3,020</u>	<u>3,020</u>	<u>122</u>	<u>2,898</u>
Ditch Maintenance-Wolfe Creek Subfund				
<i>Soil & Water Ditch Maintenance - Wolfe Creek</i>				
Construction and Improvements	4,900	4,900	1,052	3,848
<i>Total Soil & Water Ditch Maintenance - Wolfe Creek</i>	<u>4,900</u>	<u>4,900</u>	<u>1,052</u>	<u>3,848</u>
Ditch Maintenance-Kingery Subfund				
<i>Soil & Water Ditch Maintenance - Kingery</i>				
Construction and Improvements	6,650	7,380	4,096	3,284
<i>Total Soil & Water Ditch Maintenance - Kingery</i>	<u>6,650</u>	<u>7,380</u>	<u>4,096</u>	<u>3,284</u>
Ditch Maintenance-Kingery North Waterway Subfund				
<i>Soil & Water Ditch Maintenance - Kingery North Waterway</i>				
Construction and Improvements	2,500	2,500	1,497	1,003
<i>Total Soil & Water Ditch Maintenance - Kingery North Waterway</i>	<u>2,500</u>	<u>2,500</u>	<u>1,497</u>	<u>1,003</u>
Ditch Maintenance-Horning Subfund				
<i>Soil & Water Ditch Maintenance - Horning</i>				
Construction and Improvements	6,652	6,652	3,573	3,079
<i>Total Soil & Water Ditch Maintenance - Horning</i>	<u>6,652</u>	<u>6,652</u>	<u>3,573</u>	<u>3,079</u>
Ditch Maintenance-Routsong Subfund				
<i>Engineer - Special Assessment Ditch Maintenance</i>				
Construction and Improvements	10,000	10,000	5,446	4,554
<i>Total Engineer - Special Assessment Ditch Maintenance</i>	<u>10,000</u>	<u>10,000</u>	<u>5,446</u>	<u>4,554</u>
Ditch Maintenance-Tom's Run Subfund				
<i>Soil & Water Ditch Maintenance - Tom's Run</i>				
Construction and Improvements	8,750	8,750	1,547	7,203
<i>Total Soil & Water Ditch Maintenance - Tom's Run</i>	<u>8,750</u>	<u>8,750</u>	<u>1,547</u>	<u>7,203</u>
Ditch Maintenance-Wysong Subfund				
<i>Soil & Water Ditch Maintenance - Wysong</i>				
Construction and Improvements	5,971	5,971	1,405	4,566
<i>Total Soil & Water Ditch Maintenance - Wysong</i>	<u>5,971</u>	<u>5,971</u>	<u>1,405</u>	<u>4,566</u>
Ditch Maintenance-Marshall/Sweet Potato Subfund				
<i>Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>				
Construction and Improvements	6,500	6,860	6,408	452
<i>Total Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>	<u>6,500</u>	<u>6,860</u>	<u>6,408</u>	<u>452</u>
Ditch Maintenance-Swamp Creek Subfund				
<i>Soil & Water Ditch Maintenance - Swamp Creek</i>				
Construction and Improvements	11,383	11,383	8,232	3,151

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Soil & Water Ditch Maintenance - Swamp Creek</i>	11,383	11,383	8,232	3,151
Ditch Maintenance-Mohler Joint County Subfund				
<i>Soil & Water Ditch Maintenance - Mohler Joint County</i>				
Construction and Improvements	36,433	53,843	48,060	5,783
<i>Total Soil & Water Ditch Maintenance - Mohler Joint County</i>	36,433	53,843	48,060	5,783
Ditch Maintenance-Pleasant Plain Group Subfund				
<i>Soil & Water Ditch Maintenance - Pleasant Plain Group</i>				
Construction and Improvements	2,967	2,967	438	2,529
<i>Total Soil & Water Ditch Maintenance - Pleasant Plain Group</i>	2,967	2,967	438	2,529
Ditch Maintenance-Arlington Drain Group Subfund				
<i>Soil & Water Ditch Maintenance - Arlington Drain Group</i>				
Construction and Improvements	120	175	170	5
<i>Total Soil & Water Ditch Maintenance - Arlington Drain Group</i>	120	175	170	5
Ditch Maintenance-Shafer/Carr Ditch Subfund				
<i>Soil & Water Ditch Maintenance - Shafer/Carr Ditch</i>				
Construction and Improvements	1,993	4,493	3,867	626
<i>Total Soil & Water Ditch Maintenance - Shafer/Carr Ditch</i>	1,993	4,493	3,867	626
Ditch Maintenance - Wolf Creek North Subfund				
<i>Soil & Water Ditch Maintenance - Wolf Creek North</i>				
Construction and Improvements	851	866	861	5
<i>Total Soil & Water Ditch Maintenance - Wolf Creek North</i>	851	866	861	5
Ditch Maint - Butternut Volunteer Group Subfund				
<i>Soil & Water Ditch Maintenance - Butternut Volunteer Group</i>				
Construction and Improvements	3,996	3,996	2,242	1,754
<i>Total Soil & Water Ditch Maintenance - Butternut Volunteer Group</i>	3,996	3,996	2,242	1,754
Ditch Maint - Wolf Creek North Tile Subfund				
<i>Soil & Water Ditch Maintenance - Wolf Creek North Tile</i>				
Construction and Improvements	150	340	222	118
<i>Total Soil & Water Ditch Maintenance - Wolf Creek North Tile</i>	150	340	222	118
Ditch Maint - Waitman North Group Subfund				
<i>Soil & Water Ditch Maintenance - Waitman North Group</i>				
Construction and Improvements	307	2,497	290	2,207
<i>Total Soil & Water Ditch Maintenance - Waitman North Group</i>	307	2,497	290	2,207
Ditch Maint - Keeneland Drive Group Subfund				
<i>Soil & Water Ditch Maintenance - Keeneland Drive Group</i>				
Construction and Improvements	110	110	12	98
<i>Total Soil & Water Ditch Maintenance - Keeneland Drive Group</i>	110	110	12	98
Ditch Maint - Hardin West Subfund				
<i>Soil & Water Ditch Maintenance - Hardin West</i>				
Construction and Improvements	2,672	2,672	100	2,572
<i>Total Soil & Water Ditch Maintenance - Hardin West</i>	2,672	2,672	100	2,572
Ditch Maint - Manning Road Group Subfund				
<i>Soil & Water Ditch Maintenance - Manning Road Group</i>				
Construction and Improvements	1,300	1,300	83	1,217
<i>Total Soil & Water Ditch Maintenance - Manning Road Group</i>	1,300	1,300	83	1,217
Ditch Maint-Tom's Run West Group Drain Subfund				
<i>Soil & Water Ditch Maintenance - Tom's Run West Group Drain</i>				
Construction and Improvements	2,671	2,671	727	1,944
<i>Total Soil & Water Ditch Maintenance - Tom's Run West Group Drain</i>	2,671	2,671	727	1,944

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maint-Lutheran Road Subfund				
<i>Soil & Water Ditch Maintenance - Lutheran Road</i>				
Construction and Improvements	3,040	3,040	159	2,881
<i>Total Soil & Water Ditch Maintenance - Lutheran Road</i>	3,040	3,040	159	2,881
Ditch Maint-Little Farms Group Subfund				
<i>Soil & Water Ditch Maintenance - Little Farms Group</i>				
Construction and Improvements	3,515	3,515	1,375	2,140
<i>Total Soil & Water Ditch Maintenance - Little Farms Group</i>	3,515	3,515	1,375	2,140
Ditch Maint-Wylie Joint County Ditch Subfund				
<i>Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>				
Construction and Improvements	2,000	9,000	7,994	1,006
<i>Total Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>	2,000	9,000	7,994	1,006
Ditch Maintenance - Dodson Road Subfund				
<i>Soil & Water Ditch Maintenance - Dodson Road</i>				
Construction and Improvements	3,590	3,590	393	3,197
<i>Total Soil & Water Ditch Maintenance - Dodson Road</i>	3,590	3,590	393	3,197
Ditch Maintenance - Springs Run West Subfund				
<i>Soil & Water Ditch Maintenance - Springs Run West</i>				
Construction and Improvements	-	3,995	1,288	2,707
<i>Total Soil & Water Ditch Maintenance - Springs Run West</i>	-	3,995	1,288	2,707
Ditch Maintenance - Strunks Group Subfund				
<i>Soil & Water Ditch Maintenance - Strunks Group</i>				
Construction and Improvements	-	3,279	2,074	1,205
<i>Total Soil & Water Ditch Maintenance - Strunks Group</i>	-	3,279	2,074	1,205
SW Maint-The Exchange at Spring Valley Subfund				
<i>Engineer - Special Assess. Storm Water Maintenance</i>				
Construction and Improvements	50,000	50,000	-	50,000
<i>Total Engineer - Special Assess. Storm Water Maintenance</i>	50,000	50,000	-	50,000
<i>Total Expenditures</i>	186,521	224,245	103,805	120,440
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(44,809)	(48,804)	43,970	92,774
<i>Fund Balance at Beginning of Year</i>	483,506	483,506	483,506	-
<i>Fund Balance At End Of Year</i>	\$ 438,697	\$ 434,702	\$ 527,476	\$ 92,774

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, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 18,872,981	\$ 18,514,194	\$ 17,863,198	\$ (650,996)
Intergovernmental Revenues	1,115,684	1,115,684	1,177,126	61,442
Miscellaneous Revenues	-	-	65,117	65,117
<i>Total Revenues</i>	<u>19,988,665</u>	<u>19,629,878</u>	<u>19,105,441</u>	<u>(524,437)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Sheriff Northland Village Contract Subfund				
<i>Northland Village</i>				
Salaries	158,847	133,147	133,066	81
Fringe Benefits	72,566	43,266	43,191	75
Special Fringe Benefits	1,000	904	-	904
Communications	800	800	-	800
Insurance	-	96	96	-
Intergovernmental	1,500	1,500	-	1,500
<i>Total Northland Village</i>	<u>234,713</u>	<u>179,713</u>	<u>176,353</u>	<u>3,360</u>
Sheriff Harrison Township Contract Subfund				
<i>Harrison Township</i>				
Salaries	2,684,630	2,797,599	2,797,599	-
Fringe Benefits	1,201,945	1,076,642	1,076,642	-
Special Fringe Benefits	16,500	19,239	19,239	-
Operating Supplies	15,000	7,772	7,772	-
Contractual Professional Services	711,599	695,841	695,841	-
Communications	64,989	60,640	60,640	-
Insurance	100,000	100,180	100,180	-
Intergovernmental	200,000	200,000	200,000	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
<i>Total Harrison Township</i>	<u>4,994,663</u>	<u>4,958,913</u>	<u>4,958,913</u>	<u>-</u>
Sheriff Washington Township Contract Subfund				
<i>Washington Township</i>				
Salaries	2,624,326	2,474,326	2,474,211	115
Fringe Benefits	1,188,679	984,679	938,891	45,788
Special Fringe Benefits	16,500	16,500	14,977	1,523
Operating Supplies	15,000	15,000	5,670	9,330
Contractual Professional Services	359,822	359,822	356,357	3,465
Communications	62,737	59,737	47,318	12,419
Insurance	100,000	100,000	52,409	47,591
Intergovernmental	200,000	200,000	200,000	-
Cost Recovery and Intergov't Transfers	-	3,000	-	3,000
<i>Total Washington Township</i>	<u>4,567,064</u>	<u>4,213,064</u>	<u>4,089,833</u>	<u>123,231</u>
Sheriff Jefferson Township Contract Subfund				
<i>Jefferson Township</i>				
Salaries	451,798	430,787	430,787	-
Fringe Benefits	173,099	198,893	198,891	2
Special Fringe Benefits	3,000	-	-	-
Operating Supplies	12,000	10,942	10,941	1
Contractual Professional Services	203,879	199,062	199,062	-
Maintenance and Repair Services	4,000	-	-	-
Communications	4,546	1,595	1,495	100

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jefferson Township</i>				
Insurance	10,000	16,875	16,875	-
<i>Total Jefferson Township</i>	<u>862,322</u>	<u>858,154</u>	<u>858,051</u>	<u>103</u>
Sheriff CSB Security Contract Subfund				
<i>Children Services Board Security</i>				
Salaries	160,395	160,395	156,487	3,908
Fringe Benefits	72,907	72,907	48,664	24,243
Special Fringe Benefits	850	830	-	830
Communications	800	800	-	800
Insurance	125	145	137	8
Intergovernmental	26,873	26,873	26,873	-
<i>Total Children Services Board Security</i>	<u>261,950</u>	<u>261,950</u>	<u>232,161</u>	<u>29,789</u>
Sheriff Recycle Ohio Contract Subfund				
<i>Sheriff's Recycle Ohio</i>				
Salaries	150,814	150,814	146,042	4,772
Fringe Benefits	70,799	70,799	69,641	1,158
Special Fringe Benefits	1,000	1,000	-	1,000
Communications	446	446	-	446
Insurance	1,000	1,000	127	873
Intergovernmental	13,705	13,705	13,705	-
<i>Total Sheriff's Recycle Ohio</i>	<u>237,764</u>	<u>237,764</u>	<u>229,515</u>	<u>8,249</u>
Sheriff Child Support Security Subfund				
<i>Child Support Security</i>				
Salaries	76,906	76,906	63,251	13,655
Fringe Benefits	35,729	35,729	34,470	1,259
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	64	436
Intergovernmental	13,436	13,436	13,436	-
<i>Total Child Support Security</i>	<u>127,867</u>	<u>127,867</u>	<u>111,221</u>	<u>16,646</u>
Sheriff's Overtime Reimbursement Subfund				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	150,000	240,000	231,905	8,095
Fringe Benefits	33,000	64,595	56,459	8,136
Operating Supplies	9,000	-	-	-
Maintenance and Repair Services	5,000	-	-	-
Insurance	500	500	104	396
<i>Total Sheriff's Overtime Reimbursements</i>	<u>197,500</u>	<u>305,095</u>	<u>288,468</u>	<u>16,627</u>
Sheriff Public Health Security Contract Subfund				
<i>Sheriff Public Health Security Contract</i>				
Salaries	79,406	79,406	62,887	16,519
Fringe Benefits	36,279	36,279	22,814	13,465
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	65	435
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Public Health Security Contract</i>	<u>130,917</u>	<u>130,917</u>	<u>99,202</u>	<u>31,715</u>
Regional Dispatch Subfund				
<i>Regional Dispatching</i>				
Salaries	5,512,052	5,512,052	5,463,885	48,167

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Regional Dispatching</i>				
Fringe Benefits	2,118,371	1,923,371	1,877,518	45,853
Special Fringe Benefits	25,000	25,000	15,690	9,310
Operating Supplies	50,700	34,700	34,140	560
Board Approved Travel	10,000	10,000	5,158	4,842
Staff Training and Development	16,000	7,000	6,895	105
Contractual Professional Services	74,654	106,232	81,954	24,278
Maintenance and Repair Services	723,131	993,131	965,948	27,183
Communications	188,963	258,963	208,141	50,822
Insurance	25,500	16,500	16,104	396
Public Utility Services	150,728	135,728	109,557	26,171
Rentals	571,789	460,211	459,318	893
Capital Outlays	22,227	6,227	5,617	610
<i>Total Regional Dispatching</i>	<u>9,489,115</u>	<u>9,489,115</u>	<u>9,249,925</u>	<u>239,190</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff Job Center Security Contract</i>				
Salaries	76,906	76,906	74,387	2,519
Fringe Benefits	35,729	35,729	30,301	5,428
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	68	432
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Job Center Security Contract</i>	<u>127,867</u>	<u>127,867</u>	<u>118,192</u>	<u>9,675</u>
Regional Dispatch Capital Set-A-Side Subfund				
<i>Regional Dispatching Capital Set-A-Side</i>				
Cost Recovery and Intergov't Transfers	-	597,130	597,130	-
Capital Outlays	1,150,000	863,010	863,009	1
<i>Total Regional Dispatching Capital Set-A-Side</i>	<u>1,150,000</u>	<u>1,460,140</u>	<u>1,460,139</u>	<u>1</u>
Sheriff South Information Technology Subfund				
<i>South Information Technology Contract</i>				
Salaries	52,448	52,448	21,992	30,456
Fringe Benefits	28,199	28,199	10,278	17,921
Contractual Professional Services	4,682	4,682	-	4,682
Maintenance and Repair Services	-	556	-	556
Communications	532	532	532	-
Insurance	500	500	36	464
Capital Outlays	1,500	944	-	944
<i>Total South Information Technology Contract</i>	<u>87,861</u>	<u>87,861</u>	<u>32,838</u>	<u>55,023</u>
Sheriff ODOT Litter Contract Fund Subfund				
<i>ODOT Litter Program</i>				
Salaries	80,197	77,347	58,864	18,483
Fringe Benefits	36,454	36,454	17,577	18,877
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	250	250	52	198
<i>Total ODOT Litter Program</i>	<u>118,197</u>	<u>115,347</u>	<u>76,493</u>	<u>38,854</u>
Sheriff Centerville-Wash Park Overtime Subfund				
<i>Sheriff Centerville-Wash Park Overtime</i>				
Salaries	9,000	6,126	6,125	1
Fringe Benefits	1,980	1,222	1,222	-

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff Centerville-Wash Park Overtime</i>				
Insurance	20	4	4	-
<i>Total Sheriff Centerville-Wash Park Overtime</i>	11,000	7,352	7,351	1
<i>Total Expenditures</i>	22,598,800	22,561,119	21,988,655	572,464
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,610,135)	(2,931,241)	(2,883,214)	48,027
Other Financing Sources:				
Advances in	-	-	41,000	41,000
Advances out	(325,000)	(329,168)	-	329,168
Transfers in	2,736,400	2,736,400	2,436,400	(300,000)
Transfers out	(536,700)	(536,700)	(536,700)	-
<i>Total Other Financing Sources And Uses</i>	1,874,700	1,870,532	1,940,700	70,168
<i>Net Change in Fund Balance</i>	(735,435)	(1,060,709)	(942,514)	118,195
<i>Fund Balance at Beginning of Year</i>	4,574,356	4,574,356	4,574,356	-
<i>Prior Year Encumbrances Appropriated</i>	122,135	122,135	122,135	-
<i>Fund Balance At End Of Year</i>	\$ 3,961,056	\$ 3,635,782	\$ 3,753,977	\$ 118,195

MONTGOMERY COUNTY , OHIO

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

Job Center - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,651,589	\$ 3,651,589	\$ 3,609,181	\$ (42,408)
Miscellaneous Revenues	-	-	1,287	1,287
<i>Total Revenues</i>	<u>3,651,589</u>	<u>3,651,589</u>	<u>3,610,468</u>	<u>(41,121)</u>
Expenditures:				
<i>Social Services</i>				
Job Center Subfund				
Insurance	-	3,148	3,148	-
Public Utility Services	506,808	503,660	314,120	189,540
Rentals	3,232,035	3,322,035	3,321,347	688
<i>Total Expenditures</i>	<u>3,738,843</u>	<u>3,828,843</u>	<u>3,638,615</u>	<u>190,228</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(87,254)	(177,254)	(28,147)	149,107
<i>Fund Balance at Beginning of Year</i>	529,022	529,022	529,022	-
<i>Prior Year Encumbrances Appropriated</i>	126,808	126,808	126,808	-
<i>Fund Balance At End Of Year</i>	<u>\$ 568,576</u>	<u>\$ 478,576</u>	<u>\$ 627,683</u>	<u>\$ 149,107</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 and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 3,193,252	\$ 3,193,252	\$ 3,769,747	\$ 576,495
Miscellaneous Revenues	-	-	8,332	8,332
<i>Total Revenues</i>	<u>3,193,252</u>	<u>3,193,252</u>	<u>3,778,079</u>	<u>584,827</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Certificate of Title Administration Subfund				
Statutory Salaries	40,403	40,403	38,850	1,553
Salaries	1,676,378	1,676,378	1,665,022	11,356
Fringe Benefits	713,280	713,280	646,401	66,879
Special Fringe Benefits	42,232	20,386	2,323	18,063
Pre-Employment Services	1,000	1,000	419	581
Operating Supplies	86,568	86,068	43,265	42,803
Routine Business	3,350	3,350	1,281	2,069
Board Approved Travel	31,505	30,805	6,689	24,116
Staff Training and Development	26,800	26,800	12,238	14,562
Contractual Professional Services	96,627	96,627	62,895	33,732
Maintenance and Repair Services	59,755	59,755	27,821	31,934
Communications	98,645	98,645	95,458	3,187
Insurance	7,807	20,653	20,653	-
Public Utility Services	42,070	42,070	14,420	27,650
Rentals	108,454	109,654	94,140	15,514
Capital Outlays	7,927	9,927	3,422	6,505
Construction and Improvements	-	7,000	6,618	382
Debt Service	3,865	3,865	3,860	5
<i>Total Expenditures</i>	<u>3,046,666</u>	<u>3,046,666</u>	<u>2,745,775</u>	<u>300,891</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	146,586	146,586	1,032,304	885,718
Other Financing Sources:				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
<i>Net Change in Fund Balance</i>	<u>(853,414)</u>	<u>(853,414)</u>	<u>32,304</u>	<u>885,718</u>
<i>Fund Balance at Beginning of Year</i>	10,616,722	10,616,722	10,616,722	-
<i>Prior Year Encumbrances Appropriated</i>	26,683	26,683	26,683	-
<i>Fund Balance At End Of Year</i>	<u>\$ 9,789,991</u>	<u>\$ 9,789,991</u>	<u>\$ 10,675,709</u>	<u>\$ 885,718</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, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 2,482,878	\$ 2,482,878	\$ 2,472,011	\$ (10,867)
Miscellaneous Revenues	4,000	4,000	10,540	6,540
<i>Total Revenues</i>	<u>2,486,878</u>	<u>2,486,878</u>	<u>2,482,551</u>	<u>(4,327)</u>
Expenditures:				
<i>General Government</i>				
Reibold Building Subfund				
<i>Reibold Building</i>				
Salaries	376,759	376,759	362,089	14,670
Fringe Benefits	136,641	136,641	120,832	15,809
Special Fringe Benefits	432	667	492	175
Post Employment Services	150	150	30	120
Pre-Employment Services	-	50	19	31
Operating Supplies	91,540	86,534	76,221	10,313
Routine Business	10	10	-	10
Staff Training and Development	-	50	50	-
Contractual Professional Services	386,654	389,460	387,232	2,228
Maintenance and Repair Services	182,570	181,570	152,539	29,031
Communications	14,581	15,506	15,384	122
Insurance	57,198	74,415	74,415	-
Public Utility Services	611,208	592,431	449,056	143,375
Miscellaneous	72,201	75,701	74,378	1,323
Capital Outlays	1,105	1,105	1,105	-
Construction and Improvements	37,288	37,288	34,979	2,309
<i>Total Reibold Building</i>	<u>1,968,337</u>	<u>1,968,337</u>	<u>1,748,821</u>	<u>219,516</u>
Dora Tate Building Subfund				
<i>Dora Tate Building</i>				
Communications	900	1,644	1,644	-
Insurance	-	928	928	-
Public Utility Services	27,157	51,870	44,537	7,333
Miscellaneous	1,000	1,000	997	3
Construction and Improvements	1,100	1,100	-	1,100
<i>Total Dora Tate Building</i>	<u>30,157</u>	<u>56,542</u>	<u>48,106</u>	<u>8,436</u>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>DayMont Courts Building</i>				
Salaries	284,880	284,880	268,399	16,481
Fringe Benefits	145,438	145,438	132,587	12,851
Special Fringe Benefits	9,480	9,480	2,137	7,343
Post Employment Services	100	210	120	90
Pre-Employment Services	-	200	148	52
Operating Supplies	62,198	55,166	53,943	1,223
Contractual Professional Services	50,133	48,133	47,665	468
Maintenance and Repair Services	66,410	142,530	134,489	8,041
Communications	2,316	2,316	2,246	70
Insurance	6,700	4,443	4,443	-
Public Utility Services	237,827	190,827	158,818	32,009
Miscellaneous	392,501	340,539	340,450	89
Capital Outlays	1,852	21,852	20,372	1,480

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>DayMont Courts Building</i>				
Construction and Improvements	78,942	107,763	80,243	27,520
<i>Total DayMont Courts Building</i>	<u>1,338,777</u>	<u>1,353,777</u>	<u>1,246,060</u>	<u>107,717</u>
Coroner/Crime Lab Building Subfund				
<i>Coroner/Crime Lab</i>				
Salaries	41,062	55,162	55,103	59
Fringe Benefits	13,300	18,300	17,787	513
Special Fringe Benefits	228	358	238	120
Pre-Employment Services	-	50	19	31
Operating Supplies	19,665	16,115	15,869	246
Contractual Professional Services	1,500	1,500	663	837
Maintenance and Repair Services	44,752	44,752	43,238	1,514
Communications	300	300	34	266
Insurance	13,968	12,738	1,422	11,316
Public Utility Services	158,171	143,671	132,642	11,029
Miscellaneous	6,000	6,000	5,892	108
<i>Total Coroner/Crime Lab</i>	<u>298,946</u>	<u>298,946</u>	<u>272,907</u>	<u>26,039</u>
<i>Social Services</i>				
Stillwater Center Contract Subfund				
<i>Stillwater Center Contract</i>				
Salaries	154,865	141,474	110,916	30,558
Fringe Benefits	54,892	54,892	47,665	7,227
Special Fringe Benefits	48	52	48	4
Post Employment Services	-	40	40	-
Pre-Employment Services	-	190	142	48
Operating Supplies	95,165	94,935	88,503	6,432
Contractual Professional Services	2,200	2,100	1,866	234
Maintenance and Repair Services	115,704	114,700	95,729	18,971
Communications	720	720	716	4
Insurance	6,000	6,000	5,224	776
Public Utility Services	-	1,100	878	222
Miscellaneous	300	300	160	140
<i>Total Stillwater Center Contract</i>	<u>429,894</u>	<u>416,503</u>	<u>351,887</u>	<u>64,616</u>
Children Services Board Contract Subfund				
<i>Children Services Board</i>				
Salaries	150,951	184,582	181,948	2,634
Fringe Benefits	65,355	65,355	63,855	1,500
Special Fringe Benefits	312	402	392	10
Post Employment Services	200	200	30	170
Operating Supplies	30,955	25,365	15,504	9,861
Contractual Professional Services	201,260	201,260	200,829	431
Maintenance and Repair Services	55,518	54,018	52,655	1,363
Communications	1,000	1,000	527	473
Insurance	9,200	13,774	13,774	-
Miscellaneous	32,625	25,994	25,994	-
<i>Total Children Services Board</i>	<u>547,376</u>	<u>571,950</u>	<u>555,508</u>	<u>16,442</u>
<i>Total Expenditures</i>	<u>4,613,487</u>	<u>4,666,055</u>	<u>4,223,289</u>	<u>442,766</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(2,126,609)</u>	<u>(2,179,177)</u>	<u>(1,740,738)</u>	<u>438,439</u>

Other Financing Sources:

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Advances in	-	4,000	4,000	-
Transfers in	1,921,791	1,921,791	1,466,852	(454,939)
<i>Total Other Financing Sources And Uses</i>	<u>1,921,791</u>	<u>1,925,791</u>	<u>1,470,852</u>	<u>(454,939)</u>
<i>Net Change in Fund Balance</i>	(204,818)	(253,386)	(269,886)	(16,500)
<i>Fund Balance at Beginning of Year</i>	1,701,414	1,701,414	1,701,414	-
<i>Prior Year Encumbrances Appropriated</i>	414,939	414,939	414,939	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,911,535</u>	<u>\$ 1,862,967</u>	<u>\$ 1,846,467</u>	<u>\$ (16,500)</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,740,000	\$ 3,740,000	\$ 4,149,692	\$ 409,692
Other Taxes	3,349,503	3,844,598	3,597,170	(247,428)
Licenses and Permits	3,519,222	3,519,222	3,622,221	102,999
Fees and Charges for Services	9,203,680	9,346,280	11,483,417	2,137,137
Fines and Forfeitures	701,110	701,110	635,226	(65,884)
Intergovernmental Revenues	8,913,702	9,135,666	5,030,163	(4,105,503)
Investment Earnings	110,000	110,000	206,352	96,352
Miscellaneous Revenues	489,966	471,488	248,889	(222,599)
<i>Total Revenues</i>	<u>30,027,183</u>	<u>30,868,364</u>	<u>28,973,130</u>	<u>(1,895,234)</u>
Expenditures:				
<i>General Government</i>				
Treasurer's Prepayment Interest Subfund				
<i>Treasurer - Tax Prepayment Program</i>				
Salaries	50,760	50,860	50,857	3
Fringe Benefits	35,850	35,850	34,522	1,328
Operating Supplies	500	500	-	500
Contractual Professional Services	16,279	26,679	22,725	3,954
Communications	22,467	45,467	44,994	473
Insurance	200	200	61	139
Construction and Improvements	1,370	1,370	1,370	-
<i>Total Treasurer - Tax Prepayment Program</i>	<u>127,426</u>	<u>160,926</u>	<u>154,529</u>	<u>6,397</u>
Internet Auction Administration Subfund				
<i>Internet Auction Administration</i>				
Salaries	49,837	55,421	53,360	2,061
Fringe Benefits	35,396	34,196	34,173	23
Operating Supplies	950	950	268	682
Contractual Professional Services	45,196	44,246	43,357	889
Maintenance and Repair Services	2,000	1,585	1,424	161
Communications	1,500	1,500	1,314	186
Insurance	1,600	81	81	-
Public Utility Services	500	500	105	395
Rentals	5,000	5,000	4,500	500
Miscellaneous	100	100	21	79
Capital Outlays	1,500	-	-	-
<i>Total Internet Auction Administration</i>	<u>143,579</u>	<u>143,579</u>	<u>138,603</u>	<u>4,976</u>
County Recorder Equipment Needs Subfund				
<i>Recorder - Set-Aside Fund</i>				
Salaries	98,925	98,925	81,513	17,412
Fringe Benefits	52,218	52,218	45,591	6,627
Operating Supplies	46,400	46,400	24,154	22,246
Contractual Professional Services	11,992	11,992	3,540	8,452
Maintenance and Repair Services	210,460	210,460	84,901	125,559
Communications	19,473	19,473	11,018	8,455
Rentals	5,000	5,000	4,243	757
Miscellaneous	137,000	137,000	109,640	27,360
Capital Outlays	92,848	92,848	18,631	74,217
<i>Total Recorder - Set-Aside Fund</i>	<u>674,316</u>	<u>674,316</u>	<u>383,231</u>	<u>291,085</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Emergency Management Operating Subfund				
<i>Emergency Management Director</i>				
Salaries	222,083	215,583	187,195	28,388
Fringe Benefits	112,376	106,876	86,765	20,111
Special Fringe Benefits	3,228	2,801	2,797	4
Operating Supplies	1,000	3,700	3,323	377
Routine Business	1,400	1,900	1,896	4
Board Approved Travel	2,468	1,739	349	1,390
Staff Training and Development	600	600	425	175
Contractual Professional Services	5,751	28,700	28,591	109
Maintenance and Repair Services	2,300	4,100	3,939	161
Communications	10,485	10,785	10,704	81
Insurance	800	700	683	17
Public Utility Services	4,250	4,250	4,131	119
Rentals	26,988	25,988	25,664	324
Miscellaneous	500	500	169	331
Cost Recovery and Intergov't Transfers	-	507	507	-
<i>Total Emergency Management Director</i>	<u>394,229</u>	<u>408,729</u>	<u>357,138</u>	<u>51,591</u>
<i>MCOEM - MGCLERC</i>				
Salaries	39,442	43,942	42,559	1,383
Fringe Benefits	13,860	14,560	14,155	405
Routine Business	750	550	400	150
Board Approved Travel	140	140	-	140
Contractual Professional Services	1,679	1,816	1,745	71
Communications	20	83	63	20
<i>Total MCOEM - MGCLERC</i>	<u>55,891</u>	<u>61,091</u>	<u>58,922</u>	<u>2,169</u>
MCO Futures Subfund				
<i>Administrative Services - MCO Future Program</i>				
Contractual Professional Services	92,124	94,124	84,000	10,124
Insurance	125	125	48	77
<i>Total Administrative Services - MCO Future Program</i>	<u>92,249</u>	<u>94,249</u>	<u>84,048</u>	<u>10,201</u>
Auditor License Bureau-Deputy Registrar Subfund				
<i>Auditor - License Bureau</i>				
Salaries	121,400	140,604	140,603	1
Fringe Benefits	58,976	63,476	63,403	73
Special Fringe Benefits	2,400	1,721	-	1,721
Pre-Employment Services	275	1,275	450	825
Operating Supplies	325	325	188	137
Contractual Professional Services	750	750	486	264
Communications	100	100	98	2
Insurance	320	320	107	213
Rentals	13,424	13,899	13,899	-
<i>Total Auditor - License Bureau</i>	<u>197,970</u>	<u>222,470</u>	<u>219,234</u>	<u>3,236</u>
DETAC-Treasurer Subfund				
<i>Treasurer - DETAC</i>				
Salaries	686,503	686,503	643,982	42,521
Fringe Benefits	319,227	319,227	289,357	29,870
Special Fringe Benefits	8,600	8,600	506	8,094
Operating Supplies	14,540	14,290	11,875	2,415
Routine Business	1,500	1,500	10	1,490

