



MONTGOMERY COUNTY
DECEMBER 31, 2021

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**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct Program</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6H79SP080283-04M001	\$429,219	\$381,570
		6H79SM081263-02M001	95,408	80,495
		5H79SM081263-03	53,030	10,886
		6H79SM083396-01M002	163,387	51,211
		5H79SM083396-02	39,462	5,242
		5H79TI080283-01	885	-
		5H79TI080283-04	266,142	-
		5H79TI080283-05	39,832	-
<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	1800596	2,724	2,724
		2000338	2,900	2,900
		2100327	47,162	47,162
		671094-1	91,358	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>1,231,509</u>	<u>582,190</u>
<i>Opioid STR</i>				
Opioid STR	93.788	2100453	9,110	9,110
		2100794	382,532	382,532
		2100775	90,208	90,208
		H79TI083294	29,992	29,992
		2200391	55,781	55,781
Total Opioid STR			<u>567,623</u>	<u>567,623</u>
<i>Direct Program</i>				
Drug-Free Communities Support Program Grants	93.276	1NH28CE002442-01-00	100,740	16,003
<i>Passed Through Ohio Department of Job and Family Services</i>				
Community-Based Child Abuse Prevention Grants	93.590	G-2021-22-0182	172,675	172,675
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	N/A	331,119	331,119
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2223-11-6967	1,756,902	-
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	2001OHSOSR	302,728	-
Total Social Services Block Grant			<u>2,390,749</u>	<u>331,119</u>
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	2105OHADM	2,135,845	-
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2223-11-6967	14,618,710	-
Total Medicaid Cluster			<u>16,754,555</u>	<u>-</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	N/A	28,131	28,131
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2100396	117,136	102,701
Mental Health Disaster Assistance and Emergency Mental Health	93.982	H79FG000627	1,519,740	1,382,546
<i>Passed Through Ohio Department of Job and Family Services</i>				
<i>CCDF Cluster</i>				
Child Care and Development Block Grant	93.575	G-2223-11-6967	1,237,462	-
Total CCDF Cluster				
<i>Passed Through Ohio Department of Family and Children First</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	5AU-02-C0057	87,691	87,691
<i>Passed Through Ohio Department of Job and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2223-11-6967	123,824	-
Total MaryLee Allen Promoting Safe and Stable Families Program			<u>211,515</u>	<u>87,691</u>

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Passed Through Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families	93.558	G-2223-11-6967	14,999,109	-
Child Support Enforcement	93.563	G-2223-11-6967	15,485,848	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6967	325,866	-
Foster Care Title IV-E	93.658	G-2223-11-6967	4,146,588	-
Adoption Assistance	93.659	G-2223-11-6967	7,200,491	-
<i>Passed Through Childrens Defense Fund Ohio</i>				
Maternal and Child Health Federal Consolidated Programs	93.110	5U2DMC32394-03-00	35,676	-
<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-2223-11-6967	775,907	-
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	N/A	320,476	320,476
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2100032	<u>2,278,233</u>	<u>2,278,233</u>
Total United States Department of Health and Human Services			<u>69,900,029</u>	<u>5,869,388</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct Program</i>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-14-UC-39-0004	101,197	101,197
		B-15-UC-39-0004	156	156
		B-16-UC-39-0004	23,333	23,333
		B-17-UC-39-0004	189,220	189,220
		B-18-UC-39-0004	107,106	107,106
		B-19-UC-39-0004	199,480	199,480
		B-20-UC-39-0004	954,575	954,575
		B-21-UC-39-0004	<u>27,908</u>	<u>27,908</u>
Total Community Development Block Grants/Entitlement Grants			<u>1,602,975</u>	<u>1,602,975</u>
Total CDBG - Entitlement Grants Cluster			<u>1,602,975</u>	<u>1,602,975</u>
Emergency Solutions Grant Program				
	14.231	E-19-UC-39-0004	77,924	77,924
		E-20-UW-39-0004	620,341	620,341
		E-20-UC-39-0004	102,584	102,584
		S-L-19-1DH-2	<u>83,499</u>	<u>83,499</u>
Total Emergency Solutions Grant Program			<u>884,348</u>	<u>884,348</u>
Home Investment Partnerships Program				
	14.239	M-13-UC-39-0208	11	-
		M-14-UC-39-0208	35,909	35,909
		M-17-UC-39-0208	242,350	242,350
		M-18-UC-39-0208	230,312	230,312
		M-19-UC-39-0208	55,577	55,577
		M-20-UC-39-0208	73,605	73,605
		M-21-UC-39-0208	<u>1,509</u>	<u>1,509</u>
Total Home Investment Partnerships Program			<u>639,273</u>	<u>639,262</u>
Continuum of Care Program				
	14.267	OH0620L5E051800	220,444	56,664
		OH0127L5E052013	5,967	-
		OH0127L5E052114	137,522	-
		OH0589L5E052003	<u>174,716</u>	<u>118,562</u>
Total Continuum of Care Program			<u>538,649</u>	<u>175,226</u>
Total United States Department of Housing and Urban Development			<u>3,665,245</u>	<u>3,301,811</u>

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Direct Program</i>				
DNA Backlog Reduction Program	16.741	2018-DN-BX-0172	43,662	-
		2019-DN-BX-0004	158,809	-
		2020-DN-BX-0110	30,175	-
Total DNA Backlog Reduction Program			<u>232,646</u>	<u>-</u>
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0099	90,832	-
		2020-DC-BX-0012	150,520	-
Total Drug Court Discretionary Grant Program			<u>241,352</u>	<u>-</u>
Strengthening the Medical Examiner - Coroner System	16.037	2020-DQ-BX-0042	79,226	-
Harold Rogers Prescription Drug Monitoring Program	16.754	2018-PM-BX-K094	19,500	-
Juvenile Mentoring Program	16.726	OH10404-18-0720-M2	19,443	-
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1605	20,171	-
		2020-CE-CCF-2148	22,390	-
		2020-CE-CTF-2270	134,277	-
Total COVID-19 Coronavirus Emergency Supplemental Funding Program			<u>176,838</u>	<u>-</u>
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2020-VOCA-132925640	145,289	-
		2022-VOCA-134718945	17,449	-
Total Crime Victim Assistance			<u>162,738</u>	<u>-</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Project Safe Neighborhoods	16.609	2018-PS-PSD-452/453/454	83,171	-
<i>Direct Program</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2019-PC-NFS-7806	37,093	-
		2020-CD-BX-0067	96,052	-
		2020-PC-NFS-7806	14,685	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>147,830</u>	<u>-</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-A01-6803	21,023	-
		2019-DL-LEF-5845	30,000	-
		2020-DL-LEF-5845	31,723	-
		2020-JG-A01-6803	43,174	-
		2019-RO-ETF-R569	19,043	-
		2020-RO-ETF-R569	18,654	-
<i>Passed Through City of Dayton</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G-2223-11-6967	457	-
Edward Byrne Memorial Justice Assistance Grant Program		15PBJA-21-GG-01734-JAGX	44,292	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>208,366</u>	<u>-</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Residential Substance Abuse Treatment for State Prisoners	16.593	2019-RS-SAT-101	179,157	-
<i>Direct Program</i>				
Equitable Sharing Program	16.922	OH0570000/6	219,560	-
		OHEQ00316	51,217	-
Total Equitable Sharing Program			<u>270,777</u>	<u>-</u>
Total United States Department of Justice			<u>1,821,044</u>	<u>-</u>
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services - Greater Ohio Workforce Board</i>				
<i>WIOA Cluster</i>				
WIOA Adult Program	17.258	2020-21-7357-1	1,432,953	-
WIOA Youth Activities	17.259	2020-21-7357-1	1,038,583	-
WIOA Dislocated Worker Formula Grants	17.278	2020-21-7357-1	977,268	-
Total WIOA Cluster			<u>3,448,804</u>	<u>-</u>

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
WIOA National Dislocated Worker Grants / WIA National Emergency	17.277	2020-21-7357-1	53,421	
<i>Passed Through Ohio Department of Job and Family Services</i> Reentry Employment Opportunities	17.270	PE-35041-20-60-A-39	122,281	-
Unemployment Insurance	17.225	2020-21-7357-1	78,044	-
Total United States Department of Labor			<u>3,702,550</u>	<u>-</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	4,812,012	-
		PID 108791	18,359	-
		PID 104052	1,094,976	-
Total Highway Planning and Construction			<u>5,925,347</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>5,925,347</u>	<u>-</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	69A37520300004020OH0	18,356	-
National Priority Safety Programs	20.616	696A3752030000405DOHL	1,552	-
Total Highway Safety Cluster			<u>19,908</u>	<u>-</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37521300001640OHA	20,091	-
Interagency Hazardous Materials Public Sector Training and Planning	20.703	693JK31940044HMEP	13,599	-
Total United States Department of Transportation			<u>5,978,945</u>	<u>-</u>
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	174,948	-
Homeland Security Grant Program	97.067	EMW-2017-SS-00065-S01	125,900	-
		EMW-2018-SS-00038-S01	55,634	-
Total Homeland Security Grant Program			<u>181,534</u>	<u>-</u>
Total United States Department of Homeland Security			<u>356,482</u>	<u>-</u>
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Direct Program</i>				
Title I Grants to Local Educational Agencies	84.010	N/A	8,004	-
<i>Passed Through Miami Valley Career Technology Center</i>				
Adult Education - Basic Grants to States	84.002	051284-AB-S1-2021	17,500	-
		051284-AB-S1-2022	17,500	-
Total Adult Education - Basic Grants to States			<u>35,000</u>	<u>-</u>
<i>Passed Through Ohio Department of Rehabilitation and Correction</i>				
Title I State Agency Program for Neglected and Delinquent Children and	84.013	N/A	189,121	-
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84.181	H18A190024	829,857	829,857
Total United States Department of Education			<u>1,061,982</u>	<u>829,857</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-2223-11-6967	5,051,175	-
Total SNAP Cluster			<u>5,051,175</u>	<u>-</u>

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
National School Lunch Program	10.555	N/A	88,753	-
School Breakfast Program	10.553	N/A	5,726	-
Total Child Nutrition Cluster			<u>94,479</u>	<u>-</u>
Total United States Department of Agriculture			<u>5,145,654</u>	<u>-</u>
UNITED STATES DEPARTMENT OF THE TREASURY				
<i>Direct Program</i>				
COVID-19 Coronavirus Relief Fund	21.019	N/A	9,771,731	4,281,668
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Coronavirus Relief Fund	21.019	N/A	1,500	-
Total COVID-19 Coronavirus Relief Fund			<u>9,773,231</u>	<u>4,281,668</u>
<i>Direct Program</i>				
COVID-19 Emergency Rental Assistance Program	21.023	N/A	10,643,791	-
Total United States Department of the Treasury			<u>20,417,022</u>	<u>4,281,668</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
2018 HAVA Election Security Grants	90.404	N/A	21,892	-
Total United States Election Assistance Commission			<u>21,892</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$112,070,845</u>	<u>\$14,282,724</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, 2021

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) under programs of the federal government for the year ended December 31, 2021. 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 passed through the Greater Ohio Workforce Board for 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 Treasury, United States Department of Health and Human Services, United States Department of Housing and Urban Development, and United States Department of Education 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 the Greater Ohio Workforce Board for the WIOA Cluster 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 local program income account as of December 31, 2021 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.

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our report includes a reference to other auditors who audited the financial statements of Miami Valley In-Ovations, Inc., 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 are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Montgomery County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Montgomery County's major federal programs for the year ended December 31, 2021. Montgomery County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Montgomery County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 30, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 6, 2022

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MONTGOMERY COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2021

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):	COVID-19 - Coronavirus Relief Fund (ALN #21.019) COVID-19 - Emergency Rental Assistance Program (ALN #21.023) CCDF Cluster: Child Care and Development Block Grant (ALN #93.575) Temporary Assistance for Needy Families (ALN #93.558) Foster Care Title IV-E (ALN #93.658) Adoption Assistance (ALN #93.659)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$3,000,000 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

2021 ANNUAL COMPREHENSIVE FINANCIAL REPORT



MONTGOMERY
C O U N T Y
OHIO



For the Year Ended
December 31, 2021

Montgomery County, Ohio

Annual Comprehensive Financial Report

For The Year Ended December 31, 2021



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

Kris E. Louthan - Financial Reporting Manager

*Terra E. Homan - Staff Accountant
Shannon K. Murray - Staff Accountant
Shannon C. Welch - Staff Accountant*

**MONTGOMERY COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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Introductory Section

**MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER**



June 30, 2022

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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. 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, 2021. 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 Annual Comprehensive Financial Report. 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 531,900 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 J 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.

The largest economic impact on the region continued to be the COVID-19 pandemic in 2021. Although the region began to bounce back from the losses that occurred in 2020, the job growth that occurred in 2021 did not yet restore the region to pre-2020 levels.

Despite the continued impact of the COVID-19 pandemic, the County showed an increase in growth during 2021. The 2021 annual average unemployment rate for the County was 5.6%, which was a decrease of 3% from the 2020 annual average. The unemployment rate in December was 3.6%, below the national rate of 3.9%, and the state rate of 4.5%. The Ohio Department of Job & Family Services reports that for the Dayton metropolitan area the workforce in nonagricultural wage and salary employment increased by 7,700 jobs over the year and increases also occurred in trade, transportation, and utilities, up 100 jobs, state government, up 500 jobs, and local government, up 900 jobs. There was a decrease in financial activities, down 400 jobs, and educational and health services, down 2,500 jobs. There was neither an increase nor a decrease in federal government jobs.

The real estate market in Montgomery County saw a boom in 2020 and this continued into 2021. In Montgomery County, residential real estate sales were 40% more than in 2020, resulting in an increase in property transfers by 43% from 2020. The average sales price of homes continues to increase.

Some of the largest for-profit employers in the Dayton metropolitan area include Kettering Health Network, Premier Health Partners, Kroger Company, and Dayton Children's Hospital. 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 32,000 individuals. 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 4,552 individuals. 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

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

of County Commissioners launched the 2020-2024 Montgomery County Strategic Plan. The county-wide plan continued into 2021, and although the pandemic has had its challenges, the County has not wavered in its priorities to address five key strategic areas: Sustainable Community Infrastructure; Economic Stability; Thriving Youth; Community Well-Being; and Effective and Efficient Government.

The \$192.0 million appropriation for the 2022 General Fund budget is an increase of 12% and includes an expansion to the Electronic Home Detention Program, an increase to the Public Defender's Office expenses due to its assumption of additional felony casework, and a 3% budget restoration for all departments, since the 2021 budget included a 3% decrease across all departments as a result of the pandemic. Although it is a 12% increase in the General Fund from 2021, it is only a 5% increase from the 2020 Adopted Budget, which was a non-COVID budget year. Revenues for the General Fund are expected to increase by 12%, with the majority coming from sales tax growth. Revenues for all funds are expected to increase 5.5% due to an increase in water and sewer rates discussed below, a 17.2% growth in Hotel/Motel taxes, and 100% state reimbursement for indigent defense.

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 14% and 5.6% respectively for years 2018 through 2022. Total water consumption remained stable for 2021, with slight increases in residential and multi-residential customer classes offset by decreases in commercial, industrial, and institutional classes. Water and Sewer consumption is projected to remain flat for years 2023-2026. 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. In 2021 a proposal for increasing tipping fees and tire disposal for out-of-county customers was approved for 2022. The increase will not affect the fee for County residents. In addition, a proposal which was approved in 2021 for 2022 to increase the minimum charge will affect all customers.

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 2021 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

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

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.

MAJOR INITIATIVES

Significant Events For 2021

The challenges of the COVID-19 pandemic continued in 2021, though it did not present the same financial hardship for the County as 2020. The County had to continue to adapt as all departments received a 3% budget cut across the board due to the pandemic, which was ultimately restored due to an increase in sales tax revenue.

Microsoft Dynamics 365 (D365) was implemented in 2021 as the new Countywide ERP system. The multi-year project involved collaboration from all County departments. All 2021 accounting and finance operations were processed in the new system.

The \$18 million replacement of the Third Street Bridge over the Great Miami River in downtown Dayton was completed in 2021. The "Dayton Peace Bridge" includes informational tablatures that cover topics chosen by the public that are important to the neighborhood and Miami Valley as a whole. These topics include the Civil Rights Movement, Paul Laurence Dunbar, the history of funk in Dayton, famous Dayton inventors and inventions, the Dayton Unity March for Martin Luther King Jr Day, the Tuskegee Airmen, women who helped shape Dayton's history, and the Wright Brothers. The 2021 Outstanding Short Span Roadway Bridge award from the Association of Bridge Construction and Design was given to the Engineer's office for their work on the bridge.

Several new commercial development projects began in 2021 near the Dayton International Airport. These projects bring additional growth that began in the area in recent years, and include logistics, manufacturing, and warehousing projects. One of these projects includes a new facility for the footwear brand Crocs, which had already opened a facility in the area in 2020. The new facility will begin operations in 2022 and is expected to add around 500 new jobs. Logistics and distribution operations have been a great fit for the area due to the skillset of the Dayton-area workforce and the convenient location near businesses' customers. The development of the area is expected to continue with more projects being announced for the future.

Plans For 2022 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.

A new Emergency Operations Center facility is expected to open in 2022. The current Emergency Operations Center is located in downtown Dayton and will move to Miamisburg at the Regional Dispatch Center location. This new facility will provide emergency response workers with a state-of-the-art facility where crisis communications and services can be coordinated and released.

A large new project is expected to begin in 2022 for the County. The Environmental Lab will move from Dryden Road to the County Administration Building in downtown Dayton. An overhaul of the lab will allow for Coroner/Crime Lab

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

operations to expand to the Dryden Road location. This multi-million-dollar project is expected to span multiple years.

The Sewer Modernization and Revitalized Treatment Program (SMART) will break ground in 2022. The \$65 million project will include a new pump station at Dryden Road facility in Moraine and a new pretreatment facility at the Western Regional Water Reclamation Facility in West Carrollton. This project will address aging sewer infrastructure, allowing the County to continue to provide sewer services to over half a million residents for another 100 years or more. The project is expected to be completed in 2024.

The United States Congress authorized the American Rescue Plan Act (ARPA), which is bringing in \$103.3 million in relief to Montgomery County and will assist in alleviating the continued effects of the pandemic. The funds will be key in ensuring the County facilities and infrastructure are equipped to readily respond to any additional pandemic threats or any other type of emergency. The funds will be used for additional resources used due to the pandemic such as staffing, testing, insurance, and other necessary services or supplies.

In response to concerns with the operation of the Montgomery County Jail, a consultant was hired to create the Montgomery County Jail Master Planning and Option Study which will guide long-term, strategic investments in the jail's infrastructure, programming, and services. The Master Plan begins with an assessment of the jail's current operations and then defines future physical plant needs and explores options for meeting those needs. A new facility was ultimately recommended; however, the cost is expected to be over \$170 million. Currently, funding for a new jail facility that will meet the County's needs is not available. While the County searches for other financing sources, the jail replacement plans are on hold.

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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. This was the thirty-seventh 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 annual comprehensive 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 annual comprehensive 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 Annual Comprehensive Financial Report is the 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 Annual Comprehensive Financial Report: Auditor's Office: Kris Louthan, Shannon Murray, Teresa Walker, Shannon Welch, Terra Homan, Zachary Rougier, Jeremy Popp, Katie Joseph, Larry Hartlaub, Josh Whitaker, and Bill Loy; Office of Management and Budget: John Parks; 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

**County of Montgomery
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

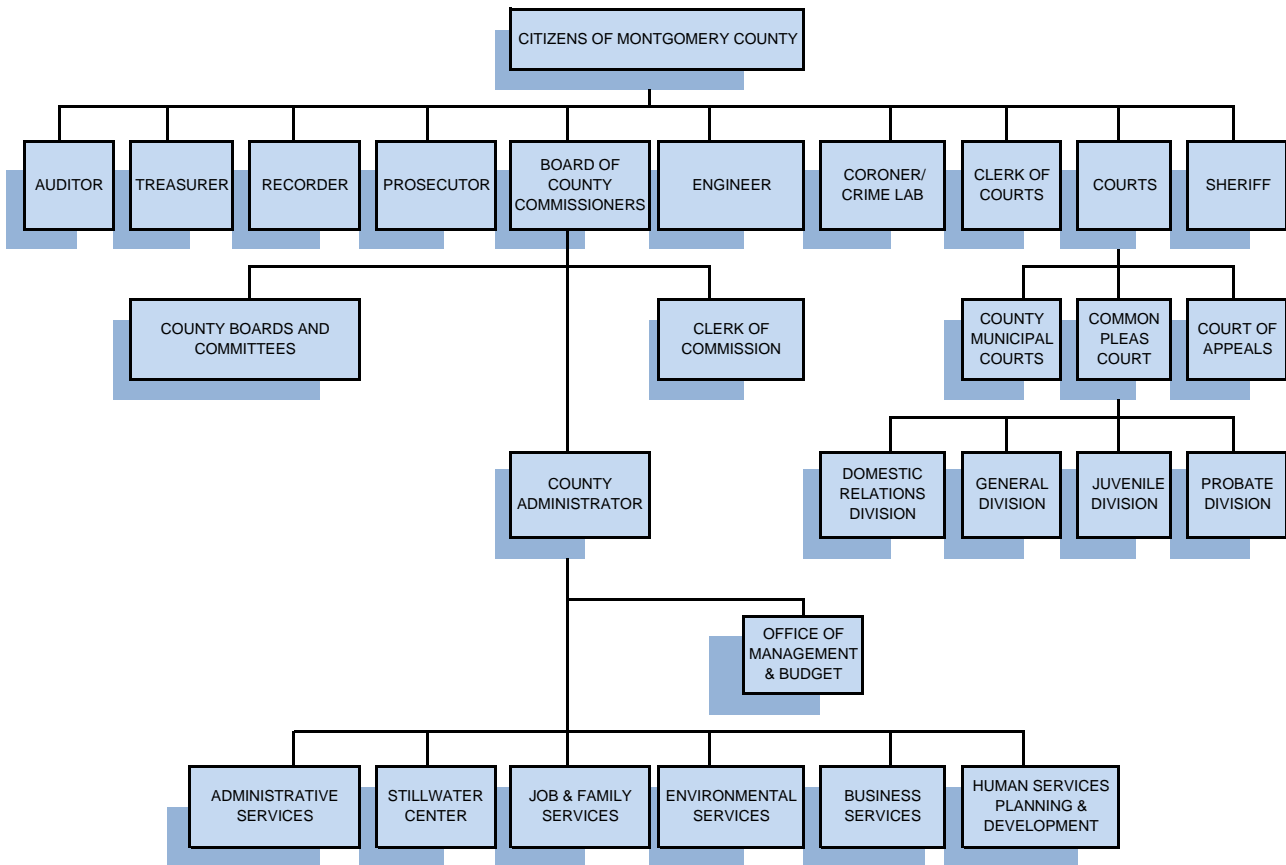
Christopher P. Morill

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
	John McManus	Treasurer
<i>Second District Court Of Appeals</i>	Honorable Michael L. Tucker	Presiding and Administrative Judge
	Honorable Mary E. Donovan	Judge
	Honorable Michael T. Hall	Judge
	Honorable Jeffrey M. Welbaum	Judge
	Honorable Christopher E. Epley	Judge
<i>Common Pleas Court</i>	<i>General Division</i>	
	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
	Honorable Susan D. Solle	Judge
	<i>Domestic Relations Division</i>	
	Honorable Denise L. Cross	Presiding and 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 David Brannon	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	Housing Advisory Board	Office of Emergency Management Executive Committee
Animal Resource Center Advisory Board	Human Services Levy Council	Planning Commission
Arts & Cultural District	Investment Advisory Committee	Residential Appeals Board
Community Action Partnership	Law Library Resources Board	Soil and Water Conservation
Community Development Advisory Committee	Montgomery County Board of DDS	Solid Waste Advisory Committee
Data Processing Board	Montgomery County Ex-Offender Reentry Policy Board	Solid Waste Management Policy Committee
Dayton Metro Library	Montgomery/Greene County Local Emergency Response Council	Transportation Improvement District
ED/GE Advisory Committee		Veterans Service Commission
		Water Services Appeals Board

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Financial Section

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio as of December 31, 2021, 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 for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Miami Valley In-Ovations, Inc., which represents 53 percent, 46 percent, and 48 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Miami Valley In-Ovations, Inc., is based solely on the report of other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note V to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The combining financial statements and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021. 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

- Despite the ongoing economic uncertainty caused by the COVID-19 pandemic, sales tax revenue for 2021 increased by \$12.9 million over 2020.
- The Montgomery County real estate market saw increases in valid residential real estate sales and real estate construction in 2021. Residential real estate sales were 40% more than 2020 and four times the sales in 2011. Real Estate construction saw \$253.5 million in new construction, with \$120.9 million in new residential and \$132.6 million in new commercial construction. Montgomery County had 30,447 property transfers in 2021, which was a 43% increase from 2020. The year saw more than \$2.91 billion in transactions, a \$1 billion increase from the prior year. This increase in activity in 2021 brought in an additional \$3 million in transfer fees to the County's general fund, for a total of \$8.77 million for the year.

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 Innovations 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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2021

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-eight 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, American Rescue Plan Act, 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 central services, telecommunications, certain benefit administration, information technology, accounting system services, and other data services. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2021

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 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 - 111 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 112 - 118, relating to the County's proportionate share of the net pension and net OPEB liability (asset) for the last one to eight 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 120 - 236 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2021

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position exceeded \$1 billion as of December 31, 2020 and \$1.2 billion as of December 31, 2021, as follows:

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
Current and other assets	\$ 784,606	\$ 672,646	\$ 253,726	\$ 216,673	\$1,038,332	\$ 889,319
Capital assets	644,241	638,185	379,803	379,481	1,024,044	1,017,666
<i>Total Assets</i>	<u>1,428,847</u>	<u>1,310,831</u>	<u>633,529</u>	<u>596,154</u>	<u>2,062,376</u>	<u>1,906,985</u>
Total deferred outflows of resources	50,036	66,478	8,008	12,147	58,044	78,625
Long-term liabilities outstanding	306,934	528,364	95,523	124,592	402,457	652,956
Other liabilities	99,879	44,091	15,586	10,852	115,465	54,943
<i>Total Liabilities</i>	<u>406,813</u>	<u>572,455</u>	<u>111,109</u>	<u>135,444</u>	<u>517,922</u>	<u>707,899</u>
Total deferred inflows of resources	312,510	242,365	22,819	12,048	335,329	254,413
Net Position:						
Net investment in capital assets	578,525	569,324	314,332	316,775	892,857	886,099
Restricted	257,788	235,759	10,536	11,462	268,324	247,221
Unrestricted	(76,753)	(242,594)	182,741	132,572	105,988	(110,022)
<i>Total Net Position</i>	<u>\$ 759,560</u>	<u>\$ 562,489</u>	<u>\$ 507,609</u>	<u>\$ 460,809</u>	<u>\$1,267,169</u>	<u>\$ 1,023,298</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2021. 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, 2021

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, 21.2 percent, represents resources that are subject to external restriction on how they may be used.

Total current and other assets increased by \$149 million or 16.8 percent due to current year increases in cash and cash equivalents and Net OPEB Asset. The Net OPEB Asset is new as it was previously recorded as a liability. Cash and cash equivalents increased due to revenues exceeding expenditures and the American Rescue Plan fund grant monies being received in advance of expenditures. Long term liabilities decreased \$250.5 million due to a decrease in net pension liability and net OPEB liability, due to changes in assumptions for healthcare cost related to OPEB in the OPERS retirement system. Total Net Position increased \$243.9 million. This increase is due to the changes in assumptions for healthcare cost for OPEB benefits, the American Rescue Plan grant, and an increase in sales tax revenue.

The following provides a summary of the County's changes in net position for 2021, 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>	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 76,892	\$ 87,155	\$156,284	\$ 149,697	\$ 233,176	\$ 236,852
Operating grants and contributions	205,648	251,124			205,648	251,124
Capital grants and contribution	13,372	19,048	1,950	1,241	15,322	20,289
General revenues:						
Property taxes	148,121	139,840			148,121	139,840
Sales taxes	118,611	104,048			118,611	104,048
Other taxes	18,331	14,797			18,331	14,797
Unrestricted grants	27,293	21,371			27,293	21,371
Unrestricted investment earnings	(5,248)	18,317	151	145	(5,097)	18,462
Miscellaneous	6,537	7,387	3,642	4,351	10,179	11,738
Special Assessments	78				78	0
<i>Total Revenues</i>	<u>609,635</u>	<u>663,087</u>	<u>162,027</u>	<u>155,434</u>	<u>771,662</u>	<u>818,521</u>
Expenses:						
General government	36,492	96,274			36,492	96,274
Judicial and law enforcement	146,063	213,502			146,063	213,502
Environment and public works	4,275	20,977			4,275	20,977
Social services	208,493	255,063			208,493	255,063
Community and economic develop	11,430	56,045			11,430	56,045
Interest and fiscal charges	1,661	1,771			1,661	1,771
Stillwater Center			14,385	21,325	14,385	21,325
Wastewater			35,774	37,683	35,774	37,683
Water			37,436	39,436	37,436	39,436
Solid Waste Management			30,796	29,406	30,796	29,406
Parking Facilities			986	974	986	974
<i>Total Expenses</i>	<u>408,414</u>	<u>643,632</u>	<u>119,377</u>	<u>128,824</u>	<u>527,791</u>	<u>772,456</u>
Change in net position before transfers	201,221	19,455	42,650	26,610	243,871	46,065
Transfers	(4,150)	(4,207)	4,150	4,207	0	0
Change in net position	<u>197,071</u>	<u>15,248</u>	<u>46,800</u>	<u>30,817</u>	<u>243,871</u>	<u>46,065</u>
Net Position - Beginning	562,489	547,241	460,809	429,992	1,023,298	977,233
Net Position - Ending	<u>\$ 759,560</u>	<u>\$ 562,489</u>	<u>\$507,609</u>	<u>\$ 460,809</u>	<u>\$ 1,267,169</u>	<u>\$ 1,023,298</u>

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2021

Governmental Activities:

Governmental Activities revenue exceeded expenditures by approximately \$201 million before transfers. Revenue for the County decreased by \$53.5 million over 2020 primarily due to operating grants and contributions. Operating grants and contributions decreased \$45.5 million due to CARES Act funding being received in 2020. Investment earnings decreased \$23.6 million due to changes in the market of the investments.

In total, the governmental activities expenses decreased by \$235.2 million. The major decrease in expenses is due to decreases in general government by \$59.8 million, judicial and law enforcement by \$67.4 million, social services by \$46.6 million and community and economic development expenditures by \$44.6 million. The majority of the decrease is related to the change in assumptions in healthcare costs related to OPEB in the OPERS pension system as this went from a \$169.3 million net OPEB liability to a \$22.8 million net OPEB asset. The remaining decrease in expenses is related to the distribution of CARES Act money during 2020.

Business-type Activities:

The net position for business type activities increased by approximately \$46.8 million from 2020, with revenues increasing \$6.6 million primarily due to increased sewer and water rates during 2021 for the Wastewater and Water funds. Overall expenses decreased by \$9.4 million in business-type activities due to the change in assumptions for healthcare costs related to OPEB in the OPERS retirement systems.

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 five governmental funds as major including the General, Board of Developmental Disabilities Services, Human Services Levy, American Rescue Plan Act, and Children Services, which combine for 57.0 percent of all governmental fund balances and 70.7 percent of the governmental funds' total assets of \$731,007,708.

Overall, the major governmental funds experienced a fund balance increase of \$8.7 million. 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 \$140,061,844 reflecting an increase of \$8,891,322 from 2020. This is attributed to an overall increase in revenues primarily in sales taxes and intergovernmental revenues as a result of the waning COVID-19 pandemic and a return to pre-2020 local government funding levels.

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 \$10,002,926. This represents an increase of \$111,807 from 2020. This is primarily due to an increase in intergovernmental revenue of \$8,236,295, which is related to a delay in the collection of a cost report settlement. There was an increase in expenses in salaries and intergovernmental expenses for waiver match payments.

The Human Services Levy fund balance at year end was \$71,744,255. This represents a decrease of \$1,395,223 in fund balance. Although expenditures and transfers out continue to exceed revenues, there was an increase in

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2021

revenues and a decrease in expenditures for the year related to contractual service payments. The increase in transfers out is largely due to Human Service Levy transfers to other County agencies.

The American Rescue Plan (ARP) Fund accounts for the federal ARP grant money. The grant was received in advance of the expenditures and is, therefore considered unearned revenue. During 2021, the County recognized revenues of \$950,508 due to related expenditures with the remaining balance being recorded as unearned revenue.

The Children Services fund balance at year end was \$2,170,472. This represents a \$1,104,213 increase from 2020. Expenditures continue to outpace revenues but transfers from the General fund were more than sufficient to cover the increase in expenditures. The increase in expenditures is attributed 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 \$7,263,207 during 2021. The Stillwater Center had an increase of \$926,419, Wastewater fund had an increase of \$2,187,530, Water fund had an increase of \$1,624,561, and Solid Waste Management had an increase of \$2,572,035. The Parking Facilities had a decrease of \$47,338. Total operating expenses decreased by \$10,339,121, with the biggest decrease in the Stillwater Fund related to personal services expenses. This can be attributed to the change in the net OPEB liability.

General Fund Budgetary Highlights

The revenue estimate for the General Fund was increased by approximately \$20 million to the final amount of \$189 million. This was primarily due to an unexpected increase in sales tax revenues. The County budgeted conservatively due to the COVID restrictions in place during 2020. As the restrictions decreased and the economy began to recover, sales tax revenues experienced a large increase. This allowed the General Fund to transfer additional monies to restore original budgets. There was a very minor change made to the estimate for fees and charges for services revenues. Even after the revisions to the budget, actual revenues came in approximately \$14 million more than the final budgeted amount, mostly attributable to increases in property taxes, other taxes, fees and charges for services and intergovernmental revenues.

The original appropriation for total expenditures, which includes both current and intergovernmental, was increased by approximately \$4.6 million during the year. The decrease in the general government function of \$3,296,428 contributes to the increase in transfers out. The increase in the community and economic development function was due to an increase in contractual obligations as well as Parks & Grounds maintenance staff permanently transferred to the general fund. The increase in the judicial and law enforcement function of \$4,702,464 was due to increased costs for jail staffing as well as increased assigned counsel costs as caseloads increased due to the lifting of COVID-19 restrictions. The increase in the social services function of \$1,957,029 was due to increased funding for Pre-School Promise, which was attributed to the lifting of COVID-19 restrictions. Transfers out increased by \$34,410,258 from original to final appropriation because of the increased sales tax collections which allowed General Fund budget reductions to be restored.

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, 2021, approximated \$1.0 billion (net of accumulated depreciation). This investment in capital assets includes: land;

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2021

land improvements; buildings, structures and improvements (including intangible right to use buildings); furniture, fixtures and equipment (including intangible right to use equipment); utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$6.4 million, or approximately 0.63 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$6.0 million. Major events for governmental activity capital assets include continued work on the completion of the Trotwood Court Building and the Jail Commander System projects, completion of the Third Street Bridge project as well as continuing road and bridge projects. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$322 thousand. This increase is primarily due to an increase in construction and improvements in water and sewer capital projects. Additional information concerning the County's capital assets is provided in Note I.

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 2021, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$4,048,843 and actual expenditures were \$3,338,361, which represents approximately 82 percent of the amount budgeted. The \$710,482 difference was mostly attributed to the salaries, fringes, operating expenses, and debt service categories of expenditures. This includes the County Engineer staff assigned to roads, road materials and supplies purchased throughout the year, and SIB loan expenses.

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 2021 of the County's bridges have resulted in ratings consistent with the previous year since they found that 95 percent of the County bridges have a rating of fair or better. For 2021, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,502,050 and actual expenditures were \$1,456,062, which represents approximately 97 percent of the amount budgeted. The \$45,988 difference was mostly attributed to the operating expenses and debt service categories of expenditures, which is comprised of road materials and supplies purchases throughout the year and OPWC loan expenses. 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, 2021, the net carrying amount of the County's total bonded debt externally outstanding was \$11,404,523. Of this amount, \$7,280,801 represents general obligation bonds applicable for governmental activities and \$85,000 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 \$2,639,481 of self-supporting general obligation bonds and \$1,399,241 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 \$61,452,681 were payable from business-type activities and \$2,263,569 were payable from governmental activities. The County's total bonded debt decreased by \$3,282,861 during 2021, as bond principal payments and reductions during the year exceeded new debt.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2021

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 \$109,180,757, 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 J.

Request for Information

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

MONTGOMERY COUNTY, OHIO
Statement of Net Position
December 31, 2021

	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 478,910,757	\$ 207,539,285	\$ 686,450,042	\$ 13,115,126
Cash and Cash Equivalents in Segregated Accounts	9,690,511		9,690,511	
Materials and Supplies Inventory	305,610	1,729,306	2,034,916	4,000
Accrued Interest Receivable	2,289,696	7,176	2,296,872	
Accounts Receivable	4,169,356	33,405,219	37,574,575	370,116
Internal Balances	8,505,869	(8,505,869)	0	
Intergovernmental Receivable	102,128	271,833	373,961	
Prepaid Items	760,399		760,399	88,518
Other Local Taxes Receivable	7,500		7,500	
Sales Taxes Receivable	31,386,235		31,386,235	
Property Taxes Receivable	177,352,951		177,352,951	
Due from Other Governments	36,727,550	253,537	36,981,087	
Leases Receivable	6,538,933	1,666,984	8,205,917	
Special Assessments Receivable	1,199,781		1,199,781	
Other Assets		3,156,969	3,156,969	8,224,372
Cash and Cash Equivalents with Escrow Agents		10,536,265	10,536,265	
Net Pension Asset	3,883,631	534,000	4,417,631	
Net OPEB Asset	22,775,175	3,131,585	25,906,760	
Capital Assets Not Being Depreciated/Amortized	485,493,686	35,685,260	521,178,946	3,037,131
Capital Assets Being Depreciated/Amortized	158,747,028	344,117,499	502,864,527	14,259,650
<i>Total Assets</i>	<u>1,428,846,796</u>	<u>633,529,049</u>	<u>2,062,375,845</u>	<u>39,098,913</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	183,195	20,328	203,523	
Deferred Outflows - Pension	33,924,347	5,347,150	39,271,497	
Deferred Outflows - OPEB	15,928,368	2,640,605	18,568,973	
<i>Total Deferred Outflows of Resources</i>	<u>50,035,910</u>	<u>8,008,083</u>	<u>58,043,993</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	32,347,369	5,606,675	37,954,044	210,680
Retainage Payable	464,839		464,839	21,955
Accrued Wages and Benefits	6,047,338	1,302,922	7,350,260	
Due to Other Governments	4,900,575	7,724,787	12,625,362	100,000
Matured Compensated Absences	195,621		195,621	
Accrued Interest Payable	24,696	13,860	38,556	
Unearned Revenue	50,717,522		50,717,522	962,966
Payroll Withholdings	3,409,406	266,551	3,675,957	
Deposits Held Due to Others	1,771,351	671,294	2,442,645	
Other			0	95,128
Long-Term Liabilities:				
Due Within One Year	30,845,621	5,867,504	36,713,125	
Due in More Than One Year:				
Net Pension Liability (See Note K)	189,377,249	26,039,166	215,416,415	
Other Amounts	86,712,049	62,314,913	149,026,962	5,400,354
Asset Retirement Obligations		1,301,031	1,301,031	
<i>Total Liabilities</i>	<u>406,813,636</u>	<u>111,108,703</u>	<u>517,922,339</u>	<u>6,791,083</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied				
to Finance Current Year Operations	149,289,728		149,289,728	
Deferred Inflows - Pension	85,547,274	11,524,496	97,071,770	
Deferred Inflows - OPEB	71,133,614	9,628,011	80,761,625	
Deferred Inflows - Leases	6,538,933	1,666,984	8,205,917	
<i>Total Deferred Inflows of Resources</i>	<u>312,509,549</u>	<u>22,819,491</u>	<u>335,329,040</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	578,524,571	314,331,684	892,856,255	17,296,781
Restricted for:				
Debt Service		454,584	454,584	
Capital Outlay	8,520,589	10,081,681	18,602,270	
Human services levy-supported service	102,908,093		102,908,093	
Developmental disabilities services	14,087,457		14,087,457	
General government purposes	12,618,681		12,618,681	
Judicial and law enforcement purposes	27,511,680		27,511,680	
Environment and public works purposes	33,225,326		33,225,326	
Social services purposes	47,155,808		47,155,808	
Community and economic development purposes	6,149,053		6,149,053	
Real estate assessment	4,263,123		4,263,123	
Other state and local grants	1,348,164		1,348,164	
Unrestricted	(76,753,024)	182,740,989	105,987,965	15,011,049
<i>Total Net Position</i>	<u>\$ 759,559,521</u>	<u>\$ 507,608,938</u>	<u>\$ 1,267,168,459</u>	<u>\$ 32,307,830</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, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 36,492,316	\$ 27,583,717	\$ 4,803,920	\$
Judicial and Law Enforcement	146,062,928	37,444,091	53,677,690	10,853
Environment and Public Works	4,275,478	2,608,080	8,502,362	13,183,085
Social Services	208,493,123	6,164,148	136,481,148	178,522
Community and Economic Development	11,429,600	3,091,619	2,182,390	
Interest and Fiscal Charges	1,661,143			
<i>Total Governmental Activities</i>	<u>408,414,588</u>	<u>76,891,655</u>	<u>205,647,510</u>	<u>13,372,460</u>
Business-type Activities:				
Stillwater Center	14,384,669	16,736,520		
Wastewater	35,774,062	56,475,448		337,424
Water	37,436,452	50,990,366		1,612,940
Solid Waste Management	30,795,643	30,901,807		
Parking Facilities	986,184	1,180,106		
<i>Total Business-type Activities</i>	<u>119,377,010</u>	<u>156,284,247</u>	<u>0</u>	<u>1,950,364</u>
<i>Total Primary Government</i>	<u>\$ 527,791,598</u>	<u>\$ 233,175,902</u>	<u>\$ 205,647,510</u>	<u>\$ 15,322,824</u>
<i>Component Units:</i>	<u>\$ 12,799,690</u>	<u>\$ 1,598,260</u>	<u>\$ 2,186,615</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
Special Assessments
Transfers
<i>Total General Revenues and Transfers</i>
<i>Change in Net Position</i>
<i>Net Position Beginning of Year</i>
<i>Net Position End of Year</i>

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
\$ (4,104,679)	\$	\$ (4,104,679)	\$
(54,930,294)		(54,930,294)	
20,018,049		20,018,049	
(65,669,305)		(65,669,305)	
(6,155,591)		(6,155,591)	
(1,661,143)		(1,661,143)	
<u>(112,502,963)</u>	<u>0</u>	<u>(112,502,963)</u>	<u>0</u>
	2,351,851	2,351,851	
	21,038,810	21,038,810	
	15,166,854	15,166,854	
	106,164	106,164	
	<u>193,922</u>	<u>193,922</u>	
<u>0</u>	<u>38,857,601</u>	<u>38,857,601</u>	<u>0</u>
<u>(112,502,963)</u>	<u>38,857,601</u>	<u>(73,645,362)</u>	<u>0</u>
			(9,014,815)
20,549,455		20,549,455	
3,536,509		3,536,509	
124,035,368		124,035,368	
118,610,905		118,610,905	
5,866,333		5,866,333	
2,892,259		2,892,259	
9,572,377		9,572,377	
27,293,175		27,293,175	2,937,954
(5,248,252)	150,810	(5,097,442)	9,643
6,537,405	3,641,434	10,178,839	431,150
78,425		78,425	
<u>(4,150,057)</u>	<u>4,150,057</u>	<u>0</u>	
<u>309,573,902</u>	<u>7,942,301</u>	<u>317,516,203</u>	<u>3,378,747</u>
197,070,939	46,799,902	243,870,841	(5,636,068)
562,488,582	460,809,036	1,023,297,618	37,943,898
<u>\$ 759,559,521</u>	<u>\$ 507,608,938</u>	<u>\$ 1,267,168,459</u>	<u>\$ 32,307,830</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2021

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 102,928,603	\$ 12,143,649	\$ 75,677,659
Cash and Cash Equivalents in segregated accounts	2,760,400		
Accrued Interest Receivable	2,190,247		
Accounts Receivable	1,215,348	55,824	
Interfund Receivable	12,321,199		
Due from Other Funds	1,174,251		
Prepaid Items	348,345	48,332	
Other Local Taxes			
Sales Taxes Receivable	31,386,235		
Property Taxes Receivable	21,050,424	4,198,595	152,098,568
Due from Other Governments	10,990,962	6,592,717	7,124,183
Leases Receivable	6,535,575		
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	6,998,166		
<i>Total Assets</i>	<u>\$ 199,899,755</u>	<u>\$ 23,039,117</u>	<u>\$ 234,900,410</u>
LIABILITIES:			
Accounts Payable	\$ 5,172,017	\$ 712,213	\$ 3,874,687
Accrued Wages and Benefits	2,013,024	314,817	12,516
Due to Other Governments	2,062,692	608,696	34,871
Matured Compensated Absences	60,381	31,946	
Retainage Payable			
Interfund Payable		1,335,700	
Due to Other Funds	951,381	81,528	4,683
Unearned Revenue			
Payroll Withholdings	2,097,869	301,183	6,647
Deposits Held and Due to Others	20,386		
<i>Total Liabilities</i>	<u>12,377,750</u>	<u>3,386,083</u>	<u>3,933,404</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to			
Finance Current Year Operations	17,694,227	3,586,538	128,008,963
Unavailable Revenue	23,230,359	6,063,570	31,213,788
Deferred Inflows - Leases	6,535,575		
<i>Total Deferred Inflows of Resources</i>	<u>47,460,161</u>	<u>9,650,108</u>	<u>159,222,751</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	348,345	48,332	
Long-term Receivables	9,212,682		
Unclaimed Monies	6,998,166		
Restricted		9,954,594	71,744,255
Committed	6,361,456		
Assigned	5,971,391		
Unassigned (Deficit)	111,169,804		
<i>Total Fund Balances</i>	<u>140,061,844</u>	<u>10,002,926</u>	<u>71,744,255</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 199,899,755</u>	<u>\$ 23,039,117</u>	<u>\$ 234,900,410</u>

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

American Rescue Plan Act	Children Services	All Other Governmental Funds	Total Governmental Funds
\$ 51,636,984	\$ 4,550,051	\$ 189,845,067	\$ 436,782,013
	2,818,213	4,111,898	9,690,511
		99,449	2,289,696
	131,993	2,367,670	3,770,835
			12,321,199
	13,676	4,035,042	5,222,969
		220,564	617,241
		7,500	7,500
			31,386,235
		5,364	177,352,951
		12,121,816	36,829,678
		3,358	6,538,933
		1,199,781	1,199,781
			6,998,166
<u>\$ 51,636,984</u>	<u>\$ 7,513,933</u>	<u>\$ 214,017,509</u>	<u>\$ 731,007,708</u>
\$ 6,456	\$ 3,132,726	\$ 17,068,001	\$ 29,966,100
		3,465,336	5,805,693
	9,400	2,183,412	4,899,071
		103,294	195,621
		464,839	464,839
		7,529,096	8,864,796
944,052	2,071,919	2,478,893	6,532,456
50,686,476		31,046	50,717,522
		1,003,707	3,409,406
		1,750,965	1,771,351
<u>51,636,984</u>	<u>5,214,045</u>	<u>36,078,589</u>	<u>112,626,855</u>
			149,289,728
	129,416	8,756,556	69,393,689
		3,358	6,538,933
<u>0</u>	<u>129,416</u>	<u>8,759,914</u>	<u>225,222,350</u>
		220,564	617,241
			9,212,682
			6,998,166
	2,170,472	133,795,729	217,665,050
		38,250,140	44,611,596
			5,971,391
		(3,087,427)	108,082,377
<u>0</u>	<u>2,170,472</u>	<u>169,179,006</u>	<u>393,158,503</u>
<u>\$ 51,636,984</u>	<u>\$ 7,513,933</u>	<u>\$ 214,017,509</u>	<u>\$ 731,007,708</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2021

Total governmental fund balances		\$ 393,158,503
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	13,323,766	
Construction-in-progress	20,969,966	
Infrastructure	451,199,954	
Land improvements	3,208,393	
Buildings, structures and improvements	288,560,884	
Furniture, fixtures and equipment	75,918,927	
Accumulated Depreciation/Amortization	<u>(208,941,176)</u>	
Total capital assets		644,240,714
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	11,536,228	
Capital assets	(85,830)	
Capital leases payable	7,190	
Compensated absences payable	<u>867,260</u>	
Net adjustment for internal service funds		12,324,848
Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity.		
		5,058,684
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	28,057,859	
Other local taxes	7,500	
Sales tax	11,681,771	
Fees and charges for services	458,735	
Special assessments	1,199,781	
Intergovernmental	26,400,482	
Investment earnings	1,481,152	
Miscellaneous	<u>106,409</u>	
Total		69,393,689
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	3,883,631	
Net OPEB Asset	22,775,175	
Deferred Outflows - Pension	33,924,347	
Deferred Outflows - OPEB	15,928,368	
Net Pension Liability	(189,377,249)	
Deferred Inflows - Pension	(85,547,274)	
Deferred Inflows - OPEB	<u>(71,133,614)</u>	
Total		(269,546,616)
Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid.		
		183,195
Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due.		
		(24,696)
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	(85,000)	
General obligation bonds, net carrying value	(7,125,000)	
Premium on Debt Issued	(155,801)	
Long-term loans payable for OPWC and ODOT Loans	(2,263,569)	
Leases	(55,805,129)	
Compensated absences	<u>(29,794,301)</u>	
Total		(95,228,800)
Net position of governmental activities		<u>\$ 759,559,521</u>

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

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Board of Developmental Disabilities Services	Human Services Levy	American Rescue Plan Act	Children Services	All Other Governmental Funds	Total Governmental Funds
REVENUES:							
Property Taxes	\$ 16,480,952	\$ 3,427,793	\$120,171,064	\$	\$	\$ 3,551,760	\$ 143,631,569
Sales Taxes	117,047,598						117,047,598
Other Local Taxes	5,866,333					12,477,215	18,343,548
Special Assessments						254,838	254,838
Charges for Services	30,481,256	490,223			210,916	31,897,140	63,079,535
Licenses and Permits	47,748					4,177,348	4,225,096
Fines and Forfeitures	8,820,068					562,270	9,382,338
Intergovernmental	26,286,753	12,781,903	14,295,242	950,508	26,281,730	163,946,588	244,542,724
Interest	(4,821,644)					280,842	(4,540,802)
Contributions and Donations					683,728		683,728
Lease Revenue	51,207					1,836	53,043
Other	4,029,602	245,690			22,814	2,131,572	6,429,678
<i>Total Revenues</i>	<u>204,289,873</u>	<u>16,945,609</u>	<u>134,466,306</u>	<u>950,508</u>	<u>27,199,188</u>	<u>219,281,409</u>	<u>603,132,893</u>
EXPENDITURES:							
Current:							
General Government	27,414,694			950,508		17,425,234	45,790,436
Judicial and Law Enforcement	121,126,510					80,347,029	201,473,539
Environment and Public Works	654,255					20,808,815	21,463,070
Social Services	5,515,973	31,080,029	11,340,353		57,483,577	116,254,426	221,674,358
Community and Economic Development	3,923,367					7,750,213	11,673,580
Capital Outlay	2,206,047					23,245,346	25,451,393
Intergovernmental:							
General Government	1,026,384					1,559,799	2,586,183
Judicial and Law Enforcement	1,009,350					501,395	1,510,745
Environment and Public Works	276,643					448,731	725,374
Social Services		14,997,208	17,755,000				32,752,208
Community and Economic Development	1,188,942						1,188,942
Debt Service:							
Principal Retirements	391,445	5,878				5,407,949	5,805,272
Interest and Fiscal Charges	53,266	36				1,606,450	1,659,752
<i>Total Expenditures</i>	<u>164,786,876</u>	<u>46,083,151</u>	<u>29,095,353</u>	<u>950,508</u>	<u>57,483,577</u>	<u>275,355,387</u>	<u>573,754,852</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>39,502,997</u>	<u>(29,137,542)</u>	<u>105,370,953</u>	<u>0</u>	<u>(30,284,389)</u>	<u>(56,073,978)</u>	<u>29,378,041</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	4,572,226	29,249,349			31,388,602	71,720,855	136,931,032
Issuance of Loans						8,271	8,271
Inception of Lease	2,206,047						2,206,047
Transfers Out	(37,389,948)		(106,766,176)			(593,733)	(144,749,857)
<i>Total Other Financing Sources and Uses</i>	<u>(30,611,675)</u>	<u>29,249,349</u>	<u>(106,766,176)</u>	<u>0</u>	<u>31,388,602</u>	<u>71,135,393</u>	<u>(5,604,507)</u>
<i>Net Change in Fund Balance</i>	8,891,322	111,807	(1,395,223)	0	1,104,213	15,061,415	23,773,534
<i>Fund Balance at Beginning of Year</i>	<u>131,170,522</u>	<u>9,891,119</u>	<u>73,139,478</u>	<u>\$ 0</u>	<u>1,066,259</u>	<u>154,117,591</u>	<u>369,384,969</u>
<i>Fund Balance at End of Year</i>	<u>\$ 140,061,844</u>	<u>\$ 10,002,926</u>	<u>\$ 71,744,255</u>	<u>\$ 0</u>	<u>\$ 2,170,472</u>	<u>\$ 169,179,006</u>	<u>\$ 393,158,503</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, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 23,773,534

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	25,451,393	
Depreciation expense	(15,720,207)	
Total		9,731,186

Assets Transferred From Enterprise Activities to Governmental Activities 76,507

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

Loss on disposal of capital assets		(3,669,167)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.

Property taxes	4,489,763	
Sales tax	1,563,307	
Other local taxes	(12,579)	
Fees and Charges for services	139,138	
Special assessments	(160,008)	
Intergovernmental	775,963	
Investment earnings	(384,125)	
Miscellaneous	71,392	
Total		6,482,851

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

Pension	26,376,730	
OPEB	279,066	
Total		26,655,796

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	(3,586,165)	
OPEB	137,492,189	
Total		\$ 133,906,024

MONTGOMERY COUNTY, OHIO
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities (Cont'd.)
For the Year Ended December 31, 2021

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	\$ (8,271)	
Inception of Leases	(2,206,047)	
Principal repayment for loans	459,867	
Principal repayment for leases	3,040,405	
Principal repayment for bonds	<u>2,305,000</u>	
Total		3,590,954

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	51,932	
Net Change In Accrued Interest	7,741	
Amortization of Loss on Refunding	<u>(61,064)</u>	
Total		(1,391)

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		745
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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	(4,605,684)	
Adjustment to business type activities	<u>1,129,584</u>	
		<u>(3,476,100)</u>

Change in net position of governmental activities	<u>\$ 197,070,939</u>
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The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 14,084,090	\$ 14,084,090	\$ 16,321,017	\$ 2,236,927
Sales Tax	95,600,000	114,600,000	115,721,648	1,121,648
Other Taxes	3,800,000	3,800,000	5,872,982	2,072,982
Licenses and Permits	35,096	35,096	39,089	3,993
Fees and Charges for Services	26,838,253	27,376,200	29,625,769	2,249,569
Fines and Forfeitures	1,070,103	1,070,103	950,867	(119,236)
Intergovernmental Revenues	20,704,811	20,704,811	25,808,371	5,103,560
Investment Earnings	7,422,249	7,422,249	8,267,724	845,475
Miscellaneous Revenues	293,553	293,553	809,219	515,666
<i>Total Revenues</i>	<u>169,848,155</u>	<u>189,386,102</u>	<u>203,416,686</u>	<u>14,030,584</u>
Expenditures				
Current:				
General Government	31,498,688	28,094,905	26,793,902	1,301,003
Judicial & Law Enforcement	111,426,587	115,889,393	110,972,730	4,916,663
Community & Economic Development	3,657,385	4,939,441	3,987,169	952,272
Environment & Public Works	924,949	797,953	694,251	103,702
Social Services	5,494,444	7,451,473	5,616,177	1,835,296
Intergovernmental:				
General Government	1,102,461	1,209,816	1,209,816	0
Judicial & Law Enforcement	1,314,829	1,554,487	1,246,975	307,512
Community & Economic Development	700,000	800,000	800,000	0
Environment & Public Works	242,559	276,538	276,538	0
<i>Total Expenditures</i>	<u>156,361,902</u>	<u>161,014,006</u>	<u>151,597,558</u>	<u>9,416,448</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>13,486,253</u>	<u>28,372,096</u>	<u>51,819,128</u>	<u>23,447,032</u>
Other Financing Sources and Uses:				
Advances in	200,000	6,825,427	7,532,336	706,909
Advances out		(1,274,016)	(1,365,000)	(90,984)
Transfers in	7,318,002	12,108,332	24,807,397	12,699,065
Transfers out	(27,001,903)	(61,412,161)	(61,412,161)	0
<i>Total Other Financing Sources and Uses</i>	<u>(19,483,901)</u>	<u>(43,752,418)</u>	<u>(30,437,428)</u>	<u>13,314,990</u>
<i>Net Change in Fund Balance</i>	(5,997,648)	(15,380,322)	21,381,700	36,762,022
<i>Fund Balance at Beginning of Year</i>	67,139,460	67,139,460	67,198,414	58,954
<i>Prior Year Encumbrance Appropriated</i>	7,493,681	7,493,681	7,493,681	0
<i>Fund Balance at End of Year</i>	<u>\$ 68,635,493</u>	<u>\$ 59,252,819</u>	<u>\$ 96,073,795</u>	<u>\$ 36,820,976</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,259,706	\$ 3,259,706	\$ 3,358,087	\$ 98,381
Fees and Charges for Services	673,041	674,541	499,846	(174,695)
Intergovernmental Revenues	8,356,017	8,356,017	11,738,575	3,382,558
Miscellaneous Revenues	427,250	907,268	567,257	(340,011)
<i>Total Revenues</i>	<u>12,716,014</u>	<u>13,197,532</u>	<u>16,163,765</u>	<u>2,966,233</u>
Expenditures				
Current:				
Social Services	31,230,762	34,202,197	30,822,474	3,379,723
Intergovernmental:				
Social Services	16,960,324	15,000,000	14,997,208	2,792
<i>Total Expenditures</i>	<u>48,191,086</u>	<u>49,202,197</u>	<u>45,819,682</u>	<u>3,382,515</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(35,475,072)</u>	<u>(36,004,665)</u>	<u>(29,655,917)</u>	<u>6,348,748</u>
Other Financing Sources and Uses:				
Transfers in	31,299,349	32,281,349	30,319,349	(1,962,000)
Transfers out		(930,000)	(930,000)	0
<i>Total Other Financing Sources and Uses</i>	<u>31,299,349</u>	<u>31,351,349</u>	<u>29,389,349</u>	<u>(1,962,000)</u>
<i>Net Change in Fund Balance</i>	(4,175,723)	(4,653,316)	(266,568)	4,386,748
<i>Fund Balance at Beginning of Year</i>	9,150,575	9,150,575	9,282,762	132,187
<i>Prior Year Encumbrance Appropriated</i>	1,950,683	1,950,683	1,950,683	0
<i>Fund Balance at End of Year</i>	<u>\$ 6,925,535</u>	<u>\$ 6,447,942</u>	<u>\$ 10,966,877</u>	<u>\$ 4,518,935</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 115,860,641	\$ 115,860,641	\$ 118,996,809	\$ 3,136,168
Intergovernmental Revenues	14,804,428	14,804,428	14,284,923	(519,505)
<i>Total Revenues</i>	<u>130,665,069</u>	<u>130,665,069</u>	<u>133,281,732</u>	<u>2,616,663</u>
Expenditures				
Current:				
Social Services	8,271,840	9,046,840	7,203,828	1,843,012
Intergovernmental:				
Social Services	17,953,000	17,953,000	17,755,000	198,000
<i>Total Expenditures</i>	<u>26,224,840</u>	<u>26,999,840</u>	<u>24,958,828</u>	<u>2,041,012</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>104,440,229</u>	<u>103,665,229</u>	<u>108,322,904</u>	<u>4,657,675</u>
Other Financing Sources and Uses:				
Transfers in	6,000,000	7,500,000	8,108,308	608,308
Transfers out	(108,035,294)	(116,904,678)	(114,874,484)	2,030,194
<i>Total Other Financing Sources and Uses</i>	<u>(102,035,294)</u>	<u>(109,404,678)</u>	<u>(106,766,176)</u>	<u>2,638,502</u>
<i>Net Change in Fund Balance</i>	2,404,935	(5,739,449)	1,556,728	7,296,177
<i>Fund Balance at Beginning of Year</i>	65,226,486	65,226,486	65,226,486	0
<i>Prior Year Encumbrance Appropriated</i>	1,653,700	1,653,700	1,653,700	0
<i>Fund Balance at End of Year</i>	<u>\$ 69,285,121</u>	<u>\$ 61,140,737</u>	<u>\$ 68,436,914</u>	<u>\$ 7,296,177</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 187,500	\$ 187,500	\$ 259,118	\$ 71,618
Intergovernmental Revenues	30,410,977	30,961,352	26,281,730	(4,679,622)
Miscellaneous Revenues	675,567	675,567	59,107	(616,460)
<i>Total Revenues</i>	<u>31,274,044</u>	<u>31,824,419</u>	<u>26,599,955</u>	<u>(5,224,464)</u>
Expenditures				
Current:				
Social Services	62,231,674	59,744,851	55,701,345	4,043,506
<i>Total Expenditures</i>	<u>62,231,674</u>	<u>59,744,851</u>	<u>55,701,345</u>	<u>4,043,506</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(30,957,630)</u>	<u>(27,920,432)</u>	<u>(29,101,390)</u>	<u>(1,180,958)</u>
Other Financing Sources and Uses:				
Advances out	(3,000)	(1,688,000)	(1,685,000)	3,000
Transfers in	27,840,026	28,366,415	31,388,602	3,022,187
<i>Total Other Financing Sources and Uses</i>	<u>27,837,026</u>	<u>26,678,415</u>	<u>29,703,602</u>	<u>3,025,187</u>
<i>Net Change in Fund Balance</i>	(3,120,604)	(1,242,017)	602,212	1,844,229
<i>Fund Balance at Beginning of Year</i>	324,981	324,981	324,981	0
<i>Prior Year Encumbrance Appropriated</i>	3,622,854	3,622,854	3,622,854	0
<i>Fund Balance at End of Year</i>	<u>\$ 827,231</u>	<u>\$ 2,705,818</u>	<u>\$ 4,550,047</u>	<u>\$ 1,844,229</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, 2021

	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	\$ 6,422,167	\$ 94,664,849	\$ 58,222,129	\$ 46,676,351	\$ 1,553,789	\$ 207,539,285	\$ 35,130,578
Materials and Supplies Inventory	90,904	813,860	824,154		388	1,729,306	305,610
Accrued Interest Receivable		7,176				7,176	
Accounts Receivable	1,333,134	13,710,702	10,933,411	7,384,498	43,474	33,405,219	398,521
Due from Other Funds	62,594	39,778	41,248	29,127	1,913	174,660	1,507,384
Due from Other Governments		82,587	442,783			525,370	
Leases Receivable			214,245		1,452,739	1,666,984	
Prepaid Items						0	143,158
Other Assets		2,509,996	646,973			3,156,969	
Cash and Cash Equivalents with Escrow Agents				10,536,265		10,536,265	
<i>Total Current Assets</i>	<u>7,908,799</u>	<u>111,828,948</u>	<u>71,324,943</u>	<u>64,626,241</u>	<u>3,052,303</u>	<u>258,741,234</u>	<u>37,485,251</u>
Noncurrent Assets:							
Net Pension Asset	194,182	145,636	97,091	97,091		534,000	
Net OPEB Asset	1,138,759	854,070	569,378	569,378		3,131,585	
Capital Assets:							
Land		3,470,069	1,272,801	4,048,538	1,300,000	10,091,408	
Construction in Progress		17,481,685	7,632,945	479,222		25,593,852	
Land Improvements		424,882	7,350	4,622,717		5,054,949	
Utility Plant in Service		335,279,246	243,295,030	2,247,213		580,821,489	
Building and Building Improvements	18,968,923	106,109,144	13,396,084	76,061,990	17,173,811	231,709,952	
Furniture, Fixtures, and Equipment	1,161,995	9,060,949	7,796,022	14,417,937	79,947	32,516,850	1,960,063
Intangible Right to Use - FFE						0	138,741
Accumulated Depreciation / Amortization	(9,172,966)	(287,878,302)	(144,748,751)	(53,696,447)	(10,489,275)	(505,985,741)	(2,012,974)
<i>Total Noncurrent Assets</i>	<u>12,290,893</u>	<u>184,947,379</u>	<u>129,317,950</u>	<u>48,847,639</u>	<u>8,064,483</u>	<u>383,468,344</u>	<u>85,830</u>
<i>Total Assets</i>	<u>20,199,692</u>	<u>296,776,327</u>	<u>200,642,893</u>	<u>113,473,880</u>	<u>11,116,786</u>	<u>642,209,578</u>	<u>37,571,081</u>
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Charge on Refunding	20,328					20,328	
Deferred Outflows - Pension	2,381,301	1,271,077	847,386	847,386		5,347,150	
Deferred Outflows - OPEB	1,247,061	597,234	398,155	398,155		2,640,605	
<i>Total Deferred Outflows of Resources</i>	<u>3,648,690</u>	<u>1,868,311</u>	<u>1,245,541</u>	<u>1,245,541</u>	<u>0</u>	<u>8,008,083</u>	<u>0</u>

MONTGOMERY COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds (Cont'd.)
December 31, 2021

	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	523,288	1,418,503	2,953,755	697,099	14,030	5,606,675	2,381,269
Accrued Wages and Benefits	453,190	368,400	264,445	209,672	7,215	1,302,922	241,645
Due to Other Governments	298,619	3,731,083	3,022,322	666,629	6,134	7,724,787	1,504
Accrued Interest Payable	6,463			7,397		13,860	
Interfund Payable		394,000			2,883,160	3,277,160	179,243
Due to Other Funds	34,740	79,998	39,133	190,406	408	344,685	27,872
Claims Payable						0	12,116,177
Loans Payable		2,151,834	1,500,734			3,652,568	
Compensated Absences Payable	486,293	168,872	155,725	378,011	18,232	1,207,133	309,340
General Obligation Bonds Payable	615,000					615,000	
Revenue Bonds Payable				330,000		330,000	
Leases Payable						0	7,190
Landfill Closure and Postclosure Costs Payable				62,803		62,803	
Payroll Withholdings	93,512	62,025	65,489	44,412	1,113	266,551	
Deposits Held Due to Others		286,785	384,509			671,294	
<i>Total Current Liabilities</i>	<u>2,511,105</u>	<u>8,661,500</u>	<u>8,386,112</u>	<u>2,586,429</u>	<u>2,930,292</u>	<u>25,075,438</u>	<u>15,264,240</u>
Noncurrent Liabilities:							
Loans Payable - net of current portion		31,901,179	25,898,934			57,800,113	
Claims Payable - net of current portion						0	10,212,693
Compensated Absences Payable - net of current portion	334,521	264,244	160,123	234,373	1,632	994,893	557,920
General Obligation Bonds Payable - net of current portion	2,024,481					2,024,481	
Revenue Bonds Payable - net of current portion				1,069,241		1,069,241	
Asset Retirement Obligation		1,301,031				1,301,031	
Landfill Closure and Postclosure Costs Payable - net of current portion				426,185		426,185	
Net Pension Liability	9,468,651	7,101,649	4,734,433	4,734,433		26,039,166	
<i>Total Noncurrent Liabilities</i>	<u>11,827,653</u>	<u>40,568,103</u>	<u>30,793,490</u>	<u>6,464,232</u>	<u>1,632</u>	<u>89,655,110</u>	<u>10,770,613</u>
<i>Total Liabilities</i>	<u>14,338,758</u>	<u>49,229,603</u>	<u>39,179,602</u>	<u>9,050,661</u>	<u>2,931,924</u>	<u>114,730,548</u>	<u>26,034,853</u>
Deferred Inflows of Resources:							
Deferred Inflows - Pension	4,170,560	3,151,688	2,101,124	2,101,124		11,524,496	
Deferred Inflows - OPEB	3,481,910	2,634,043	1,756,029	1,756,029		9,628,011	
Deferred Inflows - Leases			214,245		1,452,739	1,666,984	
<i>Total Deferred Inflows of Resources</i>	<u>7,652,470</u>	<u>5,785,731</u>	<u>4,071,398</u>	<u>3,857,153</u>	<u>1,452,739</u>	<u>22,819,491</u>	<u>0</u>
NET POSITION:							
Net Investment in Capital Assets	8,338,799	149,894,660	101,251,813	46,781,929	8,064,483	314,331,684	78,640
Restricted for Debt Service				454,584		454,584	
Restricted for Capital Outlay				10,081,681		10,081,681	
Unrestricted (Deficit)	(6,481,645)	93,734,644	57,385,621	44,493,413	(1,332,360)	187,799,673	11,457,588
<i>Total Net Position</i>	<u>\$ 1,857,154</u>	<u>\$ 243,629,304</u>	<u>\$ 158,637,434</u>	<u>\$ 101,811,607</u>	<u>\$ 6,732,123</u>	<u>\$ 512,667,622</u>	<u>\$ 11,536,228</u>
						(5,058,684)	
						<u>\$ 507,608,938</u>	

Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds

Total 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 Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Totals	
OPERATING REVENUES:							
Charges for Services	\$ 16,736,520	\$ 56,462,848	\$ 50,878,708	\$ 30,901,807	\$ 1,042,845	\$ 156,022,728	\$ 83,246,291
Lease Revenue		12,600	111,658		137,261	261,519	
Other	16,685	1,236,941	144,732	2,106,396	270	3,505,024	3,848,585
<i>Total Operating Revenues</i>	<u>16,753,205</u>	<u>57,712,389</u>	<u>51,135,098</u>	<u>33,008,203</u>	<u>1,180,376</u>	<u>159,789,271</u>	<u>87,094,876</u>
OPERATING EXPENSES:							
Personal Services	7,197,820	3,178,289	2,505,899	1,030,049	156,107	14,068,164	17,250,885
Contractual Services	2,779,625	3,131,104	5,452,045	8,828,790	238,273	20,429,837	9,269,865
Materials and Supplies	1,326,945	1,172,175	739,079	793,086	4,578	4,035,863	3,885,876
Utilities	276,865	18,668,314	22,470,263	6,524,781	33,575	47,973,798	1,053,853
Claims						0	62,204,133
Depreciation / Amortization	580,083	6,414,968	4,471,917	4,021,672	394,928	15,883,568	89,201
Other	1,856,257	2,340,288	1,111,102	9,250,588	137,384	14,695,619	1,558,848
<i>Total Operating Expenses</i>	<u>14,017,595</u>	<u>34,905,138</u>	<u>36,750,305</u>	<u>30,448,966</u>	<u>964,845</u>	<u>117,086,849</u>	<u>95,312,661</u>
<i>Operating Income (Loss)</i>	<u>2,735,610</u>	<u>22,807,251</u>	<u>14,384,793</u>	<u>2,559,237</u>	<u>215,531</u>	<u>42,702,422</u>	<u>(8,217,785)</u>
NON-OPERATING REVENUES (EXPENSES):							
Interest		4,585	510	123,976	21,739	150,810	
Capital Grants		337,424	1,359,403			1,696,827	
Intergovernmental			253,537			253,537	
Other Non-Operating Revenues		34,274	21,829	80,307		136,410	19,840
Interest and Fiscal Charges	(85,237)	(550,097)	(404,088)	(57,322)		(1,096,744)	
Other Non-Operating Expenses			(63,833)			(63,833)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(85,237)</u>	<u>(173,814)</u>	<u>1,167,358</u>	<u>146,961</u>	<u>21,739</u>	<u>1,077,007</u>	<u>19,840</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>2,650,373</u>	<u>22,633,437</u>	<u>15,552,151</u>	<u>2,706,198</u>	<u>237,270</u>	<u>43,779,429</u>	<u>(8,197,945)</u>
Transfers In	3,701,050			552,383		4,253,433	3,592,261
Transfers Out		(61,498)	(36,825)	(5,053)		(103,376)	
<i>Change in Net Position</i>	<u>6,351,423</u>	<u>22,571,939</u>	<u>15,515,326</u>	<u>3,253,528</u>	<u>237,270</u>	<u>47,929,486</u>	<u>(4,605,684)</u>
<i>Net Position at Beginning of Year</i>	<u>(4,494,269)</u>	<u>221,057,365</u>	<u>143,122,108</u>	<u>98,558,079</u>	<u>6,494,853</u>	<u>464,738,136</u>	<u>16,141,912</u>
<i>Net Position at End of Year</i>	<u>\$ 1,857,154</u>	<u>\$ 243,629,304</u>	<u>\$ 158,637,434</u>	<u>\$ 101,811,607</u>	<u>\$ 6,732,123</u>	<u>\$ 512,667,622</u>	<u>\$ 11,536,228</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds change in Net Position of Business-type Activities						(1,129,584)	
						<u>\$ 46,799,902</u>	