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Treasurer - DETAC</i>				
Board Approved Travel	7,700	7,700	4,233	3,467
Staff Training and Development	5,300	5,300	633	4,667
Contractual Professional Services	200,274	199,774	170,627	29,147
Maintenance and Repair Services	400	1,150	1,121	29
Communications	254,951	254,378	197,128	57,250
Insurance	1,200	1,773	1,773	-
Rentals	2,700	2,700	866	1,834
Construction and Improvements	1,375	1,375	1,375	-
<i>Total Treasurer - DETAC</i>	<u>1,504,270</u>	<u>1,504,270</u>	<u>1,323,486</u>	<u>180,784</u>
<i>Treasurer - DETAC Land Re-utilization</i>				
Intergovernmental	1,600,000	1,788,448	1,788,448	-
<i>Total Treasurer - DETAC Land Re-utilization</i>	<u>1,600,000</u>	<u>1,788,448</u>	<u>1,788,448</u>	<u>-</u>
Treasurer-Tax Certificate Administration Subfund				
<i>Treasurer - Tax Certificate Administration</i>				
Contractual Professional Services	35,850	75,850	43,179	32,671
Communications	120,000	80,000	63,304	16,696
Insurance	150	150	48	102
<i>Total Treasurer - Tax Certificate Administration</i>	<u>156,000</u>	<u>156,000</u>	<u>106,531</u>	<u>49,469</u>
<i>Judicial & Law Enforcement</i>				
Dog and Kennel Subfund				
<i>Animal Rescue</i>				
Salaries	525,116	542,943	542,943	-
Fringe Benefits	257,674	240,154	240,154	-
Special Fringe Benefits	240	1,259	1,259	-
Operating Supplies	7,169	7,169	7,101	68
Agricultural Supplies	-	4,000	4,000	-
Routine Business	1,040	1,861	1,861	-
Contractual Professional Services	7,700	39,706	39,706	-
Maintenance and Repair Services	43,500	39,621	39,621	-
Communications	5,048	6,655	6,655	-
Insurance	30,000	52,378	52,378	-
Public Utility Services	-	800	800	-
Miscellaneous	-	529	529	-
Capital Outlays	72,700	99,330	98,925	405
<i>Total Animal Rescue</i>	<u>950,187</u>	<u>1,036,405</u>	<u>1,035,932</u>	<u>473</u>
<i>Animal Shelter</i>				
Salaries	889,822	1,089,260	1,089,260	-
Fringe Benefits	365,200	370,032	370,032	-
Special Fringe Benefits	5,227	5,820	5,661	159
Pre-Employment Services	1,250	2,419	2,419	-
Operating Supplies	46,016	136,980	133,985	2,995
Agricultural Supplies	116,477	155,574	150,517	5,057
Staff Training and Development	720	6,267	6,267	-
Contractual Professional Services	54,587	318,675	318,576	99
Maintenance and Repair Services	60,128	87,264	81,333	5,931
Communications	35,619	46,951	43,307	3,644
Public Utility Services	199,422	186,397	165,052	21,345
Rentals	2,900	5,802	5,802	-
Miscellaneous	4,301	4,222	4,222	-

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Shelter</i>				
Interfund Agreements	21,000	51,473	50,396	1,077
Capital Outlays	60,081	174,950	121,251	53,699
<i>Total Animal Shelter</i>	<u>1,862,750</u>	<u>2,642,086</u>	<u>2,548,080</u>	<u>94,006</u>
<i>Animal Licensing</i>				
Salaries	-	2,682	2,681	1
Fringe Benefits	-	1,040	1,039	1
Operating Supplies	500	500	500	-
Agricultural Supplies	18,000	12,569	12,569	-
Contractual Professional Services	4,700	18,186	18,186	-
Maintenance and Repair Services	5,300	-	-	-
Communications	14,291	16,791	16,791	-
Intergovernmental	6,500	6,199	6,199	-
Interfund Agreements	-	40,113	40,113	-
Cost Recovery and Intergov't Transfers	49,703	-	-	-
<i>Total Animal Licensing</i>	<u>98,994</u>	<u>98,080</u>	<u>98,078</u>	<u>2</u>
Caring Program-Animal Shelter Subfund				
<i>Caring Program</i>				
Salaries	-	1,500	-	1,500
Operating Supplies	1,000	1,000	183	817
Contractual Professional Services	5,800	12,900	3,988	8,912
Insurance	100	100	38	62
<i>Total Caring Program</i>	<u>6,900</u>	<u>15,500</u>	<u>4,209</u>	<u>11,291</u>
<i>Tiny Tim Disabled Animal Medical Fund</i>				
Salaries	12,308	12,083	5,283	6,800
Fringe Benefits	7,705	7,705	3,035	4,670
Agricultural Supplies	600	5,500	4,852	648
Contractual Professional Services	1,650	3,850	2,314	1,536
<i>Total Tiny Tim Disabled Animal Medical Fund</i>	<u>22,263</u>	<u>29,138</u>	<u>15,484</u>	<u>13,654</u>
<i>Animal Resource Center Retail Store</i>				
Operating Supplies	400	400	-	400
<i>Total Animal Resource Center Retail Store</i>	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
<i>Animal Resource Center Education Classes</i>				
Salaries	12,204	13,297	13,281	16
Fringe Benefits	5,425	5,425	5,391	34
Routine Business	-	99	98	1
Board Approved Travel	13,438	12,171	7,738	4,433
Staff Training and Development	3,000	3,000	2,915	85
Contractual Professional Services	1,320	1,620	1,569	51
<i>Total Animal Resource Center Education Classes</i>	<u>35,387</u>	<u>35,612</u>	<u>30,992</u>	<u>4,620</u>
<i>Bark Park Fund</i>				
Operating Supplies	1,165	1,448	1,283	165
Public Utility Services	1,645	1,645	1,546	99
Interfund Agreements	-	20,717	-	20,717
<i>Total Bark Park Fund</i>	<u>2,810</u>	<u>23,810</u>	<u>2,829</u>	<u>20,981</u>
Animal Control Contracts Subfund				
<i>Animal Rescue - Contract Fund</i>				
Salaries	29,432	13,791	13,790	1
Fringe Benefits	12,802	7,483	4,276	3,207
Agricultural Supplies	27,462	21,471	17,544	3,927

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Rescue - Contract Fund</i>				
Contractual Professional Services	500	500	491	9
Maintenance and Repair Services	4,200	4,200	4,200	-
<i>Total Animal Rescue - Contract Fund</i>	<u>74,396</u>	<u>47,445</u>	<u>40,301</u>	<u>7,144</u>
Juvenile Court Probation IV-E Subfund				
<i>Juvenile Court - Juvenile Court Probation IV-E</i>				
Salaries	896,401	653,203	653,203	-
Fringe Benefits	392,394	269,742	269,742	-
Special Fringe Benefits	7,000	3,495	3,495	-
Operating Supplies	4,500	300	300	-
Routine Business	7,918	5,730	5,730	-
Board Approved Travel	10,355	4,775	3,320	1,455
Staff Training and Development	2,800	-	-	-
Contractual Professional Services	216,250	171,681	147,431	24,250
Maintenance and Repair Services	11,000	4,141	4,141	-
Communications	13,904	4,463	4,463	-
Insurance	700	1,266	1,266	-
Construction and Improvements	1,389,157	2,624,157	1,390,125	1,234,032
<i>Total Juvenile Court - Juvenile Court Probation IV-E</i>	<u>2,952,379</u>	<u>3,742,953</u>	<u>2,483,216</u>	<u>1,259,737</u>
Juvenile Detention Education Program Subfund				
<i>Juvenile Court - Juvenile Court Schools</i>				
Salaries	1,127,640	1,127,640	1,018,333	109,307
Fringe Benefits	446,765	446,745	348,312	98,433
Special Fringe Benefits	1,200	1,220	1,215	5
Operating Supplies	21,000	21,000	5,877	15,123
Routine Business	2,100	2,100	2,096	4
Board Approved Travel	2,500	2,500	1,243	1,257
Staff Training and Development	1,225	1,225	620	605
Contractual Professional Services	90,765	90,628	45,414	45,214
Insurance	600	737	737	-
Miscellaneous	2,000	2,000	-	2,000
<i>Total Juvenile Court - Juvenile Court Schools</i>	<u>1,695,795</u>	<u>1,695,795</u>	<u>1,423,847</u>	<u>271,948</u>
Coroner's Special Lab Fee Account Subfund				
<i>Coroner - Coroner Special Lab Fee</i>				
Statutory Salaries	61,641	68,141	65,330	2,811
Salaries	1,096,938	1,166,938	1,166,491	447
Fringe Benefits	353,242	350,045	338,879	11,166
Special Fringe Benefits	740	1,140	580	560
Operating Supplies	381,315	515,206	464,264	50,942
Routine Business	2,000	3,000	2,465	535
Board Approved Travel	19,500	3,249	1,609	1,640
Staff Training and Development	9,600	8,000	7,249	751
Contractual Professional Services	201,995	189,755	147,714	42,041
Maintenance and Repair Services	99,816	123,316	102,540	20,776
Communications	9,750	10,750	9,409	1,341
Insurance	1,500	2,000	1,964	36
Rentals	21,600	7,400	6,291	1,109
Cost Recovery and Intergov't Transfers	-	3,197	3,197	-
Capital Outlays	331,770	322,888	152,218	170,670
<i>Total Coroner - Coroner Special Lab Fee</i>	<u>2,591,407</u>	<u>2,775,025</u>	<u>2,470,200</u>	<u>304,825</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Coroner - Ohio Mortuary Operational Response Team</i>				
Operating Supplies	1,000	1,000	-	1,000
Contractual Professional Services	1,000	1,000	262	738
Maintenance and Repair Services	2,500	2,500	-	2,500
Rentals	3,600	3,600	3,600	-
Miscellaneous	2,200	2,200	-	2,200
<i>Total Coroner - Ohio Mortuary Operational Response Team</i>	<u>10,300</u>	<u>10,300</u>	<u>3,862</u>	<u>6,438</u>
Forensic Crime Laboratory Subfund				
<i>Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>				
Salaries	1,481,013	1,481,013	1,478,953	2,060
Fringe Benefits	486,209	486,209	481,251	4,958
Operating Supplies	190,271	189,771	100,310	89,461
Board Approved Travel	60	60	-	60
Staff Training and Development	200	2,200	890	1,310
Contractual Professional Services	45,170	48,670	40,947	7,723
Maintenance and Repair Services	241,078	241,078	223,735	17,343
Communications	17,720	17,720	15,724	1,996
Insurance	4,800	11,800	11,355	445
Rentals	5,600	6,300	5,951	349
Miscellaneous	19,000	6,300	-	6,300
Capital Outlays	71,350	71,350	11,576	59,774
<i>Total Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>	<u>2,562,471</u>	<u>2,562,471</u>	<u>2,370,692</u>	<u>191,779</u>
Probate Court Dispute Resolution Subfund				
<i>Probate Court - Dispute Resolution</i>				
Salaries	23,601	23,601	23,410	191
Fringe Benefits	9,860	9,860	9,766	94
Board Approved Travel	4,100	4,100	-	4,100
Contractual Professional Services	2,544	2,544	39	2,505
<i>Total Probate Court - Dispute Resolution</i>	<u>40,105</u>	<u>40,105</u>	<u>33,215</u>	<u>6,890</u>
Alternative Dispute Resolution Subfund				
<i>Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>				
Salaries	116,471	99,471	95,932	3,539
Fringe Benefits	54,073	51,073	33,092	17,981
Operating Supplies	500	500	-	500
Board Approved Travel	1,000	1,000	-	1,000
Communications	900	900	-	900
<i>Total Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>	<u>172,944</u>	<u>152,944</u>	<u>129,024</u>	<u>23,920</u>
<i>Common Pleas Court - General - Mediation Services</i>				
Contractual Professional Services	-	500	384	116
Law Enforcement Services	80,000	99,500	99,300	200
<i>Total Common Pleas Court - General - Mediation Services</i>	<u>80,000</u>	<u>100,000</u>	<u>99,684</u>	<u>316</u>
Co Municipal Court Probation Services Subfund				
<i>County Municipal Court - Probation Services Fee</i>				
Salaries	42,640	45,280	45,176	104
Fringe Benefits	8,512	8,952	8,756	196
Insurance	130	130	-	130
<i>Total County Municipal Court - Probation Services Fee</i>	<u>51,282</u>	<u>54,362</u>	<u>53,932</u>	<u>430</u>
Common Pleas Court Probation Services Subfund				

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Probation Services Fee</i>				
Operating Supplies	-	5,000	-	5,000
Board Approved Travel	-	1,000	576	424
Contractual Professional Services	8,326	11,926	7,510	4,416
Capital Outlays	1,550	17,550	17,395	155
<i>Total Common Pleas Court - General - Probation Services Fee</i>	<u>9,876</u>	<u>35,476</u>	<u>25,481</u>	<u>9,995</u>
Indigent Guardianship Subfund				
<i>Probate Court - Indigent Guardianship</i>				
Routine Business	750	750	-	750
Contractual Professional Services	19,980	19,980	11,088	8,892
Interfund Agreements	50,000	100,000	100,000	-
<i>Total Probate Court - Indigent Guardianship</i>	<u>70,730</u>	<u>120,730</u>	<u>111,088</u>	<u>9,642</u>
Clerk of Courts MIS Subfund				
<i>Clerk of Courts - Clerk of Courts MIS</i>				
Operating Supplies	5,000	5,000	-	5,000
Board Approved Travel	16,300	16,300	8,451	7,849
Staff Training and Development	11,000	11,000	3,299	7,701
Contractual Professional Services	10,000	5,600	388	5,212
Maintenance and Repair Services	-	4,400	-	4,400
Capital Outlays	10,000	10,000	-	10,000
<i>Total Clerk of Courts - Clerk of Courts MIS</i>	<u>52,300</u>	<u>52,300</u>	<u>12,138</u>	<u>40,162</u>
Indigent Drivers Interlock/Alcohol Monitor Subfund				
<i>County Municipal Court - Indigent Drivrs Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	-	20,000
<i>Total County Municipal Court - Indigent Drivrs Interlock/Alcohol Monitor</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Co Municipal Court Indigent Drug Alcohol Subfund				
<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>
Sheriff Seized Assets Subfund				
<i>Seized Assets - Federal Seizures</i>				
Salaries	271,325	204,325	166,597	37,728
Fringe Benefits	118,776	98,776	71,733	27,043
Board Approved Travel	-	10,000	-	10,000
Staff Training and Development	-	10,000	9,838	162
Contractual Professional Services	3,500	3,500	400	3,100
Maintenance and Repair Services	-	10,000	5,150	4,850
Capital Outlays	-	57,000	54,639	2,361
<i>Total Seized Assets - Federal Seizures</i>	<u>393,601</u>	<u>393,601</u>	<u>308,357</u>	<u>85,244</u>
<i>Seized Assets - State Seizures</i>				
Operating Supplies	5,000	5,000	2,990	2,010
Contractual Professional Services	25,000	25,000	-	25,000
Capital Outlays	-	44,000	43,999	1
<i>Total Seized Assets - State Seizures</i>	<u>30,000</u>	<u>74,000</u>	<u>46,989</u>	<u>27,011</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	15,000	15,000	12,767	2,233
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>15,000</u>	<u>15,000</u>	<u>12,767</u>	<u>2,233</u>
OPOTA Professional Training Program Subfund				

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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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>OPOTA Professional Training Program</i>				
Board Approved Travel	20,000	40,000	23,310	16,690
Staff Training and Development	10,000	10,000	8,462	1,538
<i>Total OPOTA Professional Training Program</i>	<u>30,000</u>	<u>50,000</u>	<u>31,772</u>	<u>18,228</u>
800 MHz Operating Subfund				
<i>800 MHz Radio</i>				
Rentals	-	290,964	289,491	1,473
<i>Total 800 MHz Radio</i>	<u>-</u>	<u>290,964</u>	<u>289,491</u>	<u>1,473</u>
Jail Commissary Subfund				
<i>Jail Operations</i>				
Salaries	200,759	259,700	205,934	53,766
Fringe Benefits	107,439	171,729	103,839	67,890
Operating Supplies	180,000	121,313	111,847	9,466
Contractual Professional Services	151,726	172,026	150,085	21,941
Maintenance and Repair Services	-	8,750	8,750	-
Communications	1,865	1,865	1,109	756
Insurance	-	2,364	2,363	1
Public Utility Services	8,000	5,659	5,659	-
Capital Outlays	129,722	36,105	36,091	14
<i>Total Jail Operations</i>	<u>779,511</u>	<u>779,511</u>	<u>625,677</u>	<u>153,834</u>
Sheriff's Concealed Handgun License Fund Subfund				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	128,559	138,559	136,530	2,029
Fringe Benefits	67,773	67,773	63,585	4,188
Operating Supplies	10,000	42,000	35,223	6,777
Contractual Professional Services	251,962	173,606	160,355	13,251
Maintenance and Repair Services	1,500	1,500	-	1,500
Insurance	500	500	218	282
Capital Outlays	-	36,356	33,894	2,462
<i>Total Sheriff's Concealed Handgun License</i>	<u>460,294</u>	<u>460,294</u>	<u>429,805</u>	<u>30,489</u>
Prosecutor's Pretrial Diversion Program Subfund				
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	-	400
Operating Supplies	4,120	4,520	4,291	229
Contractual Professional Services	9,400	9,389	1,057	8,332
Maintenance and Repair Services	9,580	9,580	6,380	3,200
Communications	5,000	4,850	2,556	2,294
Rentals	6,500	6,261	1,581	4,680
<i>Total Prosecutor - Prosecutor's Pretrial Diversion Program</i>	<u>35,000</u>	<u>35,000</u>	<u>15,865</u>	<u>19,135</u>
County Prosecutor Victim-Witness Account Subfund				
<i>Prosecutor - Administration</i>				
Operating Supplies	500	720	664	56
<i>Total Prosecutor - Administration</i>	<u>500</u>	<u>720</u>	<u>664</u>	<u>56</u>
Prosecutor's Seminar Account Subfund				
<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>
Domestic Relations-Legal Research Fees Subfund				
<i>Domestic Relations Court - Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Domestic Relations Court - Legal Research</i>	6,000	6,000	-	6,000
Domestic Relations-Automation Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	15,300	14,891	11,418	3,473
Fringe Benefits	5,350	5,350	3,664	1,686
Operating Supplies	700	700	362	338
Board Approved Travel	400	400	-	400
Staff Training and Development	700	700	35	665
Contractual Professional Services	2,850	3,259	3,074	185
Maintenance and Repair Services	13,200	13,200	12,393	807
Capital Outlays	1,550	1,550	1,251	299
Debt Service	4,278	4,278	4,076	202
<i>Total Clerk of Courts - Legal/Child Support</i>	44,328	44,328	36,273	8,055
Domestic Relations-Special Project Fees Subfund				
<i>Domestic Relations Court - Special Project Fees</i>				
Operating Supplies	-	650	650	-
Routine Business	900	900	285	615
Board Approved Travel	700	700	-	700
Staff Training and Development	1,750	1,750	-	1,750
Contractual Professional Services	1,150	500	-	500
<i>Total Domestic Relations Court - Special Project Fees</i>	4,500	4,500	935	3,565
Probate Court Special Projects Subfund				
<i>Probate Court - Special Projects</i>				
Special Fringe Benefits	600	600	352	248
Routine Business	6,100	6,100	3,379	2,721
Board Approved Travel	10,472	9,970	2,880	7,090
Staff Training and Development	13,900	13,900	13,265	635
Contractual Professional Services	-	12,000	7,671	4,329
Maintenance and Repair Services	38,200	40,747	40,546	201
Capital Outlays	-	14,212	14,211	1
<i>Total Probate Court - Special Projects</i>	69,272	97,529	82,304	15,225
Probate Court-Legal Research Fees Subfund				
<i>Probate Court - Legal Research</i>				
Salaries	48,290	48,290	48,113	177
Fringe Benefits	15,191	15,191	15,041	150
Operating Supplies	2,160	2,160	2,033	127
Contractual Professional Services	146	146	128	18
<i>Total Probate Court - Legal Research</i>	65,787	65,787	65,315	472
Probate Court-Automation Fees Subfund				
<i>Probate Court - Automation Fund</i>				
Salaries	59,600	59,600	59,348	252
Fringe Benefits	34,484	34,484	34,281	203
Special Fringe Benefits	2,400	1,800	-	1,800
Operating Supplies	579	1,179	600	579
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	80,300	80,300	80,272	28
Maintenance and Repair Services	12,065	12,065	11,498	567
<i>Total Probate Court - Automation Fund</i>	190,428	190,428	185,999	4,429
Common Pleas-Legal Research Fees Subfund				
<i>Common Pleas Court - General - Legal Research</i>				

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Legal Research</i>				
Board Approved Travel	2,500	2,500	1,168	1,332
Staff Training and Development	10,300	10,300	7,650	2,650
Contractual Professional Services	7,200	7,200	6,765	435
<i>Total Common Pleas Court - General - Legal Research</i>	<u>20,000</u>	<u>20,000</u>	<u>15,583</u>	<u>4,417</u>
Common Pleas- Automation Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	181,300	183,940	183,938	2
Fringe Benefits	55,650	55,650	49,250	6,400
Operating Supplies	4,000	4,000	2,998	1,002
Board Approved Travel	8,542	8,542	6,420	2,122
Staff Training and Development	7,000	4,360	1,000	3,360
Contractual Professional Services	104,550	104,550	36,001	68,549
Maintenance and Repair Services	80,900	80,900	76,136	4,764
Capital Outlays	10,061	10,061	8,310	1,751
Debt Service	26,141	26,141	25,038	1,103
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>478,144</u>	<u>478,144</u>	<u>389,091</u>	<u>89,053</u>
Common Pleas - Special Project Fees Subfund				
<i>Common Pleas Court - General - Special Project Fees</i>				
Salaries	-	4,100	-	4,100
<i>Total Common Pleas Court - General - Special Project Fees</i>	<u>-</u>	<u>4,100</u>	<u>-</u>	<u>4,100</u>
<i>Common Pleas Court - General - Special Project Fees</i>				
Salaries	99,927	100,327	98,499	1,828
Fringe Benefits	36,770	36,770	36,562	208
Routine Business	6,000	3,850	3,844	6
Contractual Professional Services	-	150	128	22
<i>Total Common Pleas Court - General - Special Project Fees</i>	<u>142,697</u>	<u>141,097</u>	<u>139,033</u>	<u>2,064</u>
<i>Common Pleas Court - General - Special Project Fees E Filing</i>				
Salaries	72,259	74,259	73,302	957
Fringe Benefits	33,325	31,225	31,030	195
Operating Supplies	4,647	4,647	4,644	3
Contractual Professional Services	15,286	15,286	14,686	600
Maintenance and Repair Services	70,916	68,516	65,501	3,015
Debt Service	10,937	10,937	9,900	1,037
<i>Total Common Pleas Court - General - Special Project Fees E Filing</i>	<u>207,370</u>	<u>204,870</u>	<u>199,063</u>	<u>5,807</u>
Common Pleas - Technology Advancement Subfund				
<i>Common Pleas Court - General - CPC Technology Advancement</i>				
Salaries	36,190	37,990	37,741	249
Fringe Benefits	4,740	8,540	7,375	1,165
Contractual Professional Services	-	300	256	44
Maintenance and Repair Services	68,506	62,606	-	62,606
Rentals	25,975	25,975	21,445	4,530
Capital Outlays	35,000	35,000	-	35,000
<i>Total Common Pleas Court - General - CPC Technology Advancement</i>	<u>170,411</u>	<u>170,411</u>	<u>66,817</u>	<u>103,594</u>
Juvenile Court - Legal Research Fees Subfund				
<i>Juvenile Court - Juvenile Division Legal Research Fund</i>				
Operating Supplies	10,000	10,000	397	9,603
<i>Total Juvenile Court - Juvenile Division Legal Research Fund</i>	<u>10,000</u>	<u>10,000</u>	<u>397</u>	<u>9,603</u>

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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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court - Automation Fees Subfund				
<i>Juvenile Court - Juvenile Division Automation Fund</i>				
Operating Supplies	10,000	7,000	5,899	1,101
Capital Outlays	10,007	13,007	12,813	194
<i>Total Juvenile Court - Juvenile Division Automation Fund</i>	<u>20,007</u>	<u>20,007</u>	<u>18,712</u>	<u>1,295</u>
Juvenile Court - Special Project Fee Subfund				
<i>Juvenile Court - Juvenile Court - Special Project Fee</i>				
Operating Supplies	10,000	-	-	-
Construction and Improvements	-	10,000	10,000	-
<i>Total Juvenile Court - Juvenile Court - Special Project Fee</i>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Juvenile Human Services Levy Contracts Subfund				
<i>Juvenile Court - Reclaiming Futures Human Service Levy</i>				
Salaries	259,380	249,380	208,453	40,927
Fringe Benefits	132,013	132,013	86,676	45,337
Special Fringe Benefits	3,900	3,900	1,440	2,460
Operating Supplies	32,500	32,500	14,160	18,340
Routine Business	4,700	4,700	1,721	2,979
Board Approved Travel	10,164	10,164	-	10,164
Staff Training and Development	400	400	-	400
Contractual Professional Services	9,500	5,500	640	4,860
Communications	1,500	1,500	361	1,139
Miscellaneous	10,000	10,000	-	10,000
Capital Outlays	-	4,000	3,849	151
<i>Total Juvenile Court - Reclaiming Futures Human Service Levy</i>	<u>464,057</u>	<u>454,057</u>	<u>317,300</u>	<u>136,757</u>
<i>Juvenile Court - Assessment and Counseling Program</i>				
Salaries	38,653	39,453	39,453	-
Fringe Benefits	6,416	6,457	6,456	1
Contractual Professional Services	82,090	81,249	20,128	61,121
<i>Total Juvenile Court - Assessment and Counseling Program</i>	<u>127,159</u>	<u>127,159</u>	<u>66,037</u>	<u>61,122</u>
<i>Juvenile Court - Start Right Program</i>				
Salaries	165,186	181,320	181,319	1
Fringe Benefits	76,753	78,057	78,055	2
Special Fringe Benefits	1,100	1,100	810	290
Operating Supplies	4,823	289	186	103
Routine Business	1,500	1,500	35	1,465
Staff Training and Development	2,000	2,000	-	2,000
Contractual Professional Services	14,400	10,218	512	9,706
Social Services Contractual Services	500	500	-	500
Communications	2,000	3,200	3,132	68
Insurance	312	390	390	-
<i>Total Juvenile Court - Start Right Program</i>	<u>268,574</u>	<u>278,574</u>	<u>264,439</u>	<u>14,135</u>
Juvenile Court - Mediation Fees Subfund				
<i>Juvenile Court - Mediation Fees</i>				
Contractual Professional Services	25,000	25,000	-	25,000
<i>Total Juvenile Court - Mediation Fees</i>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Nicholas Residential Treatment Center Subfund				
<i>Juvenile Court - Nich Res Treat Ctr for Youth</i>				
Salaries	987,860	1,167,739	1,167,733	6
Fringe Benefits	403,452	377,484	377,484	-
Special Fringe Benefits	3,341	4,275	4,275	-

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Other Special Revenue Funds - Various Subfunds - Special Revenue Fund