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, 2021

(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	\$ 16,673,845	\$ 55,079,547	\$ 49,209,033	\$ 30,840,186	\$ 913,325	\$ 152,715,936	\$ 11,184,452
Cash receipts from leases		12,600	111,658		137,261	261,519	
Cash receipts from interfund services provided		142,468	134,610	193,319	106,611	577,008	71,932,929
Cash payments to employees for services	(11,068,401)	(8,051,885)	(5,715,480)	(4,324,149)	(116,534)	(29,276,449)	(13,438,186)
Cash payments to suppliers for goods and services	(2,929,632)	(19,331,951)	(17,558,742)	(13,065,433)	(74,056)	(52,959,814)	(12,815,995)
Cash payments for insurance claims						0	(57,186,997)
Cash payments for interfund services used	(3,705,824)	(4,054,883)	(3,263,149)	(3,560,958)	(252,977)	(14,837,791)	(6,165,164)
Other operating cash receipts	160,247	1,192,679		2,119,142	240	3,472,308	5,734
Other non operating cash receipts		371,698	1,381,232	80,307		1,833,237	19,840
Other non operating cash payments		(57,000)	(63,833)			(120,833)	
Cash from other sources			72,702			72,702	7,071,039
Other cash payments	(1,981,067)	(2,154,960)	(7,406,135)	(9,133,361)	(130,147)	(20,805,670)	(1,435,734)
<i>Net cash provided by (used for) operating activities</i>	<u>(2,850,832)</u>	<u>23,148,313</u>	<u>16,901,896</u>	<u>3,149,053</u>	<u>583,723</u>	<u>40,932,153</u>	<u>(828,082)</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	3,701,050			552,383		4,253,433	3,592,261
Transfers out to other funds		(5,927)	(1,098)			(7,025)	
Amounts repaid on interfund loans					(200,000)	(200,000)	(70,000)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>3,701,050</u>	<u>(5,927)</u>	<u>(1,098)</u>	<u>552,383</u>	<u>(200,000)</u>	<u>4,046,408</u>	<u>3,522,261</u>
<i>Cash flows from capital and related financing activities:</i>							
Issuance of long-term loans		5,329,280	4,655,342			9,984,622	
Principal paid on long-term loans		(4,653,781)	(1,588,012)			(6,241,793)	
Interest paid on long-term loans		(630,829)	(404,088)			(1,034,917)	
Principal paid on revenue bonds				(320,000)		(320,000)	
Interest paid on revenue bonds				(61,556)		(61,556)	
Principal paid on general obligation bonds	(590,000)					(590,000)	
Interest paid on general obligation bonds	(95,250)					(95,250)	
Principal paid on capital leases						0	(28,488)
Acquisition and construction of capital assets	(85,144)	(6,986,506)	(8,173,830)	(1,036,293)		(16,281,773)	(5,846)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(770,394)</u>	<u>(6,941,836)</u>	<u>(5,510,588)</u>	<u>(1,417,849)</u>	<u>0</u>	<u>(14,640,667)</u>	<u>(34,334)</u>
<i>Cash flows from investing activities:</i>							
Interest on lease revenue			1,310		21,739	23,049	
Interest received on investments				123,976		123,976	
<i>Net cash provided by (used for) investing activities</i>	<u>0</u>	<u>0</u>	<u>1,310</u>	<u>123,976</u>	<u>21,739</u>	<u>147,025</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	79,824	16,200,550	11,391,520	2,407,563	405,462	30,484,919	2,659,845
Cash and cash equivalents at beginning of year	6,342,343	78,464,299	46,830,609	54,805,053	1,148,327	187,590,631	32,470,733
Cash and cash equivalents at end of year	<u>\$ 6,422,167</u>	<u>\$ 94,664,849</u>	<u>\$ 58,222,129</u>	<u>\$ 57,212,616</u>	<u>\$ 1,553,789</u>	<u>\$ 218,075,550</u>	<u>\$ 35,130,578</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, 2021

	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)	\$ 2,735,610	\$ 22,807,251	\$ 14,384,793	\$ 2,559,237	\$ 215,531	\$ 42,702,422	\$ (8,217,785)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>							
Depreciation/Amortization	580,083	6,414,968	4,471,917	4,021,672	394,928	15,883,568	89,201
Landfill Closure and Postclosure Costs				(47,845)		(47,845)	
Miscellaneous nonoperating income (expense)		371,698	1,317,399	80,307		1,769,404	19,840
Non-operating lease revenue					137,261	137,261	
(Increase) decrease in accounts receivable	(6,399)	(1,212,755)	(1,662,204)	142,729	(21,854)	(2,760,483)	1,200,807
(Increase) decrease in due from other funds	(62,594)	(12,012)	(14,840)	(4,915)	(1,085)	(95,446)	(52,764)
(Increase) decrease in due from other governments		(13,669)	(36,484)	6,630		(43,523)	1,449
(Increase) decrease in inventory of supplies	7,782	31,413	(521,879)	392,987	230	(89,467)	(102,496)
(Increase) decrease in prepaid expenses						0	854,672
Increase (decrease) in accounts payable	(53,064)	318,876	1,976,303	(92,845)	4,821	2,154,091	785,420
Increase (decrease) in due to other funds	(6,504)	(5,654)	25,628	68,140	(140)	81,470	14,015
Increase (decrease) in due to other governments	(16,770)	895,218	1,197,913	290,599	5,364	2,372,324	1,504
Increase (decrease) in accrued wages and benefits	(15,348)	28,226	26,168	18,192	2,332	59,570	75,337
Increase (decrease) in payroll withholdings	8,089	1,870	17,518	5,293	358	33,128	
(Increase) decrease in deferred outflows pension	3,239,422	1,502,148	1,001,433	1,001,433		6,744,436	
Increase (decrease) in deferred inflows pension	(2,983,552)	(2,332,105)	(1,554,738)	(1,554,738)		(8,425,133)	
Increase (decrease) in deposits held and due to others		46,554	75,471			122,025	
Increase (decrease) in insurance claims payable						0	4,473,903
Increase (decrease) in matured compensated absences				45,874		45,874	
Increase (decrease) in net pension liability	(73,882)	(55,251)	(36,836)	(36,836)		(202,805)	
(Increase) decrease in deferred outflows OPEB	1,821,593	875,109	583,406	583,406		3,863,514	
Increase (decrease) in deferred inflows OPEB	(2,524,292)	(1,947,649)	(1,298,431)	(1,298,431)		(7,068,803)	
Increase (decrease) in net OPEB liability	(5,503,370)	(4,127,526)	(2,751,684)	(2,751,684)		(15,134,264)	
(Increase) decrease in other assets		115,672	118,848		(137,261)	97,259	
Increase (decrease) in compensated absences	2,364	(554,069)	(417,805)	(280,152)	(16,762)	(1,266,424)	28,815
<i>Total adjustments</i>	<u>(5,586,442)</u>	<u>341,062</u>	<u>2,517,103</u>	<u>589,816</u>	<u>368,192</u>	<u>(1,770,269)</u>	<u>7,389,703</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ (2,850,832)</u>	<u>\$ 23,148,313</u>	<u>\$ 16,901,896</u>	<u>\$ 3,149,053</u>	<u>\$ 583,723</u>	<u>\$ 40,932,153</u>	<u>\$ (828,082)</u>

Noncash investing, capital and financing activities:

During 2021, there were no noncash investing, capital and related financing activities in the Enterprise Funds or the Internal Service Funds

MONTGOMERY COUNTY, OHIO
Statement of Net Position
Fiduciary Funds
December 31, 2021

	Custodial Funds
ASSETS:	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 73,445,720
Cash and Cash Equivalents in Segregated Accounts	6,438,006
Accrued Interest Receivable	70,234
Taxes Receivable	841,007,729
Revenue in Lieu of Taxes Receivable	23,578,892
Due from Other Governments	26,755,600
Special Assessments Receivable	108,066,086
	<hr/>
<i>Total Assets</i>	1,079,362,267
	<hr/>
LIABILITIES:	
Current Liabilities:	
Accounts Payable and Other Liabilities	6,128,796
Due to Other Governments	72,959,284
Payroll Withholdings	378,440
	<hr/>
<i>Total Current Liabilities</i>	79,466,520
	<hr/>
<i>Total Liabilities</i>	79,466,520
	<hr/>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes not Levied to Finance Current Year Operations	708,089,130
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	23,578,892
	<hr/>
<i>Total DEFERRED INFLOWS OF RESOURCES</i>	731,668,022
	<hr/>
NET POSITION:	
Restricted for Individuals, Organizations and Other Governments	268,227,725
	<hr/>
<i>Total Net Position</i>	\$ 268,227,725
	<hr/> <hr/>

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, 2021

	Custodial Funds
ADDITIONS:	
Intergovernmental	\$ 56,697,244
Amounts Received as Fiscal Agent	73,588,984
Licenses and Permits and Fees for Other Governments	113,256,342
Fines and Forfeitures for Other Governments	11,976,130
Property Tax Collections for Other Governments	908,523,021
Special Assessment Collections for Other Governments	31,262,522
Contributions from Individuals	5,838,153
Amounts Received for Others	377,868
Miscellaneous	21,085,217
	<hr/>
<i>Total Additions</i>	1,222,605,481
	<hr/>
DEDUCTIONS:	
Distributions as Fiscal Agent	72,317,112
Distributions of State Funds to Other Governments	47,785,742
Distributions of the State of Ohio	110,362,458
Licenses and Permits and Fees Distributions to Other Governments	1,150
Fines and Forfeitures Distribution to Other Governments	446,768
Property Tax Distributions to Other Governments	882,848,591
Special Assessment Distributions to Other Governments	31,404,612
Distributions to Other Governments	8,920,554
Distributions to Individuals	20,848,960
TIF Disbursements to Other Governments	20,611,726
Miscellaneous	175,092
	<hr/>
<i>Total Deductions</i>	1,195,722,765
	<hr/>
<i>Changes in Net Position</i>	26,882,716
	<hr/>
<i>Net Position Beginning of Year</i>	241,345,009
	<hr/>
<i>Net Position End of Year</i>	\$ 268,227,725
	<hr/> <hr/>

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, 2021**

	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 3,446,210	\$ 9,668,916	\$ 13,115,126
Materials and Supplies	4,000		4,000
Accounts Receivable	125,822	244,294	370,116
Prepaid Items	37,788	50,730	88,518
Other Assets	150	8,224,222	8,224,372
Capital Assets not being depreciated	3,037,131		3,037,131
Capital Assets being depreciated	14,236,192	23,458	14,259,650
<i>Total Assets</i>	<u>20,887,293</u>	<u>18,211,620</u>	<u>39,098,913</u>
<i>Liabilities:</i>			
Accounts Payable	19,175	191,505	210,680
Due to Other Governments		100,000	100,000
Retainage Payable		21,955	21,955
Unearned Revenue	350,000	612,966	962,966
Other	95,128		95,128
Long-term liabilities:			
Due in More Than One Year	5,400,354		5,400,354
<i>Total Liabilities</i>	<u>5,864,657</u>	<u>926,426</u>	<u>6,791,083</u>
<i>Net Position:</i>			
Net Investment in Capital Assets	17,273,323	23,458	17,296,781
Unrestricted	(2,250,687)	17,261,736	15,011,049
<i>Total Net Position</i>	<u>\$ 15,022,636</u>	<u>\$ 17,285,194</u>	<u>\$ 32,307,830</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, 2021

	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	\$ 2,076,597	\$ 1,141,520	\$ 2,035,758	\$ 1,100,681	\$	\$ 1,100,681
Montgomery County Land Reutilization Corp	10,723,093	456,740	150,857		(10,115,496)	(10,115,496)
Total	\$ 12,799,690	\$ 1,598,260	\$ 2,186,615	1,100,681	(10,115,496)	(9,014,815)
General Revenues:						
Grants and contributions not restricted to specific programs					2,937,954	2,937,954
Unrestricted investment earnings				3,253	6,390	9,643
Miscellaneous				222,397	208,753	431,150
Total general revenues				225,650	3,153,097	3,378,747
Change in Net Position				1,326,331	(6,962,399)	(5,636,068)
Net Position - Beginning				13,696,305	24,247,593	37,943,898
Net Position - Ending				\$ 15,022,636	\$ 17,285,194	\$ 32,307,830

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, 2021

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 531,861 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 No. 61, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all 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, 2021

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 Commissioners.

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

Sinclair Community College: Six of the nine Trustees are appointed by the County Commissioners 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 Commissioners, 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, 2021

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.

American Rescue Plan Act (ARPA): This fund is used to account for and report restricted monies received from the Federal American Rescue Plan Act, which provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

County subsidy from the Human Services Levy Fund. Five separately budgeted subfunds, used internally, comprise this fund.

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

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

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

Fiduciary Funds: Fiduciary Funds reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

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

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 central services, other data processing 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 Fund financial statements are prepared using the economic resources measurement focus. The Government-wide, Proprietary and Fiduciary 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. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus. 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from investment trust, private purpose trust funds, and custodial funds.

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 business 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 a business unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for a designated main account class budgetary category (i.e., salaries, fringe benefits, contractual professional services, capital outlays, etc.). While management is permitted discretion in allocating expenditures/expenses among specific main account subcategories, any and all budget modifications involving revisions between main account class 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: CARES Act, American Rescue Plan Act, Community Development Block Grant; Youth Services; Community Corrections; Alcohol, Drug Addiction and Mental Health Services (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. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and community development special revenue fund. These custodial funds are not required to be budgeted and appropriated.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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.

During 2021, 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 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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

Assets are reported as restricted when limitations on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the General Fund represent cash and cash equivalents held as 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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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

The County is reporting intangible right to use assets related to leased buildings, structures, and improvements as well as furniture, fixtures, and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. 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 J.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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 includes \$34,457 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 assets 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 K and L. On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This deferred amount is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets 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, leases, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 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. The deferred inflow for leases is related to the leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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 K and L).

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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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.

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 J.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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. The nonspendable fund balances for the County include prepaids, unclaimed monies and loans receivable.

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

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

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by County Commissioners or a County official delegated that authority by ordinance, or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided amounts have been lawfully appropriated. Unlike commitments, assignments generally only exist temporarily and are removed when the underlying purpose has been fulfilled. Other than assignments for purchases on order, as discussed above, the County has no policy to authorize further assignments of fund balance. The assigned fund balance for future appropriations in the General Fund represents 2022 appropriations that exceed estimated resources.

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/amortization, 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 and lease revenue. 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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 Principle

For 2021, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2021, 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	\$ 8,891,322	\$ 111,807	\$ (1,395,223)	\$ 1,104,213
Increase (decrease)				
Due to revenues:				
Property taxes	(159,935)	(69,706)	(1,174,255)	
Sales tax	(1,325,950)			
Other taxes	6,649			
Licenses and permits	(8,659)			
Fees and charges for services	(855,487)	9,623		48,202
Fines and forfeitures	(7,869,201)			
Intergovernmental	(478,382)	(1,043,328)	(10,319)	
Lease revenue	(51,207)			
Investment earnings	13,089,368			
Contributions and Donations				(683,728)
Miscellaneous	(3,220,383)	321,567		36,293
Due to expenditures:				
Current:				
General government	620,792			
Judicial and law enforcement	10,153,780			
Environment and public works	(39,996)			
Social services	(100,204)	257,555	4,136,525	1,782,232
Community and economic development	(63,802)			
Capital Outlay	2,206,047			
Intergovernmental:				
General government	(183,432)			
Judicial and law enforcement	(237,625)			
Environment and public works	105			
Social services				
Community and economic development	388,942			
Debt Service:				
Principal retirement	391,445	5,878		
Interest and fiscal charges	53,266	36		
Due to other financing sources and (uses):				
Inception of leases				
Advances in	7,532,336			
Advances out	(1,365,000)			(1,685,000)
Transfers in	20,235,171	1,070,000	8,108,308	
Inception of Capital Lease	(2,206,047)			
Transfers out	(24,022,213)	(930,000)	(8,108,308)	
Budgetary basis	<u>\$ 21,381,700</u>	<u>\$ (266,568)</u>	<u>\$ 1,556,728</u>	<u>\$ 602,212</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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 J, 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
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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, 2021, \$29,162,227 of the County's total bank balance of \$31,925,884 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, 2021, the fair value of investments was \$1,891,487 below 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, 2021

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

The County's investments at December 31, 2021 are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Net Asset Value Per Share				
STAR Ohio	<u>\$ 71,021,373</u>	10.10%	AAAm	n/a
Fair Value Level One Inputs				
Money Market Mutual Funds	<u>463,457</u>	0.07%	AAAm	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	215,355,776	30.61%	AA+	0.83 years
Federal Home Loan Bank Bonds	165,430,565	23.52%	AA+	0.81 years
Federal Home Loan Mortgage Corp. Notes	9,950,100	1.40%	AA+	0.05 years
Federal National Mortgage Association	65,415,350	9.30%	AA+	0.18 years
US Treasury Notes	117,745,036	16.74%	AA+	0.33 years
Municipal Bonds	2,041,930	0.29%	Not Rated	0.02 years
Corporate Notes	<u>56,078,970</u>	7.97%	BBB+ to AA+	0.10 years
Total Fair Value Level Two Inputs	<u>632,017,727</u>			
Total Investments	<u>\$ 703,502,557</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, 2021. 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 \$3,446,210 and \$9,668,916, 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, 2021

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2021, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 1,174,251	\$ 951,381
Board of Developmental Disabilities Services		81,528
Human Services Levy		4,683
American Rescue Plan Act		944,052
Children Services	13,676	2,071,919
Other Governmental Funds	4,035,042	2,478,893
	<u>5,222,969</u>	<u>6,532,456</u>
Proprietary Funds:		
Enterprise Funds -		
Stillwater Center	62,594	34,740
Wastewater	39,778	79,998
Water	41,248	39,133
Solid Waste Management	29,127	190,406
Parking Facilities	1,913	408
	<u>174,660</u>	<u>344,685</u>
Internal Service Funds	1,507,384	27,872
Total	<u>\$ 6,905,013</u>	<u>\$ 6,905,013</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 Board of Development Disabilities Services, and Other Governmental Funds as well as to the Wastewater and Parking Facilities Funds and the Central Services 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	\$ 12,321,199	\$
Board of Developmental Disabilities Services		1,335,700
Other Governmental Funds		7,529,096
Wastewater		394,000
Parking Facilities		2,883,160
Internal Service Funds		179,243
	<u>\$ 12,321,199</u>	<u>\$ 12,321,199</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

The preceding interfund receivable/payables includes \$6,736,097 in principle 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, 2021</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2021</i>	<i>Amount Due in 2022</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	\$ 3,820	\$	\$ (1,870)	\$ 1,950	\$ 1,950
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	7,630		(3,730)	3,900	3,900
2008	Manning Road Group Drainage Proj	4.350%	2023	6,500		(2,100)	4,400	2,200
2008	Hardin West Group Drainage Proj	4.350%	2023	5,100		(1,600)	3,500	1,700
2011	Tom's Run West Group Drainage Proj	3.900%	2026	7,103		(1,073)	6,030	1,116
2013	Lutheran Road Group Drainage Proj	3.350%	2028	13,064		(1,451)	11,613	1,500
2013	Little Farms Group Drainage Proj	3.350%	2028	27,389		(3,042)	24,347	3,144
2017	Spring Run Ditch Proj	2.720%	2032	17,014		(1,218)	15,796	1,251
2017	Dodson Road Ditch Proj	2.720%	2032	32,977		(2,361)	30,616	2,425
2018	Strunks Ditch Proj	2.600%	2033	49,638		(3,258)	46,380	3,343
Total payable from road assessments				\$ 170,235	\$ 0	\$ (21,703)	\$ 148,532	\$ 22,529
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 19,523	\$	\$ (19,523)	\$ 0	\$
2001	Groby's San Swr Ext	5.000%	2021	4,141		(4,141)	0	
2001	Alex-Bell Water Main Ext	5.000%	2021	2,102		(2,102)	0	
2001	Tucson San Swr Reloc	5.000%	2021	1,322		(1,322)	0	
2005	Centerville Forest San Swr Ext	4.000%	2025	105,114		(19,407)	85,707	20,183
2005	Homestretch Rd Water Main Ext	4.000%	2025	14,042		(2,593)	11,449	2,696
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	60,756		(8,821)	51,935	9,305
2011	Airway Rd Water Main Ext	3.550%	2031	21,390		(1,620)	19,770	1,690
2011	Airway Rd San Sewer Ext	3.550%	2031	18,790		(1,426)	17,364	1,477
2011	Bigger Lane Water Main Ext	3.250%	2031	54,994		(4,239)	50,755	4,377
2011	Bigger Lane San Sewer Ext	3.250%	2031	54,688		(4,215)	50,473	4,352
2012	Centerwood Lane Water Main Ext	2.600%	2032	52,570		(3,789)	48,781	3,888
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	190,042		(11,502)	178,540	11,950
2015	McKenna Gorman Sewer Ext	3.150%	2035	99,748		(5,304)	94,444	5,472
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	84,860		(4,513)	80,347	4,655
Total payable from water/sewer assessments				\$ 784,082	\$ 0	\$ (94,517)	\$ 689,565	\$ 70,045
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center Building:</i>								
2019	Regional Dispatch Centr	2.050%	2039	\$ 5,755,000	\$	\$ (251,000)	\$ 5,504,000	\$ 256,000
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 451,000	\$	\$ (57,000)	\$ 394,000	\$ 58,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 7,160,317	\$ 0	\$ (424,220)	\$ 6,736,097	\$ 406,574

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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
<u>Payable from Other Governmental Funds for:</u>			
<u>Treasurer-held Road Assessment Bonds</u>			
	2022	\$ 22,529	\$ 4,509
	2023	17,164	3,697
	2024	13,563	3,124
	2025	13,972	2,713
	2026	14,395	2,292
	2027-2031	53,347	5,786
	2032-2033	13,562	474
		<u>\$ 148,532</u>	<u>\$ 22,595</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2022	\$ 70,045	\$ 25,087
	2023	72,745	22,379
	2024	75,558	19,562
	2025	78,490	16,630
	2026	54,784	13,580
	2027-2031	239,295	41,601
	2032-2035	98,648	6,862
		<u>\$ 689,565</u>	<u>\$ 145,701</u>
<u>Treasurer-held Regional Dispatch Center Bonds</u>			
	2022	\$ 256,000	\$ 111,530
	2023	261,000	106,262
	2024	266,000	100,881
	2025	272,000	95,397
	2026	277,000	89,790
	2027-2031	1,475,000	360,852
	2032-2036	1,634,000	202,479
	2037-2039	1,063,000	38,468
		<u>\$ 5,504,000</u>	<u>\$ 1,105,659</u>
		<u>\$ 6,342,097</u>	<u>\$ 1,273,955</u>
<u>Total Other Governmental Funds</u>			
<u>Interfund Payables from Wastewater Fund for:</u>			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2022	\$ 58,000	\$ 17,336
	2023	62,000	14,784
	2024	64,000	12,056
	2025	67,000	9,240
	2026	70,000	6,292
	2027	73,000	3,212
		<u>\$ 394,000</u>	<u>\$ 62,920</u>
		<u>\$ 394,000</u>	<u>\$ 62,920</u>
		<u>\$ 6,736,097</u>	<u>\$ 1,336,875</u>
		<u>\$ 6,736,097</u>	<u>\$ 1,336,875</u>
<u>Total Wastewater Fund</u>			
<u>Total Manuscript Debt:</u>			

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE H - Leases Receivables

The County is reporting leases receivable of \$6,538,933 in the governmental funds and \$214,245 and \$1,452,739 in the water and parking facilities enterprise funds, respectively, at December 31, 2021. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2021, the County reported lease revenue of \$53,043 and interest revenue of \$87,349 in the governmental funds and reported lease revenue of \$111,658 and interest revenue of \$1,310 in the water fund, \$12,600 of lease revenue in the wastewater fund and lease revenue of \$137,261 and interest revenue of \$21,739 in the parking facilities fund related to lease payments received. During 2021, the County had a lease that was not renewed by the lessor and was removed from the tables below. A description of the County's leasing arrangements is as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
City of Dayton	2000	99	2099	Quarterly
Miami Valley Career and Technical Center	2020	3	2023	Monthly
Stiver Farms	2017	5	2021	Annual
Verizon	1998	25	2022	Annual
Sprint	1998	25	2022	Annual
AT&T	1998	30	2027	Annual
New Cingular	2021	29	2049	Monthly
SAC-DRC	2021	10	2030	Annual

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE H - Leases Receivables (Cont'd.)

A summary of future payments to be received is as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 56,114	\$ 88,816	\$ 220,085	\$ 20,301
2023	56,440	88,029	167,553	18,327
2024	55,753	87,247	169,555	16,326
2025	58,353	86,447	171,583	14,298
2026	59,180	85,620	181,588	12,243
2027-2031	312,768	415,192	756,620	25,814
2032-2036	346,422	391,834	0	0
2037-2041	383,821	365,761	0	0
2042-2046	425,386	336,654	0	0
2047-2051	406,740	305,227	0	0
2052-2056	344,190	280,810	0	0
2057-2061	367,853	257,147	0	0
2062-2066	393,142	231,858	0	0
2067-2071	420,171	204,829	0	0
2072-2076	449,057	175,943	0	0
2077-2081	479,930	145,070	0	0
2082-2086	512,925	112,075	0	0
2087-2091	548,188	76,812	0	0
2092-2096	585,876	39,124	0	0
2097-2099	276,624	4,626	0	0
	<u>\$ 6,538,933</u>	<u>\$ 3,779,121</u>	<u>\$ 1,666,984</u>	<u>\$ 107,309</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I - Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

Governmental Activities:

	<i>Balance January 1, 2021</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2021</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 13,323,766	\$	\$	\$ 13,323,766
Construction-in-progress	34,001,405	17,661,611	(30,693,050)	20,969,966
Infrastructure	430,604,889	24,256,873	(3,661,808)	451,199,954
<i>Total capital assets, not being depreciated/ amortized</i>	477,930,060	41,918,484	(34,354,858)	485,493,686
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Land improvements	3,208,393			3,208,393
Buildings, structures and improvements	220,635,704	6,601,804		227,237,508
Intangible right to use, buildings, structures and improvements	59,117,329	2,206,047		61,323,376
Furniture, fixtures and equipment	71,049,787	5,500,461	(967,911)	75,582,337
Intangible right to use, furniture, fixtures and equipment	409,705		(73,115)	336,590
<i>Total capital assets, being depreciated/ amortized</i>	354,420,918	14,308,312	(1,041,026)	367,688,204
<i>Accumulated Depreciation/Amortization:</i>				
Land improvements	2,352,849	134,110		2,486,959
Buildings, structures and improvements	136,653,655	6,517,943		143,171,598
Intangible right to use, buildings, structures and improvements	3,897,219	3,967,824		7,865,043
Furniture, fixtures and equipment	51,126,929	5,064,141	(975,908)	55,215,162
Intangible right to use, furniture, fixtures and equipment	134,783	125,390	(57,759)	202,414
<i>Total accumulated depreciation/amortization</i>	194,165,435	15,809,408	(1,033,667)	208,941,176
<i>Total Capital Assets, Being Depreciated/ Amortized, Net</i>				
	160,255,483	(1,501,096)	(7,359)	158,747,028
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 638,185,543</u>	<u>\$ 40,417,388</u>	<u>\$ (34,362,217)</u>	<u>\$ 644,240,714</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I - Capital Assets (Cont'd.)

Business-type Activities:

	<i>Balance January 1, 2021</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2021</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 10,091,408	\$	\$	\$ 10,091,408
Construction-in-progress	<u>22,890,078</u>	<u>15,108,452</u>	<u>(12,404,678)</u>	<u>25,593,852</u>
<i>Total capital assets, not being depreciated/ amortized</i>	32,981,486	15,108,452	(12,404,678)	35,685,260
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Land improvements	5,054,949			5,054,949
Utility plant in service	568,416,811	12,404,678		580,821,489
Buildings, structures and improvements	231,715,363		(5,411)	231,709,952
Furniture, fixtures and equipment	<u>33,029,589</u>	<u>1,173,321</u>	<u>(1,686,060)</u>	<u>32,516,850</u>
<i>Total capital assets, being depreciated/ amortized</i>	838,216,712	13,577,999	(1,691,471)	850,103,240
<i>Accumulated Depreciation/Amortization:</i>				
Land improvements	4,177,532	217,590		4,395,122
Utility plant in service	297,566,127	8,139,134		305,705,261
Buildings, structures and improvements	167,110,970	4,605,347	(5,411)	171,710,906
Furniture, fixtures and equipment	<u>22,862,508</u>	<u>2,921,497</u>	<u>(1,609,553)</u>	<u>24,174,452</u>
<i>Total accumulated depreciation/amortization</i>	<u>491,717,137</u>	<u>15,883,568</u>	<u>(1,614,964)</u>	<u>505,985,741</u>
<i>Total Capital Assets, Being Depreciated/ Amortized, Net</i>				
	<u>346,499,575</u>	<u>(2,305,569)</u>	<u>(76,507)</u>	<u>344,117,499</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 379,481,061</u>	<u>\$ 12,802,883</u>	<u>\$ (12,481,185)</u>	<u>\$ 379,802,759</u>

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

Governmental Activities:

General Government	\$ 3,406,401
Judicial and Law Enforcement	7,088,900
Environment and Public Works	740,602
Social Services	4,176,252
Community and Economic Development	<u>397,253</u>
Total Depreciation/Amortization Expense - Governmental Activities	<u>\$ 15,809,408</u>

Business-type Activities:

Stillwater Center	\$ 580,083
Water	4,471,917
Wastewater	6,414,968
Solid Waste Management	4,021,672
Parking Facilities	<u>394,928</u>
Total Depreciation/Amortization Expense - Business-type Activities	<u>\$ 15,883,568</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I - Capital Assets (Cont'd.)

Discretely Presented Component Units:

Miami Valley In-Ovations, Inc.:

	<i>Balance January 1, 2021</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2021</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 3,084,411	\$	\$ (47,280)	\$ 3,037,131
Construction-in-progress	174,844		(174,844)	0
<i>Total capital assets, not being depreciated/ amortized</i>	3,259,255	0	(222,124)	3,037,131
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Buildings, structures and improvements	19,642,565	835,988	(169,250)	20,309,303
Furniture, fixtures and equipment	556,502	59,389	(8,496)	607,395
<i>Total capital assets, being depreciated/ amortized</i>	20,199,067	895,377	(177,746)	20,916,698
<i>Accumulated Depreciation/Amortization:</i>				
Buildings, structures and improvements	5,783,329	795,599	(49,582)	6,529,346
Furniture, fixtures and equipment	119,311	35,815	(3,965)	151,161
<i>Total accumulated depreciation/amortization</i>	5,902,640	831,414	(53,547)	6,680,507
<i>Total Capital Assets, Being Depreciated/ Amortized, Net</i>	14,296,427	63,963	(124,199)	14,236,191
<i>Total Capital Assets, Net</i>	\$ 17,555,682	\$ 63,963	\$ (346,323)	\$ 17,273,322

Montgomery County Land Reutilization Corporation:

	<i>Balance January 1, 2021</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2021</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Furniture, fixtures and equipment	\$ 81,751	\$ 13,106	\$	\$ 94,857
<i>Total capital assets, being depreciated/ amortized</i>	81,751	13,106	0	94,857
<i>Accumulated Depreciation/Amortization:</i>				
Furniture, fixtures and equipment	62,491	8,908	0	71,399
<i>Total accumulated depreciation/amortization</i>	62,491	8,908	0	71,399
<i>Total Capital Assets, Net</i>	\$ 19,260	\$ 4,198	\$ 0	\$ 23,458

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE J - 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 \$26,814,260, with \$18,519,260 issued for governmental activities and \$8,295,000 issued for business-type activities. The 2010 general obligation bonds maturing on or after December 1, 2021, 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:				
Juvenile Detention Refunding Bonds	2013	1.25% - 4.00%	18,519,260	2024
Business-type Activities:				
<i>Stillwater Center Fund</i>				
Stillwater Center Repl Facility Refunding Bonds	2010	1.50% - 3.00%	8,295,000	2025

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

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 \$1,140,000, 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:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

	<i>Year</i> <i>Issued</i>	<i>Interest</i> <i>Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
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 months 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</i> <i>Issued</i>	<i>Interest</i> <i>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 \$25,026,636 with \$2,102,261 issued for governmental activities and \$22,924,375 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, 2021

NOTE J - 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	2039
Hunt Drive Culvert Replacement	2015	0%	55,000	2021
Dayton-Cincinnati Pike Bridge Replacement	2015	0%	69,997	2046
Social Row Rd, Whg-166-4.25 Culvt	2016	0%	115,000	2047
Chamb Rd Br, Day-Chamb-0.55 Rehab	2016	0%	55,262	2047
Harshman Rd Bridge Replacement	2017	0%	117,637	2048
Stroop Rd Bridge	2018	0%	80,467	2049
Keowee St Bridge	2019	0%	141,584	2050
Woodman Dr Bridge	2020	0%	190,189	2050
Alex Bell Road Bridge Reconstruction	2020	0%	324,500	2050

	<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	2024
David Rd Wtr Tank	2003	0%	1,268,581	2025
SR 35 Wtr Main Replacement	2005	0%	228,801	2026
Munger Rd Wtr Main Rehab	2006	1%	345,795	2028
Needmore Wtr Main Replacement	2009	0%	600,000	2030
Main Street Waterline	2011	0%	547,500	2032
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	2036
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	2036
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	2016	0%	492,500	2037
Street Improvement				
Big Hill Water Main Replacement	2016	0%	99,219	2037
Braddock/La Plate Wtr Main Phase II	2016	0%	159,704	2038
East Franklin Water Main Replacement	2016	0%	93,831	2037
Cushing, Rockhill, Shroyer Water Main Replacement	2016	0%	739,000	2039
West Ridgeway Water Main	2017	0%	193,370	2038

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE J - 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	2039
Broomfield Water Main Replacement	2017	0%	457,263	2040
Arthur Plat Ph II Wtr Main Replacement	2018	0%	131,889	2039
Seville and Templehurst Water Main Replacement	2018	0%	193,146	2040
Hilton, Glenbeck, Gaylord Water Main Replacement	2018	0%	491,970	2040
Wenzler Park Water Main Replacement	2018	0%	399,927	2040
Waving Willow Water Main Replacement	2018	0%	134,770	2039
Division and Homesite Water Main	2018	0%	296,651	2040
Waco Water Main	2019	0%	59,920	2040
Woodland Hills Water Main Replacement Ph III	2019	0%	250,236	2040
Seton Hill Water Main Replacements	2019	0%	127,437	2040
Bradstreet and Linden Water Main	2019	0%	250,000	2041
West Franklin Water Main Replacement	2019	0%	200,000	2041
Wastewater Fund:				
Uplands Camp Sewer	2000	3%	379,255	2021
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	2025
Uplands Camp Sewer	2003	3%	348,890	2024
Manhole Rehab	2003	3%	360,000	2025
Manhole Rehab	2005	0%	341,284	2026
Woodman Ctr Sewer Replacement	2006	1%	254,403	2027
Sugarcreek Manhole Rehab	2006	1%	554,700	2027
Salem Bend Sewer Replacement	2006	1%	667,000	2027
Uplands Camp Sewer Rehab	2006	0%	562,016	2027
Manhole Rehab	2006	0%	368,298	2029
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	2030
One Gardens Sanitary Sewer Rehab	2010	0%	281,754	2030
Sludge Storage Facilities	2011	0%	1,460,926	2032
Brandt Pike Lift Station & Force Main N-12	2018	0%	375,000	2041
Western Regional Activated Sludge Improvement	2015	0%	250,000	2036

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE J - 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 \$68,403,668 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
Arthur Plat Phase 2 Water Main Replacement	2017	2.88 - 3.03%	1,191,005	2038
Woodland Hills Phase II Water Main Replacement	2017	3.08%	886,783	2038
Stroop Bridge Water Main Replacement	2017	3.03%	146,510	2037
Nutt Road Improvement Phase 3	2017	2.75%	139,847	2037
Seville and Templehurst Water Main Replacement	2018	2.90%	117,153	2038
Hilton Water Main Replacement	2019	2.10%	92,852	2039
Wenzler Park Water Main Replacement Phase I	2018	2.90%	1,164,298	2039
Wenzler Park Phase II Water Main Replacement	2019	2.92%	1,524,188	2039
Hilton, Glenbeck, Gaylord, West Water Main Replacement	2019	2.92%	497,293	2039
Division Avenue & Homesite Drive Water Main Replacement	2019	2.10%	125,987	2040
West Franklin Street Water Main Replacement	2020	1.87%	759,245	2041

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE J - 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:				
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	2019	2.93%	3,384,386	2039
Trickling Filter Rehab Eastern Regional	2019	2.25%	4,430,716	2040

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, 2021

NOTE J - 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 2021 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2021</i>	<i>Due Within One Year</i>
<u>Governmental Activities</u>					
<u>General Obligation Bonds</u>					
2013 - Juvenile Detention					
Refunding Bonds	\$ 9,350,000	\$	\$ (2,225,000)	\$ 7,125,000	\$ 2,285,000
Premium	207,733		(51,932)	155,801	
Total General Obligation Bonds	<u>9,557,733</u>	<u>0</u>	<u>(2,276,932)</u>	<u>7,280,801</u>	<u>2,285,000</u>
<u>Special Assessment Bonds</u>					
2002 - Blackbird Lane Trunk Sewer	165,000		(80,000)	85,000	85,000
Total Special Assessment Bonds	<u>165,000</u>	<u>0</u>	<u>(80,000)</u>	<u>85,000</u>	<u>85,000</u>
<u>Direct Borrowing:</u>					
<u>Ohio Public Works Commission (OPWC) Loans</u>					
2013 - Yankee Street Improvement	704,943		(38,105)	666,838	38,105
2015 - Hunt Dr Culvert Replacement	5,500		(5,500)	0	
2015 - Dayton-Cincinnati Pike Bridge #Msb-99-2.23 Replacement	59,498		(2,334)	57,164	2,333
2016 - Social Row Rd Culvert Replacemen	101,583		(3,834)	97,749	3,834
2016 - Chamb Rd Br, Day-Chamb-0.55	48,815		(1,843)	46,972	1,842
2017 - Harshman Road Bridge	109,793		(3,922)	105,871	3,922
2018 - Stroop Road Bridge Replacement	76,444		(2,683)	73,761	2,682
2019 - Keowee Street Bridge Replacement	139,224		(4,720)	134,504	4,720
2020 - Woodman Dr Bridge	187,019		(6,340)	180,679	6,340
2020 - Third Street Bridge	4,435			4,435	
2020 - Alex Bell Rd Bridge	316,229	8,271	(5,590)	318,910	11,190
Total OPWC Loans	<u>\$ 1,753,483</u>	<u>\$ 8,271</u>	<u>\$ (74,871)</u>	<u>\$ 1,686,883</u>	<u>\$ 74,968</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

<i>Types / Issues</i>	<i>Balance</i>			<i>Balance</i>		<i>Due Within</i>
	<i>12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>12/31/2021</i>	<i>One Year</i>	
<u>Governmental Activities: (Cont'd)</u>						
<u>Ohio Department of Transportation</u>						
<u>(ODOT) Loans</u>						
2014 Austin Pike - Miami Township	\$ 537,832	\$	\$ (268,369)	\$ 269,463	\$	\$ 132,725
2014 Yankee Street Phase 1B	423,850		(116,627)	307,223		120,152
Total ODOT Loans	961,682	0	(384,996)	576,686		252,877
Total Direct Borrowings	2,715,165	8,271	(459,867)	2,263,569		327,845
<u>Other Long-Term Obligations</u>						
Net Pension Liability	242,350,779		(52,973,530)	189,377,249		
Net OPEB Liability	169,286,314		(169,286,314)	0		
Compensated Absences	29,766,231	18,695,736	(18,667,666)	29,794,301		12,762,812
Capital Leases	56,667,975	2,206,047	(3,068,893)	55,805,129		3,268,787
Claims Payable	17,854,967	62,134,900	(57,660,997)	22,328,870		12,116,177
Total Other Obligations	515,926,266	83,036,683	(301,657,400)	297,305,549		28,147,776
Total Governmental Obligations	\$ 528,364,164	\$ 83,044,954	\$ (304,474,199)	\$ 306,934,919	\$	\$ 30,845,621

The County has not received funding in 2021 from the Ohio Public Works Commission for the Third Street Bridge project. The loan amount for this project has not been issued in full and final payment schedules is not available.

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2021, are as follows:

<i>Year Ending</i>	<i>Governmental Activities</i>					
	<i>General Obligation Bonds</i>		<i>Special Assessment Bonds</i>		<i>Long-term Loans from Direct Borrowing</i>	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2022	\$ 2,285,000	\$ 261,687	\$ 85,000	\$ 3,825	\$ 327,845	\$ 15,418
2023	2,375,000	181,650			335,488	7,775
2024	2,465,000	94,525			138,256	949
2025					74,967	
2026					74,968	
2027-2031					374,837	
2032-2036					374,837	
2037-2041					279,574	
2042-2046					183,148	
2047-2051					95,214	
	\$ 7,125,000	\$ 537,862	\$ 85,000	\$ 3,825	\$ 2,259,134	\$ 24,142

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

Changes in long-term obligations reported in the business-type activities of the County during 2021 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2021</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Stillwater Center					
Repl Facility Refunding Bonds	\$ 3,175,000	\$	\$ (590,000)	\$ 2,585,000	\$ 615,000
Premium	68,100		(13,619)	54,481	
Total General Obligation Bonds	<u>3,243,100</u>	<u>0</u>	<u>(603,619)</u>	<u>2,639,481</u>	<u>615,000</u>
<u>Revenue Bonds</u>					
2010 - Solid Waste Revenue Bonds	1,710,000		(320,000)	1,390,000	330,000
Premium	11,551		(2,310)	9,241	
Total Revenue Bonds	<u>1,721,551</u>	<u>0</u>	<u>(322,310)</u>	<u>1,399,241</u>	<u>330,000</u>

Direct Borrowing:

Ohio Public Works Commission (OPWC) Loans

2002 - M-4 Water Pump Station	\$ 297,500	\$	\$ (85,000)	\$ 212,500	\$ 85,000
2003 - David Rd Water Tank	285,431		(63,429)	222,002	63,429
2005 - SR35 Water Main					
Replacement	68,640		(11,440)	57,200	11,440
2009 - Needmore Wtr Main					
Replacement	285,000		(30,000)	255,000	30,000
2011 - Main Street Waterline	314,812		(27,375)	287,437	27,375
2011 - Woodman Drive Water Main	165,000		(15,000)	150,000	15,000
2012 - Nordic/Ashcroft/ Longines					
Water Main	418,454		(34,871)	383,583	34,871
2006 - Munger Rd Water					
Main Rehabilitation	137,819		(17,786)	120,033	17,964
2015 - Braddock & La Plate Water					
Main Replacement	61,659		(3,978)	57,681	3,978
2015 - Lakeview, Cherry & Martha					
Water Main Replacement	189,660		(11,156)	178,504	11,157
2015 - Oakley & Vale Water Main					
Replacement	239,461		(14,966)	224,495	14,966
2015 - Mad River, Folkstone &					
View Pointe Water Main Replacement	381,687		(24,625)	357,062	24,625
2015 - North Main Street Water					
Main Replacement	193,922		(12,120)	181,802	12,120

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

<i>Types / Issues</i>	<i>Balance 12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2021</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2016 - Arthur Plat Ph 1 Wtr Main	\$ 145,410	\$	\$ (9,088)	\$ 136,322	\$ 9,088
2016 - Woodland Hills Phase 1 Wtr Main Street Improvement	406,312		(24,625)	381,687	24,625
2016 - Big Hill Water Main Replacement	81,856		(4,961)	76,895	4,961
2016 - Braddock Water Main Phase II	139,741		(7,985)	131,756	7,985
2016 - East Franklin Water Main Replacement	79,756		(4,691)	75,065	4,692
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	683,575		(36,950)	646,625	36,950
2017 - West Ridgeway Water Main Replacement	174,034		(9,669)	164,365	9,668
2017 - Broomfield Wtr Main Replacement	445,831		(22,863)	422,968	22,863
2017 - Woodland Hills Water Main Replacement Ph II	211,054		(11,408)	199,646	11,408
2018 - Arthur Plat Phase II Water Main	121,998		(6,594)	115,404	6,594
2018 - Seville and Templehurst Water Main Replacement	188,317		(9,657)	178,660	9,657
2018 - Hilton, Glenbeck, Gaylord Water Main Replacement	479,671		(24,598)	455,073	24,599
2018 - Wenzler Park Water Main Replacement	389,929		(19,997)	369,932	19,996
2018 - Waving Willow Water Main Replacement	128,032		(6,739)	121,293	6,738
2019 - Waco Water Main	58,422		(2,996)	55,426	2,996
2019 - Woodland Hills Water Main Replacement PH III	243,980		(12,512)	231,468	12,511
2018 - Division and Homesite Wtr Main	289,235		(14,833)	274,402	14,833
2019 - Crown and Victory Water Main	230,053			230,053	
2019 - Seton Hill Water Main Replacement	95,845	31,592	(6,372)	121,065	6,372
2019 - Bradstreet and Linden Water Main	126,640	123,360		250,000	12,500
2019 - West Franklin Water Main Replacement		200,000		200,000	10,000
2001 - Western Regional Screening	74,625		(74,625)		
2003 - Environmental Lab Roof	69,998		(17,499)	52,499	17,500
2005 - Manhole Rehabilitation	93,855		(17,064)	76,791	17,064
2006 - Uplands Camp Sewer	182,654		(28,101)	154,553	28,101
2006 - Manhole Rehabilitation	156,526		(18,415)	138,111	18,415
2007 - Uplands Camp Sewer	117,967		(14,745)	103,222	14,746

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

<i>Types / Issues</i>	<i>Balance 12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2021</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2007 - Western Regional Roof Replacement	\$ 151,659	\$	\$ (21,665)	\$ 129,994	\$ 21,666
2007 - Sugarcreek Manhole Rehabilitation	250,256		(25,026)	225,230	25,026
2007 - Sanitary Sewer Main Rehabilitation	122,057		(17,436)	104,621	17,437
2008 - Sugarcreek Manhole Rehabilitation	223,068		(23,480)	199,588	23,481
2010 - Ome Gardens Sanitary Sewer Rehabilitation	140,875		(14,088)	126,787	14,088
2011 - Sludge Storage Facility	840,034		(73,046)	766,988	73,046
2000 - Uplands Camp Sewer	12,490		(12,490)	0	
2001 - Manhole Rehabilitation	19,834		(19,834)	0	
2001 - Bayside-Orinoco Sewer	21,365		(10,523)	10,842	10,842
2003 - Easttown Lift Station	43,692		(9,210)	34,482	9,488
2003 - Uplands Camp Sewer	87,296		(20,859)	66,437	(21,490)
2003 - Manhole Rehabilitation	100,608		(21,207)	79,401	21,848
2006 - Woodman Ctr Sewer Replacement	88,308		(13,216)	75,092	13,348
2006 - Sugarcreek Manhole Rehabilitation	192,548		(28,816)	163,732	29,105
2006 - Salem Bend Sewer Rehabilitation	248,727		(34,478)	214,249	34,824
2015 - Western Regional Activated Sludge Improvement	193,750		(12,500)	181,250	12,500
2018 - Brandt Pike Lift Station and Force Main	375,000		(18,750)	356,250	18,750
Total OPWC Loans	<u>11,565,928</u>	<u>354,952</u>	<u>(1,135,357)</u>	<u>10,785,523</u>	<u>1,010,746</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

<i>Types / Issues</i>	<i>Balance 12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2021</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
<u>Ohio Water Development Authority (OWDA) Loans</u>					
2008 - Crain's Run Water Line	\$ 343,971	\$	\$ (79,053)	\$ 264,918	\$ 83,510
2008 - Crain's Run Water System Phase II Water Main Replacement	741,060		(170,257)	570,803	179,893
2015 - North Dixie Drive Improvement 5B Water Line	525,387		(27,263)	498,124	28,062
2015 - Woodland Hills Phase 1 Water Main Replacement	1,565,479		(81,235)	1,484,244	83,616
2015 - North Main Street Water Main Replacement	685,043		(35,548)	649,495	36,590
2015 - Big Hill Water Main Replacement	408,458		(21,179)	387,279	21,802
2016 - East Franklin Street Water Main Replacement	119,544		(6,421)	113,123	6,580
2016 - Booster Pump Station Upgrades Main Replacement	1,509,551		(91,488)	1,418,063	91,488
2016 - Cushing, Rockhill, Shroyer, & Lewiston Water Main	610,592		(37,006)	573,586	37,006
2016 - West Ridgeway Water Main Replacement	160,916		(9,753)	151,163	9,753
2016 - Braddock Water Main Replacement Phase 2	167,762		(10,218)	157,544	10,218
2017 - Bromfield Water Main Replacement	334,513		(20,273)	314,240	20,273
2017 - Arthur Plat Phase 2 Water Main Replacement	1,042,130		(59,550)	982,580	59,550
2017 - Woodland Hills Phase 2 Wtr Main Replacement	803,234		(35,249)	767,985	36,343
2017 - Stroop Bridge Wtr Main Loc	129,739		(5,935)	123,804	6,116
2017 - Nutt Road Improv Phase 3	123,417		(5,783)	117,634	5,943
2018 - Seville and Templehurst Water Main Replacment	108,234		(4,655)	103,579	4,792
2018 - Wenzler Park Water Main	1,098,302		(45,607)	1,052,695	46,940
2018 - Water Redundancy - Design	813,235	37,880	(43,000)	808,115	
2019 - Wenzler Park, Phase II Water Main Replacement	1,467,124		(58,742)	1,408,382	60,468
2019 - Hilton, Glenbeck, Gaylord, West Water Main Replacement	478,676		(19,165)	459,511	19,729
2019 - MCES Enviromental Lab	269,414	16,975	(19,496)	266,893	
2019 - Hilton Water Main Replacement	89,072		(3,859)	85,213	3,941
2019 - Division Ave & Homesite Drive Water Main Replacement	125,987		(5,128)	120,859	5,237
2020 - Centerville South Tank Rehab	1,723,087		(85,588)	1,637,499	
2020 - W Franklin Water Main Replacement	432,170	327,075	(15,740)	743,505	31,923

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

<i>Types / Issues</i>	<i>Balance</i>			<i>Balance</i>		<i>Due Within</i>
	<i>12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>12/31/2021</i>	<i>One Year</i>	
<u>Business-Type Activities (Cont'd.)</u>						
2020 - Bradstreet and Linden Water Main Replacement	\$ 255,371	\$ 4,356	\$	\$ 259,727	\$	
2020 - Crown & Victory Water Main Replacement	115,901	1,067	(2,537)	114,431		
2020 - Brydon Road Water Main Replacement	1,051	300,164		301,215		
2020 - Woodland Hills Water Main Replacement	325,182	643,800		968,982		
2021 - Spinning & Eastman Water Main Replacement		117,131		117,131		
2021 - Guenther & Schroeder Water Main Replacement		318,008		318,008		
2021 - Cynthia Water Main Relacement		142,763		142,763		
2021 - Centerville North Water Tank Rehabilitation		1,348,802		1,348,802		
2021 - Lynnhaven & Meyer Water Main Replacement		858,060		858,060		
2021 - Bricker Water Main Replacement		79,301		79,301		
2021 - Sheldon Water Main Replacement		105,008		105,008		
2000 - Northwest EQ Basin	233,841		(233,841)	0		
2000 - Northridge Relief	275,783		(275,783)	0		
2001 - WRRSP Projects	106,104		(70,701)	35,403	35,403	
2001 - Central/South Holes Creek	517,264		(344,670)	172,594	172,594	
2003 - East Holes Creek Relief	564,346		(181,627)	382,719	188,040	
2004 - Fort McKinley Relief	583,973		(159,155)	424,818	165,195	
2005 - East Holes Creek Sewer Supplement	221,539		(71,407)	150,132	73,819	
2006 - Southeast Holes Creek	1,693,699		(238,708)	1,454,991	246,286	
2006 - Clys Rd Pump Station	1,010,085		(139,302)	870,783	144,816	
2008 - Eastern Region Trickling Filter	442,573		(53,013)	389,560	54,750	
2010 - Western Regional Tertiary Filter	1,249,086		(101,589)	1,147,497	104,917	
2010 - Western Regional Sludge Thickener Improvement	864,549		(70,314)	794,235	72,618	
2011 - Western Regional Sludge Thickener Improvement Supp	41,798		(3,507)	38,291	3,599	
2011 - Western Regional Tertiary Filters	99,418		(8,341)	91,077	8,561	
2014 - Western Regional Aeration Improvements	2,316,294		(118,518)	2,197,776	123,597	
2017 - Sewer Extension to Brookville Lake Estates MHP	1,030,998		(66,831)	964,167		
2017 - Dryden Road Pretreatment & Pumping Station	971,725	27,549	(49,577)	949,697		

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

<i>Types / Issues</i>	<i>Balance 12/31/2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2021</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2018 - Vertical Asset Management	\$ 680,252	\$ 80,462	\$ (43,741)	\$ 716,973	\$
2018 - Sanitary Conveyance & Treatment West Reg	461,217	14,355	(26,091)	449,481	
2019 - Miami Shores Sanitary Sewer Improvements	3,257,810		(130,311)	3,127,499	134,157
2019 - MCES Environmental Lab	269,414	16,975	(19,496)	266,893	
2019 - Trickling Filter Rehab Eastern Regional	4,340,882		(178,116)	4,162,766	183,697
2020 - Wolf Creek Relief Sewer Erosion Control Phase 2	2,452,798	2,271,922		4,724,720	
2020 Sanitary Conveyance Treatment Imp - Western Reg	3,858,874	2,280,090	(1,541,069)	4,597,895	
2021 - Terrace Villa Sanitary Sewer		605,971		605,971	
2021 - Concrete Tank Rehab Eastern Reg.		31,956		31,956	
Total OWDA Loans	<u>44,117,924</u>	<u>9,629,670</u>	<u>(5,125,436)</u>	<u>48,622,158</u>	<u>2,601,822</u>
<u>United States Department of Agriculture Rural Development (USDA) Loans</u>					
2016 - Phillipsburg Sewer Project	2,083,000		(38,000)	2,045,000	40,000
Total Direct Borrowings	<u>57,766,852</u>	<u>9,984,622</u>	<u>(6,298,793)</u>	<u>61,452,681</u>	<u>3,652,568</u>
<u>Other Long-Term Obligations</u>					
Net OPEB Liability	23,276,869		(23,276,869)	0	
Net Pension Liability	33,323,239		(7,284,073)	26,039,166	
Compensated Absences	3,422,576	1,558,365	(2,778,915)	2,202,026	1,207,133
Landfill Post-Closure	536,833	14,958	(62,803)	488,988	62,803
Total Other Long-Term Obligations	<u>60,559,517</u>	<u>1,573,323</u>	<u>(33,402,660)</u>	<u>28,730,180</u>	<u>1,269,936</u>
Total Business-Type Activities	<u>\$ 123,291,020</u>	<u>\$ 11,557,945</u>	<u>\$ (40,627,382)</u>	<u>\$ 94,221,583</u>	<u>\$ 5,867,504</u>

Unfinalized OPWC Project Loans: 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 Crown and Victory Water Main loan amount for the project has not been issued in full and final payment schedule is not available. The liability recorded for the Water Fund for these loans is \$230,053.

Unfinalized OWDA Project Loans: As of December 31, 2021, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction at Centerville South Tank Rehab, Bradstreet and Linden Water Main Replacement, Crown and Victory Water Main Replacement, Brydon Road Water Main Replacement, Woodland Hills Water Main Replacement, Water Redundancy-Design, Spinning and Eastman Water Main Replacement, Guenther and Schroeder Water Main Replacement, Cynthia Water Main Replacement, Centerville North Tank Rehabilitation, Lynnhaven and Meyer Water Main Replacement, Bricker Water Main Replacement, Sheldon Water Main Replacement, MCES Environmental Lab, Sewer Extension to Brookville Lake Estates MHP, Dryden Road Pretreatment and Pumping Station, Vertical Asset Management, Sanitary Conveyance and Treatment West Regional, Trickling Filter Rehab Eastern Regional, Sanitary Conveyance Treatment Imp – Western Reg and Wolf Creek Relief Sewer, Terrace Villa Sewer System, and Concrete Tank Rehab Easter Region. 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: \$7,289,095 and \$13,307,753.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE J - 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, 2021, are as follows:

Business-type Activities						
<i>Enterprise Funds</i>						
Self-Supporting General Obligation Bonds				Revenue Bonds		
<i>Year Ending</i>	<i>Stillwater Center</i>		<i>Solid Waste Management</i>			
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>		
2022	\$ 615,000	\$ 77,550	\$ 330,000	\$ 44,381		
2023	630,000	59,100	340,000	34,481		
2024	660,000	40,200	355,000	23,856		
2025	680,000	20,400	365,000	12,319		
Total	<u>\$ 2,585,000</u>	<u>\$ 197,250</u>	<u>\$ 1,390,000</u>	<u>\$ 115,037</u>		

Long-term Loans Obligations from Direct Borrowing						
<i>Year Ending</i>	<i>Wastewater</i>		<i>Water</i>		<i>Total Enterprise Funds</i>	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2022	\$ 2,194,814	\$ 497,196	\$ 1,500,734	\$ 363,152	\$ 3,695,548	\$ 860,348
2023	2,029,643	446,912	1,527,098	330,921	3,556,741	777,833
2024	1,713,836	397,709	1,512,132	297,623	3,225,968	695,332
2025	1,609,184	356,994	1,156,023	264,244	2,765,207	621,238
2026	1,622,972	311,303	1,136,791	295,902	2,759,763	607,205
2027-2031	5,295,188	1,123,753	5,713,829	942,449	11,009,017	2,066,202
2032-2036	3,294,382	576,697	5,464,678	434,588	8,759,060	1,011,285
2037-2041	1,932,241	212,214	1,832,395	46,501	3,764,636	258,715
2042-2046	325,000	102,383			325,000	102,383
2047-2051	364,000	63,878			364,000	63,878
2052-2056	364,000	20,786			364,000	20,786
Total	<u>\$ 20,745,260</u>	<u>\$ 4,109,825</u>	<u>\$ 19,843,680</u>	<u>\$ 2,975,380</u>	<u>\$ 40,588,940</u>	<u>\$ 7,085,205</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE J - 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, 2021:

	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:				
2013 Juvenile Detention Refunding Bonds	\$ 183,195	\$ 7,125,000	\$ 155,801	\$ 7,280,801
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	\$ 20,328	\$ 2,585,000	\$ 54,481	\$ 2,639,481
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 1,390,000	\$ 9,241	\$ 1,399,241
Total Business-type Activities	<u>\$ 20,328</u>	<u>\$ 3,975,000</u>	<u>\$ 63,722</u>	<u>\$ 4,038,722</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 General Fund, Board of Developmental Disabilities, Human Services Levy, Children Services, Real Estate Assessment, Community Development Block Grant, Workforce Investment Act, Child Support and Enforcement, Jobs and Family Services, ADAMHS Board Federal grants, Community Corrections, ADAMHS Board State and Local grants, ADAMHS Board, Road Auto and Gas, Youth Services Subsidy, Felony Delinquent Care and Custody, Sheriff Contracts, Public Works Building Maintenance, Other Federal Grants, Other State & Local Grants, Other Special Revenue Funds, Stillwater Center, Wastewater, Water, Solid Waste Management and Parking Facilities Enterprise Funds, Central Services, Information Technology, Microsoft Dynamics 365, Telecommunications, Workers' Compensation Risk Management, Property/Casualty Risk Management, Family Medical Leave Act, and Healthcare – Self Insurance Internal Service Funds.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE J - 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, Children Services, Real Estate Assessment, Youth Services, Community Development Block Grant, Child Support Enforcement, 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, Stillwater Center, Wastewater, Water, Solid Waste Management Enterprise Funds, Central 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 K and Note L.

Leases Payable – The County has outstanding agreements to lease data processing equipment, copiers, printers, postage meters, office space and buildings. Due to the implementation of GASB Statement 87, these leases plus existing prior year capital leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

Governmental Activities		
Lease Payments		
Year	Principal	Interest
2022	3,268,787	1,233,452
2023	3,369,601	1,163,643
2024	3,478,591	1,090,582
2025	3,247,016	1,015,242
2026	3,339,002	941,470
2027-2031	18,419,789	3,464,827
2032-2036	20,223,632	1,113,474
2037-2041	458,711	3,989
	\$ 55,805,129	\$ 10,026,679

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 2021 amounted to \$62,803. The \$488,988 reported as the total estimated liability for landfill postclosure costs at December 31, 2021, represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$47,845 from 2020. The \$62,803 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2022, leaving \$426,185 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 2021. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2021, the changes in the estimated liability for landfill postclosure costs are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

Business-type Activities:

Enterprise Funds:

Payable from the Solid Waste Management Fund:

<u>January 1, 2021</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2021</u>	<u>Amount Due in 2022</u>
\$536,833	\$14,958	(\$62,803)	\$488,988	\$62,803

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 post closure 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, healthcare 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, 2021, there were twenty-one series of Hospital Revenue Bonds and six series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$1.3 billion and \$91.5 million, respectively.

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service Funds which also finance its uninsured risks of loss. Under these programs the Internal Service Funds provide coverage for up to a maximum of \$800,000 for each workers' compensation claim, \$800,000 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. 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. 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, 2021, 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, 2021

NOTE J - 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

	2021	2020
Claim liability at January 1	\$ 6,556,375	\$ 6,347,256
Current year claims and estimates	58,106,053	47,447,438
Claim payments	(55,305,991)	(47,238,319)
Claims liability at December 31	9,356,437	6,556,375

Property/Casualty Risk Management:

Claim liability at January 1	\$ 1,760,114	\$ 1,823,555
Change in provision for prior years' claims	237,000	719,920
Current year claims and estimates	955,400	937,162
Claim payments	(1,413,249)	(1,720,523)
Claims liability at December 31	1,539,265	1,760,114

Workers' Compensation Risk Management:

Claim liability at January 1	\$ 9,538,478	\$ 8,167,103
Current year claims and estimates	2,836,447	2,580,764
Claim payments	(941,757)	(1,209,389)
Claims liability at December 31	11,433,168	9,538,478

Total claims liability at December 31	\$ 22,328,870	\$ 17,854,967
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At December 31, 2021, the \$22,328,870 total claims liability is comprised of \$12,116,177 in estimated insurance claims due within one year and \$10,212,693 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE K - Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) 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 L 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. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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, 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 Annual Comprehensive Financial Report 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

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

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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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 who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2021 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* 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.

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

For 2021, the County's contractually required contribution was \$29,080,715 for the traditional plan, \$922,817 for the combined plan and \$793,596 for the member-directed plan. Of these amounts, \$851,377 is reported as an intergovernmental payable for the traditional plan, \$27,597 for the combined plan, and \$23,726 for the member-directed plan.

Pension Liabilities, 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, 2020, 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:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	1.45474875%	1.53037248%	
Prior Measurement Date	<u>1.39471059%</u>	<u>1.47189952%</u>	
Change in Proportionate Share	<u>0.06003816%</u>	<u>0.05847296%</u>	
Proportionate Share of the:			
Net Pension Liability	\$215,416,415	\$0	\$215,416,415
Net Pension Asset	0	(4,417,631)	(4,417,631)
Pension Expense	5,254,501	74,964	5,329,465

2021 pension expense for the member-directed defined contribution plan was \$1,220,916. The aggregate pension expense for all pension plans was \$6,550,381 for 2021.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Deferred Outflows of Resources			
Changes of assumptions	\$0	\$275,883	\$275,883
Changes in proportion and differences between County contributions and proportionate share of contributions	8,953,817	38,265	8,992,082
County contributions subsequent to the measurement date	<u>29,080,715</u>	<u>922,817</u>	<u>30,003,532</u>
Total Deferred Outflows of Resources	<u>\$38,034,532</u>	<u>\$1,236,965</u>	<u>\$39,271,497</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$9,011,057	\$833,429	\$9,844,486
Net difference between projected and actual earnings on pension plan investments	83,963,108	656,969	84,620,077
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,456,101</u>	<u>151,106</u>	<u>2,607,207</u>
Total Deferred Inflows of Resources	<u>\$95,430,266</u>	<u>\$1,641,504</u>	<u>\$97,071,770</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

\$30,003,532 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 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	Total
2022	(\$31,730,193)	(\$332,589)	(\$32,062,782)
2023	(9,068,716)	(217,175)	(9,285,891)
2024	(34,226,212)	(368,711)	(34,594,923)
2025	(11,451,328)	(180,240)	(11,631,568)
2026	0	(86,544)	(86,544)
Thereafter	0	(142,097)	(142,097)
Total	<u>(\$86,476,449)</u>	<u>(\$1,327,356)</u>	<u>(\$87,803,805)</u>

Actuarial Assumptions – OPERS: Actuarial valuations of an ongoing plan involve estimates of the value 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, 2020, 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, 2020, 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	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, 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 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013, retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to 0.5 percent through 2021 then 2.15 percent simple.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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 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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	<u>100.00 %</u>	<u>5.43 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.2 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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	\$410,908,332	\$215,416,415	\$52,865,570
OPERS Combined Plan	(3,076,049)	(4,417,631)	(5,417,519)

Changes between the Measurement Date and the Reporting Date: During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

NOTE L – Defined Benefit OPEB Plans

See Note K for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

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

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and 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 2021 was 4.0 percent.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$317,438 for 2021. Of this amount, \$9,491 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 asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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 asset 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:

	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Date	1.45414542%
Prior Measurement Date	1.39411272%
Change in Proportionate Share	0.06003270%
Proportionate Share of the Net	
OPEB Asset	(\$25,906,760)
OPEB Expense	(\$155,793,370)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes of assumptions	\$12,736,060
Changes in proportion and differences between County contributions and proportionate share of contributions	5,515,475
County contributions subsequent to the measurement date	317,438
Total Deferred Outflows of Resources	\$18,568,973
Deferred Inflows of Resources	
Differences between expected and actual experience	\$23,380,706
Changes of assumptions	41,976,719
Net difference between projected and actual earnings on OPEB plan investments	13,798,299
Changes in proportion and differences between County contributions and proportionate share of contributions	1,605,901
Total Deferred Inflows of Resources	\$80,761,625

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

\$317,438 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 2022. 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
2022	(\$32,733,384)
2023	(22,154,661)
2024	(5,996,178)
2025	(1,625,867)
Total	(\$62,510,090)

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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial
Prior Measurement date	3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial
Prior Measurement date	3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

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 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 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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate: A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.00 percent (Fidelity Index's "20-Year

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

Municipal GO AA Index”). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

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

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB Asset	(\$6,441,864)	(\$25,906,760)	(\$41,908,471)

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate: Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset 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 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is 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 3.50 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 Asset	(\$26,538,154)	(\$25,906,760)	(\$25,200,340)

Changes between Measurement Date and Reporting Date: During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE M – Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2021 were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Public utility property taxes collected in 2021 attached as a lien on December 31, 2019, and were levied after October 31, 2020. Taxpayers were required to pay one half of real property taxes by February 19, 2021, with the remaining half due July 16, 2021. 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 2021 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 next statistical update will be completed in 2023 and a revaluation completed in 2026. The assessed value by property classification, upon which the 2021 tax levy was based, follows:

Real property	\$ 10,386,064,700
Public utility real property.....	2,662,110
Public utility tangible personal property.....	<u>529,348,870</u>
Total.....	<u>\$ 10,918,075,680</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	6.81	7.83	2021
Human Services B	2017	6.03	5.00	5.75	2025
Developmental Disabilities	1977	<u>1.00</u>	<u>0.26</u>	<u>0.49</u>	cont.
<i>Total</i>		15.24	12.07	14.07	

(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, 2021. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2022 were recorded as 2021 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 2021 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, 2021

NOTE N – Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>									TOTAL
	Board of			All Other	Solid	Central	Microsoft	Property &	Casualty	
	General	Developmental Disabilities Services	Children Services	Governmental Funds	Waste Management	Services	Dynamics 365	Risk Management		
General	\$	\$	\$	\$ 33,245,304	\$	\$ 552,383	\$ 200,000	\$ 1,000,000	\$ 2,392,261	\$ 37,389,948
Human Services Levy	4,401,347	29,249,349	31,388,602	38,025,828	3,701,050					\$ 106,766,176
All Other Governmental Funds	151,035			442,698						\$ 593,733
Water	35,727			1,098						\$ 36,825
Wastewater	55,571			5,927						\$ 61,498
Solid Waste Management	5,053									\$ 5,053
TOTAL	\$ 4,648,733	\$ 29,249,349	\$ 31,388,602	\$ 71,720,855	\$ 3,701,050	\$ 552,383	\$ 200,000	\$ 1,000,000	\$ 2,392,261	\$ 144,853,233

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. The Water, Wastewater and Solid Waste Management Enterprise funds provided capital assets to the governmental funds in the amount of \$35,727, \$35,727 and \$5,053, respectively. Therefore, transfers in and transfers out do not equal.

NOTE O – Individual Fund Deficits

At December 31, 2021, the following funds had deficit fund balances:

Funds	Amounts
Special Revenue Funds:	
Community Development Block Grant	\$ 777,616
Workforce Investment Act	78,572
Debt Service Funds:	
Road Assessment Debt Service	104,358
Water and Sewer Assessment Debt Service	518,531
Project Funds:	
County Engineer Issue 2 Projects	739,468
County Engineer Federal Aid Projects	868,882

The General Fund is liable for the deficit in these funds and will provide transfers when cash is required, not when accruals occur.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE P – Other Non-Operating Revenues

For the year ended December 31, 2021, Other Non-Operating Revenues consist of the following:

	Wastewater	Water	Solid Waste Management
Federal Reimbursements	\$ 13,826	\$ 1,381	\$ 80,307
Insurance Reimbursement	<u>20,448</u>	<u>20,448</u>	
Total	<u>\$ 34,274</u>	<u>\$ 21,829</u>	<u>\$ 80,307</u>

NOTE Q – 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 \$368,515, was recorded as operating revenues and expenses in their 2021 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE R – Fund Balances

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

Fund Balances	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>American Rescue Plan Act</i>	<i>Children Services</i>	<i>All Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Nonspendable:							
Prepays	\$ 348,345	\$ 48,332				\$ 220,564	\$ 617,241
For noncurrent receivables	9,212,682						9,212,682
For unclaimed monies	6,998,166						6,998,166
Total Nonspendable	16,559,193	48,332	0	0	0	220,564	16,828,089
Restricted for:							
Debt service						2,401	2,401
Capital outlay						8,504,094	8,504,094
Human services levy programs			71,744,255				71,744,255
Developmental disabilities services		9,954,594				148,924	10,103,518
General government purposes						4,412,948	4,412,948
Judicial and law enforcement purposes						24,589,488	24,589,488
Environment and public works purposes						28,977,953	28,977,953
Social services purposes					2,170,472	56,682,561	58,853,033
Real Estate Assessment						4,567,355	4,567,355
Other state and local grants						1,489,242	1,489,242
Community and Economic development purposes						4,420,763	4,420,763
Total Restricted	0	9,954,594	71,744,255	0	2,170,472	133,795,729	217,665,050
Committed for:							
Capital Reserve	6,361,456						6,361,456
Capital outlay and improvement						29,241,202	29,241,202
Public works building Maintenance						3,465,406	3,465,406
Job Center						923,688	923,688
Sheriff contracts						4,619,844	4,619,844
Total Committed	6,361,456	0	0	0	0	38,250,140	44,611,596
Assigned for:							
Future Appropriations	2,580,269						2,580,269
General government purposes	316,159						316,159
Judicial and law enforcement purposes	2,843,007						2,843,007
Community and Economic development purposes	57,993						57,993
Environment and public works purposes	57,241						57,241
Social services purposes	116,722						116,722
Total Assigned	5,971,391	0	0	0	0	0	5,971,391
Unassigned (Deficit)	111,169,804	0	0	0	0	(3,087,427)	108,082,377
Total Fund Balances	\$ 140,061,844	\$ 10,002,926	\$ 71,744,255	\$ 0	\$ 2,170,472	\$ 169,179,006	\$ 393,158,503

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE S – 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, 2021 was \$20,000,000.

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, 2021 was \$6,361,456.

NOTE T - 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 2021, County property taxes were reduced by \$2,985,715 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

Municipality	Amount of County Tax Reduction
Brookville	\$ 245,332
Centerville	338,700
Clayton	245,545
Dayton	1,155,176
Englewood	74,525
Harrison Township	12,092
Huber Heights	45,197
Jefferson Township	3,167
Miami Township	3,143
Miamisburg	247,212
Moraine	209,941
Riverside	25,459
Springboro	56,371
Trotwood	3,800
Union	12,398
Vandalia	276,160
West Carrollton	<u>31,497</u>
Total County	<u>\$ 2,985,715</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE T - Tax Abatements (Cont'd.)

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 (4 Commercial Parcels and 1 Industrial Parcel)
2. Centerville (17 Commercial Parcels, 17 Residential Parcels)
3. Dayton (14 Commercial Parcels, 6 Industrial Parcels and 304 Residential Parcels)
4. Englewood (13 Commercial and Industrial Parcels)
5. Harrison Twp (33 Residential Parcels)
6. Huber Heights (8 Commercial and Industrial Parcels)
7. Jefferson Twp (40 Residential Parcels)
8. Miamisburg (45 Commercial and Industrial Parcels)
9. Moraine (11 Commercial and Industrial Parcels, 6 Residential Parcels)
10. Riverside (2 Commercial Parcels)
11. Springboro (4 Commercial Parcels and 4 Industrial Parcels)
12. Trotwood (14 Residential Parcels)
13. Union (1 Commercial Parcel)
14. Vandalia (15 Commercial and Industrial Parcels)
15. West Carrollton (6 Commercial and Industrial Parcels and 1 Residential Parcel)

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

Clayton

1. Caterpillar (Pledged 500 Jobs and 510 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 408 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 \$46,879,427.)
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 21 were created. Pledged \$1,700,000 in investments and the total investment was \$1,685,232)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE U – Significant Commitments

Construction Commitments

The County's outstanding construction commitments as of December 31, 2021, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Reibold Building Projects	\$ 4,126,071
Jail Commander System	80,415
Coroner Crime Lab X ray Installation Project	2,543
Sheriff's Office Software and Hardware Projects	45,765
Court Security System	315,564
Jail Renovations Project	160,850
Administration Building Projects	836,754
Trotwood Court Building Project	4,559,479
Regional Dispatch Center Project	1,525,525
Board of DDS Energy System Project	210,417
Engineer Salt Storage Project	174,359
Road and Bridge Projects	5,463,553
Total	<u>\$ 17,501,295</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 2,188,596
Wastewater Projects	2,717,043
Solid Waste Management Projects	1,742,558
Total	<u>\$ 6,648,197</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, 2021, the amount of encumbrances outstanding are as follows:

<u>Governmental Activities:</u>	<u>Encumbrances</u>
General	\$ 7,851,657
Board of Developmental Disabilities Services	1,212,678
Human Services Levy	4,897,445
American Rescue Plan Act	7,072
Children Services	2,825,497
All Other Governmental	45,696,998
Total Governmental Funds	<u>\$ 62,491,347</u>
<u>Business-type Activities:</u>	
Parking Facilities	\$ 105,821
Stillwater Center	1,200,340
Wastewater	10,493,266
Water	4,193,254
Solid Waste Management	5,410,800
Total Business-type Activities	<u>\$ 21,403,481</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE V – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June of 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021. During 2021, the County received \$51,636,984 in American Rescue Plan Act funding.