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For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Nich Res Treat Ctr for Youth</i>				
Operating Supplies	122,924	120,439	104,816	15,623
Routine Business	5,119	2,822	2,822	-
Staff Training and Development	1,624	11,103	11,102	1
Contractual Professional Services	7,047	3,925	3,924	1
Social Services Contractual Services	5,718	300	300	-
Maintenance and Repair Services	19,822	16,505	16,504	1
Communications	17,758	20,433	20,061	372
Insurance	-	1,528	1,528	-
Public Utility Services	10,616	10,105	9,550	555
Rentals	6,792	3,969	3,969	-
Miscellaneous	2,220	1,679	1,678	1
Capital Outlays	-	19,597	19,597	-
<i>Total Juvenile Court - Nich Res Treat Ctr for Youth</i>	<u>1,594,293</u>	<u>1,761,903</u>	<u>1,745,343</u>	<u>16,560</u>
Co Muni Court Automation/Legal Research Subfund				
<i>County Municipal Court - Co Muni Court Automation/Legal Research</i>				
Operating Supplies	1,175	1,175	585	590
Staff Training and Development	2,750	2,750	1,074	1,676
Contractual Professional Services	427	427	-	427
<i>Total County Municipal Court - Co Muni Court Automation/Legal Research</i>	<u>4,352</u>	<u>4,352</u>	<u>1,659</u>	<u>2,693</u>
County Municipal Court Automation-Clerk Subfund				
<i>Clerk of Courts - County Municipal Court Automation-Clerk</i>				
Salaries	36,184	40,549	40,546	3
Fringe Benefits	17,011	22,811	21,758	1,053
Operating Supplies	27,160	19,235	18,295	940
Staff Training and Development	1,650	1,650	1,611	39
Contractual Professional Services	33,146	33,146	32,269	877
Maintenance and Repair Services	12,429	14,189	13,162	1,027
Communications	1,500	1,500	1,379	121
Capital Outlays	8,118	8,118	4,566	3,552
Debt Service	14,556	14,556	14,556	-
<i>Total Clerk of Courts - County Municipal Court Automation-Clerk</i>	<u>151,754</u>	<u>155,754</u>	<u>148,142</u>	<u>7,612</u>
Co Municipal Court Special Projects Fund Subfund				
<i>County Municipal Court - Co Municipal Court Special Project Fund</i>				
Salaries	187,662	233,362	228,369	4,993
Fringe Benefits	56,702	67,422	65,284	2,138
Special Fringe Benefits	540	540	516	24
Operating Supplies	1,000	1,000	279	721
Board Approved Travel	17,839	14,139	6,109	8,030
Staff Training and Development	7,924	4,039	3,435	604
Contractual Professional Services	10,240	11,740	9,697	2,043
Law Enforcement Services	2,826	1,211	-	1,211
Maintenance and Repair Services	12,183	11,073	10,724	349
Communications	2,500	3,500	2,706	794
Capital Outlays	1,578	1,578	1,578	-
Debt Service	9,704	10,814	9,986	828
<i>Total County Municipal Court - Co Municipal Court Special Project Fund</i>	<u>310,698</u>	<u>360,418</u>	<u>338,683</u>	<u>21,735</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library Resources Operations</i>				
Salaries	219,500	219,500	216,290	3,210
Fringe Benefits	79,068	86,168	85,256	912
Operating Supplies	324,310	318,710	231,213	87,497
Board Approved Travel	1,450	1,450	-	1,450
Staff Training and Development	300	800	763	37
Contractual Professional Services	2,000	3,000	1,020	1,980
Maintenance and Repair Services	2,000	2,000	570	1,430
Communications	5,000	5,000	4,701	299
Insurance	1,500	1,500	787	713
Rentals	5,000	6,000	5,268	732
Intergovernmental	13,000	9,000	8,735	265
Capital Outlays	-	4,647	4,145	502
<i>Total Law Library Resources - Law Library Resources Operations</i>	<u>653,128</u>	<u>657,775</u>	<u>558,748</u>	<u>99,027</u>
DETAC-Prosecutor Subfund				
<i>Prosecutor - DETAC</i>				
Salaries	452,728	689,239	576,600	112,639
Fringe Benefits	223,210	223,210	179,807	43,403
Special Fringe Benefits	-	2,300	2,212	88
Operating Supplies	18,500	16,631	16,631	-
Routine Business	400	32	31	1
Board Approved Travel	2,480	300	300	-
Staff Training and Development	1,750	2,499	2,498	1
Contractual Professional Services	99,600	110,444	110,442	2
Maintenance and Repair Services	100	-	-	-
Communications	411,800	166,003	162,972	3,031
Insurance	300	479	479	-
Rentals	6,000	2,761	2,760	1
Capital Outlays	7,749	10,719	10,718	1
<i>Total Prosecutor - DETAC</i>	<u>1,224,617</u>	<u>1,224,617</u>	<u>1,065,450</u>	<u>159,167</u>
Community & Economic Development				
Economic Development Initiatives Subfund				
<i>Business Services - DRITA</i>				
Operating Supplies	1,500	1,500	8	1,492
Routine Business	1,000	1,000	717	283
Board Approved Travel	12,200	12,200	5,784	6,416
Staff Training and Development	500	500	-	500
Contractual Professional Services	48,800	48,800	4,190	44,610
<i>Total Business Services - DRITA</i>	<u>64,000</u>	<u>64,000</u>	<u>10,699</u>	<u>53,301</u>
<i>Business Services - Economic Development Initiatives</i>				
Routine Business	5,000	5,000	1,520	3,480
Board Approved Travel	18,333	18,333	3,967	14,366
Contractual Professional Services	16,000	13,682	547	13,135
Insurance	-	2,318	364	1,954
<i>Total Business Services - Economic Development Initiatives</i>	<u>39,333</u>	<u>39,333</u>	<u>6,398</u>	<u>32,935</u>
<i>Business Services - Economic Development Program</i>				
Contractual Professional Services	2,082,474	2,864,474	1,439,000	1,425,474
<i>Total Business Services - Economic Development Program</i>	<u>2,082,474</u>	<u>2,864,474</u>	<u>1,439,000</u>	<u>1,425,474</u>
<i>Business Services - Business Attraction</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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Business Attraction</i>				
Board Approved Travel	9,003	9,003	1,677	7,326
Contractual Professional Services	62,224	70,224	63,012	7,212
Communications	42,500	34,500	5,000	29,500
<i>Total Business Services - Business Attraction</i>	<u>113,727</u>	<u>113,727</u>	<u>69,689</u>	<u>44,038</u>
<i>Business Services - Agricultural Society</i>				
Construction and Improvements	-	250,000	250,000	-
<i>Total Business Services - Agricultural Society</i>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Cultural Facilities Subfund				
<i>Cultural Facilities Administration</i>				
Contractual Professional Services	819,000	885,000	847,750	37,250
Insurance	2,000	56,248	408	55,840
Intergovernmental	20,000	-	-	-
Miscellaneous	24,000	24,000	23,509	491
<i>Total Cultural Facilities Administration</i>	<u>865,000</u>	<u>965,248</u>	<u>871,667</u>	<u>93,581</u>
<i>Courthouse Square</i>				
Salaries	103,904	103,904	91,007	12,897
Fringe Benefits	20,920	20,920	18,691	2,229
Special Fringe Benefits	48	48	48	-
Pre-Employment Services	185	185	-	185
Operating Supplies	6,282	6,282	5,905	377
Contractual Professional Services	36,639	36,984	36,755	229
Maintenance and Repair Services	17,879	72,879	72,763	116
Communications	1,200	1,200	240	960
Insurance	5,000	5,000	1,948	3,052
Public Utility Services	34,469	34,124	20,188	13,936
Miscellaneous	656	656	366	290
<i>Total Courthouse Square</i>	<u>227,182</u>	<u>282,182</u>	<u>247,911</u>	<u>34,271</u>
<i>Memorial Hall</i>				
Insurance	-	54,248	54,248	-
Construction and Improvements	81,235	26,987	20,079	6,908
<i>Total Memorial Hall</i>	<u>81,235</u>	<u>81,235</u>	<u>74,327</u>	<u>6,908</u>
BusinessFirst! Subfund				
<i>Business Services - Business First!</i>				
Operating Supplies	1,125	4,745	4,745	-
Routine Business	1,700	-	-	-
Board Approved Travel	3,350	-	-	-
Contractual Professional Services	67,760	115,286	106,781	8,505
Maintenance and Repair Services	700	746	742	4
Communications	1,220	-	-	-
Insurance	-	23	23	-
<i>Total Business Services - Business First!</i>	<u>75,855</u>	<u>120,800</u>	<u>112,291</u>	<u>8,509</u>
Building Regulations Subfund				
<i>Business Services - Building Regulations</i>				
Salaries	986,893	986,893	973,588	13,305
Fringe Benefits	407,821	407,821	353,860	53,961
Special Fringe Benefits	6,740	6,740	5,183	1,557
Pre-Employment Services	250	250	198	52
Operating Supplies	11,500	19,290	17,246	2,044
Routine Business	500	500	191	309

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, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Business Services - Building Regulations</i>				
Board Approved Travel	3,759	559	-	559
Staff Training and Development	4,800	4,800	2,669	2,131
Contractual Professional Services	95,120	101,930	91,637	10,293
Maintenance and Repair Services	77,300	61,006	60,998	8
Communications	25,410	19,010	16,814	2,196
Insurance	-	16,294	12,762	3,532
Rentals	44,097	39,097	36,742	2,355
Miscellaneous	2,450	2,450	2,435	15
Capital Outlays	53,700	53,700	31,442	22,258
<i>Total Business Services - Building Regulations</i>	<u>1,720,340</u>	<u>1,720,340</u>	<u>1,605,765</u>	<u>114,575</u>
Hotel/Motel Tax Administration Subfund				
<i>Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>				
Salaries	80,907	80,907	77,433	3,474
Fringe Benefits	24,023	24,023	23,260	763
Special Fringe Benefits	108	108	72	36
Operating Supplies	190	190	-	190
Routine Business	200	200	-	200
Contractual Professional Services	1,800	1,800	1,400	400
Communications	1,320	1,320	1,066	254
Insurance	1,000	1,295	1,295	-
Miscellaneous	2,519,838	2,776,948	2,596,363	180,585
<i>Total Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>	<u>2,629,386</u>	<u>2,886,791</u>	<u>2,700,889</u>	<u>185,902</u>
Plat and Site Review Subfund				
<i>Business Services - Plat & Site Review</i>				
Contractual Professional Services	1,500	1,500	-	1,500
<i>Total Business Services - Plat & Site Review</i>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<i>Environment & Public Works</i>				
HB 592 District Planning Fee Subfund				
<i>Environmental Services - MCMRF</i>				
Salaries	273,997	289,997	289,766	231
Fringe Benefits	129,766	129,766	127,233	2,533
Special Fringe Benefits	2,867	2,867	240	2,627
Post Employment Services	400	400	41	359
Operating Supplies	7,374	7,374	2,483	4,891
Routine Business	650	650	266	384
Staff Training and Development	1,400	1,400	146	1,254
Contractual Professional Services	5,488	5,488	2,396	3,092
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	11,500	11,500	822	10,678
Insurance	1,420	6,420	6,185	235
Public Utility Services	42,794	42,794	27,724	15,070
Rentals	4,209	4,209	1,997	2,212
<i>Total Environmental Services - MCMRF</i>	<u>483,365</u>	<u>504,365</u>	<u>459,299</u>	<u>45,066</u>
<i>Environmental Services - Recycling & Education Programs</i>				
Salaries	307,671	307,271	306,958	313
Fringe Benefits	127,944	134,244	132,726	1,518
Special Fringe Benefits	6,300	4,000	228	3,772
Post Employment Services	100	100	40	60

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental Services - Recycling & Education Programs</i>				
Pre-Employment Services	500	500	-	500
Operating Supplies	67,860	59,704	45,523	14,181
Routine Business	5,713	5,713	4,255	1,458
Board Approved Travel	10,750	10,750	4,699	6,051
Staff Training and Development	3,738	5,238	4,363	875
Contractual Professional Services	788,870	784,896	725,778	59,118
Maintenance and Repair Services	8,850	8,850	400	8,450
Communications	137,836	137,836	82,911	54,925
Insurance	1,820	1,820	1,232	588
Public Utility Services	41,351	41,351	27,991	13,360
Rentals	9,015	9,015	5,099	3,916
Intergovernmental	567,485	567,485	379,923	187,562
Miscellaneous	201,640	201,640	146,714	54,926
Interfund Agreements	5,000	5,000	-	5,000
Capital Outlays	-	630	404	226
<i>Total Environmental Services - Recycling & Education Programs</i>	<u>2,292,443</u>	<u>2,286,043</u>	<u>1,869,244</u>	<u>416,799</u>
<i>Environmental Services - Keep Montgomery County Beautiful</i>				
Salaries	72,822	57,222	56,803	419
Fringe Benefits	30,689	26,689	25,196	1,493
Special Fringe Benefits	240	240	-	240
Operating Supplies	34,093	34,093	26,774	7,319
Routine Business	1,300	1,300	1,214	86
Board Approved Travel	4,300	4,300	1,576	2,724
Staff Training and Development	800	800	440	360
Contractual Professional Services	124,500	109,500	81,194	28,306
Communications	67,500	67,500	8,203	59,297
Insurance	700	700	97	603
Public Utility Services	15,000	35,000	32,498	2,502
Rentals	1,356	1,356	-	1,356
Interfund Agreements	245,000	245,000	235,278	9,722
<i>Total Environmental Services - Keep Montgomery County Beautiful</i>	<u>598,300</u>	<u>583,700</u>	<u>469,273</u>	<u>114,427</u>
<i>Enviro Svs Stormwater Management Subfund</i>				
<i>Environmental Services - Stormwater</i>				
Operating Supplies	10,000	10,000	-	10,000
Contractual Professional Services	31,929	28,929	-	28,929
Maintenance and Repair Services	5,000	4,900	-	4,900
Insurance	-	100	5	95
Public Utility Services	5,258	8,258	2,822	5,436
<i>Total Environmental Services - Stormwater</i>	<u>52,187</u>	<u>52,187</u>	<u>2,827</u>	<u>49,360</u>
<i>Development Fee Subfund</i>				
<i>Environmental Services - Development Fund</i>				
Contractual Professional Services	168,238	168,238	53,439	114,799
Miscellaneous	300,000	300,000	275,000	25,000
<i>Total Environmental Services - Development Fund</i>	<u>468,238</u>	<u>468,238</u>	<u>328,439</u>	<u>139,799</u>
<i>Social Services</i>				
<i>Housing Bond Fees Subfund</i>				
<i>Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>				
Contractual Professional Services	17,500	17,500	17,500	-

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>	17,500	17,500	17,500	-
Victims of Domestic Violence Subfund				
<i>Human Services Plan & Develop - Victims of Domestic Violence</i>				
Social Services Contractual Services	98,500	96,784	93,959	2,825
<i>Total Human Services Plan & Develop - Victims of Domestic Violence</i>	98,500	96,784	93,959	2,825
Criminal Justice Information Sys (CJIS) Subfund				
<i>Human Services Plan & Develop - Justice Web Operations</i>				
Operating Supplies	2,800	2,000	-	2,000
Contractual Professional Services	225,331	225,331	172,765	52,566
Maintenance and Repair Services	91,735	91,735	75,654	16,081
Communications	3,600	3,600	2,700	900
Insurance	200	200	156	44
Capital Outlays	-	800	775	25
<i>Total Human Services Plan & Develop - Justice Web Operations</i>	323,666	323,666	252,050	71,616
Homeless Solutions Administration Subfund				
<i>Human Services Plan & Develop - Homeless Administration</i>				
Salaries	198,543	198,543	78,948	119,595
Fringe Benefits	70,181	70,181	33,615	36,566
Special Fringe Benefits	200	200	-	200
Pre-Employment Services	100	100	-	100
Operating Supplies	2,200	2,200	886	1,314
Routine Business	12,542	12,542	4,226	8,316
Board Approved Travel	6,696	6,696	3,302	3,394
Staff Training and Development	1,200	1,200	460	740
Contractual Professional Services	58,213	57,909	1,898	56,011
Maintenance and Repair Services	250	250	-	250
Communications	2,950	2,950	1,966	984
Insurance	1,000	1,304	1,304	-
Rentals	250	250	73	177
Interfund Agreements	18,000	18,000	-	18,000
<i>Total Human Services Plan & Develop - Homeless Administration</i>	372,325	372,325	126,678	245,647
<i>Human Services Plan & Develop - Homeless Services Contracts</i>				
Social Services Contractual Services	2,621,502	2,621,502	2,545,662	75,840
<i>Total Human Services Plan & Develop - Homeless Services Contracts</i>	2,621,502	2,621,502	2,545,662	75,840
MC Bd of DDS HSL Contract Fund Subfund				
<i>Montgomery County Board of DDS - HSL - URS Youth Services</i>				
Contractual Professional Services	33,250	61,750	61,750	-
<i>Total Montgomery County Board of DDS - HSL - URS Youth Services</i>	33,250	61,750	61,750	-
<i>Montgomery County Board of DDS - HSL - We Care Arts</i>				
Contractual Professional Services	22,763	22,763	22,763	-
<i>Total Montgomery County Board of DDS - HSL - We Care Arts</i>	22,763	22,763	22,763	-
JFS-Frail & Elderly Services Subfund				
<i>Job and Family Services - Frail & Elderly</i>				
Salaries	112,304	112,304	57,404	54,900
Fringe Benefits	38,440	38,440	15,861	22,579
Special Fringe Benefits	816	816	84	732

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, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Frail & Elderly</i>				
Operating Supplies	250	250	-	250
Routine Business	2,700	2,980	21	2,959
Board Approved Travel	3,000	1,900	-	1,900
Staff Training and Development	200	200	89	111
Contractual Professional Services	-	20	10	10
Social Services Contractual Services	11,782,932	11,782,932	11,329,026	453,906
Insurance	5,000	5,800	5,712	88
<i>Total Job and Family Services - Frail & Elderly</i>	<u>11,945,642</u>	<u>11,945,642</u>	<u>11,408,207</u>	<u>537,435</u>
Youth Works and Workforce Development Subfund				
<i>Business Services - Youth Services II</i>				
Salaries	-	113,849	113,293	556
Fringe Benefits	-	39,504	37,150	2,354
Special Fringe Benefits	-	300	240	60
Operating Supplies	-	3,797	505	3,292
Routine Business	-	1,000	916	84
Contractual Professional Services	-	1,500	1,118	382
Rentals	-	85,311	85,260	51
<i>Total Business Services - Youth Services II</i>	<u>-</u>	<u>245,261</u>	<u>238,482</u>	<u>6,779</u>
<i>Business Services - Initiatives Fund</i>				
Routine Business	25,000	24,076	24,075	1
Social Services Contractual Services	388,077	196,898	194,383	2,515
Other Social Services	44,500	48,655	48,654	1
Cost Recovery and Intergov't Transfers	100,000	-	-	-
Capital Outlays	-	31,553	31,553	-
<i>Total Business Services - Initiatives Fund</i>	<u>557,577</u>	<u>301,182</u>	<u>298,665</u>	<u>2,517</u>
<i>Business Services - Business Solutions Center</i>				
Operating Supplies	4	4,593	4,588	5
Routine Business	4,000	4,000	2,827	1,173
Contractual Professional Services	10,176	12,082	8,966	3,116
Maintenance and Repair Services	-	2,336	2,336	-
Communications	43,141	19,741	12,235	7,506
Insurance	-	558	558	-
Rentals	199,336	199,336	180,600	18,736
Miscellaneous	7,000	7,000	600	6,400
Capital Outlays	-	5,500	5,490	10
<i>Total Business Services - Business Solutions Center</i>	<u>263,657</u>	<u>255,146</u>	<u>218,200</u>	<u>36,946</u>
<i>Business Services - YouthWorks - Non TANF</i>				
Routine Business	3,000	2,159	2,159	-
Contractual Professional Services	10,000	312,525	312,524	1
Social Services Contractual Services	12,500	10,590	10,590	-
Communications	5,000	3,985	3,985	-
Other Social Services	27,700	20,929	15,929	5,000
Miscellaneous	425,600	407,801	407,800	1
<i>Total Business Services - YouthWorks - Non TANF</i>	<u>483,800</u>	<u>757,989</u>	<u>752,987</u>	<u>5,002</u>
HS Plan/Dev Preschool Promise Program Subfund				
<i>Human Services Plan & Develop - HSPD Preschool Promise Program</i>				
Contractual Professional Services	-	2,000,000	2,000,000	-
<i>Total Human Services Plan & Develop - HSPD Preschool Promise Program</i>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Office of Re-Entry Subfund				
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Operating Supplies	3,000	5,640	-	5,640
Routine Business	2,000	5,000	-	5,000
Contractual Professional Services	16,000	16,000	-	16,000
Rentals	7,000	7,000	4,503	2,497
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	<u>28,000</u>	<u>33,640</u>	<u>4,503</u>	<u>29,137</u>
MCO Futures Subfund				
<i>Human Services Plan & Develop - MCO Future Program</i>				
Contractual Professional Services	51,501	51,501	51,501	-
<i>Total Human Services Plan & Develop - MCO Future Program</i>	<u>51,501</u>	<u>51,501</u>	<u>51,501</u>	<u>-</u>
<i>Total Expenditures</i>	<u>54,981,336</u>	<u>61,562,729</u>	<u>53,693,789</u>	<u>7,868,940</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(24,954,153)</u>	<u>(30,694,365)</u>	<u>(24,720,659)</u>	<u>5,973,706</u>
Other Financing Sources:				
Advances in	-	1,253,550	1,253,550	-
Advances out	-	(1,716)	(1,716)	-
Transfers in	19,544,409	23,366,600	23,764,408	397,808
Transfers out	(995,851)	(1,373,066)	(1,344,255)	28,811
<i>Total Other Financing Sources And Uses</i>	<u>18,548,558</u>	<u>23,245,368</u>	<u>23,671,987</u>	<u>426,619</u>
<i>Net Change in Fund Balance</i>	<u>(6,354,094)</u>	<u>(7,397,496)</u>	<u>(1,048,672)</u>	<u>6,348,824</u>
<i>Fund Balance at Beginning of Year</i>	43,457,133	43,457,133	43,457,133	-
<i>Prior Year Encumbrances Appropriated</i>	5,875,288	5,875,288	5,875,288	-
<i>Fund Balance At End Of Year</i>	<u>\$ 42,978,327</u>	<u>\$ 41,934,925</u>	<u>\$ 48,283,749</u>	<u>\$ 6,348,824</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Assessment Debt Service - Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 22,453	\$ 26,648	\$ 27,108	\$ 460
Total Revenues	<u>22,453</u>	<u>26,648</u>	<u>27,108</u>	<u>460</u>
Expenditures:				
<i>Debt Service</i>				
SA-07 Waitman Nrth Grp Drain Ditch Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	2,044	2,044	2,042	2
Total Auditor - Auditor - Debt Service Administration	<u>2,044</u>	<u>2,044</u>	<u>2,042</u>	<u>2</u>
SA-07 Wolf Creek North Ditch Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	4,065	4,065	4,064	1
Total Auditor - Auditor - Debt Service Administration	<u>4,065</u>	<u>4,065</u>	<u>4,064</u>	<u>1</u>
SA-08 Manning Road Ditch Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	2,351	2,351	2,348	3
Total Auditor - Auditor - Debt Service Administration	<u>2,351</u>	<u>2,351</u>	<u>2,348</u>	<u>3</u>
SA-08 Hardin Road Ditch Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	1,854	1,853	1,852	1
Total Auditor - Auditor - Debt Service Administration	<u>1,854</u>	<u>1,853</u>	<u>1,852</u>	<u>1</u>
SA-11 Tom's Run Ditch Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	1,355	1,355	1,351	4
Total Auditor - Auditor - Debt Service Administration	<u>1,355</u>	<u>1,355</u>	<u>1,351</u>	<u>4</u>
SA-13 Lutheran Rd Grp Drain Ditch Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	1,892	1,892	1,889	3
Total Auditor - Auditor - Debt Service Administration	<u>1,892</u>	<u>1,892</u>	<u>1,889</u>	<u>3</u>
SA-13 Little Farms Grp Drain Ditch Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	3,961	3,961	3,960	1
Total Auditor - Auditor - Debt Service Administration	<u>3,961</u>	<u>3,961</u>	<u>3,960</u>	<u>1</u>
SA-17 Dodson Rd Grp Drainage Proj Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	3,261	3,261	3,258	3
Total Auditor - Auditor - Debt Service Administration	<u>3,261</u>	<u>3,261</u>	<u>3,258</u>	<u>3</u>
SA-17 Spring Run W Grp Drainage Proj Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	1,683	1,682	1,680	2
Total Auditor - Auditor - Debt Service Administration	<u>1,683</u>	<u>1,682</u>	<u>1,680</u>	<u>2</u>
SA-18 Strunks Group Drainage Proj Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	-	4,593	4,593	-
Total Auditor - Auditor - Debt Service Administration	<u>-</u>	<u>4,593</u>	<u>4,593</u>	<u>-</u>
Total Expenditures	<u>22,466</u>	<u>27,057</u>	<u>27,037</u>	<u>20</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(13)</u>	<u>(409)</u>	<u>71</u>	<u>480</u>
Other Financing Sources:				

MONTGOMERY COUNTY , OHIO

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

Road Assessment Debt Service - Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Advances out	-	(624)	-	624
Transfers in	-	397	624	227
Transfers out	-	-	(624)	(624)
<i>Total Other Financing Sources And Uses</i>	-	(227)	-	227
<i>Net Change in Fund Balance</i>	(13)	(636)	71	707
<i>Fund Balance at Beginning of Year</i>	46,672	46,672	46,672	-
<i>Prior Year Encumbrances Appropriated</i>	11	11	11	-
<i>Fund Balance At End Of Year</i>	\$ 46,670	\$ 46,047	\$ 46,754	\$ 707

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Water and Sewer Assmt. Debt Serv. - Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 228,850	\$ 228,847	\$ 223,297	\$ (5,550)
Total Revenues	<u>228,850</u>	<u>228,847</u>	<u>223,297</u>	<u>(5,550)</u>
Expenditures:				
<i>Debt Service</i>				
SA-99 Post Town Water Main Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	15,864	15,864	15,863	1
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>15,864</u>	<u>15,864</u>	<u>15,863</u>	<u>1</u>
SA-01 Alex Bell Water Main Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,213	2,212	2,206	6
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,213</u>	<u>2,212</u>	<u>2,206</u>	<u>6</u>
SA-01 Tucson Sanitary Sewer Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	1,392	1,392	1,388	4
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>1,392</u>	<u>1,392</u>	<u>1,388</u>	<u>4</u>
SA-01 Groby's Sanitary Sewer Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	4,352	4,352	4,349	3
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>4,352</u>	<u>4,352</u>	<u>4,349</u>	<u>3</u>
SA-01 Mad River Sanitary Sewer Assess Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	20,502	20,500	20,499	1
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>20,502</u>	<u>20,500</u>	<u>20,499</u>	<u>1</u>
SA-02 Blackbird Lane Trunk Sewer Assess Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	89,400	89,400	89,400	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>89,400</u>	<u>89,400</u>	<u>89,400</u>	<u>-</u>
SA-05 Centerville Forest Sewer Assesmnt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	23,615	23,615	23,611	4
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>23,615</u>	<u>23,615</u>	<u>23,611</u>	<u>4</u>
SA-05 Homestretch Rd Wtr Main Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	3,157	3,157	3,154	3
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>3,157</u>	<u>3,157</u>	<u>3,154</u>	<u>3</u>
SA-06 Wald Waldrum Brantly Wtr Mn Assmnt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	12,166	12,166	12,162	4
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>12,166</u>	<u>12,166</u>	<u>12,162</u>	<u>4</u>
SA-11 Airway Road Water Main Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,380	2,380	2,379	1
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,380</u>	<u>2,380</u>	<u>2,379</u>	<u>1</u>
SA-11 Airway Road Sanitary Sewer Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,096	2,096	2,093	3
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,096</u>	<u>2,096</u>	<u>2,093</u>	<u>3</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Water and Sewer Assmt. Debt Serv. - Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
SA-11 Bigger Lane Water Main Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	6,029	6,029	6,027	2
Total Auditor - Auditor - Debt Service Administration	6,029	6,029	6,027	2
SA-11 Bigger Lane Sanitary Sewer Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	5,995	5,995	5,993	2
Total Auditor - Auditor - Debt Service Administration	5,995	5,995	5,993	2
SA-12 Centerwood Lane Water Main Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	5,160	5,160	5,156	4
Total Auditor - Auditor - Debt Service Administration	5,160	5,160	5,156	4
SA-13 Jack's Lane Pump Station Swr Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	18,914	18,914	18,914	-
Total Auditor - Auditor - Debt Service Administration	18,914	18,914	18,914	-
SA-15 McKenna Gorman San Sewer Assess Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	8,449	8,449	8,447	2
Total Auditor - Auditor - Debt Service Administration	8,449	8,449	8,447	2
SA-15 Archer/Maltbie/Slagle San Sew Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	7,187	7,187	7,187	-
Total Auditor - Auditor - Debt Service Administration	7,187	7,187	7,187	-
Total Expenditures	228,871	228,868	228,828	40
Excess (Deficiency) Of Revenues Over Expenditures	(21)	(21)	(5,531)	(5,510)
Other Financing Sources:				
Advances out	-	(4,728)	-	4,728
Transfers in	-	-	4,728	4,728
Transfers out	-	-	(4,728)	(4,728)
Net Change in Fund Balance	(21)	(4,749)	(5,531)	(782)
Fund Balance at Beginning of Year	176,327	176,327	176,327	-
Prior Year Encumbrances Appropriated	20	20	20	-
Fund Balance At End Of Year	\$ 176,326	\$ 171,598	\$ 170,816	\$ (782)

MONTGOMERY COUNTY , OHIO

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

Reibold Building Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2010 Refunding - Reibold Building Renovation				
<i>Auditor - Debt Service Administration</i>				
Debt Service	599,500	599,500	599,500	-
<i>Total Expenditures</i>	599,500	599,500	599,500	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(599,500)	(599,500)	(599,500)	-
Other Financing Sources And Uses:				
Transfers in	599,500	599,500	-	(599,500)
<i>Total Other Financing Sources And Uses</i>	599,500	599,500	0	(599,500)
<i>Net Change in fund Balances</i>	-	-	(599,500)	(599,500)
<i>Fund Balance At Beginning of Year</i>	1,202,057	1,202,057	1,202,057	
<i>Prior Year Encumbrances Appropriated</i>	-	-	-	-
<i>Fund Balance At End Of Year</i>	\$ 1,202,057	\$ 1,202,057	\$ 602,557	\$ (599,500)

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, 2019**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2013 Refunding - Juvenile Detention Center Debt				
<i>Auditor - Debt Service Administration</i>				
Debt Service	2,553,939	2,553,939	2,553,938	1
<i>Total Expenditures</i>	2,553,939	2,553,939	2,553,938	1
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,553,939)	(2,553,939)	(2,553,938)	1
Other Financing Sources And Uses:				
Transfers in	2,553,938	2,553,938	2,553,938	-
<i>Total Other Financing Sources And Uses</i>	2,553,938	2,553,938	2,553,938	0
<i>Net Change in fund Balances</i>	(1)	(1)	-	1
<i>Fund Balance At Beginning of Year</i>	1	1	1	-
<i>Prior Year Encumbrances Appropriated</i>	1	1	1	-
<i>Fund Balance At End Of Year</i>	\$ 1	\$ 1	\$ 2	\$ 1