NOTE W – Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their wastewater treatment facilities. The County is currently in the process of deactivating a pretreatment facility. The County has recorded an ARO of \$1,301,031 in the Wastewater fund based on quotes received by the County Wastewater department. This asset is fully depreciated and is in the process of being deactivated. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. Currently, there is significant uncertainty as to what additional items would need addressed; therefore, a reliable estimated amount related to these items could not be determined.

NOTE X - Subsequent Event

On March 11, 2021 Congress passed the American Rescue Plan Act to provide additional funding to state and local governments to counteract the adverse economic effects of the COVID-19 pandemic. The U.S. Department of the Treasury has designated \$103,273,967 for Montgomery County. The County received the second payment of \$51,636,983 on June 27, 2022.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System – Traditional and Combined Plans
As of and For the Year Ended December 31, 2021

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

	2021	2020	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	1.45474875%	1.39471059%	1.43231212%	1.44489664%	1.51717808%	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$215,416,415	\$275,674,018	\$392,281,260	\$226,676,273	\$344,525,342	\$260,899,064	\$182,182,084	\$178,067,198
County's Covered Payroll	\$197,752,037	\$179,793,217	\$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	108.93%	153.33%	235.99%	120.28%	178.23%	142.08%	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	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 not available. An additional column will be added each year.

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 Liability/(Asset)
Ohio Public Employees Retirement System - Combined Plan Last Four
Years (1)

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	1.53037248%	1.47189952%	1.49842240%	1.39906976%
County's Proportionate Share of the Net Pension Asset	(\$4,417,631)	(\$3,069,266)	(\$1,675,574)	(\$1,904,588)
County's Covered Payroll	\$6,694,450	\$5,734,379	\$5,319,257	\$5,015,962
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(65.99%)	(53.52%)	(31.50%)	(37.97%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	157.67%	145.28%	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
Ohio Public Employees Retirement System – OPEB Plan
As of and For the Year Ended December 31, 2021

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

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	1.45414542%	1.39411272%	1.43127436%	1.43703120%	1.50459760%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$25,906,760)	\$192,563,183	\$186,604,389	\$156,051,001	\$151,969,469
County's Covered Payroll	\$212,548,512	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(12.19%)	99.48%	104.44%	77.76%	37.22%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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, 2021

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net Pension Liability - Traditional Plan									
Contractually Required Contribution	\$29,080,715	\$28,421,115	\$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	(29,080,715)	(28,421,115)	(25,876,044)	(23,915,512)	(25,125,947)	(23,829,899)	(22,633,325)	(22,255,089)	(22,249,793)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Covered Payroll	\$202,256,345	\$197,752,037	\$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	14.38%	14.37%	14.39%	14.39%	13.33%	12.33%	12.33%	12.32%	13.34%
Net Pension Liability - Combined Plan									
Contractually Required Contribution	\$922,817	\$937,223	\$802,813	\$744,696	\$652,075	\$572,114	\$460,107		
Contributions in Relation to the Contractually Required Contribution	(922,817)	(937,223)	(802,813)	(744,696)	(652,075)	(572,114)	(460,107)		
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
County Covered Payroll	\$6,591,550	\$6,694,450	\$5,734,379	\$5,319,257	\$5,015,962	\$4,767,617	\$3,834,225		
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%		
Net OPEB Liability/Asset - OPEB Plan									
Contractually Required Contribution	\$317,438	\$324,081	\$321,473	\$297,868	\$2,088,036	\$12,372,483			
Contributions in Relation to the Contractually Required Contribution	(317,438)	(324,081)	(321,473)	(297,868)	(2,088,036)	(12,372,483)			
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0			
County Covered Payroll (3)	\$216,783,845	\$212,548,512	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519			
OPEB Contributions as a Percentage of Covered Payroll	0.15%	0.15%	0.17%	0.17%	1.04%	3.03%			

(1) Information prior to 2013 is not available 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.

(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, 2021

Changes in Assumptions – OPERS Pension – Traditional Plan

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 prior years are presented below:

	2019	2018 and 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	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for post-January 7, 2013, retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use pre-retirement mortality rates 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 2020, 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.

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 female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information (Cont'd.)
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension – Combined Plan

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:

Beginning in 2019	6.00 percent
2018	6.50 percent

Municipal Bond Rate:

2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent

Single Discount Rate:

2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent

Health Care Cost Trend Rate:

2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

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, 2021

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, 2021, 2020, 2019, 2018, and 2017:

	2021		2020		2019		2018		2017	
	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	301	89%	277	81%	262	78%	251	75%	236	72%
Condition Assessment of Less than Fair	37	11%	67	19%	74	22%	84	25%	92	28%

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, 2021**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2020	\$4,302,599	\$3,739,875	\$562,724
2021	\$4,048,843	\$3,338,361	\$710,482

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, 2021, 2020, 2019, 2018 and 2017:

	2021		2020		2019		2018		2017	
	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	499	95%	499	96%	491	94%	494	95%	495	95%
Condition Assessment of Less than Fair	24	5%	23	4%	29	6%	26	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
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
2020	\$1,538,087	\$1,389,041	\$149,046
2021	\$1,502,050	\$1,456,062	\$45,988

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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. Eight 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.

CARES Act Grant Fund – This fund administers and distributes funds received by the United States Treasury for COVID-19 related expenses.

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. Subfunds with no cash activity will not be presented on the budgetary schedule. Subfunds included in this fund include:

- Internet Auction Administration
- Emergency Management Operating
- Auditor License Bureau – Deputy Registrar
- DETAC – Treasurer
- Treasurer's Prepayment Interest
- Treasurer – Tax Certificate Administration
- Criminal Justice Information Sys (CJIS)
- Dog and Kennel
- Caring Program – Animal Shelter
- Animal Control Contracts **
- DETAC – Prosecutor
- Prosecutor’s Pretrial Diversion Program
- County Prosecutor Victim – Witness Account
- Coroner’s Special Lab Fee Account
- Alternative Dispute Resolution
- Common Pleas – Automation Fees
- Common Pleas – Legal Research Fees
- Common Pleas – Special Project Fees
- Common Pleas Court Probation Services
- Common Pleas – Technology Advancement
- Juvenile Detention Education Program
- Juvenile Court – Automation Fees
- Juvenile Court – Legal Research Fees
- Juvenile Court – Special Project Fee
- Juvenile Human Services Levy Contracts
- Juvenile Court Probation IV-E
- Juvenile Court – Mediation Fees **
- Nicholas Residential Treatment Center
- Domestic Relations – Automation Fees
- E-Filing Fees
- Domestic Relations – Legal Research Fees
- Domestic Relations – Special Project Fees
- Probate Court Dispute Resolution
- Probate Court – Automation Fees
- Probate Court – Legal Research Fees
- Probate Court Special Projects
- Clerk of Courts - Victims of Domestic Violence **
- Indigent Guardianship
- Co Municipal Court Indigent Drug Alcohol
- Co Municipal Ct Automation – Clerk
- Co Municipal Ct Automation/Legal Research
- Co Municipal Ct Special Projects Fund
- Indigent Drivers Interlock/Alcohol Monitor
- Co Municipal Court Probation Services
- Court of Appeals – Special Projects
- County Law Library Resources Fund
- Forensic Crime Laboratory
- Jail Commissary
- Sheriff’s Concealed Handgun License
- OPOTA Professional Training Program
- Sheriff Seized Assets Federal Seizures
- RANGE Federal Seized Assets
- RANGE Law Enforcement Trust Funds
- Hotel/Motel Tax Administration
- Cultural Facilities
- Building Regulations
- Business First!
- Plat and Site Review
- HB 592 District Planning Fee
- Development Fee
- Homeless Solutions Administration
- HSPD-Victims of Domestic Violence
- JFS Frail & Elderly Services
- MC Bd of DDS HSL Contract Fund

**no budgeted/actual expenditures for 2021

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. Eleven 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. Nineteen 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.

Regional Dispatch Center Building Debt Service - This fund is used to account for the accumulation of resources for, and the payment of, principal and interest on special obligation bonds issued to purchase the Regional Dispatch 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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 141,677,247	\$ 217,608	\$ 47,950,212	\$189,845,067
Cash and Cash Equivalets in Segergated Accounts	4,111,898			4,111,898
Accrued Interest Receivable	99,449			99,449
Accounts Receivable	2,351,175		16,495	2,367,670
Due from Other Funds	4,035,042			4,035,042
Prepaid Items	220,564			220,564
Other Local Taxes	7,500			7,500
Property Taxes Receivable	5,364			5,364
Due from Other Governments	12,008,579		113,237	12,121,816
Leases Receivable	3,358			3,358
Special Assessments Receivable		1,199,781		1,199,781
<i>Total Assets</i>	<u>\$ 164,520,176</u>	<u>\$ 1,417,389</u>	<u>\$ 48,079,944</u>	<u>\$214,017,509</u>
LIABILITIES:				
Accounts Payable	\$ 10,649,398	\$	\$ 6,418,603	\$ 17,068,001
Accrued Wages and Benefits	3,465,336			3,465,336
Due to Other Governments	2,183,412			2,183,412
Matured Compensated Absences	103,294			103,294
Retainage Payable	464,839			464,839
Interfund Payable	1,187,000	838,096	5,504,000	7,529,096
Due to Other Funds	2,478,893			2,478,893
Unearned Revenue	31,046			31,046
Payroll Withholdings	1,003,707			1,003,707
Deposits Held and due to Others	1,750,965			1,750,965
<i>Total Liabilities</i>	<u>23,317,890</u>	<u>838,096</u>	<u>11,922,603</u>	<u>36,078,589</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	7,536,380	1,199,781	20,395	8,756,556
Deferred Inflows - Leases	3,358			3,358
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>7,539,738</u>	<u>1,199,781</u>	<u>20,395</u>	<u>8,759,914</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items	220,564			220,564
Restricted	125,289,234	2,401	8,504,094	133,795,729
Committed	9,008,938		29,241,202	38,250,140
Unassigned (Deficit)	(856,188)	(622,889)	(1,608,350)	(3,087,427)
<i>Total Fund Balances (Deficits)</i>	<u>133,662,548</u>	<u>(620,488)</u>	<u>36,136,946</u>	<u>169,179,006</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 164,520,176</u>	<u>\$ 1,417,389</u>	<u>\$ 48,079,944</u>	<u>\$214,017,509</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement	Job & Family Services
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$ 4,772,832	\$ 3,005,369	\$ 403,867	\$ 437,380	\$ 5,880,158	\$ 5,456,679
Cash and Cash Equivalents in Segregated Accounts				8,247		16,537
Accrued Interest Receivable						
Accounts Receivable				433	208,884	94,871
Due from Other Funds		125,775			760,608	2,855,440
Prepaid Items	11,978				12,809	16,914
Other Local Taxes						
Property Taxes Receivable						
Due from Other Governments	73,644	1,816,747		15,000		829,002
Leases Receivable						
<i>Total Assets</i>	<u>\$ 4,858,454</u>	<u>\$ 4,947,891</u>	<u>\$ 403,867</u>	<u>\$ 461,060</u>	<u>\$ 6,862,459</u>	<u>\$ 9,269,443</u>
LIABILITIES:						
Accounts Payable	\$ 80,546	\$ 201,668	\$ 330,509	\$ 239,455	\$ 29,900	\$ 1,169,733
Accrued Wages and Benefits	51,440	179,077	7,846	6120	367,384	1,589,222
Due to Other Governments		29,416			3,820	434,781
Matured Compensated Absences						103,294
Retainage Payable						
Interfund Payable		302,000	843,000			
Due to Other Funds	73,491	4,563	128	293,624	1,653,741	129,110
Unearned Revenue						
Payroll Withholdings		258			8,693	575,676
Deposits Held on Due to Others						
<i>Total Liabilities</i>	<u>205,477</u>	<u>716,982</u>	<u>1,181,483</u>	<u>539,199</u>	<u>2,063,538</u>	<u>4,001,816</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue	73,644	584,377		433		166,195
Deferred Inflows - Leases						
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>73,644</u>	<u>584,377</u>	<u>0</u>	<u>433</u>	<u>0</u>	<u>166,195</u>
FUND BALANCES:						
Nonspendable:						
Prepaid Items	11,978				12,809	16,914
Restricted	4,567,355	3,646,532			4,786,112	5,084,518
Committed						
Unassigned (Deficit)			(777,616)	(78,572)		
<i>Total Fund Balances (Deficits)</i>	<u>4,579,333</u>	<u>3,646,532</u>	<u>(777,616)</u>	<u>(78,572)</u>	<u>4,798,921</u>	<u>5,101,432</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 4,858,454</u>	<u>\$ 4,947,891</u>	<u>\$ 403,867</u>	<u>\$ 461,060</u>	<u>\$ 6,862,459</u>	<u>\$ 9,269,443</u>

(Cont'd.)

ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	ADAMHS Board	Road, Auto and Gas	Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants
\$ 1,719,798	\$ 892,534 274,244	\$ 3,842,183	\$ 20,197,227	\$ 24,727,507 2,634,631 99,449	\$ 5,284,088	\$ 951,086	\$ 3,904,853	\$10,724,752
	3,220 13,225		9,417	727,449	5,000 59,077	807	226	4,644
				14,577	135,581			
309,694	36,028	63,796	17,519	6,665,033	240,311			619,821
<u>\$ 2,029,492</u>	<u>\$1,219,251</u>	<u>\$3,905,979</u>	<u>\$ 20,224,163</u>	<u>\$ 34,868,646</u>	<u>\$ 5,724,057</u>	<u>\$ 951,893</u>	<u>\$ 3,905,079</u>	<u>\$11,349,217</u>
\$ 511,877 6,100 9,452	\$ 129,135 180,767 15,518	\$ 488,081 1,280	\$ 2,441,672 40,393 9,452	\$ 172,260 196,650 889,244	\$ 168,341 287,195 97,629	\$ 27,398	\$ 365,196 57,939 12,117	\$ 593,016 3,480 47,027
				464,839				42,000
125,027	6,565	68,247	25,729	1,964	19,617		4,195	385
578	11,612		2,588	232	176,479			
				1,750,965				
<u>653,034</u>	<u>343,597</u>	<u>557,608</u>	<u>2,519,834</u>	<u>3,476,154</u>	<u>749,261</u>	<u>27,398</u>	<u>439,447</u>	<u>685,908</u>
184,834	1,945		18,519	4,841,625	219,371	807	226	366,880
<u>184,834</u>	<u>1,945</u>	<u>0</u>	<u>18,519</u>	<u>4,841,625</u>	<u>219,371</u>	<u>807</u>	<u>226</u>	<u>366,880</u>
				14,577	135,581			
1,191,624	873,709	3,348,371	17,685,810	26,536,290	4,619,844	923,688	3,465,406	10,296,429
<u>1,191,624</u>	<u>873,709</u>	<u>3,348,371</u>	<u>17,685,810</u>	<u>26,550,867</u>	<u>4,755,425</u>	<u>923,688</u>	<u>3,465,406</u>	<u>10,296,429</u>
<u>\$ 2,029,492</u>	<u>\$1,219,251</u>	<u>\$3,905,979</u>	<u>\$ 20,224,163</u>	<u>\$ 34,868,646</u>	<u>\$ 5,724,057</u>	<u>\$ 951,893</u>	<u>\$ 3,905,079</u>	<u>\$11,349,217</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds (Cont'd.)
December 31, 2021

	CARES Act Grant Fund	Other State & Local Grants	Other	Total Nonmajor Special Revenue Funds
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 44,737	\$2,493,129	\$46,939,068	\$ 141,677,247
Cash and Cash Equivalents in Segregated Accounts			1,178,239	4,111,898
Accrued Interest Receivable				99,449
Accounts Receivable			1,296,224	2,351,175
Due from Other Funds		68,247	152,670	4,035,042
Prepaid Items			28,705	220,564
Other Local Taxes			7,500	7,500
Property Taxes Receivable			5,364	5,364
Due from Other Governments		60,798	1,261,186	12,008,579
Leases Receivable			3,358	3,358
<i>Total Assets</i>	<u>\$ 44,737</u>	<u>\$2,622,174</u>	<u>\$50,872,314</u>	<u>\$ 164,520,176</u>
LIABILITIES:				
Accounts Payable		\$ 327,511	\$ 3,373,100	\$ 10,649,398
Accrued Wages and Benefits	10,238	60,772	419,433	3,465,336
Due to Other Governments	450	401,377	233,129	2,183,412
Matured Compensated Absences				103,294
Retainage Payable				464,839
Interfund Payable				1,187,000
Due to Other Funds	3,003	334	69,170	2,478,893
Unearned Revenue	31,046			31,046
Payroll Withholdings			227,591	1,003,707
Deposits Held on Due to Others				1,750,965
<i>Total Liabilities</i>	<u>44,737</u>	<u>789,994</u>	<u>4,322,423</u>	<u>23,317,890</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue		342,938	734,586	7,536,380
Deferred Inflows - Leases			3,358	3,358
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>342,938</u>	<u>737,944</u>	<u>7,539,738</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items			28,705	220,564
Restricted		1,489,242	45,783,242	125,289,234
Committed				9,008,938
Unassigned (Deficit)				(856,188)
<i>Total Fund Balances (Deficits)</i>	<u>0</u>	<u>1,489,242</u>	<u>45,811,947</u>	<u>133,662,548</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 44,737</u>	<u>\$2,622,174</u>	<u>\$50,872,314</u>	<u>\$ 164,520,176</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2021

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Regional Dispatch Ctr Bldg Debt Svc	Total Nonmajor Debt Service
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 44,173	\$ 171,034	\$ 9	\$ 2,392	\$ 217,608
Special Assessments Receivable	144,679	1,055,102			1,199,781
<i>Total Assets</i>	<u>\$ 188,852</u>	<u>\$ 1,226,136</u>	<u>\$ 9</u>	<u>\$ 2,392</u>	<u>\$ 1,417,389</u>
LIABILITIES:					
Interfund Payable	\$ 148,531	\$ 689,565	\$ 0	\$ 0	\$ 838,096
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	144,679	1,055,102			1,199,781
FUND BALANCES:					
Restricted			9	2,392	2,401
Unassigned (Deficit)	(104,358)	(518,531)			(622,889)
<i>Total Fund Balances (Deficit)</i>	<u>(104,358)</u>	<u>(518,531)</u>	<u>9</u>	<u>2,392</u>	<u>(620,488)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 188,852</u>	<u>\$ 1,226,136</u>	<u>\$ 9</u>	<u>\$ 2,392</u>	<u>\$ 1,417,389</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 8,761,745	\$ 39,327	\$ 3,353,004	\$ 27,037,802	\$ 1,418,795
Accounts Receivable	16,495				
Due from Other Governments			3,900		
<i>Total Assets</i>	<u>\$ 8,778,240</u>	<u>\$ 39,327</u>	<u>\$ 3,356,904</u>	<u>\$ 27,037,802</u>	<u>\$ 1,418,795</u>
LIABILITIES:					
Accounts Payable	\$ 844,773	\$ 778,795	\$ 3,900	\$ 3,699,615	\$ 102,688
Interfund Payable				5,504,000	
<i>Total Liabilities</i>	<u>844,773</u>	<u>778,795</u>	<u>3,900</u>	<u>9,203,615</u>	<u>102,688</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	16,495		3,900		
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>16,495</u>	<u>0</u>	<u>3,900</u>	<u>0</u>	<u>0</u>
FUND BALANCES:					
Restricted	7,916,972				
Committed			3,349,104	17,834,187	1,316,107
Unassigned (Deficit)		(739,468)			
<i>Total Fund Balances (Deficit)</i>	<u>7,916,972</u>	<u>(739,468)</u>	<u>3,349,104</u>	<u>17,834,187</u>	<u>1,316,107</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,778,240</u>	<u>\$ 39,327</u>	<u>\$ 3,356,904</u>	<u>\$ 27,037,802</u>	<u>\$ 1,418,795</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	\$ 412,619	\$ 174,503	\$ 6,691,061	\$ 38,366	\$ 47,950,212
			109,337		16,495
					113,237
<u>\$ 22,990</u>	<u>\$ 412,619</u>	<u>\$ 174,503</u>	<u>\$ 6,800,398</u>	<u>\$ 38,366</u>	<u>\$ 48,079,944</u>
\$	\$	\$	\$ 81,584	\$ 907,248	\$ 6,418,603
					5,504,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>81,584</u>	<u>907,248</u>	<u>11,922,603</u>
					20,395
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,395</u>
22,990	412,619	174,503	6,718,814	(868,882)	8,504,094
					29,241,202
					(1,608,350)
<u>22,990</u>	<u>412,619</u>	<u>174,503</u>	<u>6,718,814</u>	<u>(868,882)</u>	<u>36,136,946</u>
<u>\$ 22,990</u>	<u>\$ 412,619</u>	<u>\$ 174,503</u>	<u>\$ 6,800,398</u>	<u>\$ 38,366</u>	<u>\$ 48,079,944</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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 3,551,760	\$	\$	\$ 3,551,760
Other Local Taxes	12,477,215			12,477,215
Special Assessments	16,405	238,433		254,838
Charges for Services	31,897,020		120	31,897,140
Licenses and Permits	4,177,348			4,177,348
Fines and Forfeitures	562,270			562,270
Intergovernmental	150,496,445		13,450,143	163,946,588
Interest	280,842			280,842
Lease Revenue	1,836			1,836
Other	2,080,289		51,283	2,131,572
<i>Total Revenues</i>	<u>205,541,430</u>	<u>238,433</u>	<u>13,501,546</u>	<u>219,281,409</u>
EXPENDITURES:				
Current:				
General Government	17,425,234			17,425,234
Judicial and Law Enforcement	80,347,029			80,347,029
Environment and Public Works	16,054,823		4,753,992	20,808,815
Social Services	116,254,426			116,254,426
Community and Economic Development	7,750,213			7,750,213
Capital Outlay			23,245,346	23,245,346
Intergovernmental:				
General Government	1,559,799			1,559,799
Judicial and Law Enforcement	501,395			501,395
Environment and Public Works	448,731			448,731
Debt Service:				
Principal Retirements	3,102,949	2,305,000		5,407,949
Interest and Fiscal Charges	1,270,585	335,864	1	1,606,450
<i>Total Expenditures</i>	<u>244,715,184</u>	<u>2,640,864</u>	<u>27,999,339</u>	<u>275,355,387</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(39,173,754)</u>	<u>(2,402,431)</u>	<u>(14,497,793)</u>	<u>(56,073,978)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	55,631,535	2,560,464	13,528,856	71,720,855
Issuance of Loans			8,271	8,271
Transfers Out	(442,697)	(34,340)	(116,696)	(593,733)
<i>Total Other Financing Sources and Uses</i>	<u>55,188,838</u>	<u>2,526,124</u>	<u>13,420,431</u>	<u>71,135,393</u>
<i>Net Change in Fund Balance</i>	16,015,084	123,693	(1,077,362)	15,061,415
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>117,647,464</u>	<u>(744,181)</u>	<u>37,214,308</u>	<u>154,117,591</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 133,662,548</u>	<u>\$ (620,488)</u>	<u>\$ 36,136,946</u>	<u>\$ 169,179,006</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

(Cont'd.)

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
REVENUES:					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Special Assessments					
Charges for Services	7,489,767				1,864,780
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	177,688	9,674,671	2,602,561	3,722,874	11,547,814
Interest					
Lease Revenue					
Other				1,238	336,644
<i>Total Revenues</i>	<u>7,667,455</u>	<u>9,674,671</u>	<u>2,602,561</u>	<u>3,724,112</u>	<u>13,749,238</u>
EXPENDITURES:					
Current:					
General Government	10,592,533				
Judicial and Law Enforcement		9,238,241			14,456,652
Environment and Public Works					
Social Services			553,235	4,022,079	
Community and Economic Development			2,678,526		
Intergovernmental:					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Debt Service:					
Principal Retirements					538,624
Interest and Fiscal Charges					293,345
<i>Total Expenditures</i>	<u>10,592,533</u>	<u>9,238,241</u>	<u>3,231,761</u>	<u>4,022,079</u>	<u>15,288,621</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,925,078)</u>	<u>436,430</u>	<u>(629,200)</u>	<u>(297,967)</u>	<u>(1,539,383)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In					3,446,368
Transfers Out					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,446,368</u>
<i>Net Change in Fund Balance</i>	<u>(2,925,078)</u>	<u>436,430</u>	<u>(629,200)</u>	<u>(297,967)</u>	<u>1,906,985</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>7,504,411</u>	<u>3,210,102</u>	<u>(148,416)</u>	<u>219,395</u>	<u>2,891,936</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 4,579,333</u>	<u>\$3,646,532</u>	<u>\$ (777,616)</u>	<u>\$ (78,572)</u>	<u>\$ 4,798,921</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, 2021

	Job & Family Services	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	ADAMHS Board	Road, Auto and Gas
REVENUES:						
Property Taxes	\$	\$	\$	\$	\$	\$
Other Local Taxes						9,572,377
Special Assessments						16,405
Charges for Services	808,180		173,338		205,650	255,177
Licenses and Permits						
Fines and Forfeitures						303,093
Intergovernmental	45,774,194	5,468,918	8,419,594	7,268,820	280,617	6,258,650
Interest						325,634
Lease Revenue						
Other	32,551		156,968		92,932	1,235,083
<i>Total Revenues</i>	<u>46,614,925</u>	<u>5,468,918</u>	<u>8,749,900</u>	<u>7,268,820</u>	<u>579,199</u>	<u>17,966,419</u>
EXPENDITURES:						
Current:						
General Government						
Judicial and Law Enforcement			8,738,134			
Environment and Public Works						13,863,876
Social Services	42,195,522	6,323,262		7,439,229	26,546,292	
Community and Economic Development						
Intergovernmental:						
General Government						
Judicial and Law Enforcement						
Environment and Public Works						929
Debt Service:						
Principal Retirements	1,734,664				326,274	465,923
Interest and Fiscal Charges	929,305				18,824	26,712
<i>Total Expenditures</i>	<u>44,859,491</u>	<u>6,323,262</u>	<u>8,738,134</u>	<u>7,439,229</u>	<u>26,891,390</u>	<u>14,357,440</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,755,434</u>	<u>(854,344)</u>	<u>11,766</u>	<u>(170,409)</u>	<u>(26,312,191)</u>	<u>3,608,979</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In	3,631,920				25,860,510	
Transfers Out						
<i>Total Other Financing Sources and Uses</i>	<u>3,631,920</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,860,510</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	5,387,354	(854,344)	11,766	(170,409)	(451,681)	3,608,979
<i>Fund Balance (Deficit) at Beginning of Year</i>	(285,922)	2,045,968	861,943	3,518,780	18,137,491	22,941,888
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 5,101,432</u>	<u>\$ 1,191,624</u>	<u>\$ 873,709</u>	<u>\$ 3,348,371</u>	<u>\$ 17,685,810</u>	<u>\$ 26,550,867</u>

Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants	CARES Act Grant Fund	Other State & Local Grants	Other	Total Nonmajor Special Revenue
\$	\$	\$	\$	\$	\$	\$ 3,551,760	\$ 3,551,760
						2,904,838	12,477,215
5,327,948	3,783,931	3,082,496				8,905,753	16,405
						4,177,348	31,897,020
12,745,090			24,805,280	2,518,822	4,813,746	259,177	4,177,348
			58			4,417,106	562,270
						(44,850)	150,496,445
						1,836	280,842
		3,539			9,308	212,026	1,836
							2,080,289
<u>18,073,038</u>	<u>3,783,931</u>	<u>3,086,035</u>	<u>24,805,338</u>	<u>2,518,822</u>	<u>4,823,054</u>	<u>24,384,994</u>	<u>205,541,430</u>
		1,551,613	324,545	2,515,819	3,000	2,437,724	17,425,234
20,163,727		1,831,699	1,312,583		4,243,553	20,362,440	80,347,029
					74,451	2,116,496	16,054,823
	3,611,761	756,628	12,057,017	3,003	1,169,187	11,577,211	116,254,426
						5,071,687	7,750,213
						1,559,799	1,559,799
480,886						20,509	501,395
						447,802	448,731
						37,464	3,102,949
						2,399	1,270,585
<u>20,644,613</u>	<u>3,611,761</u>	<u>4,139,940</u>	<u>13,694,145</u>	<u>2,518,822</u>	<u>5,490,191</u>	<u>43,633,531</u>	<u>244,715,184</u>
<u>(2,571,575)</u>	<u>172,170</u>	<u>(1,053,905)</u>	<u>11,111,193</u>	<u>0</u>	<u>(667,137)</u>	<u>(19,248,537)</u>	<u>(39,173,754)</u>
		2,280,334			600,000	17,390,003	55,631,535
2,422,400		(442,697)					(442,697)
<u>2,422,400</u>	<u>0</u>	<u>1,837,637</u>	<u>0</u>	<u>0</u>	<u>600,000</u>	<u>17,390,003</u>	<u>55,188,838</u>
(149,175)	172,170	783,732	11,111,193	0	(67,137)	(1,858,534)	16,015,084
4,904,600	751,518	2,681,674	(814,764)		1,556,379	47,670,481	117,647,464
<u>\$ 4,755,425</u>	<u>\$ 923,688</u>	<u>\$ 3,465,406</u>	<u>\$10,296,429</u>	<u>0</u>	<u>\$ 1,489,242</u>	<u>\$ 45,811,947</u>	<u>\$ 133,662,548</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Ctr Bldg Debt Svc	Total Nonmajor Debt Service
REVENUES:						
Special Assessments	\$ 27,094	\$ 211,339	\$	\$	\$	\$ 238,433
EXPENDITURES:						
Debt Service:						
Principal Retirements		80,000		2,225,000		2,305,000
Interest and Fiscal Charges		7,426		328,438		335,864
<i>Total Expenditures</i>	<u>0</u>	<u>87,426</u>	<u>0</u>	<u>2,553,438</u>	<u>0</u>	<u>2,640,864</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,094</u>	<u>123,913</u>	<u>0</u>	<u>(2,553,438)</u>	<u>0</u>	<u>(2,402,431)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In		7,026		2,553,438		2,560,464
Transfers Out	(5,294)	(29,046)				(34,340)
<i>Total Other Financing Sources and Uses</i>	<u>(5,294)</u>	<u>(22,020)</u>	<u>0</u>	<u>2,553,438</u>	<u>0</u>	<u>2,526,124</u>
<i>Net Change in Fund Balance</i>	21,800	101,893	0	0	0	123,693
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(126,158)</u>	<u>(620,424)</u>	<u>9</u>	<u>0</u>	<u>2,392</u>	<u>(744,181)</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (104,358)</u>	<u>\$ (518,531)</u>	<u>\$ 9</u>	<u>\$ 0</u>	<u>\$ 2,392</u>	<u>\$ (620,488)</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2021

(Cont'd.)