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 15,132,892	\$ 15,589,410	\$ 15,534,268	\$ (55,142)
Other Revenues	17,100	17,100	20,602	3,502
<i>Total Revenues</i>	<u>15,149,992</u>	<u>15,606,510</u>	<u>15,554,870</u>	<u>(51,640)</u>
Expenses:				
Stillwater Center Operations				
<i>Protected Costs</i>				
Operating Supplies	482,254	482,254	433,340	48,914
Contractual Professional Services	54,508	69,508	68,999	509
Public Utility Services	352,528	352,528	310,976	41,552
Miscellaneous	859,468	928,813	919,258	9,555
<i>Total Protected Costs</i>	<u>1,748,758</u>	<u>1,833,103</u>	<u>1,732,573</u>	<u>100,530</u>
<i>Cost of Ownership</i>				
Operating Supplies	3,000	3,000	1,782	1,218
Capital Outlays	130,655	163,055	136,138	26,917
Construction and Improvements	37,000	37,000	27,503	9,497
<i>Total Cost of Ownership</i>	<u>170,655</u>	<u>203,055</u>	<u>165,423</u>	<u>37,632</u>
<i>Stillwater HSL One Time Initiatives</i>				
Maintenance and Repair Services	20,000	20,000	13,495	6,505
Capital Outlays	175,000	265,000	235,535	29,465
Construction and Improvements	75,000	10,000	4,232	5,768
<i>Total Stillwater HSL One Time Initiatives</i>	<u>270,000</u>	<u>295,000</u>	<u>253,262</u>	<u>41,738</u>
<i>Registered Nurse</i>				
Salaries	445,545	396,932	395,300	1,632
Fringe Benefits	175,562	168,587	142,278	26,309
Special Fringe Benefits	2,400	4,440	4,439	1
Contractual Professional Services	9,161	101,136	99,503	1,633
<i>Total Registered Nurse</i>	<u>632,668</u>	<u>671,095</u>	<u>641,520</u>	<u>29,575</u>
<i>Psychologist</i>				
Contractual Professional Services	12,781	-	-	-
<i>Total Psychologist</i>	<u>12,781</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Quality Assurance</i>				
Salaries	137,432	115,232	114,393	839
Fringe Benefits	47,733	42,132	34,443	7,689
Operating Supplies	100	100	-	100
<i>Total Quality Assurance</i>	<u>185,265</u>	<u>157,464</u>	<u>148,836</u>	<u>8,628</u>
<i>Licensed Practical Nurse</i>				
Salaries	1,447,112	1,302,904	1,302,903	1
Fringe Benefits	676,109	664,109	551,447	112,662
Special Fringe Benefits	2,400	7,200	7,200	-
Contractual Professional Services	433,676	751,036	745,017	6,019
<i>Total Licensed Practical Nurse</i>	<u>2,559,297</u>	<u>2,725,249</u>	<u>2,606,567</u>	<u>118,682</u>
<i>In-Service</i>				
Operating Supplies	1,000	1,000	770	230
Contractual Professional Services	21,700	2,535	2,264	271
Maintenance and Repair Services	7,300	7,409	7,409	-
<i>Total In-Service</i>	<u>30,000</u>	<u>10,944</u>	<u>10,443</u>	<u>501</u>
<i>Physical Therapy</i>				
Operating Supplies	400	400	366	34

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Physical Therapy</i>				
Contractual Professional Services	66,775	66,775	52,093	14,682
<i>Total Physical Therapy</i>	67,175	67,175	52,459	14,716
<i>Occupational Therapy</i>				
Salaries	54,096	51,896	49,932	1,964
Fringe Benefits	24,962	24,808	7,693	17,115
Operating Supplies	16,143	16,143	12,260	3,883
Contractual Professional Services	135,500	133,000	133,000	-
<i>Total Occupational Therapy</i>	230,701	225,847	202,885	22,962
<i>Speech Therapy</i>				
Contractual Professional Services	22,000	22,000	-	22,000
<i>Total Speech Therapy</i>	22,000	22,000	-	22,000
<i>Recreation</i>				
Salaries	70,339	53,139	44,950	8,189
Fringe Benefits	32,827	35,812	33,859	1,953
Operating Supplies	5,568	5,568	4,174	1,394
Contractual Professional Services	3,525	3,525	3,265	260
<i>Total Recreation</i>	112,259	98,044	86,248	11,796
<i>Social Services</i>				
Salaries	51,384	53,584	53,546	38
Fringe Benefits	17,627	23,627	23,451	176
<i>Total Social Services</i>	69,011	77,211	76,997	214
<i>Programming</i>				
Salaries	3,389,336	3,260,638	3,211,961	48,677
Fringe Benefits	1,775,570	1,742,308	1,462,677	279,631
Special Fringe Benefits	2,400	-	-	-
Operating Supplies	6,714	6,714	6,554	160
Routine Business	1,500	2,100	1,806	294
Contractual Professional Services	2,003,011	2,003,011	1,995,218	7,793
<i>Total Programming</i>	7,178,531	7,014,771	6,678,216	336,555
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	346,414	345,664	345,663	1
Fringe Benefits	132,788	132,788	128,911	3,877
<i>Total Habilitation Care Supervisors (HCS)</i>	479,202	478,452	474,574	3,878
<i>Nursing</i>				
Salaries	88,330	83,680	81,993	1,687
Fringe Benefits	30,228	33,329	29,892	3,437
Special Fringe Benefits	3,800	2,030	2,028	2
Operating Supplies	5,700	5,700	5,085	615
Routine Business	670	670	262	408
Contractual Professional Services	150,703	207,579	193,162	14,417
Maintenance and Repair Services	21,000	21,000	20,878	122
Communications	250	250	183	67
<i>Total Nursing</i>	300,681	354,238	333,483	20,755
<i>Nursing Office</i>				
Salaries	33,176	32,776	32,689	87
Fringe Benefits	20,203	19,583	12,344	7,239
Contractual Professional Services	-	4,620	3,212	1,408
<i>Total Nursing Office</i>	53,379	56,979	48,245	8,734
<i>Restorative Aides</i>				

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Restorative Aides</i>				
Salaries	57,517	48,017	47,366	651
Fringe Benefits	20,929	19,249	10,250	8,999
Contractual Professional Services	-	6,904	6,903	1
<i>Total Restorative Aides</i>	<u>78,446</u>	<u>74,170</u>	<u>64,519</u>	<u>9,651</u>
<i>QMRP</i>				
Salaries	294,747	260,747	259,604	1,143
Fringe Benefits	106,247	101,597	87,183	14,414
<i>Total QMRP</i>	<u>400,994</u>	<u>362,344</u>	<u>346,787</u>	<u>15,557</u>
<i>Respiratory Therapy</i>				
Salaries	198,317	134,717	129,350	5,367
Fringe Benefits	78,992	73,772	42,167	31,605
Contractual Professional Services	16,400	52,950	47,255	5,695
<i>Total Respiratory Therapy</i>	<u>293,709</u>	<u>261,439</u>	<u>218,772</u>	<u>42,667</u>
<i>Administration</i>				
Salaries	90,469	94,082	94,081	1
Fringe Benefits	32,917	32,917	29,854	3,063
Special Fringe Benefits	6,100	6,100	5,969	131
Operating Supplies	3,500	3,500	2,876	624
Routine Business	515	515	362	153
Board Approved Travel	4,750	4,750	4,008	742
Staff Training and Development	4,199	4,199	4,035	164
Contractual Professional Services	137,952	137,952	121,020	16,932
Communications	2,000	2,000	-	2,000
Insurance	17,000	29,855	29,855	-
<i>Total Administration</i>	<u>299,402</u>	<u>315,870</u>	<u>292,060</u>	<u>23,810</u>
<i>Fiscal Services</i>				
Salaries	202,555	205,075	205,070	5
Fringe Benefits	103,536	89,944	88,449	1,495
Special Fringe Benefits	1,000	-	-	-
Operating Supplies	35,500	35,500	33,270	2,230
Routine Business	700	100	35	65
Contractual Professional Services	157,233	157,233	134,533	22,700
Maintenance and Repair Services	8,000	7,891	5,070	2,821
Communications	23,000	32,600	28,092	4,508
Public Utility Services	27,162	27,162	21,441	5,721
<i>Total Fiscal Services</i>	<u>558,686</u>	<u>555,505</u>	<u>515,960</u>	<u>39,545</u>
<i>Security</i>				
Contractual Professional Services	-	53,358	53,358	-
<i>Total Security</i>	<u>-</u>	<u>53,358</u>	<u>53,358</u>	<u>-</u>
<i>Human Resources</i>				
Salaries	242,247	242,227	240,779	1,448
Fringe Benefits	144,577	144,577	120,538	24,039
Operating Supplies	3,200	3,200	-	3,200
Routine Business	700	700	456	244
Staff Training and Development	1,000	1,000	834	166
Contractual Professional Services	37,489	59,189	50,420	8,769
Maintenance and Repair Services	9,608	408	-	408
Communications	1,500	1,500	-	1,500
<i>Total Human Resources</i>	<u>440,321</u>	<u>452,801</u>	<u>413,027</u>	<u>39,774</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Maintenance</i>				
Interfund Agreements	403,046	375,832	375,832	-
<i>Total Maintenance</i>	403,046	375,832	375,832	-
<i>Laundry and Linen</i>				
Salaries	62,955	68,865	68,865	-
Fringe Benefits	19,259	25,159	23,693	1,466
Operating Supplies	43,573	43,573	42,373	1,200
Contractual Professional Services	51,000	39,000	22,609	16,391
Maintenance and Repair Services	1,000	1,000	915	85
<i>Total Laundry and Linen</i>	177,787	177,597	158,455	19,142
<i>Transportation</i>				
Maintenance and Repair Services	16,415	19,415	18,840	575
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	16,435	19,435	18,840	595
<i>Medical Records</i>				
Salaries	33,571	37,571	37,477	94
Fringe Benefits	20,212	20,212	20,169	43
Operating Supplies	300	300	104	196
Contractual Professional Services	200	200	123	77
<i>Total Medical Records</i>	54,283	58,283	57,873	410
<i>Dietary</i>				
Salaries	311,943	349,170	349,170	-
Fringe Benefits	116,638	134,791	123,440	11,351
Special Fringe Benefits	500	500	305	195
Operating Supplies	448,866	498,866	476,431	22,435
Staff Training and Development	500	500	-	500
Contractual Professional Services	37,459	201,405	189,526	11,879
Maintenance and Repair Services	14,340	11,340	10,221	1,119
<i>Total Dietary</i>	930,246	1,196,572	1,149,093	47,479
<i>Support Services</i>				
Salaries	296,416	331,357	331,355	2
Fringe Benefits	117,624	117,624	115,637	1,987
Special Fringe Benefits	3,044	3,044	2,177	867
Operating Supplies	308,376	338,376	326,834	11,542
Routine Business	120	120	-	120
Staff Training and Development	175	175	-	175
Contractual Professional Services	95,000	142,000	107,342	34,658
Maintenance and Repair Services	66,827	66,827	54,293	12,534
Miscellaneous	6,800	6,800	465	6,335
Interfund Agreements	25,000	25,000	20,995	4,005
<i>Total Support Services</i>	919,382	1,031,323	959,098	72,225
<i>Leased Equipment</i>				
Rentals	63,567	63,567	60,599	2,968
<i>Total Leased Equipment</i>	63,567	63,567	60,599	2,968
<i>Day Programming</i>				
Salaries	-	87,448	82,461	4,987
Fringe Benefits	-	42,877	29,742	13,135
Operating Supplies	50,000	29,444	24,847	4,597
Contractual Professional Services	10,000	10,000	8,108	1,892
Maintenance and Repair Services	-	15,000	14,999	1

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Day Programming</i>				
Communications	-	4,536	2,361	2,175
Rentals	-	1,020	315	705
Interfund Agreements	40,500	40,500	38,140	2,360
<i>Total Day Programming</i>	<u>100,500</u>	<u>230,825</u>	<u>200,973</u>	<u>29,852</u>
<i>Habilitation Services Manager</i>				
Salaries	88,730	97,330	95,820	1,510
Fringe Benefits	37,650	37,804	37,803	1
<i>Total Habilitation Services Manager</i>	<u>126,380</u>	<u>135,134</u>	<u>133,623</u>	<u>1,511</u>
<i>Administrator</i>				
Salaries	123,663	136,063	135,974	89
Fringe Benefits	42,670	43,670	43,293	377
Special Fringe Benefits	228	228	228	-
<i>Total Administrator</i>	<u>166,561</u>	<u>179,961</u>	<u>179,495</u>	<u>466</u>
<i>Dietary Supervisor</i>				
Salaries	56,605	68,605	62,498	6,107
Fringe Benefits	31,425	34,699	32,292	2,407
<i>Total Dietary Supervisor</i>	<u>88,030</u>	<u>103,304</u>	<u>94,790</u>	<u>8,514</u>
<i>Stillwater Center Fundraising</i>				
<i>Stillwater Fundraising</i>				
Operating Supplies	900	600	206	394
Contractual Professional Services	3,000	3,000	2,874	126
Communications	200	200	-	200
Rentals	1,000	1,300	967	333
<i>Total Stillwater Fundraising</i>	<u>5,100</u>	<u>5,100</u>	<u>4,047</u>	<u>1,053</u>
<i>Stillwater Center - Capital</i>				
<i>Capital/Depreciation</i>				
Capital Outlays	25,197	25,197	16,084	9,113
Construction and Improvements	30,000	30,000	22,915	7,085
<i>Total Capital/Depreciation</i>	<u>55,197</u>	<u>55,197</u>	<u>38,999</u>	<u>16,198</u>
<i>2010 Refunding - Stillwater Center Bonds</i>				
<i>Auditor - Debt Service Administration</i>				
Debt Service	684,000	684,000	684,000	-
<i>Total Auditor - Debt Service Administration</i>	<u>684,000</u>	<u>684,000</u>	<u>684,000</u>	<u>-</u>
<i>Total Expenses</i>	<u>19,984,435</u>	<u>20,682,244</u>	<u>19,531,931</u>	<u>1,150,313</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(4,834,443)</u>	<u>(5,075,734)</u>	<u>(3,977,061)</u>	<u>1,098,673</u>
Other Financing Sources And Uses:				
Transfers in	4,432,358	4,510,716	4,451,337	(59,379)
Transfers out	(762,100)	(762,100)	(762,100)	-
<i>Total Other Financing Sources And Uses</i>	<u>3,670,258</u>	<u>3,748,616</u>	<u>3,689,237</u>	<u>(59,379)</u>
<i>Net Change in Fund Balance</i>	<u>(1,164,185)</u>	<u>(1,327,118)</u>	<u>(287,824)</u>	<u>1,039,294</u>
<i>Fund Balance at Beginning of Year</i>	3,330,828	3,330,828	3,330,828	-
<i>Prior Year Encumbrances Appropriated</i>	616,873	616,873	616,873	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,783,516</u>	<u>\$ 2,620,583</u>	<u>\$ 3,659,877</u>	<u>\$ 1,039,294</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 50,993,305	\$ 50,993,305	\$ 51,604,827	\$ 611,522
Other Revenues	271,677	271,736	1,681,446	1,409,710
<i>Total Revenues</i>	<u>51,264,982</u>	<u>51,265,041</u>	<u>53,286,273</u>	<u>2,021,232</u>
Expenses:				
Wastewater Operations				
<i>Administration</i>				
Salaries	491,667	411,767	409,118	2,649
Fringe Benefits	162,335	162,335	140,609	21,726
Special Fringe Benefits	12,393	12,793	9,884	2,909
Post Employment Services	-	1,500	-	1,500
Pre-Employment Services	800	800	457	343
Operating Supplies	142,005	179,025	120,110	58,915
Routine Business	11,761	11,761	7,615	4,146
Board Approved Travel	27,439	15,239	12,203	3,036
Staff Training and Development	61,666	27,795	23,835	3,960
Contractual Professional Services	33,783	33,483	17,103	16,380
Maintenance and Repair Services	620	920	799	121
Communications	23,955	23,955	19,041	4,914
Rentals	9,603	9,603	3,037	6,566
Miscellaneous	1,967	1,967	1,233	734
Interfund Agreements	-	87,723	53,254	34,469
Cost Recovery and Intergov't Transfers	34,482	-	-	-
<i>Total Administration</i>	<u>1,014,476</u>	<u>980,666</u>	<u>818,298</u>	<u>162,368</u>
<i>Financial Services</i>				
Salaries	233,135	233,135	232,740	395
Fringe Benefits	100,023	100,023	87,583	12,440
Special Fringe Benefits	3,656	2,106	187	1,919
Pre-Employment Services	122	122	15	107
Operating Supplies	9,876	7,876	2,809	5,067
Routine Business	840	840	314	526
Board Approved Travel	11,675	2,460	883	1,577
Staff Training and Development	22,578	15,308	14,922	386
Contractual Professional Services	211,725	111,725	74,298	37,427
Maintenance and Repair Services	96	96	34	62
Communications	4,332	4,332	2,016	2,316
Insurance	240,000	240,000	128,821	111,179
Rentals	3,780	3,780	1,394	2,386
Miscellaneous	272,345	202,345	179,572	22,773
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>1,124,183</u>	<u>934,148</u>	<u>725,588</u>	<u>208,560</u>
<i>Laboratory</i>				
Salaries	391,470	394,470	392,886	1,584
Fringe Benefits	162,235	162,235	157,129	5,106
Special Fringe Benefits	653	1,153	818	335
Post Employment Services	559	309	255	54
Pre-Employment Services	200	450	83	367
Operating Supplies	76,586	76,086	57,184	18,902
Routine Business	600	600	564	36

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Board Approved Travel	2,475	1,675	-	1,675
Staff Training and Development	3,082	3,082	205	2,877
Contractual Professional Services	50,457	50,457	23,084	27,373
Maintenance and Repair Services	16,440	16,440	6,589	9,851
Communications	2,441	2,441	1,484	957
Public Utility Services	1,060	1,060	-	1,060
Rentals	1,559	1,559	1,256	303
Miscellaneous	4,635	4,635	3,422	1,213
Capital Outlays	90,000	90,000	4,174	85,826
<i>Total Laboratory</i>	<u>804,452</u>	<u>806,652</u>	<u>649,133</u>	<u>157,519</u>
<i>Maintenance Services</i>				
<i>Total Maintenance Services</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Field Maintenance</i>				
Salaries	394,115	394,115	393,448	667
Fringe Benefits	157,781	157,781	117,419	40,362
Special Fringe Benefits	1,175	1,175	443	732
Post Employment Services	1,059	559	437	122
Pre-Employment Services	400	400	7	393
Operating Supplies	186,717	187,197	109,617	77,580
Routine Business	875	875	293	582
Board Approved Travel	7,000	5,940	5,363	577
Staff Training and Development	8,169	8,169	529	7,640
Contractual Professional Services	27,000	27,000	2,382	24,618
Maintenance and Repair Services	112,306	102,306	66,680	35,626
Public Utility Services	253,801	263,801	215,059	48,742
Capital Outlays	-	51,763	49,892	1,871
<i>Total Field Maintenance</i>	<u>1,150,398</u>	<u>1,201,081</u>	<u>961,569</u>	<u>239,512</u>
<i>Fleet Services</i>				
Salaries	186,968	200,868	187,836	13,032
Fringe Benefits	89,726	94,726	88,749	5,977
Special Fringe Benefits	1,469	1,469	127	1,342
Post Employment Services	1,055	1,055	105	950
Pre-Employment Services	223	223	21	202
Operating Supplies	412,790	412,790	342,910	69,880
Routine Business	700	700	-	700
Board Approved Travel	8,400	1,200	464	736
Staff Training and Development	8,800	8,800	-	8,800
Contractual Professional Services	14,010	14,010	459	13,551
Maintenance and Repair Services	40,492	40,492	35,353	5,139
Communications	500	500	-	500
Public Utility Services	-	1,000	-	1,000
Rentals	2,130	2,130	830	1,300
<i>Total Fleet Services</i>	<u>767,263</u>	<u>779,963</u>	<u>656,854</u>	<u>123,109</u>
<i>Facilities Services</i>				
Salaries	225,418	227,418	226,574	844
Fringe Benefits	120,895	120,895	113,029	7,866
Special Fringe Benefits	1,469	1,469	214	1,255
Post Employment Services	1,055	1,055	93	962
Pre-Employment Services	223	223	-	223

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Operating Supplies	64,899	64,899	42,446	22,453
Routine Business	700	700	13	687
Board Approved Travel	1,400	100	-	100
Staff Training and Development	11,500	11,500	5,026	6,474
Contractual Professional Services	21,390	21,390	11,200	10,190
Maintenance and Repair Services	161,851	146,801	95,320	51,481
Communications	38,825	38,825	14	38,811
Public Utility Services	130,947	130,947	105,971	24,976
Rentals	22,900	41,000	25,395	15,605
Miscellaneous	-	250	42	208
<i>Total Facilities Services</i>	<u>803,472</u>	<u>807,472</u>	<u>625,337</u>	<u>182,135</u>
<i>Customer Services</i>				
Salaries	508,147	467,147	460,514	6,633
Fringe Benefits	216,864	231,864	216,662	15,202
Special Fringe Benefits	3,867	3,867	3,725	142
Pre-Employment Services	270	270	222	48
Operating Supplies	154,140	154,140	126,876	27,264
Routine Business	319	319	7	312
Board Approved Travel	10,995	4,525	2,001	2,524
Staff Training and Development	3,534	3,534	1,499	2,035
Contractual Professional Services	162,222	162,222	89,652	72,570
Maintenance and Repair Services	6,030	6,030	1,293	4,737
Communications	26,020	26,020	18,305	7,715
Rentals	1,890	1,890	404	1,486
Miscellaneous	246,754	307,254	275,752	31,502
Capital Outlays	15,900	15,900	15,900	-
<i>Total Customer Services</i>	<u>1,356,952</u>	<u>1,384,982</u>	<u>1,212,812</u>	<u>172,170</u>
<i>Meter Services</i>				
Salaries	416,042	427,542	421,633	5,909
Fringe Benefits	179,167	179,167	156,956	22,211
Special Fringe Benefits	3,241	2,941	562	2,379
Post Employment Services	348	648	529	119
Pre-Employment Services	670	670	312	358
Operating Supplies	480,788	470,078	385,478	84,600
Routine Business	270	270	-	270
Board Approved Travel	4,524	1,324	-	1,324
Staff Training and Development	6,281	6,281	3,599	2,682
Contractual Professional Services	15,386	15,386	4,493	10,893
Maintenance and Repair Services	8,959	19,619	10,959	8,660
Communications	4,060	4,060	1,234	2,826
Rentals	1,053	1,053	377	676
Capital Outlays	11,130	13,130	5,540	7,590
<i>Total Meter Services</i>	<u>1,131,919</u>	<u>1,142,169</u>	<u>991,672</u>	<u>150,497</u>
<i>Engineering Group</i>				
Salaries	622,811	562,311	558,074	4,237
Fringe Benefits	233,494	233,494	206,065	27,429
Special Fringe Benefits	2,862	4,462	3,166	1,296
Post Employment Services	170	170	-	170
Pre-Employment Services	265	815	368	447

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineering Group</i>				
Operating Supplies	7,155	7,155	2,991	4,164
Routine Business	1,065	1,065	714	351
Board Approved Travel	24,222	4,572	2,608	1,964
Staff Training and Development	13,462	13,462	4,853	8,609
Contractual Professional Services	355,365	322,865	310,846	12,019
Maintenance and Repair Services	1,060	1,060	26	1,034
Communications	530	530	424	106
Miscellaneous	795	795	-	795
<i>Total Engineering Group</i>	<u>1,263,256</u>	<u>1,152,756</u>	<u>1,090,135</u>	<u>62,621</u>
<i>Information Technology</i>				
Operating Supplies	25,666	25,116	7,393	17,723
Routine Business	114	664	18	646
Staff Training and Development	2,120	2,120	2,120	-
Contractual Professional Services	394,531	590,531	520,448	70,083
Maintenance and Repair Services	283,096	283,096	258,416	24,680
Communications	13,500	13,500	5,351	8,149
Miscellaneous	1,080	1,080	-	1,080
Capital Outlays	348,638	348,638	241,413	107,225
<i>Total Information Technology</i>	<u>1,068,745</u>	<u>1,264,745</u>	<u>1,035,159</u>	<u>229,586</u>
<i>Wastewater Collection</i>				
Salaries	2,259,562	2,252,562	2,245,597	6,965
Fringe Benefits	998,778	983,778	873,817	109,961
Special Fringe Benefits	12,850	9,450	1,327	8,123
Post Employment Services	4,500	7,500	6,647	853
Pre-Employment Services	1,700	2,100	1,575	525
Operating Supplies	317,805	320,705	227,159	93,546
Routine Business	1,170	1,170	627	543
Board Approved Travel	22,436	8,586	6,405	2,181
Staff Training and Development	55,768	56,768	39,601	17,167
Contractual Professional Services	58,669	58,669	38,577	20,092
Maintenance and Repair Services	26,797	26,797	2,670	24,127
Emergency Repair Services	30,000	50,000	49,628	372
Communications	13,900	13,900	4,372	9,528
Public Utility Services	17,310,729	18,638,424	18,394,957	243,467
Rentals	10,404	10,404	9,004	1,400
Miscellaneous	90,174	160,174	146,311	13,863
Cost Recovery and Intergov't Transfers	-	500	500	-
Capital Outlays	111,665	108,765	37,376	71,389
Debt Service	3,973,269	3,973,269	3,915,951	57,318
<i>Total Wastewater Collection</i>	<u>25,300,176</u>	<u>26,683,521</u>	<u>26,002,101</u>	<u>681,420</u>
<i>Western Regional</i>				
Salaries	1,050,195	1,176,195	1,171,204	4,991
Fringe Benefits	434,183	434,183	408,098	26,085
Special Fringe Benefits	2,200	2,200	1,343	857
Post Employment Services	1,618	1,718	1,562	156
Pre-Employment Services	700	700	646	54
Operating Supplies	355,488	330,525	264,423	66,102
Routine Business	975	2,975	2,752	223
Board Approved Travel	5,176	4,576	4,311	265

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Western Regional</i>				
Staff Training and Development	5,082	5,082	2,865	2,217
Contractual Professional Services	266,640	196,640	72,149	124,491
Maintenance and Repair Services	143,104	142,804	103,883	38,921
Communications	9,800	9,800	4,027	5,773
Public Utility Services	1,715,409	1,715,409	1,508,304	207,105
Rentals	8,473	8,473	2,722	5,751
Miscellaneous	86,529	86,529	74,920	11,609
Debt Service	733,752	757,238	720,092	37,146
<i>Total Western Regional</i>	<u>4,819,324</u>	<u>4,875,047</u>	<u>4,343,301</u>	<u>531,746</u>
<i>Eastern Regional</i>				
Salaries	779,813	811,813	809,808	2,005
Fringe Benefits	368,763	363,763	311,778	51,985
Special Fringe Benefits	4,024	4,024	2,026	1,998
Post Employment Services	1,928	2,428	2,161	267
Pre-Employment Services	700	700	124	576
Operating Supplies	291,325	290,325	199,560	90,765
Routine Business	975	1,975	407	1,568
Board Approved Travel	5,176	3,576	1,794	1,782
Staff Training and Development	5,511	5,511	2,895	2,616
Contractual Professional Services	171,073	72,587	36,487	36,100
Maintenance and Repair Services	168,542	198,542	162,437	36,105
Communications	8,331	8,331	3,697	4,634
Public Utility Services	1,037,836	967,836	839,760	128,076
Rentals	9,320	9,320	113	9,207
Miscellaneous	53,996	53,996	48,601	5,395
Capital Outlays	51,861	51,861	45,406	6,455
Debt Service	65,645	65,645	65,641	4
<i>Total Eastern Regional</i>	<u>3,024,819</u>	<u>2,912,233</u>	<u>2,532,695</u>	<u>379,538</u>
2010 Refunding - SR49 I-70 Sewer Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	169,950	169,950	169,950	-
<i>Total Auditor - Debt Service Administration</i>	<u>169,950</u>	<u>169,950</u>	<u>169,950</u>	<u>-</u>
SA-16 USDA Phillipsburg Swr Proj Loan				
<i>Auditor - Debt Service Administration</i>				
Debt Service	86,307	86,366	86,364	2
<i>Total Auditor - Debt Service Administration</i>	<u>86,307</u>	<u>86,366</u>	<u>86,364</u>	<u>2</u>
2008 Caylor Rd Sewer Bonds				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	75,464	75,464	75,464	-
<i>Total Auditor - Debt Service Administration</i>	<u>75,464</u>	<u>75,464</u>	<u>75,464</u>	<u>-</u>
<i>Total Expenses</i>	<u>43,961,156</u>	<u>45,257,215</u>	<u>41,976,432</u>	<u>3,280,783</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>7,303,826</u>	<u>6,007,826</u>	<u>11,309,841</u>	<u>5,302,015</u>
Other Financing Sources And Uses:				
Transfers in	169,950	169,950	169,950	-
Transfers out	(6,132,184)	(20,836,184)	(18,271,632)	2,564,552
<i>Total Other Financing Sources And Uses</i>	<u>(5,962,234)</u>	<u>(20,666,234)</u>	<u>(18,101,682)</u>	<u>2,564,552</u>
<i>Net Change in Fund Balance</i>	<u>1,341,592</u>	<u>(14,658,408)</u>	<u>(6,791,841)</u>	<u>7,866,567</u>

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	Final Budget
				Positive
				<u>(Negative)</u>
<i>Fund Balance at Beginning of Year</i>	23,932,552	23,932,552	23,932,552	-
<i>Prior Year Encumbrances Appropriated</i>	4,785,124	4,785,124	4,785,124	-
<i>Fund Balance At End Of Year</i>	<u>\$ 30,059,268</u>	<u>\$ 14,059,268</u>	<u>\$ 21,925,835</u>	<u>\$ 7,866,567</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 44,084,758	\$ 44,084,758	\$ 43,647,577	\$ (437,181)
Other Revenues	268,980	268,980	667,353	398,373
<i>Total Revenues</i>	<u>44,353,738</u>	<u>44,353,738</u>	<u>44,314,930</u>	<u>(38,808)</u>
Expenses:				
Water Operations				
<i>Administration</i>				
Salaries	415,544	410,544	363,407	47,137
Fringe Benefits	138,685	138,685	127,096	11,589
Special Fringe Benefits	10,270	12,270	8,758	3,512
Post Employment Services	-	1,000	-	1,000
Pre-Employment Services	800	800	306	494
Operating Supplies	17,728	20,028	11,912	8,116
Routine Business	8,427	8,427	6,483	1,944
Board Approved Travel	22,822	16,047	10,822	5,225
Staff Training and Development	66,053	48,632	36,787	11,845
Contractual Professional Services	30,113	30,113	14,967	15,146
Maintenance and Repair Services	1,593	1,593	571	1,022
Communications	23,650	23,650	16,388	7,262
Rentals	12,758	12,758	2,693	10,065
Miscellaneous	1,215	1,215	857	358
Interfund Agreements	-	73,871	46,203	27,668
Cost Recovery and Intergov't Transfers	28,595	-	-	-
<i>Total Administration</i>	<u>778,253</u>	<u>799,633</u>	<u>647,250</u>	<u>152,383</u>
<i>Financial Services</i>				
Salaries	206,243	206,243	198,268	7,975
Fringe Benefits	88,639	88,639	74,374	14,265
Special Fringe Benefits	2,684	2,184	173	2,011
Pre-Employment Services	368	160	13	147
Operating Supplies	9,370	6,370	3,330	3,040
Routine Business	755	755	350	405
Board Approved Travel	10,343	1,943	784	1,159
Staff Training and Development	17,261	17,261	11,282	5,979
Contractual Professional Services	142,349	61,349	36,680	24,669
Maintenance and Repair Services	69	69	44	25
Communications	4,680	4,680	1,754	2,926
Insurance	172,500	172,500	107,964	64,536
Rentals	3,200	3,200	1,378	1,822
Miscellaneous	232,675	172,675	159,182	13,493
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>901,136</u>	<u>748,028</u>	<u>595,576</u>	<u>152,452</u>
<i>Laboratory</i>				
Salaries	347,160	347,160	336,046	11,114
Fringe Benefits	143,872	143,872	134,580	9,292
Special Fringe Benefits	600	1,100	720	380
Post Employment Services	559	309	237	72
Pre-Employment Services	200	450	73	377
Operating Supplies	77,145	76,645	53,280	23,365
Routine Business	600	600	434	166

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Board Approved Travel	3,750	2,250	-	2,250
Staff Training and Development	3,081	969	-	969
Contractual Professional Services	61,820	61,820	30,485	31,335
Maintenance and Repair Services	14,390	14,390	6,050	8,340
Communications	2,098	2,098	1,373	725
Public Utility Services	940	940	-	940
Rentals	1,410	1,410	1,186	224
Miscellaneous	8,110	8,110	5,583	2,527
Capital Outlays	16,000	16,000	3,701	12,299
<i>Total Laboratory</i>	<u>681,735</u>	<u>678,123</u>	<u>573,748</u>	<u>104,375</u>
<i>Field Maintenance</i>				
Salaries	394,115	394,115	393,451	664
Fringe Benefits	157,781	157,781	117,419	40,362
Special Fringe Benefits	1,100	1,100	469	631
Post Employment Services	1,059	559	437	122
Pre-Employment Services	400	400	7	393
Operating Supplies	134,670	118,670	93,279	25,391
Routine Business	875	875	171	704
Board Approved Travel	15,651	9,821	6,916	2,905
Staff Training and Development	5,870	5,870	1,866	4,004
Contractual Professional Services	202,001	97,001	1,980	95,021
Maintenance and Repair Services	191,288	151,288	120,531	30,757
Public Utility Services	286,082	342,082	313,993	28,089
Miscellaneous	-	100	35	65
Capital Outlays	-	5,000	4,995	5
<i>Total Field Maintenance</i>	<u>1,390,892</u>	<u>1,284,662</u>	<u>1,055,549</u>	<u>229,113</u>
<i>Fleet Services</i>				
Salaries	177,711	177,711	158,729	18,982
Fringe Benefits	83,702	83,702	72,930	10,772
Special Fringe Benefits	1,197	1,197	113	1,084
Post Employment Services	521	521	93	428
Pre-Employment Services	110	110	19	91
Operating Supplies	348,606	348,606	308,021	40,585
Routine Business	250	250	-	250
Board Approved Travel	7,804	1,804	411	1,393
Staff Training and Development	8,230	8,230	-	8,230
Contractual Professional Services	11,315	11,315	407	10,908
Maintenance and Repair Services	36,308	36,308	31,352	4,956
Public Utility Services	-	1,000	-	1,000
Rentals	1,390	1,390	737	653
<i>Total Fleet Services</i>	<u>677,144</u>	<u>672,144</u>	<u>572,812</u>	<u>99,332</u>
<i>Facilities Services</i>				
Salaries	197,239	197,239	190,118	7,121
Fringe Benefits	106,331	106,331	94,146	12,185
Special Fringe Benefits	1,198	1,198	189	1,009
Post Employment Services	521	521	83	438
Pre-Employment Services	110	110	-	110
Operating Supplies	51,432	51,432	39,080	12,352
Routine Business	250	250	13	237

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Board Approved Travel	804	554	-	554
Staff Training and Development	8,230	8,230	4,961	3,269
Contractual Professional Services	15,690	15,690	10,138	5,552
Maintenance and Repair Services	139,876	136,326	89,021	47,305
Communications	34,824	34,824	16,823	18,001
Public Utility Services	120,062	123,562	104,150	19,412
Rentals	920	920	438	482
Miscellaneous	-	300	34	266
<i>Total Facilities Services</i>	<u>677,487</u>	<u>677,487</u>	<u>549,194</u>	<u>128,293</u>
<i>Customer Services</i>				
Salaries	450,624	450,624	393,342	57,282
Fringe Benefits	192,312	192,312	181,194	11,118
Special Fringe Benefits	3,264	3,264	174	3,090
Pre-Employment Services	230	230	197	33
Operating Supplies	132,636	125,294	112,523	12,771
Routine Business	265	265	20	245
Board Approved Travel	9,749	4,899	1,773	3,126
Staff Training and Development	2,677	2,677	1,330	1,347
Contractual Professional Services	139,069	139,069	69,333	69,736
Maintenance and Repair Services	5,136	5,136	305	4,831
Communications	21,050	21,050	16,148	4,902
Rentals	1,610	1,610	358	1,252
Miscellaneous	202,239	276,593	244,711	31,882
Capital Outlays	14,100	14,100	14,100	-
<i>Total Customer Services</i>	<u>1,174,961</u>	<u>1,237,123</u>	<u>1,035,508</u>	<u>201,615</u>
<i>Meter Services</i>				
Salaries	368,945	373,945	370,423	3,522
Fringe Benefits	158,874	158,874	136,783	22,091
Special Fringe Benefits	3,493	3,193	501	2,692
Post Employment Services	220	520	458	62
Pre-Employment Services	570	570	235	335
Operating Supplies	418,791	402,791	360,285	42,506
Routine Business	230	230	-	230
Board Approved Travel	3,616	1,166	-	1,166
Staff Training and Development	5,078	5,078	3,192	1,886
Contractual Professional Services	13,853	13,853	3,967	9,886
Maintenance and Repair Services	5,470	18,720	11,616	7,104
Communications	3,458	3,458	1,094	2,364
Rentals	897	897	334	563
Miscellaneous	7,500	15,500	14,140	1,360
Capital Outlays	20,874	20,874	14,863	6,011
<i>Total Meter Services</i>	<u>1,011,869</u>	<u>1,019,669</u>	<u>917,891</u>	<u>101,778</u>
<i>Engineering Group</i>				
Salaries	552,305	552,305	478,621	73,684
Fringe Benefits	207,062	207,062	174,011	33,051
Special Fringe Benefits	2,538	2,338	395	1,943
Post Employment Services	150	150	-	150
Pre-Employment Services	235	643	207	436
Operating Supplies	6,345	6,345	2,582	3,763

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineering Group</i>				
Routine Business	945	945	680	265
Board Approved Travel	21,418	4,118	2,311	1,807
Staff Training and Development	11,938	11,938	5,731	6,207
Contractual Professional Services	315,135	315,135	231,130	84,005
Maintenance and Repair Services	940	940	23	917
Communications	470	470	370	100
Miscellaneous	705	705	-	705
<i>Total Engineering Group</i>	<u>1,120,186</u>	<u>1,103,094</u>	<u>896,061</u>	<u>207,033</u>
<i>Information Technology</i>				
Salaries	-	-	(1)	1
Operating Supplies	22,146	21,596	7,119	14,477
Routine Business	-	550	12	538
Staff Training and Development	2,120	2,120	2,120	-
Contractual Professional Services	322,090	507,090	456,395	50,695
Maintenance and Repair Services	231,897	231,897	230,002	1,895
Communications	11,241	11,241	4,749	6,492
Miscellaneous	920	920	-	920
Capital Outlays	307,758	307,758	214,301	93,457
<i>Total Information Technology</i>	<u>898,172</u>	<u>1,083,172</u>	<u>914,697</u>	<u>168,475</u>
<i>Water Distribution</i>				
Salaries	2,210,253	2,210,253	2,190,611	19,642
Fringe Benefits	918,268	918,268	844,017	74,251
Special Fringe Benefits	16,855	14,455	1,333	13,122
Post Employment Services	4,500	7,500	7,010	490
Pre-Employment Services	1,700	2,100	1,985	115
Operating Supplies	561,312	687,497	610,880	76,617
Routine Business	1,170	1,170	610	560
Board Approved Travel	22,436	9,236	7,926	1,310
Staff Training and Development	63,878	44,278	28,016	16,262
Contractual Professional Services	58,869	58,869	38,425	20,444
Maintenance and Repair Services	2,223,462	2,266,962	2,101,269	165,693
Emergency Repair Services	30,000	-	-	-
Communications	13,900	13,900	4,372	9,528
Insurance	-	900	622	278
Public Utility Services	22,830,001	23,089,601	23,074,074	15,527
Rentals	10,404	10,404	7,261	3,143
Miscellaneous	194,423	254,423	230,229	24,194
Cost Recovery and Intergov't Transfers	-	500	500	-
Capital Outlays	214,250	211,350	84,319	127,031
Debt Service	1,626,115	1,643,830	1,511,692	132,138
<i>Total Water Distribution</i>	<u>31,001,796</u>	<u>31,445,496</u>	<u>30,745,151</u>	<u>700,345</u>
2010 Refunding - SR49 I-70 Water Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	118,450	118,450	118,450	-
<i>Total Auditor - Debt Service Administration</i>	<u>118,450</u>	<u>118,450</u>	<u>118,450</u>	<u>-</u>
<i>Total Expenses</i>	<u>40,432,081</u>	<u>40,867,081</u>	<u>38,621,887</u>	<u>2,245,194</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>3,921,657</u>	<u>3,486,657</u>	<u>5,693,043</u>	<u>2,206,386</u>

Other Financing Sources And Uses:

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Transfers in	118,450	118,450	118,450	-
Transfers out	(5,535,138)	(5,350,138)	(2,118,242)	3,231,896
<i>Total Other Financing Sources And Uses</i>	<u>(5,416,688)</u>	<u>(5,231,688)</u>	<u>(1,999,792)</u>	<u>3,231,896</u>
<i>Net Change in Fund Balance</i>	(1,495,031)	(1,745,031)	3,693,251	5,438,282
<i>Fund Balance at Beginning of Year</i>	14,459,920	14,459,920	14,459,920	-
<i>Prior Year Encumbrances Appropriated</i>	1,265,590	1,265,590	1,265,590	-
<i>Fund Balance At End Of Year</i>	<u>\$ 14,230,479</u>	<u>\$ 13,980,479</u>	<u>\$ 19,418,761</u>	<u>\$ 5,438,282</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 21,872,600	\$ 21,872,600	\$ 23,987,861	\$ 2,115,261
Other Revenues	4,000	4,000	27,793	23,793
<i>Total Revenues</i>	<u>21,876,600</u>	<u>21,876,600</u>	<u>24,015,654</u>	<u>2,139,054</u>
Expenses:				
Solid Waste Management				
<i>Solid Waste Administration</i>				
Salaries	317,715	265,815	249,599	16,216
Fringe Benefits	95,532	82,532	76,830	5,702
Special Fringe Benefits	7,050	2,050	236	1,814
Pre-Employment Services	150	450	95	355
Operating Supplies	12,800	22,800	11,901	10,899
Routine Business	2,482	2,482	562	1,920
Board Approved Travel	10,130	8,830	8,447	383
Staff Training and Development	6,100	3,000	882	2,118
Contractual Professional Services	38,999	27,248	12,143	15,105
Maintenance and Repair Services	2,300	2,300	1,665	635
Communications	11,300	6,300	3,910	2,390
Rentals	3,000	3,000	-	3,000
Miscellaneous	979,078	979,078	972,383	6,695
Interfund Agreements	-	36,502	33,152	3,350
Cost Recovery and Intergov't Transfers	21,026	-	-	-
Tax Settlement Fees and Expenses	60,000	73,000	72,797	203
Capital Outlays	2,500	7,500	5,697	1,803
Debt Service	8,000	8,000	-	8,000
<i>Total Solid Waste Administration</i>	<u>1,578,162</u>	<u>1,530,887</u>	<u>1,450,299</u>	<u>80,588</u>
<i>Solid Waste Financial & Customer Service</i>				
Salaries	114,754	121,654	119,569	2,085
Fringe Benefits	44,761	44,761	43,185	1,576
Special Fringe Benefits	1,550	1,000	60	940
Operating Supplies	10,200	10,200	1,509	8,691
Routine Business	300	300	-	300
Board Approved Travel	6,535	1,635	-	1,635
Staff Training and Development	2,000	2,000	-	2,000
Contractual Professional Services	24,700	24,700	10,362	14,338
Maintenance and Repair Services	1,100	1,100	-	1,100
Communications	3,000	3,000	426	2,574
Rentals	6,000	6,000	-	6,000
Miscellaneous	6,300	6,300	1,424	4,876
<i>Total Solid Waste Financial & Customer Service</i>	<u>221,200</u>	<u>222,650</u>	<u>176,535</u>	<u>46,115</u>
<i>Solid Waste Fleet Services</i>				
Salaries	468,096	445,596	432,466	13,130
Fringe Benefits	208,218	195,718	179,435	16,283
Special Fringe Benefits	1,778	1,778	240	1,538
Post Employment Services	319	569	385	184
Pre-Employment Services	637	637	-	637
Operating Supplies	1,103,653	1,084,953	970,446	114,507
Routine Business	427	427	-	427
Board Approved Travel	18,228	428	-	428

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Solid Waste Fleet Services</i>				
Staff Training and Development	9,600	1,000	420	580
Contractual Professional Services	23,335	23,335	17,387	5,948
Maintenance and Repair Services	193,392	216,992	147,186	69,806
Communications	948	948	230	718
Capital Outlays	42,349	42,349	39,643	2,706
<i>Total Solid Waste Fleet Services</i>	<u>2,070,980</u>	<u>2,014,730</u>	<u>1,787,838</u>	<u>226,892</u>
<i>Solid Waste Facilities Services</i>				
Salaries	226,341	226,341	211,444	14,897
Fringe Benefits	86,450	86,450	74,135	12,315
Special Fringe Benefits	762	7,262	6,386	876
Post Employment Services	136	436	105	331
Pre-Employment Services	273	273	97	176
Operating Supplies	145,794	144,764	49,488	95,276
Routine Business	185	1,685	155	1,530
Board Approved Travel	4,812	1,187	-	1,187
Staff Training and Development	2,401	4,881	3,636	1,245
Contractual Professional Services	62,156	62,156	5,199	56,957
Maintenance and Repair Services	212,250	199,750	109,634	90,116
Communications	3,159	3,159	250	2,909
Public Utility Services	400,691	400,691	322,866	77,825
Rentals	35,239	35,239	17,145	18,094
Miscellaneous	1,010	1,010	247	763
Capital Outlays	10,000	10,000	-	10,000
<i>Total Solid Waste Facilities Services</i>	<u>1,191,659</u>	<u>1,185,284</u>	<u>800,787</u>	<u>384,497</u>
<i>South Transfer Station Operations</i>				
Salaries	2,824,653	3,142,153	3,122,864	19,289
Fringe Benefits	1,168,692	1,194,192	1,192,960	1,232
Special Fringe Benefits	12,835	10,285	9,290	995
Post Employment Services	2,715	3,465	3,092	373
Pre-Employment Services	3,500	3,500	1,224	2,276
Operating Supplies	130,353	154,353	128,013	26,340
Routine Business	1,350	1,350	1,271	79
Board Approved Travel	39,807	9,557	7,853	1,704
Staff Training and Development	8,250	12,750	10,158	2,592
Contractual Professional Services	662,894	690,894	518,614	172,280
Maintenance and Repair Services	2,400	5,400	3,151	2,249
Communications	60,704	60,704	26,873	33,831
Insurance	110,000	110,000	90,690	19,310
Public Utility Services	8,509,232	10,247,732	9,741,346	506,386
Rentals	5,500	6,500	5,268	1,232
Miscellaneous	64,928	64,928	54,619	10,309
Capital Outlays	85,000	85,000	74,387	10,613
<i>Total South Transfer Station Operations</i>	<u>13,692,813</u>	<u>15,802,763</u>	<u>14,991,673</u>	<u>811,090</u>
2010 Solid Waste Revenue Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	381,701	381,701	381,694	7
<i>Total Auditor - Debt Service Administration</i>	<u>381,701</u>	<u>381,701</u>	<u>381,694</u>	<u>7</u>
<i>Total Expenses</i>	<u>19,136,515</u>	<u>21,138,015</u>	<u>19,588,826</u>	<u>1,549,189</u>

MONTGOMERY COUNTY , OHIO

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

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	2,740,085	738,585	4,426,828	3,688,243
Other Financing Sources And Uses:				
Advances in	-	-	330,000	330,000
Transfers in	681,694	681,694	1,168,303	486,609
Transfers out	(3,872,282)	(2,309,282)	(2,309,282)	-
<i>Total Other Financing Sources And Uses</i>	<u>(3,190,588)</u>	<u>(1,627,588)</u>	<u>(810,979)</u>	<u>816,609</u>
<i>Net Change in Fund Balance</i>	(450,503)	(889,003)	3,615,849	4,504,852
<i>Fund Balance at Beginning of Year</i>	9,136,453	9,136,453	9,136,453	-
<i>Prior Year Encumbrances Appropriated</i>	1,179,616	1,179,616	1,179,616	-
<i>Fund Balance At End Of Year</i>	<u>\$ 9,865,566</u>	<u>\$ 9,427,066</u>	<u>\$ 13,931,918</u>	<u>\$ 4,504,852</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Parking Facilities - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,247,600	\$ 1,247,600	\$ 1,373,485	\$ 125,885
Other Revenues	-	-	1,552	1,552
<i>Total Revenues</i>	<u>1,247,600</u>	<u>1,247,600</u>	<u>1,375,037</u>	<u>127,437</u>
Expenses:				
Parking Facilities				
<i>Parking Facilities</i>				
Salaries	112,569	112,569	104,453	8,116
Fringe Benefits	69,860	69,860	61,085	8,775
Special Fringe Benefits	12	12	9	3
Operating Supplies	8,500	8,500	7,024	1,476
Contractual Professional Services	59,990	57,090	51,610	5,480
Maintenance and Repair Services	65,717	93,717	81,194	12,523
Communications	3,900	3,900	3,127	773
Insurance	30,000	32,192	32,186	6
Public Utility Services	31,206	31,206	23,126	8,080
Miscellaneous	110,515	113,415	112,247	1,168
Capital Outlays	11,000	11,000	-	11,000
<i>Total Parking Facilities</i>	<u>503,269</u>	<u>533,461</u>	<u>476,061</u>	<u>57,400</u>
<i>Reibold Parking Facility</i>				
Salaries	18,088	18,788	18,727	61
Fringe Benefits	11,633	11,633	11,501	132
Operating Supplies	1,000	1,000	54	946
Contractual Professional Services	51,098	33,498	31,651	1,847
Maintenance and Repair Services	50,482	49,782	38,072	11,710
Communications	1,500	1,500	1,168	332
Insurance	3,000	2,808	2,808	-
Public Utility Services	21,529	21,529	18,203	3,326
Miscellaneous	67,400	55,000	53,842	1,158
Capital Outlays	15,000	15,000	-	15,000
<i>Total Reibold Parking Facility</i>	<u>240,730</u>	<u>210,538</u>	<u>176,026</u>	<u>34,512</u>
2010 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	302,400	302,400	302,400	-
<i>Total Auditor - Debt Service Administration</i>	<u>302,400</u>	<u>302,400</u>	<u>302,400</u>	<u>-</u>
<i>Total Expenses</i>	<u>1,046,399</u>	<u>1,046,399</u>	<u>954,487</u>	<u>91,912</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>201,201</u>	<u>201,201</u>	<u>420,550</u>	<u>219,349</u>
Other Financing Sources And Uses:				
Advances out	(200,000)	(200,000)	(200,000)	-
Transfers in	302,400	302,400	302,400	-
Transfers out	(351,600)	(351,600)	(351,600)	-
<i>Total Other Financing Sources And Uses</i>	<u>(249,200)</u>	<u>(249,200)</u>	<u>(249,200)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(47,999)</u>	<u>(47,999)</u>	<u>171,350</u>	<u>219,349</u>
<i>Fund Balance at Beginning of Year</i>	532,560	532,560	532,560	-
<i>Prior Year Encumbrances Appropriated</i>	57,021	57,021	57,021	-
<i>Fund Balance At End Of Year</i>	<u>\$ 541,582</u>	<u>\$ 541,582</u>	<u>\$ 760,931</u>	<u>\$ 219,349</u>

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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.

Microsoft Dynamics 365 – The Microsoft Dynamics 365 Fund was established to account for the County's Microsoft Dynamics 365 operational cost. This fund bills County offices and agencies that utilize Microsoft Dynamics 365.

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

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, 2019

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services	Kronos Timekeeping Services	Information Technology
ASSETS:							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 246,012	\$ 466,883	\$ 345,793	\$ 184,908	\$ 87,435	\$ 232,255	\$ 1,844,609
Materials and Supplies Inventory	2,109	3,314	72,639	29,623			
Accounts Receivable	8,344	966	180,226	25,771			
Due from Other Funds	35,814	74,256	80,231	52,207	69,315		
Prepaid Items					26,372	38,740	57,867
<i>Total Current Assets</i>	<u>292,279</u>	<u>545,419</u>	<u>678,889</u>	<u>292,509</u>	<u>183,122</u>	<u>270,995</u>	<u>1,902,476</u>
Noncurrent Assets:							
Capital Assets:							
Furniture, Fixtures, and Equipment	159,741	219,580	122,873	24,252	19,734		97,569
Accumulated Depreciation	(117,506)	(159,459)	(78,372)	(11,045)	(15,366)		(87,426)
<i>Total Noncurrent Assets</i>	<u>42,235</u>	<u>60,121</u>	<u>44,501</u>	<u>\$ 13,207</u>	<u>4,368</u>	<u>0</u>	<u>10,143</u>
<i>Total Assets</i>	<u>334,514</u>	<u>605,540</u>	<u>723,390</u>	<u>305,716</u>	<u>187,490</u>	<u>270,995</u>	<u>1,912,619</u>
LIABILITIES:							
Current Liabilities:							
Accounts Payable	48,101	149,809	82,187	47,286	1,606	2,248	10,194
Accrued Wages and Benefits	10,096	11,129	9,947	20,713		9,025	152,136
Due to Other Governments							
Interfund Payable		249,243					
Due to Other Funds	486	518	530	5,434		314	2,817
Claims Payable							
Compensated Absences Payable	52,398	38,100	23,247			5,116	75,509
Capital Leases Payable		28,059					
<i>Total Current Liabilities</i>	<u>111,081</u>	<u>476,858</u>	<u>115,911</u>	<u>73,433</u>	<u>1,606</u>	<u>16,703</u>	<u>240,656</u>
Noncurrent Liabilities:							
Claims Payable - net of current portion							
Compensated Absences Payable - net of current portion	21,105	4,455	5,976	28,937		8,824	150,413
Capital Leases Payable-net of current portion		35,678					
<i>Total Noncurrent Liabilities</i>	<u>21,105</u>	<u>40,133</u>	<u>5,976</u>	<u>28,937</u>	<u>0</u>	<u>8,824</u>	<u>150,413</u>
<i>Total Liabilities</i>	<u>132,186</u>	<u>516,991</u>	<u>121,887</u>	<u>102,370</u>	<u>1,606</u>	<u>25,527</u>	<u>391,069</u>
NET POSITION:							
Net Investment in Capital Assets	42,235	(3,616)	44,501	13,207	4,368		10,143
Unrestricted (Deficit)	160,093	92,165	557,002	190,139	181,516	245,468	1,511,407
<i>Total Net Position</i>	<u>\$ 202,328</u>	<u>\$ 88,549</u>	<u>\$ 601,503</u>	<u>\$ 203,346</u>	<u>\$ 185,884</u>	<u>\$ 245,468</u>	<u>\$ 1,521,550</u>

Microsoft Dynamics 365	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Total
\$ 225,001	\$ 1,456,766	\$ 9,614,369	\$ 3,140,929	\$ 228,645	\$ 15,585,675	\$ 33,659,280
	5,851					113,536
	180	3,900	8,746		947,939	1,176,072
	110,527					422,350
		75,672	211,821			410,472
225,001	1,573,324	9,693,941	3,361,496	228,645	16,533,614	35,781,710
	1,380,309	24,800	24,800		6,755	2,080,413
	(1,313,319)	(24,800)	(24,800)		(6,642)	(1,838,735)
0	66,990	0	0	0	113	241,678
225,001	1,640,314	9,693,941	3,361,496	228,645	16,533,727	36,023,388
	89,766	98,425	433,702	1,965	875,487	1,840,776
16,101	19,926	5,779	5,779	4,818	26,710	292,159
		193				193
						249,243
	3,110	669	634		1,701	16,213
		2,099,298	384,553		6,347,256	8,831,107
29,523	96,269				30,910	351,072
						28,059
45,624	209,071	2,204,364	824,668	6,783	7,282,064	11,608,822
		6,067,805	1,439,002			7,506,807
21,752	12,936	13,962	13,962	1,701	20,814	304,837
						35,678
21,752	12,936	6,081,767	1,452,964	1,701	20,814	7,847,322
67,376	222,007	8,286,131	2,277,632	8,484	7,302,878	19,456,144
	66,990				113	177,941
157,625	1,351,317	1,407,810	1,083,864	220,161	9,230,736	16,389,303
\$ 157,625	\$ 1,418,307	\$ 1,407,810	\$ 1,083,864	\$ 220,161	\$ 9,230,849	\$ 16,567,244

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services	Kronos Timekeeping Services
OPERATING REVENUES:						
Charges for Services	\$ 1,322,102	\$ 1,520,570	\$ 3,520,605	\$ 858,063	\$ 135,720	\$ 440,658
Other	12,701	1,596	229,232	2,869		
<i>Total Operating Revenues</i>	<u>1,334,803</u>	<u>1,522,166</u>	<u>3,749,837</u>	<u>860,932</u>	<u>135,720</u>	<u>440,658</u>
OPERATING EXPENSES:						
Personal Services	289,726	317,478	281,526	529,914		236,177
Contractual Services	183,741	163,378	1,860,372	89,857	67,719	210,230
Materials and Supplies	67,248	1,002,414	1,268,800	575,214		1,371
Utilities						
Claims						
Depreciation	14,520	28,007	11,551	695	1,417	
Other	715,615	77,157	200,384	26,996	37,604	46,562
<i>Total Operating Expenses</i>	<u>1,270,850</u>	<u>1,588,434</u>	<u>3,622,633</u>	<u>1,222,676</u>	<u>106,740</u>	<u>494,340</u>
<i>Operating Income (Loss)</i>	<u>63,953</u>	<u>(66,268)</u>	<u>127,204</u>	<u>(361,744)</u>	<u>28,980</u>	<u>(53,682)</u>
NON-OPERATING REVENUES (EXPENSES):						
Other Non-Operating Revenues						
<i>Income (Loss) Before Contributions and Transfers</i>	63,953	(66,268)	127,204	(361,744)	28,980	(53,682)
Transfers In				262,675		
<i>Change in Net Position</i>	63,953	(66,268)	127,204	(99,069)	28,980	(53,682)
<i>Net Position (Deficit) at Beginning of Year</i>	<u>138,375</u>	<u>154,817</u>	<u>474,299</u>	<u>302,415</u>	<u>156,904</u>	<u>299,150</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 202,328</u>	<u>\$ 88,549</u>	<u>\$ 601,503</u>	<u>\$ 203,346</u>	<u>\$ 185,884</u>	<u>\$ 245,468</u>

Information Technology	Microsoft Dynamics 365	Telecommunications	Workers' Compensation Risk Management	Property/Casualty Risk Management	Family Medical Leave Act	Healthcare - Self Insurance	Total
\$ 4,138,547	\$	\$ 1,483,943 1,832	\$ 3,027,282 71,733	\$ 2,295,214 23,761	\$ 232,799	\$ 55,457,614 8,030,580	\$ 74,433,117 8,374,304
4,138,547	0	1,485,775	3,099,015	2,318,975	232,799	63,488,194	82,807,421
3,157,634	12,374	414,330	181,392	176,714	72,266	10,610,053	16,279,584
139,598		28,090	830,753	1,743,440	88,643	2,968,910	8,374,731
36,209			641	1,215	1,116	9,490	2,963,718
		958,762					958,762
			1,211,908	1,444,838		51,303,322	53,960,068
17,021		27,720				1,351	102,282
210,336		12,661	1,729,266	47,978	4,156	72,004	3,180,719
3,560,798	12,374	1,441,563	3,953,960	3,414,185	166,181	64,965,130	85,819,864
577,749	(12,374)	44,212	(854,945)	(1,095,210)	66,618	(1,476,936)	(3,012,443)
				68,072		350,102	418,174
577,749	(12,374)	44,212	(854,945)	(1,027,138)	66,618	(1,126,834)	(2,594,269)
							262,675
577,749	(12,374)	44,212	(854,945)	(1,027,138)	66,618	(1,126,834)	(2,331,594)
943,801	169,999	1,374,095	2,262,755	2,111,002	153,543	10,357,683	18,898,838
\$ 1,521,550	\$ 157,625	\$ 1,418,307	\$ 1,407,810	\$ 1,083,864	\$ 220,161	\$ 9,230,849	\$ 16,567,244