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
REVENUES:					
Charges for Services	\$	\$	\$	\$	\$
Intergovernmental	6,830,910	627,475		21,707	70,729
Other				51,283	
<i>Total Revenues</i>	<u>6,830,910</u>	<u>627,475</u>	<u>0</u>	<u>72,990</u>	<u>70,729</u>
EXPENDITURES:					
Current:					
Environment and Public Works				4,753,992	
Capital Outlay	5,608,867	1,414,541	158,387	4,218,400	4,027,154
Debt Service:					
Interest and Fiscal Charges				1	
<i>Total Expenditures</i>	<u>5,608,867</u>	<u>1,414,541</u>	<u>158,387</u>	<u>8,972,393</u>	<u>4,027,154</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,222,043</u>	<u>(787,066)</u>	<u>(158,387)</u>	<u>(8,899,403)</u>	<u>(3,956,425)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In				12,528,856	1,000,000
Issuance of Loans		8,271			
Transfers Out				(116,696)	
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>8,271</u>	<u>0</u>	<u>12,412,160</u>	<u>1,000,000</u>
<i>Net Change in Fund Balance</i>	1,222,043	(778,795)	(158,387)	3,512,757	(2,956,425)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>6,694,929</u>	<u>39,327</u>	<u>3,507,491</u>	<u>14,321,430</u>	<u>4,272,532</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 7,916,972</u>	<u>\$ (739,468)</u>	<u>\$ 3,349,104</u>	<u>\$ 17,834,187</u>	<u>\$ 1,316,107</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, 2021

	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:						
Charges for Services	\$	\$ 120	\$	\$	\$	\$ 120
Intergovernmental				178,522	5,720,800	13,450,143
Other						51,283
<i>Total Revenues</i>	<u>0</u>	<u>120</u>	<u>0</u>	<u>178,522</u>	<u>5,720,800</u>	<u>13,501,546</u>
EXPENDITURES:						
Current:						
Environment and Public Works						4,753,992
Capital Outlay		103,054		1,086,882	6,628,061	23,245,346
Debt Service:						
Interest and Fiscal Charges						1
<i>Total Expenditures</i>	<u>0</u>	<u>103,054</u>	<u>0</u>	<u>1,086,882</u>	<u>6,628,061</u>	<u>27,999,339</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(102,934)</u>	<u>0</u>	<u>(908,360)</u>	<u>(907,261)</u>	<u>(14,497,793)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In						13,528,856
Issuance of Loans						8,271
Transfers Out						(116,696)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,420,431</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>(102,934)</u>	<u>0</u>	<u>(908,360)</u>	<u>(907,261)</u>	<u>(1,077,362)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>22,990</u>	<u>515,553</u>	<u>174,503</u>	<u>7,627,174</u>	<u>38,379</u>	<u>37,214,308</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 22,990</u>	<u>\$ 412,619</u>	<u>\$ 174,503</u>	<u>\$ 6,718,814</u>	<u>\$ (868,882)</u>	<u>\$ 36,136,946</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 14,084,090	\$ 14,084,090	\$ 16,321,017	\$ 2,236,927
Sales Tax	95,600,000	114,600,000	115,721,648	1,121,648
Other Taxes	3,800,000	3,800,000	5,872,982	2,072,982
Licenses and Permits	35,096	35,096	39,089	3,993
Fees and Charges for Services	26,838,253	27,376,200	29,625,769	2,249,569
Fines and Forfeitures	1,070,103	1,070,103	950,867	(119,236)
Intergovernmental Revenues	20,704,811	20,704,811	25,808,371	5,103,560
Investment Earnings	7,422,249	7,422,249	8,267,724	845,475
Miscellaneous Revenues	293,553	293,553	809,219	515,666
<i>Total Revenues</i>	<u>169,848,155</u>	<u>189,386,102</u>	<u>203,416,686</u>	<u>14,030,584</u>
Expenditures				
<i>General Government</i>				
<i>General Fund Subfund</i>				
<i>Board of County Commissioners-Board of County Commissioners</i>				
Statutory Salaries	323,076	323,076	323,076	0
Salaries	415,251	424,020	423,618	402
Fringe Benefits	214,368	216,163	216,100	63
Operating Expenses	4,470	6,977	6,977	0
Travel & Training	5,785	10,712	4,956	5,756
Professional Services	1,200	5,094	5,094	0
Communications	13,379	13,098	13,098	0
<i>Total Board of County Commissioners- Board of County Commissioners</i>	<u>977,529</u>	<u>999,140</u>	<u>992,919</u>	<u>6,221</u>
<i>County Administrator-County Administrator</i>				
Salaries	211,996	212,873	212,873	0
Fringe Benefits	75,911	75,066	75,066	0
Operating Expenses	2,934	6,211	6,211	0
Travel & Training	10,100	8,240	6,405	1,835
Professional Services	1,200	447	447	0
Communications	8,100	7,989	7,989	0
Capital Outlays		943	943	0
<i>Total County Administrator-County Administrator</i>	<u>310,241</u>	<u>311,769</u>	<u>309,934</u>	<u>1,835</u>
<i>Clerk of Commission-Clerk of Commission</i>				
Salaries	126,007	130,343	130,343	0
Fringe Benefits	22,087	46,215	46,215	0
Operating Expenses	18,833	12,346	12,346	0
Travel & Training	4,535	1,005	400	605
Professional Services	4,050	1,660	1,660	0
Maintenance and Repair Services	1,000			0
Communications	8,050	6,004	6,004	0
<i>Total Clerk of Commission-Clerk of Commission</i>	<u>184,562</u>	<u>197,573</u>	<u>196,968</u>	<u>605</u>
<i>Office of Management & Budget-Office of Management & Budget</i>				
Salaries	661,477	689,865	689,865	0
Fringe Benefits	181,476	182,430	182,429	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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Operating Expenses	6,350	5,192	5,192	0
Travel & Training	10,394	931	931	0
Professional Services	22,685	51,717	51,716	1
Maintenance and Repair Services	100			0
Communications	11,620	13,158	13,158	0
Interfund Transfers		5,734	5,734	0
<i>Total Office of Management & Budget- Office of Management & Budget</i>	<u>894,102</u>	<u>949,027</u>	<u>949,025</u>	<u>2</u>
<i>Administrative Services-Administrative Services</i>				
Salaries	143,807	156,575	156,575	0
Fringe Benefits	48,931	48,697	48,697	0
Operating Expenses	500	140	140	0
Travel & Training	1,200	3,112	2,090	1,022
Public Utility Services	250	109	109	0
Professional Services	100	94	94	0
Communications	3,116	4,377	4,377	0
<i>Total Administrative Services- Administrative Services</i>	<u>197,904</u>	<u>213,104</u>	<u>212,082</u>	<u>1,022</u>
<i>Administrative Services-Financial and Customer Services</i>				
Salaries	243,451	152,295	152,295	0
Fringe Benefits	46,736	45,181	44,880	301
Operating Expenses	11,107	2,688	1,399	1,289
Travel & Training	2,946	134	134	0
Public Utility Services	67,861	2,052	2,052	0
Intergovernmental		138	138	0
Professional Services	5,013	3,100	3,100	0
Communications	2,664	1,279	1,279	0
<i>Total Administrative Services- Financial and Customer Services</i>	<u>379,778</u>	<u>206,867</u>	<u>205,277</u>	<u>1,590</u>
<i>Purchasing & Central Services-Purchasing</i>				
Salaries	395,017	344,290	344,290	0
Fringe Benefits	114,641	111,575	110,649	926
Operating Expenses	8,800	3,789	3,789	0
Travel & Training	14,400	1,422	1,422	0
Professional Services	9,400	13,371	11,895	1,476
Maintenance and Repair Services	11,000			0
Communications	10,900	9,301	9,301	0
Capital Outlays	3,412	3,412	3,412	0
<i>Total Purchasing & Central Services-Purchasing</i>	<u>567,570</u>	<u>487,160</u>	<u>484,758</u>	<u>2,402</u>
<i>Risk Safety & Emergency Management- Emergency Management Agency</i>				
Salaries	11,513	9,243	9,243	0
Fringe Benefits	3,946	3,534	3,534	0
Operating Expenses	1,990	1,490	1,490	0
Professional Services	52,510	76,002	60,500	15,502
Maintenance and Repair Services	280			0
Communications	23,875	25,200	25,200	0

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
<i>Total Risk Safety & Emergency Management- Emergency Management Agency</i>	94,114	115,469	99,967	15,502
<i>Facilities Management-Engineering Services</i>				
Salaries	660,621	656,318	655,918	400
Fringe Benefits	286,330	275,133	275,070	63
Operating Expenses	17,231	14,705	12,669	2,036
Travel & Training	7,300	7,261	7,261	0
Professional Services	7,700	26,859	26,859	0
Maintenance and Repair Services	28,850	13,097	12,645	452
Communications	13,260	17,279	17,279	0
<i>Total Facilities Management-Engineering Services</i>	1,021,292	1,010,652	1,007,701	2,951
<i>Facilities Management-Administration Building</i>				
Salaries	249,295	286,567	286,166	401
Fringe Benefits	125,302	133,055	132,992	63
Operating Expenses	161,483	139,230	137,229	2,001
Public Utility Services	470,291	427,085	365,675	61,410
Professional Services	167,790	204,478	169,274	35,204
Maintenance and Repair Services	359,958	387,477	251,736	135,741
Communications	6,828	5,966	5,966	0
Budget Control Account	90,000			0
<i>Total Facilities Management- Administration Building</i>	1,630,947	1,583,858	1,349,038	234,820
<i>Facilities Management-Merrimac</i>				
Salaries	14,124	15,628	15,628	0
Fringe Benefits	5,430	5,657	5,657	0
Operating Expenses	11,301	4,659	4,659	0
Public Utility Services	55,723	50,126	46,726	3,400
Professional Services	22,660	22,697	19,516	3,181
Maintenance and Repair Services	41,042	41,003	34,323	6,680
Communications	264	262	262	0
Budget Control Account	20,000			0
<i>Total Facilities Management-Merrimac</i>	170,544	140,032	126,771	13,261
<i>Facilities Management-All Other Buildings</i>				
Salaries	148,754	189,840	189,840	0
Fringe Benefits	39,960	75,707	75,707	0
Operating Expenses	83,352	82,680	67,130	15,550
Public Utility Services	242,530	213,705	211,642	2,063
Professional Services	26,825	61,978	33,418	28,560
Maintenance and Repair Services	298,171	395,693	264,991	130,702
Communications	7,462	2,704	2,704	0
Budget Control Account	199,000			0
<i>Total Facilities Management-All Other Buildings</i>	1,046,054	1,022,307	845,432	176,875
<i>Human Resources-Human Resources</i>				
Salaries	992,985	768,899	768,899	0
Fringe Benefits	305,005	267,539	267,539	0
Operating Expenses	19,331	16,576	16,332	244
Travel & Training	56,700	35,660	12,934	22,726
Public Utility Services	1,000			0

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Professional Services	45,771	56,910	31,909	25,001
Maintenance and Repair Services	29,580	29,000	28,253	747
Communications	16,500	24,175	24,175	0
Capital Outlays		6,403		6,403
<i>Total Human Resources-Human Resources</i>	<u>1,466,872</u>	<u>1,205,162</u>	<u>1,150,041</u>	<u>55,121</u>
<i>Communications-Communications</i>				
Salaries	578,106	530,307	530,307	0
Fringe Benefits	190,743	160,363	160,363	0
Operating Expenses	17,384	33,180	28,910	4,270
Travel & Training	13,410	6,858	5,256	1,602
Professional Services	42,727	32,078	30,267	1,811
Communications	4,400	7,219	7,219	0
Capital Outlays		13,435	12,755	680
<i>Total Communications-Communications</i>	<u>846,770</u>	<u>783,440</u>	<u>775,077</u>	<u>8,363</u>
<i>Strategic Initiatives-Strategic Initiatives</i>				
Salaries	439,667	303,935	303,935	0
Fringe Benefits	99,886	97,553	97,553	0
Operating Expenses	19,690	14,079	13,868	211
Travel & Training	11,200	2,213	2,213	0
Professional Services	9,400	2,303	2,303	0
Communications	1,725	1,357	1,357	0
<i>Total Strategic Initiatives-Strategic Initiatives</i>	<u>581,568</u>	<u>421,440</u>	<u>421,229</u>	<u>211</u>
<i>Strategic Initiatives-Sustainability</i>				
Salaries	119,751	112,800	112,800	0
Fringe Benefits	40,168	40,415	40,415	0
Operating Expenses	9,040	708	708	0
Travel & Training	5,500	7,176	4,431	2,745
Professional Services	6,800	5,034	34	5,000
Communications	600	503	503	0
Capital Outlays		4,736	4,736	0
<i>Total Strategic Initiatives-Sustainability</i>	<u>181,859</u>	<u>171,372</u>	<u>163,627</u>	<u>7,745</u>
<i>Community & Economic Development- Community & Economic Development Administration</i>				
Salaries	29,884	71,460	71,460	0
Fringe Benefits	4,713	11,412	11,411	1
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>34,597</u>	<u>82,872</u>	<u>82,871</u>	<u>1</u>
<i>Non-Departmental-Statutory Obligations</i>				
Intergovernmental	52,461	52,461	52,461	0
Professional Services	135,325	135,325	121,368	13,957
Communications	1,000	348	348	0
<i>Total Non-Departmental-Statutory Obligations</i>	<u>188,786</u>	<u>188,134</u>	<u>174,177</u>	<u>13,957</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Salaries	95,613	34,445	34,445	0
Fringe Benefits	140,770	100,963	100,963	0
Operating Expenses	7,000	3,536	3,536	0

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Travel & Training	75,000	54,079	50,204	3,875
Professional Services	139,670	99,156	99,156	0
<i>Total Non-Departmental- Miscellaneous County Obligations</i>	<u>458,053</u>	<u>292,179</u>	<u>288,304</u>	<u>3,875</u>
<i>Non-Departmental-Miscellaneous Interfund Obligations</i>				
Operating Expenses	3,000,000			0
Professional Services	800,000	871,316	871,316	0
Insurance	1,000,000	1,560,812	1,560,812	0
<i>Total Non-Departmental Miscellaneous Interfund Obligations</i>	<u>4,800,000</u>	<u>2,432,128</u>	<u>2,432,128</u>	<u>0</u>
<i>Non-Departmental-Non Departmental Revenues/Expenses</i>				
Intergovernmental	1,350,000	1,426,612	1,426,612	0
Professional Services	55,500	49,000	24,500	24,500
<i>Total Non-Departmental-Non Departmental Revenues/Expenses</i>	<u>1,405,500</u>	<u>1,475,612</u>	<u>1,451,112</u>	<u>24,500</u>
<i>Automatic Data Processing Center-Automatic Data Processing Center</i>				
Salaries	2,367,723	2,072,367	2,071,967	400
Fringe Benefits	712,540	648,737	648,675	62
Operating Expenses	9,900	14,738	13,111	1,627
Travel & Training	4,612	3,400	3,400	0
Professional Services	74,192	171,696	135,116	36,580
Maintenance and Repair Services	412,541	587,421	573,743	13,678
Communications	28,500	24,479	24,479	0
Capital Outlays	14,563	60,404	57,880	2,524
<i>Total Automatic Data Processing Center- Automatic Data Processing Center</i>	<u>3,624,571</u>	<u>3,583,242</u>	<u>3,528,371</u>	<u>54,871</u>
<i>Auditor-Auditor</i>				
Statutory Salaries	112,854	112,854	112,854	0
Salaries	2,151,213	2,171,876	2,171,876	0
Fringe Benefits	792,765	741,205	741,205	0
Operating Expenses	27,454	42,957	35,963	6,994
Travel & Training	20,624	23,872	21,666	2,206
Professional Services	45,568	59,068	57,086	1,982
Maintenance and Repair Services	342,267	190,843	169,851	20,992
Communications	139,758	57,849	57,849	0
Capital Outlays		21,930	4,244	17,686
<i>Total Auditor-Auditor</i>	<u>3,632,503</u>	<u>3,422,454</u>	<u>3,372,594</u>	<u>49,860</u>
<i>Treasurer-Treasurer</i>				
Statutory Salaries	89,090	90,649	90,649	0
Salaries	833,846	826,994	826,994	0
Fringe Benefits	310,560	272,378	272,378	0
Operating Expenses	25,170	14,971	14,971	0
Travel & Training	20,600	11,900	6,183	5,717
Professional Services	213,372	246,803	229,536	17,267
Maintenance and Repair Services	42,350	34,379	34,379	0
Communications	128,490	105,243	105,243	0
Capital Outlays	3,184	3,184	3,184	0

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
<i>Total Treasurer-Treasurer</i>	1,666,662	1,606,501	1,583,517	22,984
<i>Recorder-Recorder</i>				
Statutory Salaries	86,650	88,166	88,166	0
Salaries	621,638	688,382	687,581	801
Fringe Benefits	310,679	330,559	330,435	124
Operating Expenses	1,695	1,659	1,659	0
Travel & Training	11,283	5,022	4,029	993
Professional Services	2,900			0
Communications	6,476	2,897	2,897	0
Capital Outlays		66,130		66,130
<i>Total Recorder-Recorder</i>	1,041,321	1,182,815	1,114,767	68,048
<i>Records Center & Archives-Records and Imaging</i>				
Salaries	553,110	500,034	500,034	0
Fringe Benefits	191,316	176,934	176,934	0
Operating Expenses	51,134	67,015	49,049	17,966
Travel & Training	1,530	593	593	0
Professional Services	94,420	55,396	55,396	0
Maintenance and Repair Services	69,982	79,158	68,209	10,949
Communications	13,270	12,200	12,200	0
Capital Outlays	1,682	3,255	1,682	1,573
<i>Total Records Center & Archives- Records and Imaging</i>	976,444	894,585	864,097	30,488
<i>Board of Elections-Board of Elections</i>				
Statutory Salaries	82,816	82,919	82,919	0
Salaries	2,194,909	2,144,224	2,144,224	0
Fringe Benefits	625,755	643,857	643,857	0
Operating Expenses	163,500	196,699	195,928	771
Travel & Training	49,100	39,110	30,256	8,854
Professional Services	112,308	177,302	177,302	0
Maintenance and Repair Services	166,153	142,114	142,114	0
Communications	100,250	133,388	133,388	0
<i>Total Board of Elections-Board of Elections</i>	3,494,791	3,559,613	3,549,988	9,625
MCO Futures Subfund				
<i>Administrative Services-Administrative Services</i>				
Professional Services	70,000	109,766	101,571	8,195
Insurance	125	359	359	0
<i>Total Administrative Services- Administrative Services</i>	70,125	110,125	101,930	8,195
Hospital Bond Fees Subfund				
<i>Office of Management & Budget-Office of Management & Budget</i>				
Salaries	16,656	16,388		16,388
Fringe Benefits	10,353	10,330	83	10,247
Professional Services		23	23	0
Insurance		268	268	0
<i>Total Office of Management & Budget- Office of Management & Budget</i>	27,009	27,009	374	26,635
County Recorder Equipment Needs Subfund				
<i>Recorder-Recorder</i>				

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	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Salaries	138,694	138,694	66,059	72,635
Fringe Benefits	90,412	90,412	34,807	55,605
Operating Expenses	119,050	119,050	14,382	104,668
Professional Services	13,992	13,992	6,076	7,916
Maintenance and Repair Services	210,460	210,460	13,462	196,998
Communications	26,473	26,473	17,443	9,030
Capital Outlays	30,000	30,000	17,415	12,585
<i>Total Recorder-Recorder</i>	<u>629,081</u>	<u>629,081</u>	<u>169,644</u>	<u>459,437</u>
<i>Judicial & Law Enforcement</i>				
General Fund Subfund				
<i>Facilities Management-Common Pleas Court Building</i>				
Salaries	387,821	377,289	377,289	0
Fringe Benefits	195,327	165,266	164,396	870
Operating Expenses	99,657	94,019	85,712	8,307
Travel & Training	1,000			0
Public Utility Services	278,349	257,574	203,948	53,626
Professional Services	2,700	2,045	2,045	0
Maintenance and Repair Services	126,184	84,196	59,023	25,173
Communications	6,568	4,059	4,059	0
Budget Control Account	12,000			0
<i>Total Facilities Management- Common Pleas Court Building</i>	<u>1,109,606</u>	<u>984,448</u>	<u>896,472</u>	<u>87,976</u>
<i>Facilities Management-Detention</i>				
Salaries	681,155	701,047	701,047	0
Fringe Benefits	344,536	358,510	358,163	347
Operating Expenses	196,756	194,661	183,903	10,758
Travel & Training	2,000	443	443	0
Public Utility Services	1,032,734	1,012,073	800,606	211,467
Professional Services	8,552	3,593	2,763	830
Maintenance and Repair Services	325,780	260,324	229,131	31,193
Communications	7,024	4,423	4,423	0
Budget Control Account	30,000			0
<i>Total Facilities Management-Detention</i>	<u>2,628,537</u>	<u>2,535,074</u>	<u>2,280,479</u>	<u>254,595</u>
<i>Facilities Management-Sheriff Administration Building</i>				
Operating Expenses	5,508	5,417	5,417	0
Public Utility Services	39,801	36,176	31,141	5,035
Maintenance and Repair Services	10,872	18,516	16,776	1,740
<i>Total Facilities Management- Sheriff Administration Building</i>	<u>56,181</u>	<u>60,109</u>	<u>53,334</u>	<u>6,775</u>
<i>Strategic Initiatives-Criminal Justice Council</i>				
Salaries	381,460	323,445	323,445	0
Fringe Benefits	127,971	102,890	102,890	0
Operating Expenses	28,635	27,296	27,296	0
Travel & Training	13,048	8,537	5,785	2,752
Professional Services	546,350	501,772	156,977	344,795
Communications	12,462	9,783	9,783	0

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Interfund Transfers		1,000	1,000	0
Capital Outlays	20,542	23,392	21,616	1,776
<i>Total Strategic Initiatives-Criminal Justice Council</i>	<u>1,130,468</u>	<u>998,115</u>	<u>648,792</u>	<u>349,323</u>
<i>Non-Departmental-Statutory Obligations Assigned Counsel</i>				
Intergovernmental	50,630	117,880	67,250	50,630
Professional Services	3,138,264	4,452,686	3,755,237	697,449
<i>Total Non-Departmental- Statutory Obligations Assigned Counsel</i>	<u>3,188,894</u>	<u>4,570,566</u>	<u>3,822,487</u>	<u>748,079</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Professional Services	50,000	50,000	45,000	5,000
<i>Total Non-Departmental- Miscellaneous County Obligations</i>	<u>50,000</u>	<u>50,000</u>	<u>45,000</u>	<u>5,000</u>
<i>Non-Departmental-Miscellaneous Interfund Obligations</i>				
Maintenance and Repair Services	30,103			0
<i>Total Non-Departmental- Miscellaneous Interfund Obligations</i>	<u>30,103</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Prosecutor-Prosecutor</i>				
Statutory Salaries	149,139	149,139	149,139	0
Salaries	7,273,907	7,490,824	7,490,824	0
Fringe Benefits	2,484,196	2,511,845	2,509,083	2,762
Operating Expenses	254,607	235,205	227,934	7,271
Travel & Training	65,389	45,719	45,719	0
Public Utility Services	3,255	1,260	1,260	0
Professional Services	138,687	159,893	151,646	8,247
Maintenance and Repair Services	63,273	41,733	41,733	0
Communications	107,200	102,317	99,782	2,535
Capital Outlays		51,590	3,564	48,026
<i>Total Prosecutor-Prosecutor</i>	<u>10,539,653</u>	<u>10,789,525</u>	<u>10,720,684</u>	<u>68,841</u>
<i>Sheriff-Sheriff Administration</i>				
Statutory Salaries	126,268	126,268	126,268	0
Salaries	237,182	861,761	861,761	0
Fringe Benefits	140,053	376,464	376,464	0
Operating Expenses	76,380	87,552	87,242	310
Travel & Training	10,475	1,260	1,260	0
Professional Services	48,130	29,128	28,526	602
Maintenance and Repair Services	1,449			0
Communications	17,008	18,617	16,382	2,235
<i>Total Sheriff-Sheriff Administration</i>	<u>656,945</u>	<u>1,501,050</u>	<u>1,497,903</u>	<u>3,147</u>
<i>Sheriff-Personnel Support Services</i>				
Salaries	482,810	47,222	47,222	0
Fringe Benefits	239,033	20,831	20,320	511
Operating Expenses	10,454	1,724	1,724	0
Professional Services	50,000	51,879	49,056	2,823
Maintenance and Repair Services	14,720	17,855	17,855	0
<i>Total Sheriff-Personnel Support Services</i>	<u>797,017</u>	<u>139,511</u>	<u>136,177</u>	<u>3,334</u>
<i>Sheriff-Administrative Support Services</i>				
Salaries	1,376,321	449,941	449,941	0

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	Original	Final		Budget Positive (Negative)
Fringe Benefits	641,396	219,995	218,937	1,058
Operating Expenses	451,577	495,145	439,522	55,623
Travel & Training	4,835	2,016	2,016	0
Professional Services	89,654	101,174	41,174	60,000
Maintenance and Repair Services	280,829	225,561	219,609	5,952
Communications	129,364	216,628	216,628	0
Interfund Transfers		97,728	2,000	95,728
Capital Outlays		422,103	251,897	170,206
<i>Total Sheriff-Administrative Support Services</i>	<u>2,973,976</u>	<u>2,230,291</u>	<u>1,841,724</u>	<u>388,567</u>
<i>Sheriff-Jail Support Services</i>				
Salaries	12,784,001	14,098,335	14,098,335	0
Fringe Benefits	4,834,889	4,981,114	4,981,114	0
Operating Expenses	520,527	608,128	506,141	101,987
Travel & Training	10,708	30,686	20,860	9,826
Public Utility Services	4,284			0
Professional Services	7,849,761	7,664,353	6,537,097	1,127,256
Maintenance and Repair Services	185,778	51,838	43,522	8,316
Communications	106,362	102,599	90,599	12,000
Capital Outlays	310,479	318,276	305,388	12,888
<i>Total Sheriff-Jail Support Services</i>	<u>26,606,789</u>	<u>27,855,329</u>	<u>26,583,056</u>	<u>1,272,273</u>
<i>Sheriff-Community Support Services</i>				
Salaries	3,492,150	4,924,181	4,924,181	0
Fringe Benefits	1,407,377	1,891,451	1,891,451	0
Operating Expenses	68,961	63,924	63,924	0
Travel & Training	4,948	4,778	4,778	0
Professional Services	54,472	59,424	51,686	7,738
Maintenance and Repair Services	16,060	8,652	8,652	0
Communications	5,552	5,552	5,522	30
Capital Outlays	103,443	611,576	611,576	0
<i>Total Sheriff-Community Support Services</i>	<u>5,152,963</u>	<u>7,569,538</u>	<u>7,561,770</u>	<u>7,768</u>
<i>Sheriff-Information Technology Support Services</i>				
Salaries	280,197	5,201	5,201	0
Fringe Benefits	91,971	5,303	5,303	0
Operating Expenses	35,541	20,912	13,851	7,061
Travel & Training	10,150	6,970	6,970	0
Professional Services	204,449	238,948	195,513	43,435
Maintenance and Repair Services	315,148	185,651	169,924	15,727
Communications		6,500	4,459	2,041
Capital Outlays	32,089	44,931	41,731	3,200
<i>Total Sheriff-Information Technology Support Services</i>	<u>969,545</u>	<u>514,416</u>	<u>442,952</u>	<u>71,464</u>
<i>Coroner-Coroner</i>				
Statutory Salaries	150,050	146,575	146,575	0
Salaries	2,431,970	2,373,620	2,373,220	400
Fringe Benefits	858,227	794,132	794,069	63
Operating Expenses	13,310	78,336	18,339	59,997
Travel & Training	850	4,862	4,862	0

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	Original	Final		Budget Positive (Negative)
Professional Services	141,482	151,673	106,676	44,997
Maintenance and Repair Services	25,114	18,364	9,363	9,001
Communications	27,940	33,161	33,161	0
Capital Outlays	51,222	73,227	63,722	9,505
<i>Total Coroner-Coroner</i>	<u>3,700,165</u>	<u>3,673,950</u>	<u>3,549,987</u>	<u>123,963</u>
<i>Clerk of Courts-Clerk of Courts Administration</i>				
Statutory Salaries	43,219	45,325	45,325	0
Salaries	1,535,096	1,513,592	1,513,191	401
Fringe Benefits	715,419	663,389	663,326	63
Operating Expenses	22,000	26,411	26,101	310
Travel & Training	20,550	13,832	6,089	7,743
Public Utility Services	1,300	1,932	1,932	0
Professional Services	36,083	128,755	121,385	7,370
Maintenance and Repair Services	2,500	6,512	6,512	0
Communications	411,696	408,292	404,965	3,327
Capital Outlays	9,983	9,983	9,983	0
Budget Control Account	22,000			0
<i>Total Clerk of Courts-Clerk of Courts Administration</i>	<u>2,819,846</u>	<u>2,818,023</u>	<u>2,798,809</u>	<u>19,214</u>
<i>Clerk of Courts-Clerk of Courts Municipal Court</i>				
Statutory Salaries	21,611	22,662	22,662	0
Salaries	969,096	980,362	980,362	0
Fringe Benefits	411,473	417,203	416,301	902
Operating Expenses	310,774	313,702	299,315	14,387
Travel & Training	23,402	11,514	11,514	0
Professional Services	21,382	41,124	38,510	2,614
Maintenance and Repair Services	1,500	378	378	0
Communications	15,200	13,846	13,846	0
<i>Total Clerk of Courts- Clerk of Courts Municipal Court</i>	<u>1,774,438</u>	<u>1,800,791</u>	<u>1,782,888</u>	<u>17,903</u>
<i>Common Pleas Court General- Common Pleas Administration</i>				
Salaries	1,181,810	1,224,311	1,224,311	0
Fringe Benefits	393,668	397,741	396,259	1,482
Operating Expenses	96,335	199,992	178,942	21,050
Travel & Training	7,658	7,458	4,544	2,914
Professional Services	17,148	35,317	30,316	5,001
Maintenance and Repair Services	378,014	417,676	400,188	17,488
Communications	226,202	197,677	188,515	9,162
Capital Outlays	9,748	9,998	9,998	0
<i>Total Common Pleas Court General- Common Pleas Administration</i>	<u>2,310,583</u>	<u>2,490,170</u>	<u>2,433,073</u>	<u>57,097</u>
<i>Common Pleas Court General- Common Pleas Court Services</i>				
Statutory Salaries	154,000	154,000	154,000	0
Salaries	5,983,539	6,176,895	6,176,895	0
Fringe Benefits	2,489,605	2,507,444	2,507,444	0
Operating Expenses	189,430	219,431	188,265	31,166
Travel & Training	71,451	82,553	74,003	8,550

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Professional Services	583,428	708,119	562,644	145,475
Maintenance and Repair Services	17,163	7,394	7,394	0
Communications	100			0
Insurance		145	145	0
Capital Outlays	131,245	84,397	54,629	29,768
Budget Control Account	39,570			0
<i>Total Common Pleas Court General- Common Pleas Court Services</i>	<u>9,659,531</u>	<u>9,940,378</u>	<u>9,725,419</u>	<u>214,959</u>
<i>Common Pleas Court General- Common Pleas Probation Operations</i>				
Salaries	390,881	384,520	384,520	0
Fringe Benefits	140,390	142,479	142,479	0
Operating Expenses	96,082	50,528	36,849	13,679
Professional Services	39,000	38,990	38,990	0
Maintenance and Repair Services	4,650	2,739	2,739	0
Capital Outlays	3,500	3,500	3,500	0
<i>Total Common Pleas Court General- Common Pleas Probation Operations</i>	<u>674,503</u>	<u>622,756</u>	<u>609,077</u>	<u>13,679</u>
<i>Juvenile Court- Juvenile Court Administration</i>				
Salaries	1,334,400	1,753,862	1,753,862	0
Fringe Benefits	520,925	528,703	527,648	1,055
Operating Expenses	80,389	113,250	89,957	23,293
Travel & Training	59,315	32,413	30,977	1,436
Public Utility Services	1,000	16	16	0
Professional Services	59,718	117,800	105,230	12,570
Maintenance and Repair Services	283,817	268,630	243,830	24,800
Communications	49,855	65,869	64,471	1,398
Capital Outlays	49,906	352,764	52,368	300,396
<i>Total Juvenile Court- Juvenile Court Administration</i>	<u>2,439,325</u>	<u>3,233,307</u>	<u>2,868,359</u>	<u>364,948</u>
<i>Juvenile Court- Juvenile Court Detention Operations</i>				
Salaries	3,717,824	3,578,767	3,578,767	0
Fringe Benefits	1,513,338	1,587,286	1,587,286	0
Operating Expenses	124,340	98,848	94,414	4,434
Travel & Training	13,501	3,052	3,052	0
Professional Services	351,961	284,268	251,612	32,656
Maintenance and Repair Services	40,242	24,721	7,236	17,485
Communications	43,496	36,497	36,497	0
Capital Outlays	6,710	1,775	1,775	0
<i>Total Juvenile Court- Juvenile Court Detention Operations</i>	<u>5,811,412</u>	<u>5,615,214</u>	<u>5,560,639</u>	<u>54,575</u>
<i>Juvenile Court- Juvenile Court Legal Operations</i>				
Statutory Salaries	28,000	28,000	28,000	0
Salaries	3,064,005	3,014,490	3,014,490	0
Fringe Benefits	1,242,531	1,162,803	1,162,803	0
Operating Expenses	83,419	53,254	51,651	1,603
Travel & Training	28,617	4,835	4,835	0
Professional Services	61,151	28,811	28,811	0
Maintenance and Repair Services	7,209	1,959	1,959	0

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General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Communications	148,471	128,833	128,833	0
Capital Outlays		4,584	4,584	0
<i>Total Juvenile Court- Juvenile Court Legal Operations</i>	<u>4,663,403</u>	<u>4,427,569</u>	<u>4,425,966</u>	<u>1,603</u>
<i>Juvenile Court-Juvenile Court Probation Operations</i>				
Salaries	1,345,655	1,360,386	1,359,985	401
Fringe Benefits	586,502	571,472	571,409	63
Operating Expenses	50,931	30,215	28,028	2,187
Travel & Training	49,419	15,951	15,951	0
Public Utility Services	500			0
Professional Services	876,366	544,182	451,282	92,900
Maintenance and Repair Services	9,500	5,847	5,847	0
Communications	51,199	45,488	44,662	826
Insurance		2,845	2,845	0
Interfund Transfers	117,000	100,000		100,000
<i>Total Juvenile Court- Juvenile Court Probation Operations</i>	<u>3,087,072</u>	<u>2,676,386</u>	<u>2,480,009</u>	<u>196,377</u>
<i>Juvenile Court-Juvenile Court Intervention Center</i>				
Salaries	1,343,861	1,357,457	1,357,457	0
Fringe Benefits	548,843	550,764	550,764	0
Operating Expenses	14,747	21,153	21,153	0
Travel & Training	2,500	255	254	1
Professional Services	8,403	3,014	3,014	0
Maintenance and Repair Services	1,401			0
Communications	19,070	19,070	19,070	0
<i>Total Juvenile Court- Juvenile Court Intervention Center</i>	<u>1,938,825</u>	<u>1,951,713</u>	<u>1,951,712</u>	<u>1</u>
<i>Domestic Relations Court-Domestic Relations Court</i>				
Statutory Salaries	28,000	28,000	28,000	0
Salaries	318,035	307,574	307,574	0
Fringe Benefits	114,529	98,752	97,752	1,000
Operating Expenses	1,400	3,506	3,506	0
Travel & Training	6,482	4,398	4,398	0
Professional Services	31,564	31,031	22,886	8,145
Maintenance and Repair Services	913	266	266	0
Communications	3,164	2,000	2,000	0
Capital Outlays	3,691	9,141	3,691	5,450
<i>Total Domestic Relations Court- Domestic Relations Court</i>	<u>507,778</u>	<u>484,668</u>	<u>470,073</u>	<u>14,595</u>
<i>Domestic Relations Court-Domestic Relations Child Support</i>				
Salaries	2,265,201	2,154,780	2,154,379	401
Fringe Benefits	829,682	792,356	792,294	62
Operating Expenses	39,654	99,181	94,762	4,419
Travel & Training	24,190	6,504	6,504	0
Professional Services	40,035	33,018	33,018	0
Maintenance and Repair Services	47,105	36,055	24,678	11,377
Communications	55,994	47,937	47,937	0
Capital Outlays	949	9,426	1,657	7,769

MONTGOMERY COUNTY, OHIO
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General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
<i>Total Domestic Relations Court- Domestic Relations Child Support</i>	3,302,810	3,179,257	3,155,229	24,028
<i>Probate Court-Probate Court</i>				
Statutory Salaries	14,000	13,656	13,656	0
Salaries	1,334,137	1,489,581	1,489,581	0
Fringe Benefits	527,184	483,863	483,863	0
Operating Expenses	26,371	27,913	26,430	1,483
Travel & Training		38	38	0
Professional Services	95,365	138,131	103,860	34,271
Maintenance and Repair Services	7,028	5,977	5,977	0
Communications	46,331	48,352	48,352	0
<i>Total Probate Court-Probate Court</i>	2,050,416	2,207,511	2,171,757	35,754
<i>County Municipal Court-County Municipal Court</i>				
Statutory Salaries	125,008	125,000	125,000	0
Salaries	412,571	386,575	386,575	0
Fringe Benefits	196,409	202,391	202,391	0
Operating Expenses	3,144	5,593	5,593	0
Travel & Training	1,314	114	114	0
Professional Services	18,267	18,659	18,659	0
Maintenance and Repair Services	460	61	61	0
Communications	7,946	12,615	12,615	0
Capital Outlays		33,359		33,359
<i>Total County Municipal Court-County Municipal Court</i>	765,119	784,367	751,008	33,359
<i>Municipal Courts-Municipal Courts</i>				
Salaries	109,889	51,132	51,132	0
Fringe Benefits	17,524	8,677	8,677	0
Intergovernmental	1,264,199	1,436,608	1,179,724	256,884
Professional Services	144,978	161,564	124,981	36,583
<i>Total Municipal Courts-Municipal Courts</i>	1,536,590	1,657,981	1,364,514	293,467
<i>Court of Appeals-Court of Appeals</i>				
Salaries	9,703	4,241	4,241	0
Fringe Benefits	3,490	903	903	0
Operating Expenses	58,957	53,838	34,960	18,878
Travel & Training	17,970	15,179	13,302	1,877
Professional Services	8,410	1,686	1,686	0
Maintenance and Repair Services	5,200	5,123	5,123	0
Communications	37,152	28,189	28,189	0
Capital Outlays	13,557	13,557	13,557	0
<i>Total Court of Appeals-Court of Appeals</i>	154,439	122,716	101,961	20,755
<i>Public Defender-Public Defender</i>				
Salaries	4,330,765	4,579,681	4,579,281	400
Fringe Benefits	1,627,291	1,622,354	1,622,292	62
Operating Expenses	57,894	46,815	46,609	206
Travel & Training	71,826	78,149	75,229	2,920
Professional Services	109,845	86,528	81,484	5,044
Maintenance and Repair Services	4,000	2,028	1,734	294
Communications	55,857	49,471	49,471	0

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Capital Outlays	40,638	55,072	55,072	0
<i>Total Public Defender-Public Defender</i>	6,298,116	6,520,098	6,511,172	8,926
Office of Re Entry Subfund				
<i>Strategic Initiatives-Criminal Justice Council</i>				
Professional Services		5,000	1,859	3,141
Capital Outlays	1,500	1,500	1,500	0
<i>Total Strategic Initiatives-Criminal Justice Council</i>	1,500	6,500	3,359	3,141
Prosecutor Seminar Account Subfund				
<i>Prosecutor-Prosecutor</i>				
Operating Expenses	1,000	1,000		1,000
<i>Total Prosecutor-Prosecutor</i>	1,000	1,000	0	1,000
Certificate of Title Administration Subfund				
<i>Clerk of Courts-Clerk of Courts Auto Title</i>				
Statutory Salaries	48,483	48,483	45,325	3,158
Salaries	1,934,919	2,012,603	1,808,123	204,480
Fringe Benefits	804,545	804,545	744,878	59,667
Operating Expenses	185,500	173,500	139,501	33,999
Travel & Training	42,300	22,250	4,874	17,376
Public Utility Services	32,100	32,100	15,256	16,844
Professional Services	106,182	150,182	91,225	58,957
Maintenance and Repair Services	42,550	22,550	7,513	15,037
Communications	79,000	87,050	87,027	23
Insurance	20,600	20,600	3,635	16,965
Capital Outlays	18,000	18,000	5,487	12,513
<i>Total Clerk of Courts-Clerk of Courts Auto Title</i>	3,314,179	3,391,863	2,952,844	439,019
Clerk of Courts MIS Subfund				
<i>Clerk of Courts-Clerk of Courts Administration</i>				
Operating Expenses	9,785	9,785	8,579	1,206
Travel & Training	18,300	18,300	2,763	15,537
Professional Services	2,888	2,888	1,474	1,414
Maintenance and Repair Services	8,714	8,714	8,205	509
<i>Total Clerk of Courts-Clerk of Courts Administration</i>	39,687	39,687	21,021	18,666
<i>Community & Economic Development</i>				
General Fund Subfund				
<i>Facilities Management-Parks & Grounds</i>				
Salaries	285,067	504,861	504,861	0
Fringe Benefits	136,792	260,621	260,321	300
Operating Expenses	76,941	109,424	90,288	19,136
Travel & Training	500	605	605	0
Public Utility Services	60,883	53,916	44,962	8,954
Professional Services	168,437	170,946	121,744	49,202
Maintenance and Repair Services	9,959	57,416	33,067	24,349
Communications	6,376	5,826	5,826	0
Capital Outlays	12,124	73,280	73,280	0
<i>Total Facilities Management-Parks & Grounds</i>	757,079	1,236,895	1,134,954	101,941