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	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	\$ 145,712	\$ 62,501	\$ 14,885	\$ 234,267	\$ 2,275
Cash receipts from interfund services provided	1,188,862	1,463,526	3,544,229	604,855	102,509
Cash payments to employees for services	(230,548)	(250,547)	(225,469)	(400,590)	
Cash payments to suppliers for goods and services	(158,817)	(1,014,744)	(3,080,886)	(599,658)	(66,510)
Cash payments for insurance claims					
Cash payments for interfund services used	(122,024)	(149,346)	(261,259)	(149,594)	(48)
Other operating cash receipts	9,921	1,596	65,912	2,869	
Other non operating cash receipts					
Other cash payments	(768,464)	(111,428)	(224,354)	(40,949)	(37,604)
<i>Net cash provided by (used for) operating activities</i>	<u>64,642</u>	<u>1,558</u>	<u>(166,942)</u>	<u>(348,800)</u>	<u>622</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds		70,000		262,675	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>0</u>	<u>70,000</u>	<u>0</u>	<u>262,675</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases		(27,637)			
Acquisition and construction of capital assets	(30,359)		(23,970)	(13,902)	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(30,359)</u>	<u>(27,637)</u>	<u>(23,970)</u>	<u>(13,902)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	34,283	43,921	(190,912)	(100,027)	622
Cash and cash equivalents at beginning of year	211,729	422,962	536,705	284,935	86,813
Cash and cash equivalents at end of year	<u>\$ 246,012</u>	<u>\$ 466,883</u>	<u>\$ 345,793</u>	<u>\$ 184,908</u>	<u>\$ 87,435</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>					
Operating income (loss)	\$ 63,953	\$ (66,268)	\$ 127,204	\$ (361,744)	\$ 28,980
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>					
Depreciation	14,520	28,007	11,551	695	1,417
Miscellaneous nonoperating income (expense)					
(Increase) decrease in accounts receivable	7,481	8,867	(163,912)	2,935	
(Increase) decrease in due from other funds	2,211	(3,410)	39,101	(21,876)	(30,936)
(Increase) decrease in inventory of supplies	(558)	(1,605)	(48,480)	5,252	
(Increase) decrease in prepaid expenses					(209)
Increase (decrease) in accounts payable	(22,214)	33,459	(126,712)	11,772	1,370
Increase (decrease) in due to other funds	277	(436)	370	201	
Increase (decrease) in due to other governments			(9,641)	(45)	
Increase (decrease) in accrued wages and benefits	(535)	1,035	1,523	10,164	
Increase (decrease) in insurance claims payable					
Increase (decrease) in compensated absences	(493)	1,909	2,054	3,846	
<i>Total adjustments</i>	<u>689</u>	<u>67,826</u>	<u>(294,146)</u>	<u>12,944</u>	<u>(28,358)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 64,642</u>	<u>\$ 1,558</u>	<u>\$ (166,942)</u>	<u>\$ (348,800)</u>	<u>\$ 622</u>

Noncash investing, capital and financing activities:

During 2019, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

Kronos Timekeeping Services	Information Technology	Microsoft Dynamics 365	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Totals
\$	\$	\$	\$ 173,073	\$ 241,149	\$ (5,822)	\$ 232,799	\$ 8,786,816	\$ 9,887,655
440,658	4,145,717		1,305,535	2,861,327	2,301,036		46,657,577	64,615,831
(203,322)	(2,660,584)	(213,248)	(356,173)	(154,972)	(151,178)	(68,877)	(7,020,777)	(11,936,285)
(165,044)	(106,599)	1,454	(957,129)	976,988	(1,135,815)	(96,632)	(2,952,217)	(9,355,609)
				(1,241,788)	(1,920,594)		(49,262,244)	(52,424,626)
(95,352)	(566,375)	(33,463)	(77,673)	(1,697,519)	(93,410)		(3,626,166)	(6,872,229)
		245,258	1,832	71,733	16,015		7,479,554	7,894,690
					68,072			68,072
(48,958)	(209,881)		(13,670)	(1,727,825)	(46,537)	(4,022)	(72,748)	(3,306,440)
(72,018)	602,278	1	75,795	(670,907)	(968,233)	63,268	(10,205)	(1,428,941)
								332,675
0	0	0	0	0	0	0	0	332,675
								(27,637)
								(68,231)
0	0	0	0	0	0	0	0	(95,868)
(72,018)	602,278	1	75,795	(670,907)	(968,233)	63,268	(10,205)	(1,192,134)
304,273	1,242,331	225,000	1,380,971	10,285,276	4,109,162	165,377	15,595,880	34,851,414
\$ 232,255	\$ 1,844,609	\$ 225,001	\$ 1,456,766	\$ 9,614,369	\$ 3,140,929	\$ 228,645	\$ 15,585,675	\$ 33,659,280
\$ (53,682)	\$ 577,749	\$ (12,374)	\$ 44,212	\$ (854,945)	\$ (1,095,210)	\$ 66,618	\$ (1,476,936)	\$ (3,012,443)
	17,021		27,720				1,351	102,282
					68,072		350,102	418,174
			41	75,194	(8,746)		(914,349)	(992,489)
	7,170		(5,376)		1,000			(12,116)
			(2,817)					(48,208)
(10,216)	(52,399)			82,556	264,008			283,740
(6,076)	(46,001)		(2,465)	88,395	339,388	(6,739)	16,836	281,013
(230)	2,203		2,748	166	96		233	5,628
				193				(9,493)
(2,258)	48,213	4,564	2,141	(1,494)	(1,494)	2,228	8,252	72,339
				(61,950)	(536,325)		1,969,256	1,370,981
444	48,322	7,811	9,591	978	978	1,161	35,050	111,651
(18,336)	24,529	12,375	31,583	184,038	126,977	(3,350)	1,466,731	1,583,502
\$ (72,018)	\$ 602,278	\$ 1	\$ 75,795	\$ (670,907)	\$ (968,233)	\$ 63,268	\$ (10,205)	\$ (1,428,941)

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Printing Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,305,000	\$ 1,305,000	\$ 1,334,574	\$ 29,574
Other Revenues	-	-	9,921	9,921
<i>Total Revenues</i>	<u>1,305,000</u>	<u>1,305,000</u>	<u>1,344,495</u>	<u>39,495</u>
Expenses:				
<i>Printing Services</i>				
Salaries	208,500	200,475	200,476	(1)
Fringe Benefits	97,920	90,280	90,278	2
Operating Supplies	87,696	95,063	75,840	19,223
Routine Business	-	88	87	1
Board Approved Travel	1,347	892	745	147
Contractual Professional Services	208,782	214,156	187,351	26,805
Maintenance and Repair Services	2,000	400	-	400
Communications	3,515	3,978	3,978	-
Insurance	900	698	698	-
Rentals	652,558	705,962	691,872	14,090
Capital Outlays	21,000	35,296	35,295	1
Debt Service	53,636	36,066	31,372	4,694
<i>Total Printing Services</i>	<u>1,337,854</u>	<u>1,383,354</u>	<u>1,317,992</u>	<u>65,362</u>
<i>Administrative Service Copier Management</i>				
Rentals	31,438	31,438	31,300	138
<i>Total Administrative Service Copier Management</i>	<u>31,438</u>	<u>31,438</u>	<u>31,300</u>	<u>138</u>
<i>Total Expenses</i>	<u>1,369,292</u>	<u>1,414,792</u>	<u>1,349,292</u>	<u>65,500</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(64,292)	(109,792)	(4,797)	104,995
<i>Fund Balance at Beginning of Year</i>	128,129	128,129	128,129	-
<i>Prior Year Encumbrances Appropriated</i>	83,600	83,600	83,600	-
<i>Fund Balance At End Of Year</i>	<u>\$ 147,437</u>	<u>\$ 101,937</u>	<u>\$ 206,932</u>	<u>\$ 104,995</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Mailroom - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,826,400	\$ 1,826,400	\$ 1,526,027	\$ (300,373)
Other Revenues	-	-	1,596	1,596
<i>Total Revenues</i>	<u>1,826,400</u>	<u>1,826,400</u>	<u>1,527,623</u>	<u>(298,777)</u>
Expenses:				
<i>Mailroom Administration</i>				
Salaries	206,805	217,776	217,776	-
Fringe Benefits	94,374	96,497	96,497	-
Special Fringe Benefits	312	9	9	-
Pre-Employment Services	600	-	-	-
Operating Supplies	1,107,000	1,086,002	1,086,002	-
Board Approved Travel	1,347	892	745	147
Contractual Professional Services	5,700	5,302	5,302	-
Maintenance and Repair Services	5,000	3,583	3,583	-
Communications	270,845	208,408	208,408	-
Insurance	5,000	1,123	1,123	-
Miscellaneous	68,860	72,906	72,906	-
Capital Outlays	3,500	932	932	-
Construction and Improvements	1,544	1,544	-	1,544
Debt Service	54,498	50,710	36,846	13,864
<i>Total Mailroom Administration</i>	<u>1,825,385</u>	<u>1,745,684</u>	<u>1,730,129</u>	<u>15,555</u>
<i>Mailroom Postage</i>				
Operating Supplies	110,101	110,101	91,513	18,588
Communications	164,030	164,030	4,860	159,170
<i>Total Mailroom Postage</i>	<u>274,131</u>	<u>274,131</u>	<u>96,373</u>	<u>177,758</u>
<i>Total Expenses</i>	<u>2,099,516</u>	<u>2,019,815</u>	<u>1,826,502</u>	<u>193,313</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(273,116)</u>	<u>(193,415)</u>	<u>(298,879)</u>	<u>(105,464)</u>
Other Financing Sources And Uses:				
Advances in	-	-	70,000	70,000
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>
<i>Net Change in Fund Balance</i>	<u>(273,116)</u>	<u>(193,415)</u>	<u>(228,879)</u>	<u>(35,464)</u>
<i>Fund Balance at Beginning of Year</i>	126,649	126,649	126,649	-
<i>Prior Year Encumbrances Appropriated</i>	296,320	296,320	296,320	-
<i>Fund Balance At End Of Year</i>	<u>\$ 149,853</u>	<u>\$ 229,554</u>	<u>\$ 194,090</u>	<u>\$ (35,464)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Stockroom - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,046,500	\$ 3,600,300	\$ 3,559,114	\$ (41,186)
Other Revenues	140,000	140,000	65,912	(74,088)
<i>Total Revenues</i>	<u>3,186,500</u>	<u>3,740,300</u>	<u>3,625,026</u>	<u>(115,274)</u>
Expenses:				
<i>Stockroom</i>				
Salaries	177,178	197,178	195,775	1,403
Fringe Benefits	77,365	85,565	82,150	3,415
Special Fringe Benefits	-	26	24	2
Operating Supplies	1,597,597	1,610,501	1,560,258	50,243
Staff Training and Development	20,000	8,350	8,350	-
Contractual Professional Services	1,410,264	1,903,414	1,873,871	29,543
Maintenance and Repair Services	74,589	53,383	40,975	12,408
Communications	5,150	1,630	1,626	4
Insurance	2,500	2,744	2,744	-
Miscellaneous	174,492	188,588	188,588	-
Capital Outlays	28,500	28,256	27,416	840
Construction and Improvements	1,544	1,544	-	1,544
<i>Total Expenses</i>	<u>3,569,179</u>	<u>4,081,179</u>	<u>3,981,777</u>	<u>99,402</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(382,679)</u>	<u>(340,879)</u>	<u>(356,751)</u>	<u>(15,872)</u>
<i>Fund Balance at Beginning of Year</i>	290,255	290,255	290,255	-
<i>Prior Year Encumbrances Appropriated</i>	246,444	246,444	246,444	-
<i>Fund Balance At End Of Year</i>	<u>\$ 154,020</u>	<u>\$ 195,820</u>	<u>\$ 179,948</u>	<u>\$ (15,872)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Service Depot - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 780,000	\$ 780,000	\$ 839,122	\$ 59,122
Other Revenues	-	-	2,869	2,869
<i>Total Revenues</i>	<u>780,000</u>	<u>780,000</u>	<u>841,991</u>	<u>61,991</u>
Expenses:				
<i>Service Depot</i>				
Salaries	366,658	348,658	346,957	1,701
Fringe Benefits	179,776	181,776	168,583	13,193
Special Fringe Benefits	240	383	364	19
Operating Supplies	565,463	585,692	582,648	3,044
Staff Training and Development	800	5,030	5,015	15
Contractual Professional Services	11,799	13,553	13,297	256
Maintenance and Repair Services	24,723	66,766	65,170	1,596
Communications	8,660	10,210	10,089	121
Insurance	2,000	1,107	528	579
Public Utility Services	500	500	-	500
Rentals	12,800	16,895	11,885	5,010
Miscellaneous	200	192	192	-
Capital Outlays	12,000	23,857	23,857	-
<i>Total Service Depot</i>	<u>1,185,619</u>	<u>1,254,619</u>	<u>1,228,585</u>	<u>26,034</u>
<i>Service Depot Fuel Management</i>				
Operating Supplies	61,773	61,773	25,529	36,244
<i>Total Service Depot Fuel Management</i>	<u>61,773</u>	<u>61,773</u>	<u>25,529</u>	<u>36,244</u>
<i>Total Expenses</i>	<u>1,247,392</u>	<u>1,316,392</u>	<u>1,254,114</u>	<u>62,278</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(467,392)</u>	<u>(536,392)</u>	<u>(412,123)</u>	<u>124,269</u>
Other Financing Sources And Uses:				
Transfers in	193,675	262,675	262,675	-
<i>Total Other Financing Sources And Uses</i>	<u>193,675</u>	<u>262,675</u>	<u>262,675</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(273,717)</u>	<u>(273,717)</u>	<u>(149,448)</u>	<u>124,269</u>
<i>Fund Balance at Beginning of Year</i>	218,532	218,532	218,532	-
<i>Prior Year Encumbrances Appropriated</i>	66,408	66,408	66,408	-
<i>Fund Balance At End Of Year</i>	<u>\$ 11,223</u>	<u>\$ 11,223</u>	<u>\$ 135,492</u>	<u>\$ 124,269</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Other Data Services

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 98,242	\$ 98,242	\$ 104,784	\$ 6,542
<i>Total Revenues</i>	<u>98,242</u>	<u>98,242</u>	<u>104,784</u>	<u>6,542</u>
Expenses:				
<i>General Fund Operations</i>				
Maintenance and Repair Services	47,683	47,635	47,239	396
Communications	21,697	21,697	20,930	767
Insurance	-	48	48	-
Capital Outlays	16,364	37,604	37,604	-
<i>Total Expenses</i>	<u>85,744</u>	<u>106,984</u>	<u>105,821</u>	<u>1,163</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>12,498</u>	<u>(8,742)</u>	<u>(1,037)</u>	<u>7,705</u>
<i>Fund Balance at Beginning of Year</i>	84,435	84,435	84,435	-
<i>Prior Year Encumbrances Appropriated</i>	2,377	2,377	2,377	-
<i>Fund Balance At End Of Year</i>	<u>\$ 99,310</u>	<u>\$ 78,070</u>	<u>\$ 85,775</u>	<u>\$ 7,705</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Kronos Timekeeping Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 624,161	\$ 624,161	\$ 440,658	\$ (183,503)
<i>Total Revenues</i>	<u>624,161</u>	<u>624,161</u>	<u>440,658</u>	<u>(183,503)</u>
Expenses:				
<i>Kronos Timekeeping Services</i>				
Salaries	178,182	178,182	175,742	2,440
Fringe Benefits	59,820	66,220	61,702	4,518
Special Fringe Benefits	1,280	1,280	547	733
Pre-Employment Services	200	200	102	98
Operating Supplies	3,700	3,700	1,513	2,187
Routine Business	1,300	1,300	349	951
Board Approved Travel	14,438	14,438	-	14,438
Staff Training and Development	12,000	19,217	11,350	7,867
Contractual Professional Services	111,898	94,290	32,141	62,149
Maintenance and Repair Services	196,000	196,000	194,410	1,590
Communications	2,200	2,200	762	1,438
Insurance	200	608	304	304
Rentals	8,456	8,456	8,455	1
Miscellaneous	46,408	43,570	29,045	14,525
Capital Outlays	4,824	11,245	10,973	272
<i>Total Expenses</i>	<u>640,906</u>	<u>640,906</u>	<u>527,395</u>	<u>113,511</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(16,745)</u>	<u>(16,745)</u>	<u>(86,737)</u>	<u>(69,992)</u>
<i>Fund Balance at Beginning of Year</i>	284,025	284,025	284,025	-
<i>Prior Year Encumbrances Appropriated</i>	20,250	20,250	20,250	-
<i>Fund Balance At End Of Year</i>	<u>\$ 287,530</u>	<u>\$ 287,530</u>	<u>\$ 217,538</u>	<u>\$ (69,992)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Information Technology Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 4,139,563	\$ 4,139,563	\$ 4,145,717	\$ 6,154
<i>Total Revenues</i>	<u>4,139,563</u>	<u>4,139,563</u>	<u>4,145,717</u>	<u>6,154</u>
Expenses:				
<i>Information Technology Administration</i>				
Salaries	403,492	429,592	424,947	4,645
Fringe Benefits	149,226	150,236	150,230	6
Special Fringe Benefits	1,490	1,490	1,422	68
Pre-Employment Services	300	300	-	300
Operating Supplies	2,226	2,216	409	1,807
Routine Business	4,500	4,500	3,042	1,458
Board Approved Travel	22,400	9,900	-	9,900
Staff Training and Development	8,400	8,400	6,397	2,003
Contractual Professional Services	7,000	8,500	7,570	930
Communications	1,000	1,000	609	391
Insurance	450	450	231	219
Miscellaneous	82,000	79,321	73,620	5,701
Interfund Agreements	-	12,679	9,767	2,912
Capital Outlays	6,000	6,000	2,996	3,004
<i>Total Information Technology Administration</i>	<u>688,484</u>	<u>714,584</u>	<u>681,240</u>	<u>33,344</u>
<i>Information Technology Operations</i>				
Salaries	2,044,206	2,018,106	1,825,852	192,254
Fringe Benefits	686,561	686,561	598,820	87,741
Special Fringe Benefits	24,742	24,742	7,535	17,207
Post Employment Services	120	120	-	120
Pre-Employment Services	1,532	1,532	806	726
Operating Supplies	46,525	75,624	36,449	39,175
Routine Business	8,900	8,900	5,443	3,457
Board Approved Travel	23,800	22,889	5,211	17,678
Staff Training and Development	81,028	51,028	42,099	8,929
Contractual Professional Services	113,455	87,455	58,419	29,036
Maintenance and Repair Services	85,191	85,191	78,697	6,494
Communications	4,374	4,374	1,954	2,420
Insurance	10	1,822	911	911
Rentals	23,170	23,170	23,170	-
Capital Outlays	15,000	41,000	35,030	5,970
<i>Total Information Technology Operations</i>	<u>3,158,614</u>	<u>3,132,514</u>	<u>2,720,396</u>	<u>412,118</u>
<i>Information Technology SharePoint</i>				
Salaries	104,514	104,514	40,936	63,578
Fringe Benefits	29,495	29,495	10,861	18,634
Special Fringe Benefits	1,180	1,180	300	880
Pre-Employment Services	200	200	-	200
Operating Supplies	1,700	1,700	-	1,700
Routine Business	1,300	1,300	-	1,300
Board Approved Travel	9,200	9,200	-	9,200
Staff Training and Development	7,000	7,000	300	6,700
Contractual Professional Services	118,541	118,389	30,994	87,395
Maintenance and Repair Services	50,665	50,665	4,800	45,865
Communications	800	800	113	687

MONTGOMERY COUNTY , OHIO

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

Information Technology Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology SharePoint</i>				
Insurance	-	152	152	-
Rentals	1,696	1,696	1,696	-
Capital Outlays	55,167	55,167	8,207	46,960
<i>Total Information Technology SharePoint</i>	<u>381,458</u>	<u>381,458</u>	<u>98,359</u>	<u>283,099</u>
<i>Information Technology Licensing</i>				
Maintenance and Repair Services	-	55,867	55,867	-
<i>Total Information Technology Licensing</i>	<u>-</u>	<u>55,867</u>	<u>55,867</u>	<u>-</u>
<i>Total Expenses</i>	<u>4,228,556</u>	<u>4,284,423</u>	<u>3,555,862</u>	<u>728,561</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(88,993)	(144,860)	589,855	734,715
<i>Fund Balance at Beginning of Year</i>	1,153,352	1,153,352	1,153,352	-
<i>Prior Year Encumbrances Appropriated</i>	88,993	88,993	88,993	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,153,352</u>	<u>\$ 1,097,485</u>	<u>\$ 1,832,200</u>	<u>\$ 734,715</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Microsoft Dynamics 365 Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ -	\$ 249,908	\$ 245,258	\$ (4,650)
<i>Total Revenues</i>	<u>-</u>	<u>249,908</u>	<u>245,258</u>	<u>(4,650)</u>
Expenses:				
<i>OMB Microsoft Dynamics 365</i>				
Salaries	88,509	90,692	90,688	4
Fringe Benefits	24,873	24,560	24,559	1
Special Fringe Benefits	120	120	120	-
<i>Total OMB Microsoft Dynamics 365</i>	<u>113,502</u>	<u>115,372</u>	<u>115,367</u>	<u>5</u>
<i>Auditor Microsoft Dynamics 365</i>				
Salaries	100,045	100,045	95,042	5,003
Fringe Benefits	23,361	36,361	34,848	1,513
<i>Total Auditor Microsoft Dynamics 365</i>	<u>123,406</u>	<u>136,406</u>	<u>129,890</u>	<u>6,516</u>
<i>Total Expenses</i>	<u>236,908</u>	<u>251,778</u>	<u>245,257</u>	<u>6,521</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(236,908)</u>	<u>(1,870)</u>	<u>1</u>	<u>1,871</u>
<i>Fund Balance at Beginning of Year</i>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
<i>Fund Balance At End Of Year</i>	<u><u>\$ (11,908)</u></u>	<u><u>\$ 223,130</u></u>	<u><u>\$ 225,001</u></u>	<u><u>\$ 1,871</u></u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Telecommunications - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,620,000	\$ 1,620,000	\$ 1,478,608	\$ (141,392)
Other Revenues	-	-	1,832	1,832
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,480,440</u>	<u>(139,560)</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	287,827	303,208	303,117	91
Fringe Benefits	91,647	93,847	92,542	1,305
Special Fringe Benefits	6,900	7,900	6,939	961
Operating Supplies	7,500	7,500	2,253	5,247
Routine Business	550	550	-	550
Board Approved Travel	3,900	3,900	-	3,900
Staff Training and Development	2,800	600	-	600
Contractual Professional Services	26,552	25,552	4,132	21,420
Maintenance and Repair Services	26,110	26,110	13,205	12,905
Communications	39,042	23,661	8,800	14,861
Insurance	4,942	4,942	1,173	3,769
Public Utility Services	1,705,995	1,705,995	1,088,991	617,004
Rentals	14,654	14,654	13,670	984
<i>Total Expenses</i>	<u>2,218,419</u>	<u>2,218,419</u>	<u>1,534,822</u>	<u>683,597</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(598,419)</u>	<u>(598,419)</u>	<u>(54,382)</u>	<u>544,037</u>
<i>Fund Balance at Beginning of Year</i>	1,092,624	1,092,624	1,092,624	-
<i>Prior Year Encumbrances Appropriated</i>	288,355	288,355	288,355	-
<i>Fund Balance At End Of Year</i>	<u>\$ 782,560</u>	<u>\$ 782,560</u>	<u>\$ 1,326,597</u>	<u>\$ 544,037</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Workers' Compensation Risk Management - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,188,831	\$ 3,188,831	\$ 3,102,476	\$ (86,355)
Other Revenues	-	-	71,733	71,733
<i>Total Revenues</i>	<u>3,188,831</u>	<u>3,188,831</u>	<u>3,174,209</u>	<u>(14,622)</u>
Expenses:				
<i>Workers Compensation Self Insured</i>				
Contractual Professional Services	19,433	19,433	1,008	18,425
Insurance	1,335,350	1,335,350	9,178	1,326,172
<i>Total Workers Compensation Self Insured</i>	<u>1,354,783</u>	<u>1,354,783</u>	<u>10,186</u>	<u>1,344,597</u>
<i>Workers Compensation Administration</i>				
Salaries	175,563	175,563	133,097	42,466
Fringe Benefits	67,057	67,057	48,388	18,669
Special Fringe Benefits	1,276	1,276	836	440
Operating Supplies	3,466	3,466	602	2,864
Routine Business	1,350	1,350	274	1,076
Board Approved Travel	100	100	-	100
Staff Training and Development	19,410	19,410	8,495	10,915
Contractual Professional Services	293,700	293,700	252,267	41,433
Maintenance and Repair Services	15,100	15,100	13,906	1,194
Communications	4,835	4,835	4,304	531
Insurance	2,542,000	2,520,224	2,449,264	70,960
Rentals	700	700	587	113
Miscellaneous	60,000	81,776	81,776	-
Capital Outlays	5,000	5,000	3,992	1,008
<i>Total Workers Compensation Administration</i>	<u>3,189,557</u>	<u>3,189,557</u>	<u>2,997,788</u>	<u>191,769</u>
<i>Total Expenses</i>	<u>4,544,340</u>	<u>4,544,340</u>	<u>3,007,974</u>	<u>1,536,366</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(1,355,509)</u>	<u>(1,355,509)</u>	<u>166,235</u>	<u>1,521,744</u>
<i>Fund Balance at Beginning of Year</i>	4,678,528	4,678,528	4,678,528	-
<i>Prior Year Encumbrances Appropriated</i>	1,355,509	1,355,509	1,355,509	-
<i>Fund Balance At End Of Year</i>	<u>\$ 4,678,528</u>	<u>\$ 4,678,528</u>	<u>\$ 6,200,272</u>	<u>\$ 1,521,744</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Property/Casualty Risk Management - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 3,480,931	\$ 3,480,931	\$ 2,295,214	\$ (1,185,717)
Other Revenues	43,000	43,000	68,072	25,072
Other Revenues	-	-	16,015	16,015
<i>Total Revenues</i>	<u>3,523,931</u>	<u>3,523,931</u>	<u>2,379,301</u>	<u>(1,144,630)</u>
Expenses:				
<i>Property and Casualty</i>				
Salaries	175,563	175,563	129,570	45,993
Fringe Benefits	67,057	67,057	47,237	19,820
Special Fringe Benefits	1,276	1,276	836	440
Operating Supplies	5,466	5,466	1,176	4,290
Routine Business	1,350	1,350	274	1,076
Board Approved Travel	100	100	-	100
Staff Training and Development	19,410	19,410	8,495	10,915
Contractual Professional Services	644,300	644,300	601,941	42,359
Maintenance and Repair Services	15,100	15,100	13,906	1,194
Communications	4,835	4,835	4,372	463
Insurance	2,499,500	3,764,087	3,667,292	96,795
Rentals	700	700	587	113
Miscellaneous	60,000	60,000	38,179	21,821
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
Capital Outlays	5,000	5,000	3,992	1,008
<i>Total Property and Casualty</i>	<u>3,524,657</u>	<u>4,789,244</u>	<u>4,517,857</u>	<u>271,387</u>
<i>Property and Casualty Premiums & Claims</i>				
Contractual Professional Services	194,879	194,879	55,518	139,361
Insurance	170,824	170,824	5,540	165,284
<i>Total Property and Casualty Premiums & Claims</i>	<u>365,703</u>	<u>365,703</u>	<u>61,058</u>	<u>304,645</u>
<i>Safety Training</i>				
Operating Supplies	1,750	1,750	1,744	6
Staff Training and Development	271	271	195	76
<i>Total Safety Training</i>	<u>2,021</u>	<u>2,021</u>	<u>1,939</u>	<u>82</u>
<i>Total Expenses</i>	<u>3,892,381</u>	<u>5,156,968</u>	<u>4,580,854</u>	<u>576,114</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(368,450)</u>	<u>(1,633,037)</u>	<u>(2,201,553)</u>	<u>(568,516)</u>
<i>Fund Balance at Beginning of Year</i>	3,740,719	3,740,719	3,740,719	-
<i>Prior Year Encumbrances Appropriated</i>	368,449	368,449	368,449	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,740,718</u>	<u>\$ 2,476,131</u>	<u>\$ 1,907,615</u>	<u>\$ (568,516)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Family Medical Leave Act - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 173,686	\$ 173,686	\$ 232,799	\$ 59,113
<i>Total Revenues</i>	<u>173,686</u>	<u>173,686</u>	<u>232,799</u>	<u>59,113</u>
Expenses:				
<i>Family Medical Leave Act</i>				
Salaries	54,119	59,592	57,090	2,502
Fringe Benefits	10,202	12,202	11,538	664
Special Fringe Benefits	600	600	249	351
Operating Supplies	3,132	1,632	1,212	420
Routine Business	750	750	575	175
Board Approved Travel	5,750	-	-	-
Staff Training and Development	6,000	1,350	1,302	48
Contractual Professional Services	106,310	113,110	99,253	13,857
Communications	550	-	-	-
Insurance	-	77	77	-
Capital Outlays	1,831	4,131	4,110	21
<i>Total Expenses</i>	<u>189,244</u>	<u>193,444</u>	<u>175,406</u>	<u>18,038</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(15,558)</u>	<u>(19,758)</u>	<u>57,393</u>	<u>77,151</u>
<i>Fund Balance at Beginning of Year</i>	149,821	149,821	149,821	-
<i>Prior Year Encumbrances Appropriated</i>	15,558	15,558	15,558	-
<i>Fund Balance At End Of Year</i>	<u>\$ 149,821</u>	<u>\$ 145,621</u>	<u>\$ 222,772</u>	<u>\$ 77,151</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Healthcare Self Insurance - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 55,021,221	\$ 55,441,221	\$ 55,444,393	\$ 3,172
Other Revenues	2,200,000	7,469,802	7,479,554	9,752
Total Revenues	57,221,221	62,911,023	62,923,947	12,924
Expenses:				
<i>Anthem Benefits - Self Insurance</i>				
Contractual Professional Services	660,140	660,140	3,718	656,422
Insurance	2,255,069	2,025,722	270,653	1,755,069
<i>Total Anthem Benefits - Self Insurance</i>	<i>2,915,209</i>	<i>2,685,862</i>	<i>274,371</i>	<i>2,411,491</i>
<i>Anthem Benefits - Health Insurance Admin</i>				
Contractual Professional Services	22,889	22,889	2,243	20,646
<i>Total Anthem Benefits - Health Insurance Admin</i>	<i>22,889</i>	<i>22,889</i>	<i>2,243</i>	<i>20,646</i>
<i>UMR- Self Insurance</i>				
Fringe Benefits	9,300,000	10,190,300	10,108,293	82,007
Contractual Professional Services	2,500,935	2,647,465	2,503,285	144,180
Insurance	53,823,423	61,878,423	52,796,764	9,081,659
Miscellaneous	20,000	20,000	16,180	3,820
<i>Total UMR- Self Insurance</i>	<i>65,644,358</i>	<i>74,736,188</i>	<i>65,424,522</i>	<i>9,311,666</i>
<i>UMR - Health Insurance Admin</i>				
Salaries	268,159	350,159	348,489	1,670
Fringe Benefits	100,510	337,510	106,783	230,727
Special Fringe Benefits	2,192	4,692	1,912	2,780
Operating Supplies	11,128	16,678	10,642	6,036
Routine Business	3,300	800	157	643
Board Approved Travel	10,930	8,930	-	8,930
Staff Training and Development	11,600	11,600	3,339	8,261
Contractual Professional Services	150,983	126,983	52,530	74,453
Communications	4,700	10,700	6,028	4,672
Insurance	800	800	344	456
Rentals	6,000	6,000	3,943	2,057
Miscellaneous	50,000	50,000	42,886	7,114
Capital Outlays	5,493	19,943	14,898	5,045
<i>Total UMR - Health Insurance Admin</i>	<i>625,795</i>	<i>944,795</i>	<i>591,951</i>	<i>352,844</i>
Total Expenses	69,208,251	78,389,734	66,293,087	12,096,647
Excess (Deficiency) Of Revenues Over Expenses	(11,987,030)	(15,478,711)	(3,369,140)	12,109,571
Other Financing Sources And Uses:				
Transfers in	-	9,791,469	7,436,710	(2,354,759)
Transfers out	-	(7,436,710)	(7,436,710)	-
Total Other Financing Sources And Uses	-	2,354,759	-	(2,354,759)
Net Change in Fund Balance	(11,987,030)	(13,123,952)	(3,369,140)	9,754,812
Fund Balance at Beginning of Year	3,016,236	3,016,236	3,016,236	-
Prior Year Encumbrances Appropriated	12,579,638	12,579,638	12,579,638	-
Fund Balance At End Of Year	\$ 3,608,844	\$ 2,471,922	\$ 12,226,734	\$ 9,754,812