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
<i>Community & Economic Development-Community & Economic Development</i>				
Salaries	432,343	447,695	447,695	0
Fringe Benefits	154,498	146,938	146,698	240
Operating Expenses	12,739	11,261	11,261	0
Travel & Training	35,627	22,528	19,485	3,043
Professional Services	62,878	253,681	252,988	693
Communications	8,000	5,062	5,062	0
Interfund Transfers	5,000	8,285	8,285	0
Capital Outlays		6,900	6,900	0
<i>Total Community & Economic Development-Community & Economic Development</i>	<u>711,085</u>	<u>902,350</u>	<u>898,374</u>	<u>3,976</u>
<i>Community & Economic Development- Economic Development</i>				
Salaries	114,646	116,302	115,906	396
Fringe Benefits	49,461	49,389	49,326	63
Operating Expenses	2,900	585	585	0
Travel & Training	2,850	1,361	1,361	0
Professional Services	500			0
Communications	3,200	2,186	2,186	0
<i>Total Community & Economic Development-Economic Development</i>	<u>173,557</u>	<u>169,823</u>	<u>169,364</u>	<u>459</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Operating Expenses	463,200	463,200	462,266	934
Travel & Training	18,430	18,430	13,085	5,345
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>481,630</u>	<u>481,630</u>	<u>475,351</u>	<u>6,279</u>
<i>Non-Departmental-Strategic Initiatives</i>				
Intergovernmental	700,000	800,000	800,000	0
<i>Total Non-Departmental-Strategic Initiatives</i>	<u>700,000</u>	<u>800,000</u>	<u>800,000</u>	<u>0</u>
Economic Development Initiatives Subfund				
<i>Community & Economic Development-Community & Economic Development Administration</i>				
Travel & Training	27,500	32,363	11,087	21,276
Professional Services	1,442,535	2,050,874	1,282,527	768,347
Insurance		1,507	1,507	0
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>1,470,035</u>	<u>2,084,744</u>	<u>1,295,121</u>	<u>789,623</u>
<i>Community & Economic Development- Economic Development</i>				
Operating Expenses	1,500	1,500		1,500
Travel & Training	13,700	13,700	425	13,275
Professional Services	46,300	46,300	13,578	32,722
Maintenance and Repair Services	2,500	2,500		2,500
<i>Total Community & Economic Development-Economic Development</i>	<u>64,000</u>	<u>64,000</u>	<u>14,003</u>	<u>49,997</u>

Environment & Public Works
General Fund Subfund

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
<i>Non-Departmental-Statutory Obligations</i>				
Professional Services	3,139	4,606	4,606	0
Interfund Transfers	108,000	107,849	107,031	818
<i>Total Non-Departmental-Statutory Obligations</i>	<u>111,139</u>	<u>112,455</u>	<u>111,637</u>	<u>818</u>
<i>Non-Departmental-County Subsidies</i>				
Interfund Transfers	242,559	276,538	276,538	0
<i>Total Non-Departmental-County Subsidies</i>	<u>242,559</u>	<u>276,538</u>	<u>276,538</u>	<u>0</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Professional Services	17,230	17,230		17,230
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>17,230</u>	<u>17,230</u>	<u>0</u>	<u>17,230</u>
<i>Engineer-Engineer</i>				
Salaries	218,490	218,059	218,059	0
Fringe Benefits	76,211	67,603	67,603	0
Operating Expenses	47,002	30,306	25,736	4,570
Travel & Training	1,500	461	461	0
Professional Services	26,223	69,435	16,024	53,411
Maintenance and Repair Services	87,177	66,172	65,705	467
Communications	33,319	27,600	27,600	0
Capital Outlays	23,490	23,490	23,490	0
<i>Total Engineer- Engineer</i>	<u>513,412</u>	<u>503,126</u>	<u>444,678</u>	<u>58,448</u>
<i>Engineer-General Fund Ditch Maintenance</i>				
Capital Outlays	5,125	4,465	4,464	1
<i>Total Engineer-General Fund Ditch Maintenance</i>	<u>5,125</u>	<u>4,465</u>	<u>4,464</u>	<u>1</u>
<i>Engineer-General Fund Stormwater</i>				
Salaries	161,633	65,651	65,651	0
Fringe Benefits	34,362	22,011	22,011	0
Operating Expenses	9,140	4,981	4,981	0
Travel & Training	2,650	261		261
Professional Services	1,000			0
Maintenance and Repair Services	12,800	11,976	11,976	0
Communications	726	65	65	0
Capital Outlays	5,481	5,481	5,481	0
<i>Total Engineer-General Fund Stormwater</i>	<u>227,792</u>	<u>110,426</u>	<u>110,165</u>	<u>261</u>
<i>Environmental Services Stormwater Management Subfund</i>				
<i>Environmental Services-Field Maintenance</i>				
Operating Expenses	10,000	10,000	5,270	4,730
Public Utility Services	3,251	11,251	3,604	7,647
Professional Services	32,000	24,000	14,430	9,570
Maintenance and Repair Services	5,000	4,998		4,998
Insurance		2	2	0
<i>Total Environmental Services-Field Maintenance</i>	<u>50,251</u>	<u>50,251</u>	<u>23,306</u>	<u>26,945</u>
<i>Social Services</i>				
<i>General Fund Subfund</i>				
<i>Non-Departmental-Statutory Obligations</i>				
Operating Expenses	29,000	11,621	11,621	0

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Professional Services	223,652	198,804	198,652	152
<i>Total Non-Departmental-Statutory Obligations</i>	252,652	210,425	210,273	152
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Professional Services	30,000	30,000		30,000
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	30,000	30,000	0	30,000
<i>Veteran Services Commission-Veterans Services</i>				
Statutory Salaries	44,755	40,277	40,277	0
Salaries	865,344	767,757	767,590	167
Fringe Benefits	220,888	208,587	208,561	26
Operating Expenses	163,084	161,034	158,990	2,044
Travel & Training	43,799	29,645	27,022	2,623
Professional Services	988,739	555,695	426,321	129,374
Maintenance and Repair Services	1,500	349	349	0
Communications	21,500	21,427	21,427	0
Capital Outlays		27,521	1,412	26,109
<i>Total Veteran Services Commission-Veterans Services</i>	2,349,609	1,812,292	1,651,949	160,343
<i>HSPD Preschool Promise Program Subfund</i>				
<i>Human Services Planning & Development- HSPD Program</i>				
Professional Services	1,512,490	3,612,490	2,582,058	1,030,432
<i>Total Human Services Planning & Development- HSPD Program</i>	1,512,490	3,612,490	2,582,058	1,030,432
<i>Youth Works and Workforce Development Subfund</i>				
<i>Workforce Development-Workforce Development</i>				
Salaries	96,366	261,611	100,932	160,679
Fringe Benefits	47,264	98,339	52,506	45,833
Operating Expenses	200,751	259,848	216,023	43,825
Travel & Training	33,761	48,511	40,156	8,355
Professional Services	355,927	461,497	316,227	145,270
Maintenance and Repair Services	1,000	1,000	910	90
Communications	4,400	7,922	7,075	847
Insurance	3,000	2,225	643	1,582
Capital Outlays	21,725	56,030	54,792	1,238
<i>Total Workforce Development-Workforce Development</i>	764,194	1,196,983	789,264	407,719
<i>Workforce Development-Youth Services</i>				
Operating Expenses	93,498	168,498	102,442	66,056
Travel & Training	5,500	5,500	2,500	3,000
Professional Services	169,000	94,000	13,420	80,580
<i>Total Workforce Development-Youth Services</i>	267,998	267,998	118,362	149,636
<i>Workforce Development-Youth Services Other</i>				
Salaries	119,850	123,634	115,321	8,313
Fringe Benefits	42,421	42,421	40,613	1,808
Operating Expenses	86,300	87,200	86,996	204
Travel & Training	12,300	11,900		11,900
Professional Services	38,931	38,431	3,711	34,720

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Communications	200	200	130	70
<i>Total Workforce Development-Youth Services Other</i>	300,002	303,786	246,771	57,015
Housing Bond Fees Subfund				
<i>Human Services Planning & Development- Homeless Services</i>				
Professional Services	17,500	17,500	17,500	0
<i>Total Human Services Planning & Development- Homeless Services</i>	17,500	17,500	17,500	0
<i>Total Expenditures</i>	156,361,902	161,014,006	151,597,558	9,416,448
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	13,486,253	28,372,096	51,819,128	23,447,032
Other Financing Sources and Uses:				
Advances in	200,000	6,825,427	7,532,336	706,909
Advances out		(1,274,016)	(1,365,000)	(90,984)
Transfers in	7,318,002	12,108,332	24,807,397	12,699,065
Transfers out	(27,001,903)	(61,412,161)	(61,412,161)	0
<i>Total Other Financing Sources and Uses</i>	(19,483,901)	(43,752,418)	(30,437,428)	13,314,990
<i>Net Change in Fund Balance</i>	(5,997,648)	(15,380,322)	21,381,700	36,762,022
<i>Fund Balance at Beginning of Year</i>	67,139,460	67,139,460	67,198,414	58,954
<i>Prior Year Encumbrance Appropriated</i>	7,493,681	7,493,681	7,493,681	0
<i>Fund Balance at End of Year</i>	\$ 68,635,493	\$ 59,252,819	\$ 96,073,795	\$ 36,820,976

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,259,706	\$ 3,259,706	\$ 3,358,087	\$ 98,381
Fees and Charges for Services	673,041	674,541	499,846	(174,695)
Intergovernmental Revenues	8,356,017	8,356,017	11,738,575	3,382,558
Miscellaneous Revenues	427,250	907,268	567,257	(340,011)
<i>Total Revenues</i>	<u>12,716,014</u>	<u>13,197,532</u>	<u>16,163,765</u>	<u>2,966,233</u>
Expenditures				
<i>Social Services</i>				
<i>MC Bd of DDS Subfund</i>				
<i>Montgomery County Board of DDS-Facilities</i>				
<i>Operation Cost</i>				
Operating Expenses	105,998	105,998	26,889	79,109
Public Utility Services	250,927	263,564	155,810	107,754
Professional Services	268,235	286,470	204,762	81,708
Maintenance and Repair Services	218,541	220,619	110,126	110,493
<i>Total Montgomery County Board of DDS-Facilities</i>				
<i>Operation Cost</i>	<u>843,701</u>	<u>876,651</u>	<u>497,587</u>	<u>379,064</u>
<i>Montgomery County Board of DDS-Board of DDS Administration</i>				
Salaries	2,687,686	3,052,824	3,045,498	7,326
Fringe Benefits	1,131,801	1,171,637	1,103,604	68,033
Operating Expenses	461,190	420,108	184,011	236,097
Travel & Training	162,400	163,900	104,933	58,967
Public Utility Services	76,953	49,662	39,396	10,266
Intergovernmental	62,000	62,000	53,216	8,784
Professional Services	816,339	718,640	570,391	148,249
Maintenance and Repair Services	196,100	207,100	198,302	8,798
Communications	131,473	143,046	122,718	20,328
Insurance	56,500	194,500	193,752	748
Capital Outlays	137,405	139,810	42,747	97,063
<i>Total Montgomery County Board of DDS-Board of DDS Administration</i>	<u>5,919,847</u>	<u>6,323,227</u>	<u>5,658,568</u>	<u>664,659</u>
<i>Montgomery County Board of DDS-Recreation</i>				
Salaries	551,360	312,000	299,912	12,088
Fringe Benefits	173,300	173,300	108,329	64,971
Operating Expenses	41,083	36,083	10,537	25,546
Travel & Training	3,000	7,000	5,986	1,014
Public Utility Services	2,100	2,100	1,833	267
Professional Services	75,977	162,709	103,114	59,595
<i>Total Montgomery County Board of DDS-Recreation</i>	<u>846,820</u>	<u>693,192</u>	<u>529,711</u>	<u>163,481</u>
<i>Montgomery County Board of DDS-Transportation</i>				
Fringe Benefits	5,000	5,000	203	4,797
Operating Expenses	41,864	41,864	27,044	14,820
Professional Services	3,500	3,500		3,500
Maintenance and Repair Services	27,500	27,500	13,627	13,873
Insurance	40,000	40,000	28,306	11,694

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Montgomery County Board of DDS-Transportation</i>	117,864	117,864	69,180	48,684
<i>Montgomery County Board of DDS-Investigative</i>				
Salaries	765,882	765,882	751,194	14,688
Fringe Benefits	315,521	315,521	293,083	22,438
Operating Expenses	3,653	3,653	560	3,093
Travel & Training	9,610	9,610	435	9,175
Public Utility Services	2,300	4,300	3,608	692
Professional Services	750	750	750	0
<i>Total Montgomery County Board of DDS-Investigative</i>	1,097,716	1,099,716	1,049,630	50,086
<i>Montgomery County Board of DDS-Service and Support</i>				
Salaries	6,242,365	7,200,964	7,197,962	3,002
Fringe Benefits	2,710,323	2,824,128	2,760,310	63,818
Operating Expenses	4,616	4,616	3,108	1,508
Travel & Training	135,975	131,975	16,916	115,059
Public Utility Services	24,885	38,885	34,505	4,380
Professional Services	41,124	42,624	23,792	18,832
<i>Total Montgomery County Board of DDS-Service and Support</i>	9,159,288	10,243,192	10,036,593	206,599
<i>Montgomery County Board of DDS-Adult Services</i>				
Fringe Benefits	87,500	87,500	36,973	50,527
Operating Expenses	306,514	306,514	306,514	0
Intergovernmental	6,000,000	6,000,000	6,000,000	0
Professional Services	1,575,863	795,863	555,280	240,583
<i>Total Montgomery County Board of DDS-Adult Services</i>	7,969,877	7,189,877	6,898,767	291,110
<i>Montgomery County Board of DDS-Waiver Department</i>				
Operating Expenses	219	219	72	147
Travel & Training	10,110	10,110	1,615	8,495
Public Utility Services	4,055	6,555	5,670	885
Professional Services	1,025,000	1,132,500	1,130,000	2,500
<i>Total Montgomery County Board of DDS-Waiver Department</i>	1,039,384	1,149,384	1,137,357	12,027
<i>Montgomery County Board of DDS-Children's Program and Support</i>				
Salaries	3,251,511	3,273,999	3,260,467	13,532
Fringe Benefits	1,181,005	1,193,564	1,068,347	125,217
Operating Expenses	32,643	50,875	32,344	18,531
Travel & Training	124,350	124,350	24,859	99,491
Public Utility Services	12,050	21,650	19,460	2,190
Professional Services	53,084	48,394	28,309	20,085
<i>Total Montgomery County Board of DDS-Children's Program and Support</i>	4,654,643	4,712,832	4,433,786	279,046
<i>Montgomery County Board of DDS- MCBDDS Private Funds</i>				
Operating Expenses			4,518	(4,518)
Professional Services			8,658	(8,658)

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Montgomery County Board of DDS- MCBDDS Private Funds</i>	0	0	13,176	(13,176)
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS-Residential Services</i>				
Operating Expenses	700,000	700,000	700,000	0
Intergovernmental	9,000,000	8,450,000	8,447,208	2,792
Professional Services	3,778,194	5,981,032	4,746,880	1,234,152
Interfund Transfers	20,000	20,000		20,000
<i>Total Montgomery County Board of DDS-Residential Services</i>	13,498,194	15,151,032	13,894,088	1,256,944
MC Bd of DDS Mental Health Program Subfund				
<i>Montgomery County Board of DDS-DDS/MH Support and Services Program</i>				
Salaries	579,273	666,833	666,833	0
Fringe Benefits	247,277	236,492	236,492	0
Operating Expenses	6,540	1,163	1,094	69
Travel & Training	26,900	6,394	6,394	0
Public Utility Services	1,910	5,554	5,090	464
Professional Services	190,203	161,535	119,924	41,611
Maintenance and Repair Services	17,000	12,000	10,620	1,380
Communications	5,325	5,259	4,792	467
Interfund Transfers	7,500			0
Capital Outlays	1,500			0
<i>Total Montgomery County Board of DDS-DDS/MH Support and Services Program</i>	1,083,428	1,095,230	1,051,239	43,991
MC Bd of DDS Reserve Balance Fund Subfund				
<i>Montgomery County Board of DDS-Board of DDS Administration</i>				
Intergovernmental	1,960,324	550,000	550,000	0
<i>Total Montgomery County Board of DDS-Board of DDS Administration</i>	1,960,324	550,000	550,000	0
Total Expenditures	48,191,086	49,202,197	45,819,682	3,382,515
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<i>(35,475,072)</i>	<i>(36,004,665)</i>	<i>(29,655,917)</i>	<i>6,348,748</i>
Other Financing Sources and Uses:				
Transfers in	31,299,349	32,281,349	30,319,349	(1,962,000)
Transfers out		(930,000)	(930,000)	0
Total Other Financing Sources and Uses	31,299,349	31,351,349	29,389,349	(1,962,000)
Net Change in Fund Balance	(4,175,723)	(4,653,316)	(266,568)	4,386,748
<i>Fund Balance at Beginning of Year</i>	<i>9,150,575</i>	<i>9,150,575</i>	<i>9,282,762</i>	<i>132,187</i>
<i>Prior Year Encumbrance Appropriated</i>	<i>1,950,683</i>	<i>1,950,683</i>	<i>1,950,683</i>	<i>0</i>
Fund Balance at End of Year	\$ 6,925,535	\$ 6,447,942	\$ 10,966,877	\$ 4,518,935

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 115,860,641	\$ 115,860,641	\$ 118,996,809	\$ 3,136,168
Intergovernmental Revenues	14,804,428	14,804,428	14,284,923	(519,505)
<i>Total Revenues</i>	<u>130,665,069</u>	<u>130,665,069</u>	<u>133,281,732</u>	<u>2,616,663</u>
Expenditures				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Planning & Development-Human Service Levy Funds</i>				
Salaries	81,312	84,478	81,177	3,301
Fringe Benefits	41,281	41,281	40,800	481
Operating Expenses	9,450	9,450	7,180	2,270
Travel & Training	5,500	5,500		5,500
Intergovernmental	1,154,073	1,154,073	1,118,892	35,181
Professional Services	3,768,303	4,300,137	3,052,299	1,247,838
Communications	3,100	3,100	1,389	1,711
Interfund Transfers	17,903,000	17,903,000	17,755,000	148,000
Capital Outlays	1,639	1,639	1,639	0
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>22,967,658</u>	<u>23,502,658</u>	<u>22,058,376</u>	<u>1,444,282</u>
Human Services Levy B (6.03 Mill) Subfund				
<i>Human Services Planning & Development-Human Service Levy Funds</i>				
Intergovernmental	971,000	971,000	822,071	148,929
Professional Services	1,225,680	1,225,680	1,018,850	206,830
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>2,196,680</u>	<u>2,196,680</u>	<u>1,840,921</u>	<u>355,759</u>
Levy Administration Subfund				
<i>Human Services Planning & Development-HSPD Administration</i>				
Salaries	351,122	351,122	305,658	45,464
Fringe Benefits	116,145	116,145	95,229	20,916
Operating Expenses	41,368	41,368	31,075	10,293
Travel & Training	16,850	16,850	3,371	13,479
Professional Services	59,215	48,815	36,312	12,503
Maintenance and Repair Services	1,000	1,000	145	855
Communications	9,800	9,800	7,508	2,292
Insurance	4,500	14,900	14,813	87
Capital Outlays	4,178	4,178	4,178	0
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>604,178</u>	<u>604,178</u>	<u>498,289</u>	<u>105,889</u>
Community Education Subfund				
<i>Human Services Planning & Development-HSPD Administration</i>				
Interfund Transfers	100,000	100,000	9,143	90,857
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>100,000</u>	<u>100,000</u>	<u>9,143</u>	<u>90,857</u>
Supported Services Subfund				

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
<i>Human Services Planning & Development-Human Service Levy Reserve Funds</i>				
Professional Services	321,646	581,646	537,421	44,225
Maintenance and Repair Services	20,000			0
<i>Total Human Services Planning & Development-Human Service Levy Reserve Funds</i>	<u>341,646</u>	<u>581,646</u>	<u>537,421</u>	<u>44,225</u>
Community Initiatives Subfund				
<i>Human Services Planning & Development-Human Service Levy Reserve Funds</i>				
Professional Services	14,678	14,678	14,678	0
<i>Total Human Services Planning & Development-Human Service Levy Reserve Funds</i>	<u>14,678</u>	<u>14,678</u>	<u>14,678</u>	<u>0</u>
Total Expenditures	<u>26,224,840</u>	<u>26,999,840</u>	<u>24,958,828</u>	<u>2,041,012</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>104,440,229</u>	<u>103,665,229</u>	<u>108,322,904</u>	<u>4,657,675</u>
Other Financing Sources and Uses:				
Transfers in	6,000,000	7,500,000	8,108,308	608,308
Transfers out	(108,035,294)	(116,904,678)	(114,874,484)	2,030,194
Total Other Financing Sources and Uses	<u>(102,035,294)</u>	<u>(109,404,678)</u>	<u>(106,766,176)</u>	<u>2,638,502</u>
Net Change in Fund Balance	2,404,935	(5,739,449)	1,556,728	7,296,177
Fund Balance at Beginning of Year	65,226,486	65,226,486	65,226,486	0
Prior Year Encumbrance Appropriated	1,653,700	1,653,700	1,653,700	0
Fund Balance at End of Year	<u>\$ 69,285,121</u>	<u>\$ 61,140,737</u>	<u>\$ 68,436,914</u>	<u>\$ 7,296,177</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 187,500	\$ 187,500	\$ 259,118	\$ 71,618
Intergovernmental Revenues	30,410,977	30,961,352	26,281,730	(4,679,622)
Miscellaneous Revenues	675,567	675,567	59,107	(616,460)
<i>Total Revenues</i>	<u>31,274,044</u>	<u>31,824,419</u>	<u>26,599,955</u>	<u>(5,224,464)</u>
Expenditures:				
<i>Social Services</i>				
<i>Children Services</i>				
<i>Job and Family Services-Children Services Division (CSD)</i>				
Operating Expenses	50,400	84,050	66,501	17,549
Travel & Training	4,088	12,488	4,891	7,597
Professional Services	744,256	484,394	92,657	391,737
<i>Total Job and Family Services-Children Services Division (CSD)</i>	<u>798,744</u>	<u>580,932</u>	<u>164,049</u>	<u>416,883</u>
<i>Job and Family Services-Adoption Services</i>				
Professional Services	1,800,000	1,800,000	1,548,599	251,401
<i>Total Job and Family Services-Adoption Services</i>	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,548,599</u>	<u>251,401</u>
<i>Job and Family Services-CSD Direct Services & Contracts</i>				
Fringe Benefits	60,000	75,236	19,563	55,673
Operating Expenses	136,975	144,975	80,057	64,918
Travel & Training	119,688	96,452	70,164	26,288
Professional Services	1,030,721	1,083,441	651,087	432,354
Maintenance and Repair Services	15,000	17,280	3,000	14,280
Communications	5,000	5,000		5,000
Interfund Transfers	28,336,640	24,773,053	24,697,442	75,611
Capital Outlays	424,122	950,511	893,709	56,802
<i>Total Job and Family Services-CSD Direct Services & Contracts</i>	<u>30,128,146</u>	<u>27,145,948</u>	<u>26,415,022</u>	<u>730,926</u>
<i>Job and Family Services-Foster Care Placement Costs</i>				
Operating Expenses	322,423	322,423	266,658	55,765
Travel & Training	5,998	5,998	392	5,606
Professional Services	28,227,975	28,803,162	26,232,689	2,570,473
<i>Total Job and Family Services-Foster Care Placement Costs</i>	<u>28,556,396</u>	<u>29,131,583</u>	<u>26,499,739</u>	<u>2,631,844</u>
<i>Job and Family Services-Prosecutor's Office</i>				
Fringe Benefits	3,250	3,250	2,744	506
Travel & Training	13,500	10,500	1,024	9,476
Professional Services	2,000	5,000	2,679	2,321
Interfund Transfers	929,638	1,067,638	1,067,489	149
<i>Total Job and Family Services-Prosecutor's Office</i>	<u>948,388</u>	<u>1,086,388</u>	<u>1,073,936</u>	<u>12,452</u>
<i>Total Expenditures</i>	<u>62,231,674</u>	<u>59,744,851</u>	<u>55,701,345</u>	<u>4,043,506</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(30,957,630)</u>	<u>(27,920,432)</u>	<u>(29,101,390)</u>	<u>(1,180,958)</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources and Uses:				
Advances out	(3,000)	(1,688,000)	(1,685,000)	3,000
Transfers in	27,840,026	28,366,415	31,388,602	3,022,187
<i>Total Other Financing Sources and Uses</i>	<u>27,837,026</u>	<u>26,678,415</u>	<u>29,703,602</u>	<u>3,025,187</u>
<i>Net Change in Fund Balance</i>	(3,120,604)	(1,242,017)	602,212	1,844,229
<i>Fund Balance at Beginning of Year</i>	324,981	324,981	324,981	0
<i>Prior Year Encumbrance Appropriated</i>	3,622,854	3,622,854	3,622,854	0
<i>Fund Balance at End of Year</i>	<u>\$ 827,231</u>	<u>\$ 2,705,818</u>	<u>\$ 4,550,047</u>	<u>\$ 1,844,229</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 4,505,306	\$ 7,489,692	\$ 7,489,842	\$ 150
Intergovernmental Revenues	285,000	285,000	177,688	(107,312)
<i>Total Revenues</i>	<u>4,790,306</u>	<u>7,774,692</u>	<u>7,667,530</u>	<u>(107,162)</u>
Expenditures				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	2,301,379	2,301,379	2,269,049	32,330
Fringe Benefits	905,760	905,760	788,564	117,196
Operating Expenses	286,781	5,262,098	5,200,005	62,093
Travel & Training	31,200	31,200	14,942	16,258
Professional Services	3,441,120	2,329,899	1,994,644	335,255
Maintenance and Repair Services	389,556	389,556	102,337	287,219
Communications	222,500	322,500	272,831	49,669
Insurance	4,000	5,493	5,493	0
Capital Outlays		6,600	6,589	11
<i>Total Expenditures</i>	<u>7,582,296</u>	<u>11,554,485</u>	<u>10,654,454</u>	<u>900,031</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	(2,791,990)	(3,779,793)	(2,986,924)	792,869
<i>Fund Balance at Beginning of Year</i>	7,424,006	7,424,006	7,424,006	0
<i>Prior Year Encumbrance Appropriated</i>	335,763	335,763	335,763	0
<i>Fund Balance at End of Year</i>	<u>\$ 4,967,779</u>	<u>\$ 3,979,976</u>	<u>\$ 4,772,845</u>	<u>\$ 792,869</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 2,102,628	\$ 2,102,628	\$ 1,679,262	\$ (423,366)
Intergovernmental Revenues	10,755,634	12,055,634	11,547,815	(507,819)
Miscellaneous Revenues	266,160	266,160	549,675	283,515
<i>Total Revenues</i>	<u>13,124,422</u>	<u>14,424,422</u>	<u>13,776,752</u>	<u>(647,670)</u>
Expenditures				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services-Child Support Enforcement Agency</i>				
Salaries	7,216,646	6,988,095	6,966,877	21,218
Fringe Benefits	3,119,539	3,119,539	2,971,376	148,163
Operating Expenses	862,142	1,169,229	1,137,471	31,758
Travel & Training	65,858	34,253	22,860	11,393
Public Utility Services	257,083	257,083	218,721	38,362
Professional Services	65,973	441,852	401,110	40,742
Maintenance and Repair Services	101,000	101,000	51,355	49,645
Communications	146,300	135,975	135,303	672
Interfund Transfers	1,944,867	2,798,557	1,298,965	1,499,592
Capital Outlays	20,383	20,383	20,383	0
<i>Total Job and Family Services-Child Support Enforcement Agency</i>	<u>13,799,791</u>	<u>15,065,966</u>	<u>13,224,421</u>	<u>1,841,545</u>
<i>Job and Family Services-CSEA Contracts</i>				
Professional Services	60,000	60,000	24,175	35,825
Interfund Transfers	2,695,896	2,580,585	936,517	1,644,068
<i>Total Job and Family Services-CSEA Contracts</i>	<u>2,755,896</u>	<u>2,640,585</u>	<u>960,692</u>	<u>1,679,893</u>
<i>Total Expenditures</i>	<u>16,555,687</u>	<u>17,706,551</u>	<u>14,185,113</u>	<u>3,521,438</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(3,431,265)</u>	<u>(3,282,129)</u>	<u>(408,361)</u>	<u>2,873,768</u>
Other Financing Sources and Uses:				
Advances out		(148,136)	(1,300,736)	(1,152,600)
Transfers in	2,797,015	2,797,015	3,312,581	515,566
Transfers out		(1,000)		1,000
<i>Total Other Financing Sources and Uses</i>	<u>2,797,015</u>	<u>2,647,879</u>	<u>2,011,845</u>	<u>(636,034)</u>
<i>Net Change in Fund Balance</i>	(634,250)	(634,250)	1,603,484	2,237,734
<i>Fund Balance at Beginning of Year</i>	2,824,757	2,824,757	2,824,757	0
<i>Prior Year Encumbrance Appropriated</i>	1,443,233	1,443,233	1,443,233	0
<i>Fund Balance at End of Year</i>	<u>\$ 3,633,740</u>	<u>\$ 3,633,740</u>	<u>\$ 5,871,474</u>	<u>\$ 2,237,734</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Job and Family Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 95,550	\$ 225,550	\$ 836,826	\$ 611,276
Intergovernmental Revenues	52,550,342	52,916,368	45,271,182	(7,645,186)
Miscellaneous Revenues	31,093,024	31,229,943	26,500,404	(4,729,539)
<i>Total Revenues</i>	<u>83,738,916</u>	<u>84,371,861</u>	<u>72,608,412</u>	<u>(11,763,449)</u>
Expenditures:				
<i>Social Services</i>				
<i>Job & Family Services Subfund</i>				
<i>Job and Family Services-Shared Cost Pool</i>				
Salaries	3,011,939	2,559,715	2,559,315	400
Fringe Benefits	1,158,417	956,992	956,930	62
Operating Expenses	2,414,585	664,689	638,486	26,203
Travel & Training	192,941	68,752	31,106	37,646
Public Utility Services	104,786	104,786	63,974	40,812
Professional Services	2,297,105	1,226,524	1,208,802	17,722
Maintenance and Repair Services	322,564	159,391	137,145	22,246
Communications	43,833	43,834	21,303	22,531
Interfund Transfers	101,000	20,248	20,248	0
Capital Outlays	2,730	125,028	125,028	0
<i>Total Job and Family Services-Shared Cost Pool</i>	<u>9,649,900</u>	<u>5,929,959</u>	<u>5,762,337</u>	<u>167,622</u>
<i>Job and Family Services-Family Assistance Division (FAD)</i>				
Salaries	18,132,152	15,538,957	15,534,156	4,801
Fringe Benefits	8,166,028	6,475,588	6,474,846	742
Operating Expenses	2,262,168	2,940,869	2,888,320	52,549
Travel & Training	66,845	18,840	15,836	3,004
Public Utility Services	476,534	701,830	592,162	109,668
Professional Services	284,200	330,105	314,098	16,007
Maintenance and Repair Services	162,101	8,248	8,248	0
Communications	234,744	203,144	149,214	53,930
Interfund Transfers	152,000	152,000	133,917	18,083
Capital Outlays	34,988	61,639	61,537	102
<i>Total Job and Family Services-Family Assistance Division (FAD)</i>	<u>29,971,760</u>	<u>26,431,220</u>	<u>26,172,334</u>	<u>258,886</u>
<i>Job and Family Services-Child Care Quality</i>				
Professional Services	51,000	6,045	27	6,018
<i>Total Job and Family Services-Child Care Quality</i>	<u>51,000</u>	<u>6,045</u>	<u>27</u>	<u>6,018</u>
<i>Job and Family Services-Food Assistance Education & Training</i>				
Professional Services	166,165	117,699	57,104	60,595
<i>Total Job and Family Services-Food Assistance Education & Training</i>	<u>166,165</u>	<u>117,699</u>	<u>57,104</u>	<u>60,595</u>
<i>Job and Family Services-Medicaid NET Transportation</i>				
Professional Services	3,670,837	4,710,642	4,174,780	535,862
<i>Total Job and Family Services-Medicaid NET Transportation</i>	<u>3,670,837</u>	<u>4,710,642</u>	<u>4,174,780</u>	<u>535,862</u>
<i>Job and Family Services-TANF Contracts & Direct Services</i>				

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Job and Family Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Travel & Training		1,850	544	1,306
Professional Services	3,508,236	2,598,577	1,523,434	1,075,143
Interfund Transfers	34,748	214,676	143,794	70,882
<i>Total Job and Family Services-TANF Contracts & Direct Services</i>	<u>3,542,984</u>	<u>2,815,103</u>	<u>1,667,772</u>	<u>1,147,331</u>
<i>Job and Family Services-Title XX Block Grant</i>				
Professional Services	230,494	283,132	200,478	82,654
<i>Total Job and Family Services-Title XX Block Grant</i>	<u>230,494</u>	<u>283,132</u>	<u>200,478</u>	<u>82,654</u>
<i>Job and Family Services-Children Services Division (CSD)</i>				
Salaries	18,224,163	16,737,301	16,734,500	2,801
Fringe Benefits	7,571,868	6,354,522	6,354,089	433
Operating Expenses	249,170	1,304,631	1,304,166	465
Travel & Training	896,019	557,488	553,698	3,790
Public Utility Services	538,995	511,995	367,141	144,854
Professional Services	520,245	1,024,173	994,835	29,338
Maintenance and Repair Services	243,425	45,902	35,382	10,520
Communications	155,614	149,614	110,601	39,013
Interfund Transfers	920,000	797,604	797,604	0
Capital Outlays	36,458	49,900	8,458	41,442
<i>Total Job and Family Services-Children Services Division (CSD)</i>	<u>29,355,957</u>	<u>27,533,130</u>	<u>27,260,474</u>	<u>272,656</u>
<i>Job and Family Services-Wendy's Wonderful Kids</i>				
Salaries	259,144	259,144	228,122	31,022
Fringe Benefits	103,271	103,271	88,586	14,685
Operating Expenses	2,100	2,100	339	1,761
Travel & Training	27,500	27,500	17,526	9,974
Professional Services	14,000	14,000	4,354	9,646
Maintenance and Repair Services	500	500		500
<i>Total Job and Family Services-Wendy's Wonderful Kids</i>	<u>406,515</u>	<u>406,515</u>	<u>338,927</u>	<u>67,588</u>
<i>Business Services-Development Services</i>				
Salaries	272,948	278,955	278,165	790
Fringe Benefits	132,162	138,755	136,956	1,799
Operating Expenses	410,273	89,730	89,071	659
Travel & Training	25,500	10,026	4,501	5,525
Professional Services	14,400	13,850	13,660	190
Communications	5,900	5,325	4,566	759
Interfund Transfers	20,000	46,983	46,285	698
Capital Outlays	1,000	3,124	3,124	0
<i>Total Business Services-Development Services</i>	<u>882,183</u>	<u>586,748</u>	<u>576,328</u>	<u>10,420</u>
<i>Workforce Development-Workforce Development</i>				
Salaries	1,373,565	1,096,440	1,096,039	401
Fringe Benefits	506,262	386,739	386,676	63
Operating Expenses	49,500	197,800	197,701	99
Travel & Training	44,645	28,645	7,974	20,671
Professional Services	186,995	361,813	354,786	7,027
Maintenance and Repair Services	38,516	33,516	20,728	12,788

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Job and Family Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Communications	34,260	34,260	30,806	3,454
Capital Outlays	22,083	17,883	6,253	11,630
<i>Total Workforce Development-Workforce Development</i>	<u>2,255,826</u>	<u>2,157,096</u>	<u>2,100,963</u>	<u>56,133</u>
<i>Workforce Development-Business Services</i>				
Salaries	995,263	1,075,263	1,051,121	24,142
Fringe Benefits	387,916	393,216	390,487	2,729
Operating Expenses	5,300	5,646	5,646	0
Travel & Training	23,375	14,743	8,267	6,476
Professional Services	57,640	105,125	73,487	31,638
Communications	13,500	13,715	13,634	81
Insurance		2,332	2,332	0
Interfund Transfers		20,539		20,539
Capital Outlays	4,318	6,618	2,118	4,500
<i>Total Workforce Development-Business Services</i>	<u>1,487,312</u>	<u>1,637,197</u>	<u>1,547,092</u>	<u>90,105</u>
<i>Workforce Development-Youth Services</i>				
Salaries	608,117	479,313	479,313	0
Fringe Benefits	230,310	188,543	165,533	23,010
Operating Expenses	1,354,850	814,468	477,479	336,989
Travel & Training	8,700	8,700	68	8,632
Professional Services	750,490	762,650	762,650	0
Communications	15,500	15,696	14,668	1,028
Capital Outlays	31,425	31,426	14,925	16,501
<i>Total Workforce Development-Youth Services</i>	<u>2,999,392</u>	<u>2,300,796</u>	<u>1,914,636</u>	<u>386,160</u>
<i>Workforce Development-Talent</i>				
Salaries	774,311	591,300	590,900	400
Fringe Benefits	323,283	243,905	237,087	6,818
Operating Expenses	5,500	5,500	3,023	2,477
Travel & Training	16,850	9,850	846	9,004
Professional Services	174,469	247,429	221,048	26,381
Maintenance and Repair Services	25,000	25,000	15,891	9,109
Communications	8,500	9,255	9,053	202
Capital Outlays	3,300	3,300	1,010	2,290
<i>Total Workforce Development-Talent</i>	<u>1,331,213</u>	<u>1,135,539</u>	<u>1,078,858</u>	<u>56,681</u>
<i>Total Expenditures</i>	<u>86,001,538</u>	<u>76,050,821</u>	<u>72,852,110</u>	<u>3,198,711</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(2,262,622)</u>	<u>8,321,040</u>	<u>(243,698)</u>	<u>(8,564,738)</u>
Other Financing Sources and Uses:				
Advances out		(2,091,500)	(2,091,500)	0
Transfers in	2,162,720	2,312,720	3,631,920	1,319,200
<i>Total Other Financing Sources and Uses</i>	<u>2,162,720</u>	<u>221,220</u>	<u>1,540,420</u>	<u>1,319,200</u>
<i>Net Change in Fund Balance</i>	(99,902)	8,542,260	1,296,722	(7,245,538)
<i>Fund Balance at Beginning of Year</i>	1,021,981	1,021,981	1,021,981	0
<i>Prior Year Encumbrance Appropriated</i>	2,164,364	2,164,364	2,164,364	0
<i>Fund Balance at End of Year</i>	<u>\$ 3,086,443</u>	<u>\$ 11,728,605</u>	<u>\$ 4,483,067</u>	<u>\$ (7,245,538)</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 150,000	\$ 150,000	\$ 208,409	\$ 58,409
Intergovernmental Revenues	250,000	250,000	294,978	44,978
Miscellaneous Revenues	55,000	55,000	230,997	175,997
<i>Total Revenues</i>	<u>455,000</u>	<u>455,000</u>	<u>734,384</u>	<u>279,384</u>
Expenditures				
<i>Social Services</i>				
ADAMHS Board Operating Subfund				
<i>ADAMHS Board-ADAMHS Board</i>				
Salaries	2,315,976	2,315,976	1,665,611	650,365
Fringe Benefits	855,950	855,950	580,842	275,108
Operating Expenses	467,329	467,329	402,857	64,472
Travel & Training	197,463	183,592	103,038	80,554
Public Utility Services	40,039	40,039	29,533	10,506
Professional Services	33,454,807	29,833,507	23,518,766	6,314,741
Maintenance and Repair Services	332,750	332,750	224,515	108,235
Communications	8,200	11,200	7,715	3,485
Insurance	16,000	26,871	26,871	0
Interfund Transfers	50,000	50,000	10,660	39,340
Capital Outlays	81,000	81,000	18,692	62,308
<i>Total Expenditures</i>	<u>37,819,514</u>	<u>34,198,214</u>	<u>26,589,100</u>	<u>7,609,114</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(37,364,514)</u>	<u>(33,743,214)</u>	<u>(25,854,716)</u>	<u>7,888,498</u>
Other Financing Sources and Uses:				
Transfers in	25,860,510	27,239,210	25,860,510	(1,378,700)
<i>Total Other Financing Sources and Uses</i>	<u>25,860,510</u>	<u>27,239,210</u>	<u>25,860,510</u>	<u>(1,378,700)</u>
<i>Net Change in Fund Balance</i>	(11,504,004)	(6,504,004)	5,794	6,509,798
<i>Fund Balance at Beginning of Year</i>	13,754,879	13,754,879	13,754,879	0
<i>Prior Year Encumbrance Appropriated</i>	6,426,125	6,426,125	6,426,125	0
<i>Fund Balance at End of Year</i>	<u>\$ 8,677,000</u>	<u>\$ 13,677,000</u>	<u>\$ 20,186,798</u>	<u>\$ 6,509,798</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 236,862	\$ 236,862	\$ 255,177	\$ 18,315
Fines and Forfeitures	332,000	332,000	299,507	(32,493)
Intergovernmental Revenues	4,523,063	4,523,063	6,176,308	1,653,245
Investment Earnings	276,211	276,211	338,679	62,468
Miscellaneous Revenues	53,000	53,000	51,555	(1,445)
Other Taxes	8,366,567	8,366,567	9,373,653	1,007,086
Special Assessments			16,404	16,404
Total Revenues	13,787,703	13,787,703	16,511,283	2,723,580
Expenditures				
<i>Environment & Public Works</i>				
Motor Vehicle License Tax 25% Discretionary Subfund				
<i>Engineer-Engineer Trust & Agency Funds</i>				
Miscellaneous Trust and Agency	167,123	1,393,721	205,204	1,188,517
<i>Total Engineer-Engineer Trust & Agency Funds</i>	167,123	1,393,721	205,204	1,188,517
Motor Vehicle License Tax 75% PASS Back Subfund				
<i>Engineer-Engineer Trust & Agency Funds</i>				
Miscellaneous Trust and Agency	2,321,241	3,334,070	1,717,334	1,616,736
<i>Total Engineer-Engineer Trust & Agency Funds</i>	2,321,241	3,334,070	1,717,334	1,616,736
Ditch Maintenance Villages of Miami Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	4,480	4,480		4,480
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	4,480	4,480	0	4,480
Ditch Maintenance Chimney Springs Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	3,020	3,020		3,020
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	3,020	3,020	0	3,020
Ditch Maintenance Wolfe Creek Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	4,900	4,900	935	3,965
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	4,900	4,900	935	3,965
Ditch Maintenance Kingery Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	6,650	6,650	3,413	3,237
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	6,650	6,650	3,413	3,237
Ditch Maintenance Kingery North Waterway Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	2,500	2,500	238	2,262
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	2,500	2,500	238	2,262

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance Horning Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	6,652	6,652	683	5,969
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	6,652	6,652	683	5,969
Ditch Maintenance Routsong Subfund				
<i>Engineer-Engineer Ditch Maintenance</i>				
Operating Expenses		736	736	0
Capital Outlays	8,400	7,664	1,013	6,651
<i>Total Engineer-Engineer Ditch Maintenance</i>	8,400	8,400	1,749	6,651
Ditch Maintenance Tom's Run Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	8,750	8,750	4,014	4,736
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	8,750	8,750	4,014	4,736
Ditch Maintenance Wysong Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	5,971	5,971	1,471	4,500
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	5,971	5,971	1,471	4,500
Ditch Maintenance Marshall Sweet Potato Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	6,500	6,500	601	5,899
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	6,500	6,500	601	5,899
Ditch Maintenance Swamp Creek Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	11,383	11,383	3,866	7,517
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	11,383	11,383	3,866	7,517
Ditch Maintenance Mohler Joint County Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	36,433	36,433	9,456	26,977
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	36,433	36,433	9,456	26,977
Ditch Maintenance Pleasant Plain Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	2,967	2,967		2,967
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	2,967	2,967	0	2,967
Ditch Maintenance Arlington Drain Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	120	120		120
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	120	120	0	120

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance Shafer Carr Ditch Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	1,993	1,993		1,993
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	1,993	1,993	0	1,993
Ditch Maintenance Wolf Creek North Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	851	851	181	670
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	851	851	181	670
Ditch Maintenance Butternut Volunteer Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	3,996	3,996	383	3,613
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	3,996	3,996	383	3,613
Ditch Maintenance Wolf Creek North Tile Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	150	189	189	0
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	150	189	189	0
Ditch Maintenance Waitman North Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	307	307		307
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	307	307	0	307
Ditch Maintenance Keeneland Drive Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	110	110		110
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	110	110	0	110
Ditch Maintenance Hardin West Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	2,672	2,672		2,672
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	2,672	2,672	0	2,672
Ditch Maintenance Manning Road Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	1,300	1,300		1,300
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	1,300	1,300	0	1,300
Ditch Maintenance Tom's Run West Group Drain Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	2,671	2,671	22	2,649

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	2,671	2,671	22	2,649
Ditch Maintenance Lutheran Road Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	3,040	3,040		3,040
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	3,040	3,040	0	3,040
Ditch Maintenance Little Farms Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	3,515	3,515	457	3,058
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	3,515	3,515	457	3,058
Ditch Maintenance Wylie Joint County Ditch Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	2,000	2,000	910	1,090
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	2,000	2,000	910	1,090
Ditch Maintenance Dodson Road Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	3,590	3,590	536	3,054
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	3,590	3,590	536	3,054
Ditch Maintenance Springs Run West Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	3,995	3,995	284	3,711
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	3,995	3,995	284	3,711
Ditch Maintenance Strunks Group Subfund				
<i>Soil & Water Conservation-Soil & Water Maintenance</i>				
Capital Outlays	8,300	4,722		4,722
<i>Total Soil & Water Conservation-Soil & Water Maintenance</i>	8,300	4,722	0	4,722
Stormwater Maintenance The Exchange at Spring Valley Subfund				
<i>Engineer-Engineer Ditch Maintenance</i>				
Capital Outlays	10,000	10,000		10,000
<i>Total Engineer-Engineer Ditch Maintenance</i>	10,000	10,000	0	10,000
Road Auto and Gas Subfund				
<i>Engineer-Engineering and Facilities</i>				
Statutory Salaries	128,910	128,910	128,910	0
Salaries	2,848,686	2,848,686	2,433,376	415,310
Fringe Benefits	1,033,880	1,033,880	833,344	200,536
Operating Expenses	58,751	71,051	30,682	40,369
Travel & Training	109,481	109,481	56,067	53,414
Public Utility Services	110,059	176,060	93,265	82,795

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental		929	929	0
Professional Services	165,350	361,479	143,658	217,821
Maintenance and Repair Services	278,350	150,421	64,353	86,068
Insurance	230,000	230,000	135,602	94,398
Capital Outlays	100,000	100,000	26,888	73,112
<i>Total Engineer-Engineering and Facilities</i>	<u>5,063,467</u>	<u>5,210,897</u>	<u>3,947,074</u>	<u>1,263,823</u>
<i>Engineer-Infrastructure and Fleet</i>				
Salaries	3,373,819	3,373,819	3,284,428	89,391
Fringe Benefits	1,387,365	1,393,365	1,266,320	127,045
Operating Expenses	1,617,940	1,495,410	1,013,393	482,017
Travel & Training	14,360	14,360	636	13,724
Public Utility Services	1,792	4,792	902	3,890
Professional Services	123,348	139,448	71,311	68,137
Maintenance and Repair Services	61,394	115,394	88,096	27,298
Communications	39,934	45,934	42,346	3,588
Interfund Transfers		1,000	1,000	0
Capital Outlays	1,023,000	1,176,000	681,613	494,387
Debt Service	599,069	599,069	486,554	112,515
<i>Total Engineer-Infrastructure and Fleet</i>	<u>8,242,021</u>	<u>8,358,591</u>	<u>6,936,599</u>	<u>1,421,992</u>
<i>Total Expenditures</i>	<u>15,951,068</u>	<u>18,450,956</u>	<u>12,835,599</u>	<u>5,615,357</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	(2,163,365)	(4,663,253)	3,675,684	8,338,937
<i>Fund Balance at Beginning of Year</i>	20,224,265	20,224,265	20,224,265	0
<i>Prior Year Encumbrance Appropriated</i>	826,470	826,470	826,470	0
<i>Fund Balance at End of Year</i>	<u>\$ 18,887,370</u>	<u>\$ 16,387,482</u>	<u>\$ 24,726,419</u>	<u>\$ 8,338,937</u>

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 7,186,927	\$ 7,186,927	\$ 6,165,408	\$ (1,021,519)
Intergovernmental Revenues	13,736,527	13,983,979	12,713,028	(1,270,951)
Miscellaneous Revenues			500,000	500,000
<i>Total Revenues</i>	<u>20,923,454</u>	<u>21,170,906</u>	<u>19,378,436</u>	<u>(1,792,470)</u>
Expenditures				
<i>Judicial & Law Enforcement</i>				
Regional Dispatch Subfund				
<i>Sheriff-Administrative Support Services</i>				
Salaries	5,930,837	5,930,837	5,874,589	56,248
Fringe Benefits	2,154,929	2,154,929	1,961,614	193,315
Operating Expenses	701,122	701,122	692,068	9,054
Travel & Training	12,100	12,100	2,938	9,162
Public Utility Services	11,577	11,577	11,456	121
Professional Services	96,125	116,125	66,917	49,208
Maintenance and Repair Services	883,991	818,991	634,530	184,461
Communications	195,482	239,035	217,200	21,835
Insurance	9,500	10,947	10,947	0
Capital Outlays	20,000	20,000	7,495	12,505
<i>Total Sheriff-Administrative Support Services</i>	<u>10,015,663</u>	<u>10,015,663</u>	<u>9,479,754</u>	<u>535,909</u>
Regional Dispatch Capital Set Aside Subfund				
<i>Sheriff-Administrative Support Services</i>				
Capital Outlays	542,979	903,861	392,803	511,058
<i>Total Sheriff-Administrative Support Services</i>	<u>542,979</u>	<u>903,861</u>	<u>392,803</u>	<u>511,058</u>
Sheriff Overtime Reimbursement Subfund				
<i>Sheriff-Administrative Support Services</i>				
Salaries	150,000	150,000	142,159	7,841
Fringe Benefits	33,000	33,000	27,857	5,143
Operating Expenses	9,000	9,000		9,000
Maintenance and Repair Services	5,000	5,000		5,000
Insurance	500	500	104	396
<i>Total Sheriff-Administrative Support Services</i>	<u>197,500</u>	<u>197,500</u>	<u>170,120</u>	<u>27,380</u>
Sheriff CSB Security Contract Subfund				
<i>Sheriff-Jail Support Services</i>				
Salaries	168,515	169,515	168,646	869
Fringe Benefits	83,122	66,790	51,186	15,604
Intergovernmental	26,873	26,873	26,873	0
Communications	800	730		730
Insurance	125	195	195	0
<i>Total Sheriff-Jail Support Services</i>	<u>279,435</u>	<u>264,103</u>	<u>246,900</u>	<u>17,203</u>
Sheriff Child Support Security Subfund				
<i>Sheriff-Jail Support Services</i>				
Salaries	80,598	69,438	69,438	0
Fringe Benefits	41,181	38,291	36,540	1,751
Intergovernmental	13,436	13,436	13,436	0
Communications	446	446		446

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Insurance	500	500	97	403
<i>Total Sheriff-Jail Support Services</i>	136,161	122,111	119,511	2,600
Sheriff Public Health Security Contract Subfund				
<i>Sheriff-Jail Support Services</i>				
Salaries	83,098	50,696	50,696	0
Fringe Benefits	41,731	32,848	15,997	16,851
Intergovernmental	13,436	13,436	13,436	0
Communications	446	446		446
Insurance	500	500	89	411
<i>Total Sheriff-Jail Support Services</i>	139,211	97,926	80,218	17,708
Sheriff Job Center Security Contract Subfund				
<i>Sheriff-Jail Support Services</i>				
Salaries	80,598	80,598	76,638	3,960
Fringe Benefits	41,181	26,049	23,432	2,617
Intergovernmental	13,436	13,436	13,436	0
Communications	446	446		446
Insurance	500	500	96	404
<i>Total Sheriff-Jail Support Services</i>	136,161	121,029	113,602	7,427
Sheriff Harrison Township Contract Subfund				
<i>Sheriff-Community Support Services</i>				
Salaries	2,816,588	2,758,483	2,750,745	7,738
Fringe Benefits	1,388,098	1,137,465	1,076,165	61,300
Operating Expenses	15,000	15,000	5,425	9,575
Intergovernmental	200,000	200,000	200,000	0
Professional Services	740,700	667,333	656,261	11,072
Communications	59,615	56,982	49,922	7,060
Insurance	100,000	226,633	226,633	0
<i>Total Sheriff-Community Support Services</i>	5,320,001	5,061,896	4,965,151	96,745
Sheriff Jefferson Township Contract Subfund				
<i>Sheriff-Community Support Services</i>				
Salaries	470,760	470,760	469,465	1,295
Fringe Benefits	195,392	215,392	200,745	14,647
Operating Expenses	12,554	12,554	11,377	1,177
Professional Services	220,249	170,249	164,470	5,779
Maintenance and Repair Services	4,000	1,000		1,000
Communications	4,446	24,446	9,208	15,238
Insurance	10,000	10,000	9,100	900
Capital Outlays	45,000	55,000	11,332	43,668
<i>Total Sheriff-Community Support Services</i>	962,401	959,401	875,697	83,704
Sheriff Washington Township Contract Subfund				
<i>Sheriff-Community Support Services</i>				
Salaries	2,680,845	2,708,201	2,708,201	0
Fringe Benefits	1,334,907	1,047,968	1,044,759	3,209
Operating Expenses	15,000	47,903	47,869	34
Travel & Training		4,500	495	4,005
Intergovernmental	200,000	200,000	200,000	0
Professional Services	383,509	266,426	266,426	0

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Communications	59,947	53,577	49,433	4,144
Insurance	100,000	38,017	38,017	0
Capital Outlays				0
<i>Total Sheriff-Community Support Services</i>	<u>4,774,208</u>	<u>4,366,592</u>	<u>4,355,200</u>	<u>11,392</u>
Sheriff Northland Village Contract Subfund				
<i>Sheriff-Community Support Services</i>				
Salaries	168,326	134,310	134,310	0
Fringe Benefits	81,454	52,486	52,486	0
Communications	800	800		800
Insurance	1,500	9,718	7,166	2,552
<i>Total Sheriff-Community Support Services</i>	<u>252,080</u>	<u>197,314</u>	<u>193,962</u>	<u>3,352</u>
Sheriff Recycle Ohio Contract Subfund				
<i>Sheriff-Community Support Services</i>				
Salaries	158,195	156,648	153,054	3,594
Fringe Benefits	81,204	81,204	75,583	5,621
Intergovernmental	13,705	13,705	13,705	0
Communications	446	446		446
Insurance	1,000	1,001	201	800
Capital Outlays		1,552	1,552	0
<i>Total Sheriff-Community Support Services</i>	<u>254,550</u>	<u>254,556</u>	<u>244,095</u>	<u>10,461</u>
Sheriff ODOT Litter Contract Fund Subfund				
<i>Sheriff-Community Support Services</i>				
Salaries	84,258	84,258	51,680	32,578
Fringe Benefits	42,087	42,087	20,859	21,228
Communications	446	446		446
Insurance	250	250	20	230
<i>Total Sheriff-Community Support Services</i>	<u>127,041</u>	<u>127,041</u>	<u>72,559</u>	<u>54,482</u>
Sheriff Centerville Wash Park Overtime Subfund				
<i>Sheriff-Community Support Services</i>				
Salaries	9,000	9,000	7,633	1,367
Fringe Benefits	1,980	1,980	1,496	484
Insurance	20	20		20
<i>Total Sheriff-Community Support Services</i>	<u>11,000</u>	<u>11,000</u>	<u>9,129</u>	<u>1,871</u>
Sheriff South Information Technology Subfund				
<i>Sheriff-Information Technology Support Services</i>				
Salaries	54,901	54,901	52,003	2,898
Fringe Benefits	36,511	36,511	31,887	4,624
Professional Services	8,000	6,000		6,000
Communications	500	2,500	918	1,582
Insurance	500	500	64	436
Capital Outlays	1,500	1,500		1,500
<i>Total Sheriff-Information Technology Support Services</i>	<u>101,912</u>	<u>101,912</u>	<u>84,872</u>	<u>17,040</u>
<i>Total Expenditures</i>	<u>23,250,303</u>	<u>22,801,905</u>	<u>21,403,573</u>	<u>1,398,332</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(2,326,849)</u>	<u>(1,630,999)</u>	<u>(2,025,137)</u>	<u>(394,138)</u>

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources and Uses:				
Advances in			65,000	65,000
Advances out		(423,500)	(423,500)	0
Transfers in	2,786,400	2,951,900	2,951,900	0
Transfers out	(529,500)	(529,500)	(529,500)	0
<i>Total Other Financing Sources and Uses</i>	<u>2,256,900</u>	<u>1,998,900</u>	<u>2,063,900</u>	<u>65,000</u>
<i>Net Change in Fund Balance</i>	(69,949)	367,901	38,763	(329,138)
<i>Fund Balance at Beginning of Year</i>	4,505,605	4,505,605	4,505,605	0
<i>Prior Year Encumbrance Appropriated</i>	466,084	466,084	466,084	0
<i>Fund Balance at End of Year</i>	<u>\$ 4,901,740</u>	<u>\$ 5,339,590</u>	<u>\$ 5,010,452</u>	<u>\$ (329,138)</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Job Center - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,651,589	\$ 3,875,463	\$ 3,783,930	\$ (91,533)
<i>Total Revenues</i>	<u>3,651,589</u>	<u>3,875,463</u>	<u>3,783,930</u>	<u>(91,533)</u>
Expenditures				
<i>Social Services</i>				
Job Center Subfund				
<i>Facilities Management-Job Center</i>				
Operating Expenses	3,232,035	3,453,620	3,453,620	0
Public Utility Services	397,670	391,656	170,298	221,358
Professional Services	1,520	2,580	1,290	1,290
Insurance		4,954	4,954	0
<i>Total Expenditures</i>	<u>3,631,225</u>	<u>3,852,810</u>	<u>3,630,162</u>	<u>222,648</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	20,364	22,653	153,768	131,115
<i>Fund Balance at Beginning of Year</i>	655,418	655,418	655,418	0
<i>Prior Year Encumbrance Appropriated</i>	141,904	141,904	141,904	0
<i>Fund Balance at End of Year</i>	<u>\$ 817,686</u>	<u>\$ 819,975</u>	<u>\$ 951,090</u>	<u>\$ 131,115</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Facilities Building Maintenance - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,386,859	\$ 3,386,859	\$ 3,082,495	\$ (304,364)
Miscellaneous Revenues	4,000	4,000	3,542	\$ (458)
<i>Total Revenues</i>	<u>3,390,859</u>	<u>3,390,859</u>	<u>3,086,037</u>	<u>(304,822)</u>
Expenditures				
<i>General Government</i>				
Reibold Building Subfund				
<i>Facilities Management-Reibold Building</i>				
Salaries	469,016	469,016	410,727	58,289
Fringe Benefits	150,850	150,850	135,252	15,598
Operating Expenses	153,740	211,240	177,743	33,497
Travel & Training	2,510	10		10
Public Utility Services	555,194	494,594	317,974	176,620
Professional Services	495,285	517,885	448,287	69,598
Maintenance and Repair Services	184,486	196,938	80,706	116,232
Communications	20,081	20,081	15,367	4,714
Insurance	57,198	57,198	27,920	29,278
Capital Outlays	15,046	47,344	30,583	16,761
Budget Control Account	70,000	8,250		8,250
<i>Total Facilities Management-Reibold Building</i>	<u>2,173,406</u>	<u>2,173,406</u>	<u>1,644,559</u>	<u>528,847</u>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>Facilities Management-DayMont Courts Building</i>				
Salaries	272,373	317,373	294,726	22,647
Fringe Benefits	155,092	155,092	141,760	13,332
Operating Expenses	448,120	402,120	379,187	22,933
Travel & Training	1,500	1,500		1,500
Public Utility Services	165,123	165,123	136,352	28,771
Professional Services	57,665	57,665	45,355	12,310
Maintenance and Repair Services	122,267	137,239	99,789	37,450
Communications	2,316	2,316	1,974	342
Insurance	6,700	7,700	7,251	449
Capital Outlays				0
Budget Control Account	25,000	10,028		10,028
<i>Total Facilities Management-DayMont Courts Building</i>	<u>1,256,156</u>	<u>1,256,156</u>	<u>1,106,394</u>	<u>149,762</u>
Coroner Crime Lab Building Subfund				
<i>Facilities Management-Coroner Crime Lab Building</i>				
Salaries	73,387	87,387	82,349	5,038
Fringe Benefits	33,531	38,531	34,236	4,295
Operating Expenses	25,477	29,677	20,906	8,771
Public Utility Services	153,464	157,964	107,579	50,385
Professional Services	3,300	5,600	4,223	1,377
Maintenance and Repair Services	62,020	72,497	42,564	29,933
Communications	300	300		300
Insurance	13,968	13,968	2,263	11,705

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Facilities Building Maintenance - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Capital Outlays	2,348	2,386	2,386	0
Budget Control Account	80,000	39,485		39,485
<i>Total Facilities Management-Coroner Crime Lab Building</i>	<u>447,795</u>	<u>447,795</u>	<u>296,506</u>	<u>151,289</u>
Nicholas Residential Treatment Building Subfund				
<i>Facilities Management-All Other Buildings</i>				
Salaries	55,931	62,331	60,159	2,172
Fringe Benefits	24,720	29,720	26,880	2,840
Operating Expenses	32,165	32,165	24,601	7,564
Public Utility Services	155,633	143,233	84,126	59,107
Professional Services	2,516	2,516	1,497	1,019
Maintenance and Repair Services	60,891	88,274	25,398	62,876
Communications	1,700	2,700	1,934	766
Insurance	15,000	15,000	505	14,495
Capital Outlays	5,548	5,548	5,548	0
Budget Control Account	50,000	22,617		22,617
<i>Total Facilities Management-All Other Buildings</i>	<u>404,104</u>	<u>404,104</u>	<u>230,648</u>	<u>173,456</u>
Regional Dispatch Center Building Subfund				
<i>Facilities Management-Regional Dispatch Building</i>				
Salaries	7,000	7,600	7,116	484
Fringe Benefits	2,500	3,500	3,123	377
Operating Expenses	4,500	4,500	1,215	3,285
Public Utility Services	121,000	116,400	98,900	17,500
Professional Services	19,000	21,000	16,726	4,274
Maintenance and Repair Services	56,000	57,000	36,207	20,793
<i>Total Facilities Management-Regional Dispatch Building</i>	<u>210,000</u>	<u>210,000</u>	<u>163,287</u>	<u>46,713</u>
<i>Social Services</i>				
Stillwater Center Contract Subfund				
<i>Facilities Management-Stillwater Center Building</i>				
Salaries	172,966	172,966	123,978	48,988
Fringe Benefits	77,182	77,182	63,524	13,658
Operating Expenses	86,600	87,800	60,183	27,617
Travel & Training	1,500	1,500		1,500
Professional Services	4,200	5,100	3,634	1,466
Maintenance and Repair Services	119,434	112,196	38,916	73,280
Communications	780	1,180	868	312
Insurance	6,000	8,238	8,238	0
Capital Outlays		2,500		2,500
Budget Control Account	15,000	15,000		15,000
<i>Total Facilities Management-Stillwater Center Building</i>	<u>483,662</u>	<u>483,662</u>	<u>299,341</u>	<u>184,321</u>
Children Services Board Contract Subfund				
<i>Facilities Management-Children Services Building</i>				
Salaries	160,980	160,980	133,201	27,779
Fringe Benefits	69,068	69,068	46,162	22,906
Operating Expenses	57,184	64,284	42,294	21,990
Professional Services	206,448	229,713	196,502	33,211

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Facilities Building Maintenance - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Maintenance and Repair Services	56,850	56,850	14,745	42,105
Communications	1,000	1,000	153	847
Insurance	9,200	16,200	14,687	1,513
Budget Control Account	80,000	42,635		42,635
<i>Total Facilities Management-Children Services Building</i>	640,730	640,730	447,744	192,986
<i>Total Expenditures</i>	5,615,853	5,615,853	4,188,479	1,427,374
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	(2,224,994)	(2,224,994)	(1,102,442)	1,122,552
Other Financing Sources and Uses:				
Transfers in	2,600,334	2,600,334	2,280,334	(320,000)
Transfers out	(442,697)	(442,697)	(442,697)	0
<i>Total Other Financing Sources and Uses</i>	2,157,637	2,157,637	1,837,637	(320,000)
<i>Net Change in Fund Balance</i>	(67,357)	(67,357)	735,195	802,552
<i>Fund Balance at Beginning of Year</i>	2,513,686	2,513,686	2,513,686	0
<i>Prior Year Encumbrance Appropriated</i>	655,985	655,985	655,985	0
<i>Fund Balance at End of Year</i>	\$ 3,102,314	\$ 3,102,314	\$ 3,904,866	\$ 802,552

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 9,581,405	\$ 9,879,355	\$ 10,120,164	\$ 240,809
Fines and Forfeitures	616,666	616,666	712,130	95,464
Intergovernmental Revenues	6,149,199	6,194,199	4,076,858	(2,117,341)
Investment Earnings	151,215	151,215		(151,215)
Licenses and Permits	3,713,503	3,713,503	3,960,256	246,753
Miscellaneous Revenues	424,933	424,932	187,794	(237,138)
Other Taxes	2,030,000	2,935,800	2,861,694	(74,106)
Property Taxes	3,740,000	3,740,000	3,563,497	(176,503)
Sales Tax		1	1	0
<i>Total Revenues</i>	<u>26,406,921</u>	<u>27,655,671</u>	<u>25,482,394</u>	<u>(2,173,277)</u>
Expenditures				
<i>General Government</i>				
<i>Internet Auction Administration Subfund</i>				
<i>Purchasing & Central Services-Central Services</i>				
Salaries	64,505	71,505	68,125	3,380
Fringe Benefits	39,031	45,031	38,921	6,110
Operating Expenses	19,050	19,050	17,816	1,234
Public Utility Services	1,000	1,000	98	902
Professional Services	33,390	65,590	60,028	5,562
Maintenance and Repair Services	1,000	1,000	831	169
Communications	1,500	1,500	1,340	160
Insurance	1,600	1,600	143	1,457
<i>Total Purchasing & Central Services-Central Services</i>	<u>161,076</u>	<u>206,276</u>	<u>187,302</u>	<u>18,974</u>
<i>Emergency Management Operating Subfund</i>				
<i>Risk Safety & Emergency Management-Emergency Management Agency</i>				
Salaries	230,229	230,229	228,941	1,288
Fringe Benefits	107,222	107,222	104,886	2,336
Operating Expenses	32,188	31,688	25,139	6,549
Travel & Training	3,250	1,150	844	306
Public Utility Services		700	629	71
Professional Services	8,510	184,128	26,931	157,197
Maintenance and Repair Services	1,100	1,100	677	423
Communications	11,533	10,932	10,561	371
Insurance	800	933	933	0
<i>Total Risk Safety & Emergency Management-Emergency Management Agency</i>	<u>394,832</u>	<u>568,082</u>	<u>399,541</u>	<u>168,541</u>
<i>Auditor License Bureau Deputy Registrar Subfund</i>				
<i>Auditor-Auditor</i>				
Salaries	181,881	171,003	163,511	7,492
Fringe Benefits	120,624	103,609	98,991	4,618
Operating Expenses	15,147	15,147	14,529	618
Professional Services	2,730	2,730	1,841	889
Communications	200	200	130	70
Insurance	320	320	225	95

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Auditor-Auditor</i>	320,902	293,009	279,227	13,782
DETAC Treasurer Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	660,184	660,184	601,516	58,668
Fringe Benefits	288,820	288,820	238,285	50,535
Operating Expenses	17,240	17,240	7,475	9,765
Travel & Training	22,200	15,995		15,995
Intergovernmental	1,600,000	1,600,000	1,559,799	40,201
Professional Services	398,411	423,411	404,965	18,446
Maintenance and Repair Services	4,105	4,105	386	3,719
Communications	40,155	20,155	13,932	6,223
Insurance	1,200	2,405	2,405	0
<i>Total Treasurer-Treasurer</i>	3,032,315	3,032,315	2,828,763	203,552
Treasurer's Prepayment Interest Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	125,576	125,576	114,825	10,751
Fringe Benefits	66,230	66,230	62,288	3,942
Operating Expenses	500	500		500
Professional Services	50,793	50,793	16,533	34,260
Maintenance and Repair Services	714	714		714
Communications	37,722	37,722	9,952	27,770
Insurance	200	200	184	16
<i>Total Treasurer-Treasurer</i>	281,735	281,735	203,782	77,953
Treasurer Tax Certificate Administration Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	50,107	58,607	58,535	72
Fringe Benefits	16,373	17,703	17,007	696
Professional Services	105,810	67,065	38,251	28,814
Maintenance and Repair Services	210	210		210
Communications	50,000	118,915	110,317	8,598
Insurance	150	150	133	17
<i>Total Treasurer-Treasurer</i>	222,650	262,650	224,243	38,407
Judicial & Law Enforcement				
Criminal Justice Information System Subfund				
<i>Strategic Initiatives-Criminal Justice Council</i>				
Operating Expenses	2,800	2,800		2,800
Professional Services	326,008	455,708	256,092	199,616
Maintenance and Repair Services	100,021	99,954	81,174	18,780
Communications	3,200	3,200	2,700	500
Insurance	200	267	267	0
<i>Total Strategic Initiatives-Criminal Justice Council</i>	432,229	561,929	340,233	221,696
Dog and Kennel Subfund				
<i>Animal Resources-Animal Control</i>				
Salaries	1,485,461	1,254,231	1,254,231	0
Fringe Benefits	618,947	529,658	528,141	1,517
Operating Expenses	195,924	298,586	236,480	62,106

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Travel & Training	720	6,440	4,754	1,686
Public Utility Services	160,198	167,956	158,134	9,822
Professional Services	111,600	325,720	242,712	83,008
Maintenance and Repair Services	54,100	67,353	60,964	6,389
Communications	18,180	23,844	22,895	949
Interfund Transfers	20,000	30,893	30,893	0
<i>Total Animal Resources-Animal Control</i>	<u>2,665,130</u>	<u>2,704,681</u>	<u>2,539,204</u>	<u>165,477</u>
<i>Animal Resources-Animal Rescue</i>				
Salaries	482,689	512,571	512,571	0
Fringe Benefits	241,469	236,369	236,369	0
Operating Expenses	21,294	33,338	31,259	2,079
Travel & Training	1,100	764	764	0
Professional Services	8,100	21,063	20,362	701
Maintenance and Repair Services	7,250	17,268	17,268	0
Communications	6,055	7,004	7,004	0
Insurance	30,000	243,097	243,097	0
Interfund Transfers		2,000	2,000	0
<i>Total Animal Resources-Animal Rescue</i>	<u>797,957</u>	<u>1,073,474</u>	<u>1,070,694</u>	<u>2,780</u>
<i>Animal Resources-Animal Licensing</i>				
Operating Expenses		17,112	17,112	0
Intergovernmental	6,200	5,872	5,872	0
Professional Services	7,500	16,798	16,461	337
Communications	3,400	3,200	3,200	0
Interfund Transfers		46,017	46,017	0
<i>Total Animal Resources-Animal Licensing</i>	<u>17,100</u>	<u>88,999</u>	<u>88,662</u>	<u>337</u>
Caring Program Animal Shelter Subfund				
<i>Animal Resources-Animal Control</i>				
Salaries	11,820	15,420	13,777	1,643
Fringe Benefits	5,824	6,224	5,930	294
Operating Expenses	2,940	2,940		2,940
Travel & Training	9,850	5,850		5,850
Public Utility Services	1,682	1,682	122	1,560
Professional Services	19,870	19,870	12,016	7,854
Insurance	100	100	27	73
<i>Total Animal Resources-Animal Control</i>	<u>52,086</u>	<u>52,086</u>	<u>31,872</u>	<u>20,214</u>
DETAC Prosecutor Subfund				
<i>Prosecutor-Prosecutor</i>				
Salaries	569,730	569,730	544,843	24,887
Fringe Benefits	214,155	214,155	209,812	4,343
Operating Expenses	24,500	39,340	12,267	27,073
Travel & Training	4,630	7,630	1,372	6,258
Professional Services	502,600	472,100	119,385	352,715
Maintenance and Repair Services	100	100	22	78
Communications	8,800	20,800	12,576	8,224
Insurance	300	960	960	0
<i>Total Prosecutor-Prosecutor</i>	<u>1,324,815</u>	<u>1,324,815</u>	<u>901,237</u>	<u>423,578</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Prosecutor's Pretrial Diversion Program Subfund				
<i>Prosecutor-Prosecutor</i>				
Fringe Benefits	400	400		400
Operating Expenses	10,620	10,620	960	9,660
Professional Services	9,400	9,400	561	8,839
Maintenance and Repair Services	9,580	9,580	7,074	2,506
Communications	5,000	5,000	2,706	2,294
<i>Total Prosecutor-Prosecutor</i>	<u>35,000</u>	<u>35,000</u>	<u>11,301</u>	<u>23,699</u>
County Prosecutor Victim Witness Account Subfund				
<i>Prosecutor-Prosecutor</i>				
Operating Expenses	500	800	612	188
<i>Total Prosecutor-Prosecutor</i>	<u>500</u>	<u>800</u>	<u>612</u>	<u>188</u>
Coroner's Special Lab Fee Account Subfund				
<i>Coroner-Coroner</i>				
Statutory Salaries	75,025	75,025	73,288	1,737
Salaries	1,568,778	1,568,778	1,519,850	48,928
Fringe Benefits	465,352	465,352	463,826	1,526
Operating Expenses	383,555	383,555	311,082	72,473
Travel & Training	39,100	39,100	37,939	1,161
Professional Services	231,684	202,684	189,578	13,106
Maintenance and Repair Services	97,000	105,000	86,348	18,652
Communications	9,000	13,