MONTGOMERY COUNTY, OHIO

FIDUCIARY FUNDS – AGENCY FUNDS

Fiduciary Funds are used to report assets held in a trustee or custodial 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, 2019

	Beginning Balance	Additions	Deductions	Ending Balance
<i>Other Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 17,653,798	\$ 57,775,310	\$ 56,607,585	\$ 18,821,523
Cash and Cash Equivalents in Segregated Accounts	14,437,722	133,302,256	134,289,515	13,450,463
Total Assets	\$ 32,091,520	\$ 191,077,566	\$ 190,897,100	\$ 32,271,986
LIABILITIES:				
Due to Other Governments	\$ 1,260,586	\$ 6,305,940	\$ 6,389,111	\$ 1,177,415
Undistributed Monies	30,830,934	184,771,626	184,507,989	31,094,571
Total Liabilities	\$ 32,091,520	\$ 191,077,566	\$ 190,897,100	\$ 32,271,986
<i>Payroll Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,092,043	\$ 268,268,848	\$ 267,905,470	\$ 4,455,421
Total Assets	\$ 4,092,043	\$ 268,268,848	\$ 267,905,470	\$ 4,455,421
LIABILITIES:				
Due to Other Governments	\$ 3,554,632	\$ 96,777,290	\$ 96,609,616	\$ 3,722,306
Undistributed Monies	537,411	171,491,558	171,295,854	733,115
Total Liabilities	\$ 4,092,043	\$ 268,268,848	\$ 267,905,470	\$ 4,455,421
<i>Undivided Tax Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 50,382,059	\$ 915,415,158	\$ 911,317,942	\$ 54,479,275
Property Taxes Receivable	839,921,219	719,579,877	674,588,257	884,912,839
Total Assets	\$ 890,303,278	\$ 1,634,995,035	\$ 1,585,906,199	\$ 939,392,114
LIABILITIES:				
Due to Other Governments	\$ 890,303,278	\$ 1,634,995,035	\$ 1,585,906,199	\$ 939,392,114
Total Liabilities	\$ 890,303,278	\$ 1,634,995,035	\$ 1,585,906,199	\$ 939,392,114
<i>Total Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 72,127,900	\$ 1,241,459,316	\$ 1,235,830,997	\$ 77,756,219
Cash and Cash Equivalents in Segregated Accounts	14,437,722	133,302,256	134,289,515	13,450,463
Property Taxes Receivable	839,921,219	719,579,877	674,588,257	884,912,839
Total Assets	\$ 926,486,841	\$ 2,094,341,449	\$ 2,044,708,769	\$ 976,119,521
LIABILITIES:				
Due to Other Governments	\$ 895,118,496	\$ 1,738,078,265	\$ 1,688,904,926	\$ 944,291,835
Undistributed Monies	31,368,345	356,263,184	355,803,843	31,827,686
Total Liabilities	\$ 926,486,841	\$ 2,094,341,449	\$ 2,044,708,769	\$ 976,119,521

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Statistical Section

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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.

Contents

Pages

Financial Trends

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

Revenue Capacity

278-283

These schedules contain information to help the reader assess the County's most significant local revenue sources.

Debt Capacity

284-288

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

Demographic and Economic Information

289-291

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

Operating Information

292-296

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.

MONTGOMERY COUNTY, OHIO

Net Position by Component

Last Ten Years

(accrual basis of accounting)

	2010	2011	2012	2013
<i>Governmental activities</i>				
Net investment in capital assets	\$ 497,684,238	\$ 491,258,673	\$ 493,347,997	\$ 496,619,904
Restricted	212,016,550	219,262,056	210,275,938	193,657,088
Unrestricted	119,784,787	128,822,623	145,323,039	143,747,095
<i>Total governmental activities net position</i>	829,485,575	839,343,352	848,946,974	834,024,087
<i>Business-type activities</i>				
Net investment in capital assets	271,676,375	277,874,738	294,563,350	295,068,135
Restricted	26,500,608	20,560,093	11,947,947	9,764,455
Unrestricted	106,842,122	104,008,005	102,362,605	103,911,516
<i>Total business-type activities net position</i>	405,019,105	402,442,836	408,873,902	408,744,106
<i>Primary government</i>				
Net investment in capital assets	769,360,613	769,133,411	787,911,347	791,688,039
Restricted	238,517,158	239,822,149	222,223,885	203,421,543
Unrestricted	226,626,909	232,830,628	247,685,644	247,658,611
<i>Total primary government net position</i>	\$ 1,234,504,680	\$ 1,241,786,188	\$ 1,257,820,876	\$ 1,242,768,193

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.

Note: The County reported the impact of GASB 75 beginning in 2017.

2014	2015	2016	Restated 2017	2018	2019
\$ 501,836,731	\$ 513,372,660	\$ 522,126,752	\$ 520,716,062	\$ 527,894,763	\$ 548,110,376
174,648,924	179,175,404	198,105,138	199,655,795	207,700,898	228,163,918
17,323,974	12,338,096	6,698,494	(176,371,055)	(192,654,751)	(252,293,914)
693,809,629	704,886,160	726,930,384	544,000,802	542,940,910	523,980,380
295,554,551	304,117,559	307,975,552	308,294,830	312,231,848	315,520,249
9,764,455	9,519,873	9,519,873	9,519,873	9,903,779	9,903,779
81,653,070	80,315,978	83,950,136	71,154,839	86,874,465	105,412,457
386,972,076	393,953,410	401,445,561	388,969,542	409,010,092	430,836,485
797,391,282	817,490,219	830,102,304	829,010,892	840,126,611	863,630,625
184,413,379	188,695,277	207,625,011	209,175,668	217,604,677	238,067,697
98,977,044	92,654,074	90,648,630	(105,216,216)	(105,780,286)	(146,881,457)
\$ 1,080,781,705	\$ 1,098,839,570	\$ 1,128,375,945	\$ 932,970,344	\$ 951,951,002	\$ 954,816,865

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2010	2011	2012	2013
Expenses				
<i>Governmental activities:</i>				
General government	\$ 47,184,127	\$ 45,555,852	\$ 42,969,445	\$ 42,993,954
Judicial and law enforcement	165,863,588	160,924,095	150,288,713	156,259,913
Environment and public works	19,558,766	29,724,929	18,198,601	18,993,571
Social services	273,398,775	250,462,369	235,291,034	223,644,244
Community and economic development	16,990,933	17,188,443	14,770,941	15,078,506
Interest and fiscal charges on long-term debt	2,028,967	1,367,555	1,365,046	1,040,260
<i>Total governmental activities expenses</i>	<u>525,025,156</u>	<u>505,223,243</u>	<u>462,883,780</u>	<u>458,010,448</u>
<i>Business-type activities:</i>				
Parking Facilities	19,142,578	20,452,424	18,589,675	18,556,915
Stillwater Center	1,393,749	1,265,946	1,132,534	1,296,813
Wastewater	16,939,827	15,915,029	15,892,645	15,817,452
Water	44,304,731	44,646,263	40,056,205	42,800,809
Solid Waste Management	34,993,326	34,109,777	36,826,698	34,583,444
<i>Total business-type activities expenses</i>	<u>116,774,211</u>	<u>116,389,439</u>	<u>112,497,757</u>	<u>113,055,433</u>
<i>Total primary government expenses</i>	<u>\$ 641,799,367</u>	<u>\$ 621,612,682</u>	<u>\$ 575,381,537</u>	<u>\$ 571,065,881</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 31,702,256	\$ 30,055,340	\$ 29,537,120	\$ 27,906,369
Judicial and law enforcement	23,892,852	22,746,517	23,240,571	23,989,323
Environment and public works	3,351,542	2,813,610	2,671,787	2,827,685
Social services	8,474,943	9,127,216	6,601,723	5,179,450
Community and economic development	1,126,691	1,057,890	1,300,639	1,303,735
Operating grants and contributions	225,154,922	197,760,439	182,570,088	155,840,530
Capital grants and contributions	10,497,929	11,905,093	9,958,838	7,537,474
<i>Total governmental activities program revenues</i>	<u>304,201,135</u>	<u>275,466,105</u>	<u>255,880,766</u>	<u>224,584,566</u>
<i>Business-type activities:</i>				
Charges for Services				
Parking Facilities	22,726,383	19,897,450	21,712,157	21,058,373
Stillwater Center	1,683,357	1,695,707	1,521,978	1,253,040
Wastewater	13,048,278	12,975,132	13,451,639	13,018,773
Water	41,328,277	39,358,586	40,666,004	39,313,020
Solid Waste Management	34,658,803	32,925,072	34,416,184	31,926,590
Capital grants and contributions	1,620,870	958,631	573,390	952,736
<i>Total business-type activities program revenues</i>	<u>115,065,968</u>	<u>107,810,578</u>	<u>112,341,352</u>	<u>107,522,532</u>
<i>Total primary government program revenues</i>	<u>\$ 419,267,103</u>	<u>\$ 383,276,683</u>	<u>\$ 368,222,118</u>	<u>\$ 332,107,098</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(220,824,021)	(229,757,138)	(207,003,014)	(233,425,882)
<i>Business-type activities</i>	(1,708,243)	(8,578,861)	(156,405)	(5,532,901)
<i>Total primary government net expense</i>	<u>\$ (222,532,264)</u>	<u>\$ (238,335,999)</u>	<u>\$ (207,159,419)</u>	<u>\$ (238,958,783)</u>

(Cont'd.)

	2014	2015	2016	2017	2018	2019
\$	44,495,065	\$ 30,836,259	\$ 41,168,093	\$ 42,820,266	\$ 43,330,611	\$ 48,569,813
	160,529,728	176,019,904	175,056,432	202,777,627	197,718,766	224,598,433
	15,247,904	17,130,746	19,497,635	24,747,077	19,628,664	20,702,583
	228,258,362	227,180,491	230,978,402	253,988,227	255,651,728	264,698,892
	10,694,756	16,249,968	13,374,971	17,275,357	12,351,471	14,260,084
	814,233	741,276	736,532	809,114	594,624	539,595
	460,040,048	468,158,644	480,812,065	542,417,668	529,275,864	573,369,400
	19,518,574	20,454,194	23,229,987	24,782,999	23,273,071	1,030,372
	1,193,048	1,602,263	1,391,717	1,185,941	1,441,973	20,070,700
	16,079,424	15,051,051	16,963,425	18,495,805	18,211,153	41,011,036
	45,132,859	40,884,786	37,436,451	38,852,685	36,561,450	40,009,156
	39,735,621	36,179,863	40,165,033	37,510,391	37,711,793	22,830,219
	121,659,526	114,172,157	119,186,613	120,827,821	117,199,440	124,951,483
\$	581,699,574	\$ 582,330,801	\$ 599,998,678	\$ 663,245,489	\$ 646,475,304	\$ 698,320,883
\$	18,981,171	\$ 18,504,495	\$ 19,125,069	\$ 18,404,711	\$ 22,271,737	\$ 23,748,520
	24,825,770	25,059,222	42,245,098	40,797,541	42,967,072	43,579,366
	2,586,256	3,334,365	2,913,706	2,719,456	2,677,760	3,062,984
	4,712,761	4,828,333	6,399,887	7,215,507	7,149,824	6,205,291
	1,779,020	1,426,694	1,374,601	1,623,902	2,060,671	2,055,571
	159,246,348	165,317,305	159,080,190	161,608,032	168,985,519	165,907,107
	9,981,017	14,495,204	16,938,186	8,812,923	15,430,023	13,876,167
	222,112,343	232,965,618	248,076,737	241,182,072	261,542,606	258,435,006
	22,059,803	22,424,794	22,786,490	23,069,183	23,426,724	1,342,856
	1,254,515	1,256,970	1,285,698	1,262,109	1,272,378	15,452,076
	14,054,894	12,342,650	12,133,997	12,295,009	13,440,096	52,636,092
	42,239,094	41,826,308	41,898,845	43,559,346	50,243,121	44,582,491
	33,977,046	34,722,082	36,336,109	37,101,132	42,481,263	23,500,091
	388,461		39,172			1,809,849
	113,973,813	112,572,804	114,480,311	117,286,779	130,863,582	139,323,455
\$	336,086,156	\$ 345,538,422	\$ 362,557,048	\$ 358,468,851	\$ 392,406,188	\$ 397,758,461
	(237,927,705)	(235,193,026)	(232,735,328)	(301,235,596)	(267,733,258)	(314,934,394)
	(7,685,713)	(1,599,353)	(4,706,302)	(3,541,042)	13,664,142	14,371,972
\$	(245,613,418)	\$ (236,792,379)	\$ (237,441,630)	\$ (304,776,638)	\$ (254,069,116)	\$ (300,562,422)

MONTGOMERY COUNTY, OHIO

Changes in Net Position (Cont'd.)

Last Ten Years

(accrual basis of accounting)

	2010	2011	2012	2013
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696
Developmental disabilities	2,948,209	2,987,755	2,804,577	3,026,894
Human services	111,615,319	115,040,009	100,737,060	106,491,824
Sales tax	61,439,062	66,998,226	68,877,849	71,111,123
Other taxes	8,395,654	8,526,021	9,137,155	9,196,412
Grants and entitlements not restricted to specific programs	22,215,732	19,526,597	14,067,609	16,958,404
Loss on disposal of capital assets	122,510	205,033	1,308,867	145,528
Interest	8,770,936	13,199,072	3,989,088	(2,704,080)
Other non-operating	5,158,664	1,835,146	1,791,862	789,276
Transfers	(3,573,588)	(4,754,359)	(2,790,956)	(3,048,082)
Total governmental activities	233,232,325	239,614,915	214,470,152	218,502,995
<i>Business-type activities:</i>				
Loss on disposal of capital assets	55,614	121,190	389,615	124,624
Interest	454,955	261,854	37,672	14,006
Other non-operating	1,192,031	865,189	817,747	2,216,393
Transfers	3,573,588	4,754,359	2,790,956	3,048,082
Total business-type activities	5,276,188	6,002,592	4,035,990	5,403,105
Total primary government	\$ 238,508,513	\$ 245,617,507	\$ 218,506,142	\$ 223,906,100
Change in Net Position				
<i>Governmental activities</i>	\$ 12,408,304	\$ 9,857,777	\$ 7,467,138	\$ (14,922,887)
<i>Business-type activities</i>	3,567,945	(2,576,269)	3,879,585	(129,796)
Total primary government	\$ 15,976,249	\$ 7,281,508	\$ 11,346,723	\$ (15,052,683)

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

	2014	2015	2016	2017	2018	2019
\$	17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166	\$ 18,557,826
	2,937,838	3,009,409	3,072,121	3,142,307	3,226,266	3,272,647
	104,166,052	109,270,401	113,184,024	112,915,694	115,329,865	116,845,402
	82,907,788	80,066,149	84,214,882	80,514,788	82,205,183	101,675,908
	8,946,335	9,955,740	10,409,043	11,196,931	11,600,966	14,905,541
	9,321,385	20,361,261	17,818,447	21,957,383	26,523,079	20,074,507
	8,317,612	4,520,835	4,605,023	3,839,575	8,669,324	18,873,788
	3,928,100	5,525,567	8,307,253	4,912,018	5,749,275	6,280,437
	(3,108,374)	(3,180,588)	(4,139,460)	(5,214,638)	(4,966,758)	(4,512,192)
	234,551,424	246,269,557	254,779,552	251,176,187	266,673,366	295,973,864
	2,620		709	45	9,463	15,479
	1,776,621	5,400,099	8,058,284	2,861,600	1,400,187	2,926,750
	3,108,374	3,180,588	4,139,460	5,214,638	4,966,758	4,512,192
	4,887,615	8,580,687	12,198,453	8,076,283	6,376,408	7,454,421
\$	239,439,039	\$ 254,850,244	\$ 266,978,005	\$ 259,252,470	\$ 273,049,774	\$ 303,428,285
\$	(3,376,281)	\$ 11,076,531	\$ 22,044,224	\$ (50,059,409)	\$ (1,059,892)	\$ (18,960,530)
	(2,798,098)	6,981,334	7,492,151	4,535,241	20,040,550	21,826,393
\$	(6,174,379)	\$ 18,057,865	\$ 29,536,375	\$ (45,524,168)	\$ 18,980,658	\$ 2,865,863

MONTGOMERY COUNTY, OHIO
Governmental Activities Tax Revenues by Source
Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013
Property taxes levied for:				
General operating	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696
Developmental disabilities	2,948,209	2,987,755	2,804,577	3,026,894
Human services	111,615,319	115,040,009	100,737,060	106,491,824
Sales tax	61,439,062	66,998,226	68,877,849	71,111,123
Other taxes:				
Property transfer tax	2,139,472	1,979,525	2,372,068	2,463,221
Hotel/motel lodging tax	2,073,533	2,402,054	2,597,260	2,544,223
Motor vehicle license tax	4,182,649	4,144,442	4,167,827	4,188,968
Total tax revenues	\$ 200,538,071	\$ 209,603,426	\$ 196,103,682	\$ 206,361,949

	2014	2015	2016	2017	2018	2019
\$	17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166	\$ 18,557,826
	2,937,838	3,009,409	3,072,121	3,142,307	3,226,266	3,272,647
	104,166,052	109,270,401	113,184,024	112,915,694	115,329,865	116,845,402
	82,907,788	80,066,149	84,214,882	80,514,788	82,205,183	101,675,908
	2,667,636	3,022,724	3,276,547	3,714,979	3,829,441	4,172,497
	2,719,008	2,921,492	3,097,233	3,097,123	3,309,289	3,599,117
	3,559,691	4,011,524	4,035,263	4,384,829	4,462,236	7,133,927
\$	216,092,701	\$ 219,042,482	\$ 228,188,289	\$ 225,681,849	\$ 230,698,446	\$ 255,257,324

MONTGOMERY COUNTY, OHIO
Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013
General Fund				
Nonspendable	\$	\$ 7,858,517	\$ 7,755,986	\$ 7,529,619
Committed		13,304,946	17,083,949	14,891,941
Assigned			1,108,565	808,257
Unassigned (Deficit)		56,982,651	56,640,436	51,941,022
Reserved	7,634,195			
Unreserved	44,690,606			
Total General Fund	52,324,801	78,146,114	82,588,936	75,170,839
Children Services				
Restricted		6,113,851	8,028,630	6,221,642
Committed	18,784			
Unassigned (Deficit)	5,246,055			
Total Children Services Fund	5,264,839	6,113,851	8,028,630	6,221,642
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable				
Restricted		14,730,154	8,548,075	5,686,551
Committed	32,816,423			
Unassigned (Deficit)	(19,754,154)			
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	13,062,269	14,730,154	8,548,075	5,686,551
Job & Family Services				
Nonspendable				
Restricted		7,731,911	8,992,270	5,935,919
Committed	3,043			
Unassigned (Deficit)	10,385,310			
Total Job & Family Services Fund	10,388,353	7,731,911	8,992,270	5,935,919
Human Services Levy				
Restricted		58,877,327	62,349,914	57,629,395
Committed	8,048			
Unassigned (Deficit)	59,462,074			
Total Human Services Levy Fund	59,470,122	58,877,327	62,349,914	57,629,395
Board of Developmental Disabilities Services				
Nonspendable				
Restricted		20,130,484	18,686,754	19,054,267
Total Board of Developmental Disabilities Services	0	20,130,484	18,686,754	19,054,267
Other Governmental Funds				
Nonspendable				
Restricted		66,245,850	62,840,013	60,450,500
Committed		27,075,299	28,711,954	33,563,035
Assigned		463,028		
Unassigned (Deficit)		(3,689,540)	(3,328,220)	(2,856,711)
Reserved	31,622,336			
Unreserved, reported in:				
Special revenue funds	70,564,157			
Debt service funds	(1,802,000)			
Capital projects funds	21,639,602			
Total Other Governmental Funds	122,024,095	90,094,637	88,223,747	91,156,824
Total Fund Balances of Governmental Funds	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437

Note: The County implemented GASB 54 in 2011. The Board of Developmental Disabilities Services was first reported as a major fund in 2011. The Alcohol, Drug, Addiction & Mental Health Services and Job & Family Services funds were not considered major funds beginning in 2018 and are reported in the Other Governmental Funds section.

	2014	2015	2016	2017	2018	2019
\$	6,384,905	\$ 7,532,934	\$ 7,624,482	\$ 7,827,815	\$ 4,985,980	\$ 8,719,348
	1,000,000	2,550,000	2,508,883	1,931,883	1,861,456	1,861,456
	1,147,597	1,760,268	1,994,793	997,407	1,404,140	1,400,915
	71,109,944	68,766,614	77,529,112	81,975,189	83,370,196	93,064,884
	79,642,446	80,609,816	89,657,270	92,732,294	91,621,772	105,046,603
	3,910,144	626,349	1,569,629	1,637,983		
					(255,134)	(2,782,633)
	3,910,144	626,349	1,569,629	1,637,983	(255,134)	(2,782,633)
	9,188,966	4,070 13,317,356	5,489 11,386,648	16,387,433		
	9,188,966	13,321,426	11,392,137	16,387,433	0	0
	67,458 5,898,916	62,013 7,145,428	68,974 5,075,128	67,475 1,247,820		
	5,966,374	7,207,441	5,144,102	1,315,295	0	0
	50,590,997	51,088,008	76,145,182	69,810,667	69,983,557	72,574,243
	50,590,997	51,088,008	76,145,182	69,810,667	69,983,557	72,574,243
	4,275 13,604,266	27,681 17,404,140	27,688 11,641,631	35,933 9,447,537	11,608 10,521,044	16,296 15,647,686
	13,608,541	17,431,821	11,669,319	9,483,470	10,532,652	15,663,982
	35,401 64,206,489 34,668,867	40,845 66,713,229 32,444,332	39,693 71,207,003 35,805,167	45,823 69,866,125 36,401,999	206,687 99,515,146 38,093,966	81,735 106,043,909 38,596,525
	(1,614,383)	(2,130,301)	(1,610,593)	(1,898,217)	(1,831,895)	(2,250,226)
	97,296,374	97,068,105	105,441,270	104,415,730	135,983,904	142,471,943
\$	260,203,842	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872	\$ 307,866,751	\$ 332,974,138

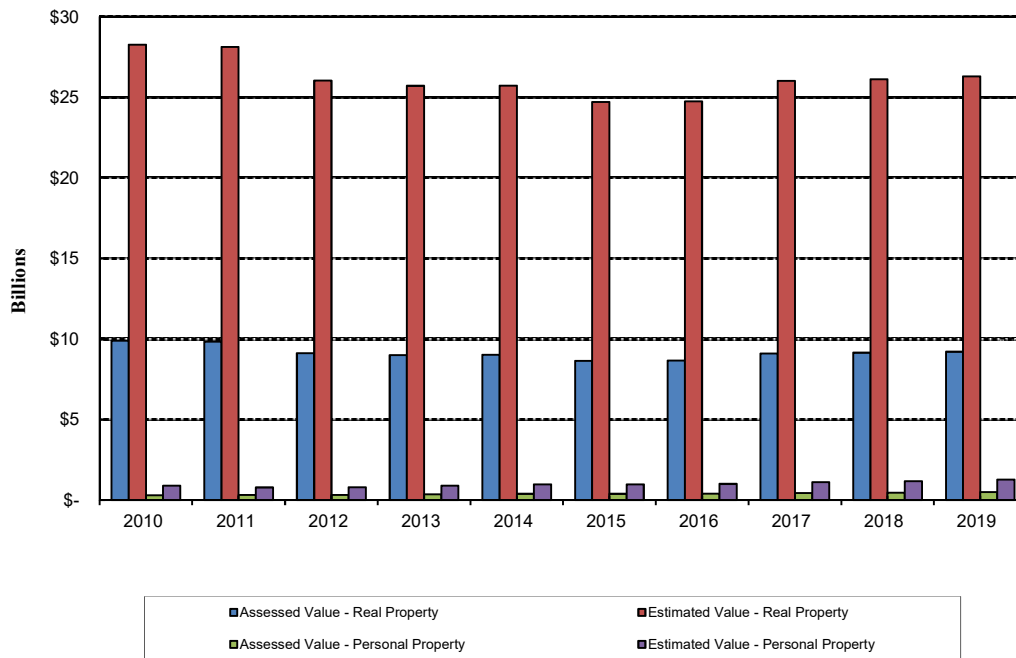
MONTGOMERY COUNTY, OHIO
Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013
<i>Revenues:</i>				
Property taxes	\$ 127,825,433	\$ 132,060,279	\$ 121,497,988	\$ 123,730,585
Sales tax	60,821,919	66,650,957	68,802,117	70,997,307
Other local taxes	8,395,654	8,526,021	9,137,155	9,196,412
Special assessments	284,050	242,775	275,066	356,950
Charges for services	50,901,356	50,123,648	47,406,183	46,593,766
Licenses and permits	2,782,412	2,600,608	3,004,187	3,182,284
Fines and forfeitures	2,247,623	2,201,957	2,199,974	2,215,371
Intergovernmental	253,093,228	233,446,056	206,815,454	183,918,281
Interest	9,381,763	13,767,327	4,472,531	(2,809,856)
Other	4,868,354	2,506,060	1,365,539	1,215,599
Total Revenues	520,601,792	512,125,688	464,976,194	438,596,699
<i>Expenditures:</i>				
<i>Current:</i>				
General government	31,120,275	30,638,844	29,512,308	30,160,722
Judicial and law enforcement	152,986,341	152,253,291	145,429,898	147,675,686
Environment and public works	16,484,840	16,602,745	15,492,540	16,842,558
Social services	246,418,142	225,488,822	207,557,270	193,388,644
Community and economic development	12,376,036	13,721,072	12,876,908	10,715,338
Capital outlay	19,759,213	17,068,021	17,781,785	14,959,700
<i>Intergovernmental:</i>				
General government	53,300	51,701	45,497	1,344,296
Judicial and law enforcement	1,171,256	990,869	1,010,110	1,577,831
Environment and public works	223,277	216,879	197,054	626,978
Social services	19,579,071	26,113,297	25,457,032	27,059,237
Community and economic development	4,168,179	3,306,614	1,727,051	4,050,680
<i>Debt service (including capital lease payments):</i>				
Principal retirement	13,783,937	3,291,303	3,318,815	3,345,844
Interest and fiscal charges	2,229,051	1,538,134	1,433,367	822,954
Bond issuance costs				231,576
Total Expenditures	520,352,918	491,281,592	461,839,635	452,802,044
<i>Excess Of Revenues Over (Under) Expenditures</i>	248,874	20,844,096	3,136,559	(14,205,345)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	89,670	151,599	1,237,389	106,647
Inception of capital leases	48,327	48,663	27,445	240,451
Loans Issued				625,836
Bonds issued				
Refunding bonds issued	10,795,000			21,855,643
Premium on bond issuance	317,050			668,372
Payment to refunded bond escrow agent				(22,788,028)
Transfers in	138,108,717	123,171,135	114,117,409	121,954,750
Transfers out	(141,682,305)	(130,925,494)	(116,924,954)	(125,021,215)
Total Other Financing Sources And Uses	7,676,459	(7,554,097)	(1,542,711)	(2,357,544)
Net Change in Fund Balances	7,925,333	13,289,999	1,593,848	(16,562,889)
<i>Fund Balance at Beginning Of Year</i>	254,609,146	262,534,479	275,824,478	277,418,326
<i>Fund Balance reclassified/restated</i>				
Fund Balance at End Of Year	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	3.16%	0.99%	1.06%	1.00%

2014	2015	2016	2017	2018	2019
\$ 121,518,948	\$ 130,378,910	\$ 133,741,681	\$ 134,328,522	\$ 136,523,081	\$ 138,088,584
74,878,470	79,710,558	84,334,449	80,841,400	80,769,240	100,908,516
8,945,962	9,603,070	10,762,086	11,194,512	11,592,481	14,916,445
240,262	268,176	234,086	322,570	329,657	250,405
47,553,630	46,890,515	66,301,078	66,290,907	71,059,723	73,196,346
3,034,624	3,211,757	3,339,936	3,295,066	3,832,363	3,630,566
2,123,456	2,837,207	1,510,436	1,948,260	1,883,705	1,927,455
191,453,768	202,400,064	194,981,460	188,621,492	207,473,390	202,110,225
8,324,023	5,029,862	4,632,343	3,468,400	8,995,054	18,623,905
3,406,080	6,043,005	8,238,507	4,865,414	5,688,850	5,883,639
461,479,223	486,373,124	508,076,062	495,176,543	528,147,544	559,536,086
30,831,641	29,225,821	31,900,283	33,506,810	35,349,887	36,662,781
151,126,438	157,827,236	159,196,378	167,697,539	173,919,375	184,149,450
17,007,937	14,895,412	15,089,941	15,191,306	15,403,213	13,888,184
195,215,717	194,975,716	197,914,628	206,272,595	211,090,354	208,866,660
7,628,999	12,722,405	10,012,723	14,106,336	9,696,785	11,363,050
16,808,724	29,914,035	21,203,210	14,569,368	21,910,955	28,444,075
3,203,086	2,506,156	2,743,503	2,590,532	2,639,361	2,857,378
1,706,284	1,481,960	1,407,782	1,674,900	2,057,596	1,551,371
386,896	546,290	542,941	535,101	517,322	581,788
30,676,509	25,820,246	19,017,193	30,747,806	32,885,837	35,847,650
2,944,725	2,676,303	2,776,194	2,338,421	1,846,772	1,929,220
3,738,393	2,957,729	2,803,564	3,119,118	3,147,281	3,214,210
876,669	710,864	687,687	820,264	603,501	537,940
462,152,018	476,260,173	465,296,027	493,170,096	511,068,239	529,893,757
(672,795)	10,112,951	42,780,035	2,006,447	17,079,305	29,642,329
85,582			995,672		
3,043,992	13,747	96,875	13,768	265,966	63,602
	203,014	170,262	74,063	124,041	128,025
121,580,277	124,046,444	112,304,787	118,084,221	130,021,790	133,890,387
(124,688,651)	(127,227,032)	(121,686,016)	(126,410,208)	(135,407,223)	(138,616,956)
21,200	(2,963,827)	(9,114,092)	(7,242,484)	(4,995,426)	(4,534,942)
(651,595)	7,149,124	33,665,943	(5,236,037)	12,083,879	25,107,387
260,855,437	260,203,842	267,352,966	301,018,909	295,782,872	307,866,751
\$ 260,203,842	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872	\$ 307,866,751	\$ 332,974,138
1.03%	0.81%	0.78%	0.82%	0.76%	0.75%

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)
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
2017	9,105,868,150	26,016,766,143	428,301,650	1,099,956,510	9,534,169,800	27,116,722,653	16.94
2018	9,142,333,780	26,120,953,657	451,210,170	1,158,789,755	9,593,543,950	27,279,743,412	16.94
2019	9,205,075,170	26,300,214,771	489,223,160	1,256,414,025	9,694,298,330	27,556,628,796	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 \$1,000 of Assessed Value)
Last Ten Years

(Cont'd.)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<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	7.21	7.21	7.21	7.21	7.21	8.21	8.21	8.21	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>	15.94	15.94	15.94	15.94	15.94	16.94	16.94	16.94	16.94	16.94
<i>School Districts</i>										
Brookville	69.03	69.03	69.03	69.03	69.00	74.25	74.25	74.25	74.23	73.73
Centerville	73.55	73.55	73.55	73.55	77.77	77.72	77.64	77.56	77.16	77.09
Dayton	75.75	76.52	77.52	79.85	79.85	79.85	81.35	83.35	80.05	80.05
Huber Heights	66.67	66.67	66.74	66.74	66.74	66.74	66.74	66.74	66.25	66.25
Jefferson	66.90	66.90	66.90	66.90	61.40	61.40	61.40	61.40	61.40	61.40
Kettering	73.10	78.00	78.00	78.00	82.89	82.99	82.99	85.39	85.26	91.25
Mad River	65.20	65.20	65.50	71.40	71.40	71.40	71.40	71.40	71.40	70.80
Miamisburg	51.90	59.74	60.62	60.76	60.86	62.03	62.57	62.52	61.26	61.21
New Lebanon	52.02	52.02	52.02	52.02	51.45	51.45	51.45	51.45	51.05	51.05
Northmont	70.05	70.05	75.95	75.95	75.95	75.95	75.95	81.85	81.85	81.85
Northridge	63.50	63.85	71.00	71.00	71.00	71.00	76.42	76.42	76.42	76.42
Oakwood	116.95	122.70	122.70	123.25	129.00	129.20	129.20	134.95	134.95	134.95
Trotwood-Madison	60.06	60.06	60.06	60.06	61.06	61.56	62.06	62.06	62.06	62.06
Valley View	32.36	32.36	32.36	32.36	39.33	39.33	39.33	39.33	39.33	39.33
Vandalia-Butler	53.72	54.61	55.51	55.57	62.53	62.56	62.48	62.40	61.65	61.63
West Carrollton	72.05	72.05	72.05	72.05	72.05	72.05	72.05	77.55	77.55	77.55
<i>Out-Of-County School Districts</i>										
Beavercreek	48.20	48.20	48.90	48.85	55.10	54.90	54.15	53.84	53.00	52.75
Carlisle	43.70	43.70	43.70	43.70	49.60	49.65	50.55	50.55	56.75	55.45
Fairborn	51.80	51.80	52.65	52.50	52.50	52.65	52.65	55.35	55.25	55.05
Preble Shawnee	23.49	23.49	23.20	23.20	23.20	23.00	20.50	20.50	20.00	20.00
Tri County North	42.85	42.85	43.15	43.55	43.55	41.80	43.45	41.65	41.95	41.95
Springboro Community S.D.	60.71	60.71	60.22	60.36	58.84	58.79	58.08	58.08	57.20	54.71

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1,000 of Assessed Value) (Cont'd.)
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<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	8.21	8.21	8.21	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	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29
Kettering	6.79	6.79	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	21.70	21.70	21.70	25.20	25.20
Oakwood	6.30	6.30	6.30	6.30	10.05	10.05	10.05	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	19.65	19.65	19.65	19.65	23.80	23.80	23.80	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	23.17
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	20.44	20.44	20.44
Clay	14.10	14.10	14.10	14.10	14.10	17.35	17.35	17.35	17.35	17.35
German	16.20	18.20	18.20	17.70	18.20	18.70	18.70	18.70	18.70	18.70
Harrison	24.97	24.97	24.97	24.97	28.97	32.97	36.97	42.97	42.97	42.97
Jackson	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85	20.35
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	26.19	26.19	26.19
Miami	19.40	19.40	19.40	14.85	18.90	19.90	19.90	19.90	19.90	19.90
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	14.10
Washington	13.95	13.90	13.90	14.05	15.70	18.60	18.60	18.90	18.90	19.20
<i>Other Units</i>										
Dayton/Montgomery Library	1.75	1.75	1.75	3.31	3.31	3.31	3.31	3.31	3.31	3.31
Washington/Centerville Library	2.70	2.70	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community College	3.20	3.20	3.20	3.20	3.20	3.20	4.20	4.20	4.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	2.00
Wright Memorial Public Library	1.44	1.44	1.44	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Clayton Fire Dist	4.50	4.50	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	2.90	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	4.01	4.01

Source: Montgomery County Auditor's Office - Department of Finance

MONTGOMERY COUNTY, OHIO
Principal Property Taxpayers
Current and Nine Years Ago

December 31, 2019

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 40,834,749	\$ 349,860,220	3.61%
Vectren Energy Delivery of Ohio	11,830,982	100,400,970	1.04%
Tait Electric Generating Station	3,217,839	26,938,890	0.28%
Dayton Mall II LLC	3,080,412	33,804,040	0.35%
NREA VB V LLC	2,714,164	35,222,670	0.36%
Kettering Medical Center	1,772,341	18,028,850	0.19%
City of Dayton	1,498,331	16,190,850	0.17%
Miami Valley Hospital	1,442,399	14,680,030	0.15%
Meijer Stores LTD Partnership	994,532	10,029,820	0.10%
ARC NPHUBOH001 LLC	970,725	11,620,000	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>616,776,340</u>	<u>6.37%</u>
All Others		<u>9,077,521,990</u>	<u>93.63%</u>
<i>Total Assessed Valuation</i>		<u>\$ 9,694,298,330</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 2018 levy was based.

December 31, 2010

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$ 25,659,613	\$ 257,184,940	2.52%
Vectren Energy Delivery of Ohio	2,934,744	28,127,080	0.28%
Dayton Mall Venture Inc.	2,480,647	31,614,780	0.31%
Reynolds and Reynolds	2,173,710	28,448,990	0.28%
City of Dayton	2,079,378	26,771,810	0.26%
Miami Valley Hospital	2,058,293	26,652,720	0.26%
Huber Investment Corp.	2,017,080	29,006,580	0.28%
Ohio Bell	1,935,131	19,948,560	0.20%
Meijer Stores LTD	1,393,354	17,786,820	0.17%
CareSource	1,389,506	15,455,080	0.15%
<i>Total Real and Personal Property Valuation</i>		<u>480,997,360</u>	<u>4.71%</u>
All Others		<u>9,709,474,600</u>	<u>95.29%</u>
<i>Total Assessed Valuation</i>		<u>\$ 10,190,471,960</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 2009 levy was based.

MONTGOMERY COUNTY, OHIO
Property Tax Levies and Collections
Last Ten Years

<i>Fiscal Levy Year</i>	<i>Original Taxes</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>Levied</i>	<i>Adjustments</i>		<i>Amount</i>	<i>Percentage of Original Levy</i>		<i>Amount</i>	<i>Percentage of Adjusted Levy</i>
2010	\$ 131,969,221	\$ (4,368,530)	\$ 127,600,691	\$ 103,509,052	78.43%	\$ 14,809,126	\$ 118,318,178	92.73%
2011	135,929,538	(3,935,715)	131,993,823	116,826,733	85.95%	15,437,889	132,264,622	100.21%
2012	126,168,385	(4,181,411)	121,986,974	108,926,771	86.33%	13,348,986	122,275,757	100.24%
2013	127,380,850	(3,893,020)	123,487,830	113,112,139	88.80%	10,092,021	123,204,160	99.77%
2014	125,981,787	(2,648,247)	123,333,540	112,979,715	89.68%	9,732,140	122,711,855	99.50%
2015	129,207,722	(1,455,192)	127,752,530	115,484,143	89.38%	(1,061,070)	114,423,073	89.57%
2016	133,025,392	(1,571,799)	131,453,593	125,709,648	94.50%	2,710,849	128,420,497	97.69%
2017	141,871,512	(1,674,306)	140,197,206	127,467,976	89.85%	1,751,762	129,219,738	92.17%
2018	144,819,897	(1,050,214)	143,769,683	129,380,774	89.34%	1,583,224	130,963,998	91.09%
2019	148,182,761	(925,928)	147,256,833	133,370,583	90.00%	-	133,370,583	90.57%

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			
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
2017	531,542	9,534,170	17,842,400	6,388,733	24,231,133	0.25%	45.59
2018	532,331	9,593,544	15,139,179	5,279,305	20,418,484	0.21%	38.36
2019	531,687	9,694,298	12,385,958	4,129,878	16,515,836	0.17%	31.06

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			
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%
2017	2,570,000	575,288	3,145,288	474,661,346	0.66%
2018	2,635,000	523,888	3,158,888	485,406,502	0.65%
2019	2,685,000	468,438	3,153,438	497,697,532	0.63%

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>				
\$ 1,069,789	\$ 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	22,870,434	0.34%	146.59
420,000	3,055,100	238,928	2,633,481	45,251,638	75,830,280	23,940,327	0.32%	142.66
335,000	2,835,254	394,279	2,336,171	43,771,715	70,090,903	24,961,727	0.28%	131.67
245,000	2,606,142	348,171	2,033,861	47,960,471	69,709,481	Not available	Not available	131.11

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2019:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 18,415,000
<i>Debt exempt from computation:</i>	
Special assessment bonds	\$ 245,000
Revenue bonds	2,020,000
Self-supporting general obligation bonds paid from:	
Parking facilities revenue	295,000
Stillwater Center revenue	3,745,000
General obligation bonds for Reibold Building Renovation	585,000
General obligation bonds for Juvenile Detention Center	11,525,000
<i>Total exempt debt</i>	(18,415,000)
Net debt	\$ 0
<i>Assessed Valuation of County (2)</i>	\$ 9,694,298,330
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)	
	\$ 240,857,458
Net debt (all unvoted)	0
Direct Legal Debt Margin (Voted and Unvoted)	\$ 240,857,458
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 96,942,983
Net debt (all unvoted)	0
<i>Unvoted Legal Debt Margin</i>	\$ 96,942,983
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%

Comparative Information for Previous Years:				
	2018	2017	2016	2015
Direct debt limitation:	\$ 238,338,599	\$ 236,854,245	\$ 226,308,127	\$ 224,745,241
Net debt (all unvoted)	0	0	0	(684,930)
Direct Legal Debt Margin (Voted and Unvoted)	238,338,599	236,854,245	226,308,127	224,060,311
<i>Unvoted debt limitation:</i>	95,935,440	95,341,698	91,123,251	90,498,097
Net debt (all unvoted)	0	0	0	(684,930)
<i>Unvoted Legal Debt Margin</i>	95,935,440	95,341,698	91,123,251	89,813,167
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.00%	0.76%

	2014	2013	2012	2011	2010
Direct debt limitation:	\$ 224,213,595	\$ 233,073,351	\$ 232,082,266	\$ 234,021,602	\$ 252,103,809
Net debt (all unvoted)	(1,354,596)	(2,480,504)	(3,505,532)	(4,519,361)	(5,488,599)
Direct Legal Debt Margin (Voted and Unvoted)	222,858,999	230,592,847	228,576,734	229,502,241	246,615,210
<i>Unvoted debt limitation:</i>	90,285,438	93,829,340	93,432,907	94,208,641	101,441,524
Net debt (all unvoted)	(1,354,596)	(2,480,504)	(3,505,532)	(4,519,361)	(5,488,599)
<i>Unvoted Legal Debt Margin</i>	88,930,842	91,348,836	89,927,375	89,689,280	95,952,925
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	1.50%	2.64%	3.75%	4.80%	5.41%

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 2019 levy will be based, is used.

MONTGOMERY COUNTY, OHIO
Computation of Direct, Overlapping and Underlying Debt
December 31, 2019

	<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	\$ 12,385,958	100.00%	\$ 12,385,958
Special assessment bonds	245,000	100.00%	245,000
Loans payable	2,606,142	100.00%	2,606,142
Capital leases	348,171	100.00%	348,171
<i>Total Net Direct Debt</i>			<u>15,585,271</u>
<i>Overlapping:</i>			
City of Carlisle	2,085,000 (2)	5.30%	110,505
City of Centerville	8,449,518	99.14%	8,376,852
City of Huber Heights	57,445,836	96.77%	55,590,335
City of Kettering	21,384,591	98.19%	20,997,530
City of Springboro	15,985,000	4.46%	712,931
City of Union	758,750	98.92%	750,556
Brookville Local School District	13,430,764	98.86%	13,277,653
Kettering Local School District	54,809,986	98.89%	54,201,595
Northmont Local School District	88,007,813	99.28%	87,374,157
Miami Valley Career Technology Center	128,422,994	60.37%	77,528,961
<i>Total Net Overlapping Debt</i>			<u>318,921,075</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County	114,905,479	100.00%	114,905,479
School Districts			
Within Montgomery County	425,555,681	100.00%	425,555,681
<i>Total Net Underlying Debt</i>			<u>540,461,160</u>
<i>Total Net Debt</i>			<u>\$ 874,967,506</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.

(2) Data for 2019 City of Carlisle overlapping debt is not available. Used data from 2018.

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>							
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
2017	28,695,691	19,809,546	8,886,145	285,000	87,519	372,519	23.85
2018	30,273,603	19,495,745	10,777,858	295,000	81,969	376,969	28.59
2019	37,872,972	18,829,520	19,043,452	300,000	72,281	372,281	51.15

(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)

(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, 2019

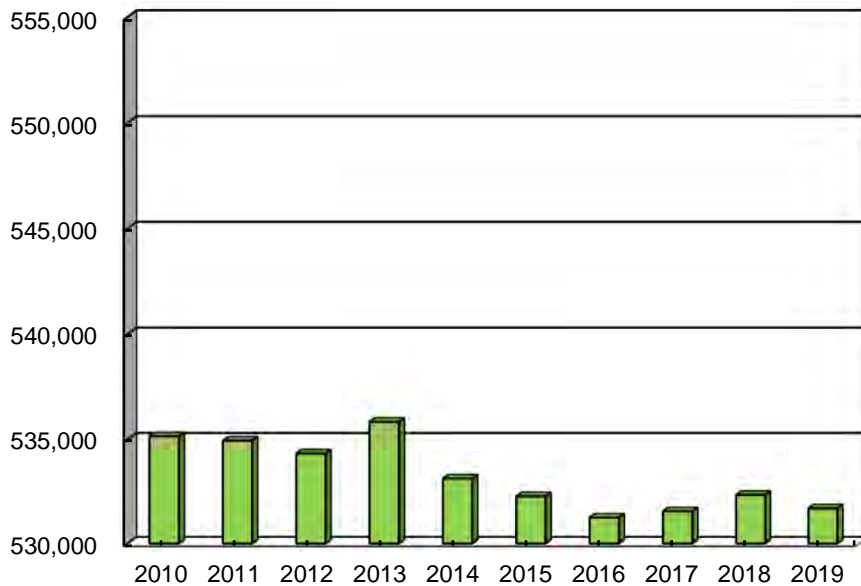
(Cont'd.)

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

2010	535,153
2011	534,941
2012	534,325
2013	535,846
2014	533,116
2015	532,258
2016	531,239
2017	531,542
2018	532,331
2019	531,687



MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2019

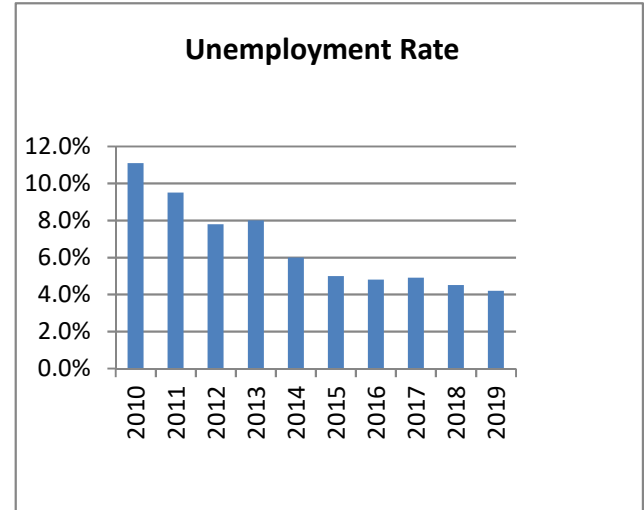
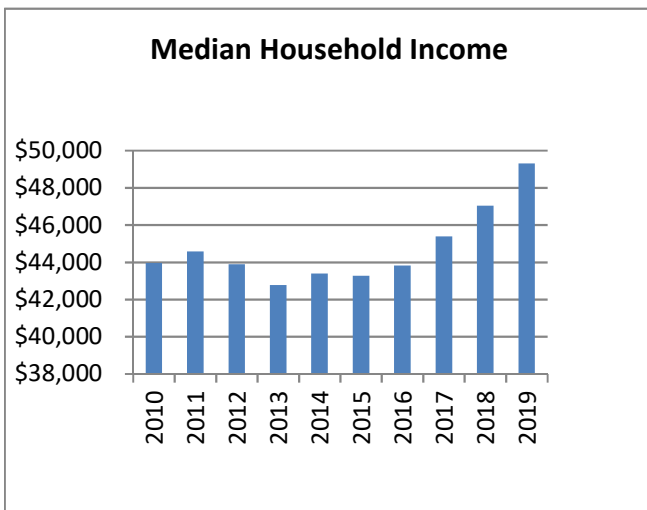
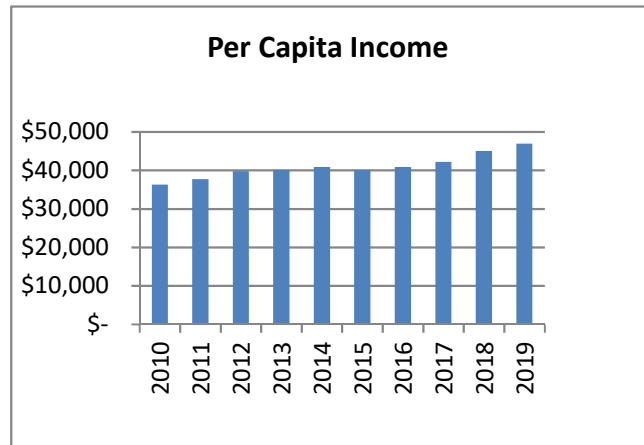
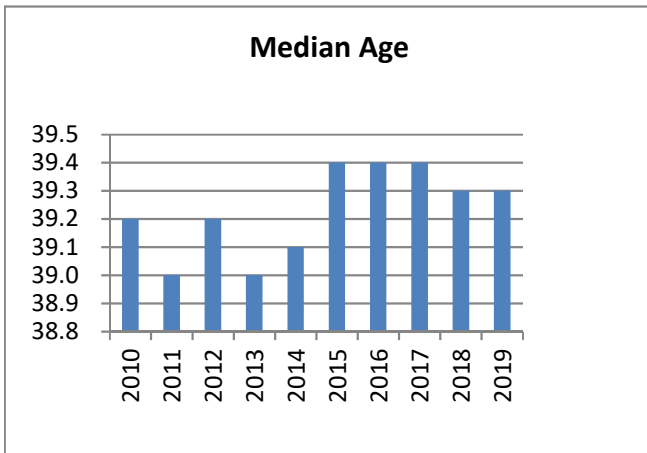
<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
2010	39.2	\$ 19,451,335,000	\$ 36,302	\$ 43,965	11.1%
2011	39.0	20,258,807,000	37,684	44,585	9.5%
2012	39.2	21,263,616,000	39,795	43,895	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	22,870,434,000	40,851	43,829	4.8%
2017	39.4	23,940,327,000	42,223	45,394	4.9%
2018	39.3	24,961,727,000	45,039	47,045	4.5%
2019	39.3	Unavailable	46,891	49,314	4.2%

(1) Source: US Census Bureau - American Fact Finder- S0201

(2) Source: US Bureau of Economic Analysis - CAINC1-3

(3) Source: US Census Bureau - American Fact Finder- S0201

(4) Source: Ohio Labor Market Information



MONTGOMERY COUNTY, OHIO
Principal Employers
Current and Nine Years Ago

2019 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	30,000	12.40%
Premier Health	12,425	5.14%
Kettering Health Network	9,319	3.85%
Montgomery County	4,432	1.83%
Kroger Co	4,030	1.67%
Dayton Children's Hospital	3,341	1.38%
Sinclair Community College	3,163	1.31%
CareSource	3,021	1.25%
University of Dayton	3,000	1.24%
LexisNexis	3,000	1.24%
	<u>75,731</u>	<u>31.31%</u>

Source: Dayton Business Journal

2010 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	25,713	10.97%
Premier Health Partners	14,382	6.14%
Kettering Health Network	6,801	2.90%
Miami University	4,600	1.96%
Montgomery County	4,237	1.81%
Wright State University	2,948	1.26%
The Kroger Company	3,000	1.28%
LexisNexis	3,000	1.28%
Honda of America Manufacturing	2,700	1.15%
Dayton Public Schools	2,550	1.09%
	<u>69,931</u>	<u>29.84%</u>

Source: Dayton Area Chamber of Commerce

MONTGOMERY COUNTY, OHIO
Selected Operating Indicators
Last Ten Years

	2010	2011	2012	2013
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	29,510	27,540	25,734	27,474
Calls dispatched handled	386,542	583,889	635,933	631,206
Common Pleas Court				
Caseload for civil cases	16,327	14,550	13,617	11,756
Caseload for criminal cases	4,865	5,013	4,874	4,874
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	25,674	31,882	27,000	31,200
Community and economic development				
Building Regulations				
Building inspections	7,691	7,959	8,657	8,973
Electrical inspections	4,647	4,885	5,248	5,382
Building permits issued	1,356	1,567	1,624	1,583
Building permits total estimated value of buildings	\$312,772,206	\$174,980,692	\$169,269,641	\$255,163,479
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	28	27	27	26
North system	17	16	17	15
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	14	16	12	15
Eastern Regional Treatment Plant	8	11	8	9
Solid Waste Management				
Tons of solid waste disposed of	498,453	513,270	471,373	492,919
Parking Facilities				
Public parking capacity (spaces)	1,610	1,610	1,610	1,610
Employee-only parking capacity (spaces)	552	552	552	552
Stillwater Center				
Total patient days	36,154	36,104	36,140	35,665
Percentage of occupancy	99.6%	99.2%	98.8%	98.7%

Source: Various county departments
Indicators are not provided for the general government function.

2014	2015	2016	2017	2018	2019
25,933	25,211	25,211	24,435	23,239	21,789
630,171	613,770	597,340	588,501	555,739	445,835
10,596	9,647	10,000	8,733	8,613	8,910
5,144	4,851	5,000	5,402	5,527	5,740
15,600	13,156	14,876	16,000	27,254	19,862
8,878	9,706	10,141	9,882	9,862	9,536
4,814	5,246	5,514	5,108	5,446	5,843
1,646	1,721	1,847	1,730	1,744	2,523
\$663,855,046	\$536,089,907	\$268,877,786	\$224,468,562	\$203,599,402	\$285,566,223
23	23	30	24	25	25
14	14	18	17	15	15
15	15	15	15	16	16
9	9	8	9	10	9
501,519	531,241	557,653	571,615	596,882	629,466
1,610	1,610	1,610	1,610	1,610	1,625
552	552	552	552	552	450
35,450	35,333	35,368	35,399	35,553	35,743
97.5%	98.4%	98.3%	98.6%	98.3%	98.6%

MONTGOMERY COUNTY, OHIO
Employees by Function
Last Ten Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities										
General government	307	297	262	304	305	337	1,449	1,752	1,714	441
Judicial and law enforcement	1,678	1,604	1,529	1,760	1,741	1,879	670	849	839	2,076
Environment and public works	116	110	115	117	113	117	94	95	137	116
Social services	1,626	1,533	1,412	1,316	1,337	1,485	1,406	810	839	1,239
Community and economic development	28	25	25	26	34	39	239	28	21	39
Total Governmental Activities	<u>3,755</u>	<u>3,569</u>	<u>3,343</u>	<u>3,523</u>	<u>3,530</u>	<u>3,857</u>	<u>3,858</u>	<u>3,534</u>	<u>3,550</u>	<u>3,911</u>
Business-type Activities										
Water	87	86	86	99	95	110	104	80	71	75
Wastewater	136	129	135	114	115	124	127	129	137	151
Solid Waste Management	67	65	65	62	53	66	70	67	65	72
Parking Facilities	5	5	5	5	5	4	4	3	3	2
Stillwater Center	187	192	180	204	198	213	203	158	177	221
Total Business-type Activities	<u>482</u>	<u>477</u>	<u>471</u>	<u>484</u>	<u>466</u>	<u>517</u>	<u>508</u>	<u>437</u>	<u>453</u>	<u>521</u>
Total Primary Government	<u>4,237</u>	<u>4,046</u>	<u>3,814</u>	<u>4,007</u>	<u>3,996</u>	<u>4,374</u>	<u>4,366</u>	<u>3,971</u>	<u>4,003</u>	<u>4,432</u>

Source: County position-control records

MONTGOMERY COUNTY, OHIO
Capital Asset Statistics by Function
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Judicial and Law Enforcement										
<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
Environment and Public Works										
<i>County Engineer</i>										
Roads (centerline miles)	320	320	320	320	320	320	320	320	335	336
Bridges	387	399	392	393	396	398	401	403	520	520
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	6	6	6	6	4	3	3
Community & Economic Development										
<i>County Parks</i>										
Parks acreage	475	475	475	475	475	475	475	475	475	475
Parks	3	3	3	3	3	3	3	3	3	3
Shelters	11	11	11	11	11	11	11	11	11	11
Tennis courts	16	16	16	16	16	16	16	16	16	16
Basketball courts	3	13	13	13	13	13	13	13	13	13
Ball diamonds	11	11	11	11	11	11	11	11	11	11
Water										
Water lines (miles)	1,367	1,374	1,374	1,374	1,376	1,379	1,385	1,385	1,390	1,390
Wastewater										
Sewer lines (miles)	1,203	1,207	1,210	1,208	1,224	1,226	1,231	1,233	1,236	1,236
Lift stations	26	36	36	36	37	45	45	45	45	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	2	2	2	2	2	1	1	1	1	1
Parking Facilities										
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	0	0	0	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, 2019

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	40000829ECYOHHP06	Cyber Liability- 7/1/19-7/1/20			\$1,804
	4000829ENVOHP06	Pollution Liability- 7/1/19-7/1/20			\$782
	40000829PKGHP10	Workplace Violence- 7/1/19-7/1/20			\$402
	40000829PKGHP10	Acts or Omissions Directors & Officers Liability	\$5,000,000 Per Incident Aggregate	up to \$2,500	\$50,476
	40000829PKGHP10	Liability Medical Pay Buses-Comprehensive All Other Vehicles-Comprehensive Buses-Collision All Other Vehicles-Collision	7/1/19-7/1/20 \$5,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$1,000 \$250 \$1,000 \$500	\$24,335
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	MK228	12/5/19-12/5/20 Property/Boiler & Machinery & Terrorism Earthquake and Flood Flood - Flood Plain Locations Property in-transit	Varies by type of covered loss per property summary	\$100,000 up to \$500,000 \$25,000	\$352,547
Travelers Insurance	105912654	3/31/17-3/31/20 Crime	\$1,000,000	\$25,000	\$7,151
	106710541	4/1/19-3/31/20 Cyber Liability	\$5,000,000	\$100,000	\$37,500
	ZPP31N11230	3/31/19-3/31/20 Foreign	GL - 1M/2M; Auto H&NO - 1M; Voluntary Work Comp & EL; Business Travel - 1,250,000 aggregate; K&R - 250k	\$0	\$2,500
Lexington Insurance Company	23627396	3/31/19-3/31/20 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$525,000
Allied World National Assurance Co	5111014101	3/31/19-3/31/20 Excess Liability above Lexington Ins Co Policy	\$10,000,000 xs of \$5,000,000 Aggregate xs SIR	\$500,000	\$173,089
Lloyds of London	AH100322	3/31/19-3/31/20 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$28,000
Endurance American Insurance	EXC30000077003	3/31/19-3/31/20 Excess Liability above AWAC	\$10,000,000 xs Per Incident xs of \$15,000,000 Per Incident Aggregate xs SIR	xs \$500,000 SIR	\$50,000
Midwest Employers	EWC009224	11/1/18-11/1/20 Excess Workers' Compensation	Statutory	\$800,000	\$168,237
Travelers Insurance	106435400	12/31/15-12/31/19 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,166
	106059216	3/19/19-3/18/20 Common Pleas Scheduled Bond Program	\$793,000	\$0	\$2,873
	107039034	1/1/19-1/1/21 Furtherance of Justice Bond - Rob Streck, County Sheriff	\$110,624	\$0	\$677
	105216136	1/1/17-1/1/21 Furtherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$260
	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.



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OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/3/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov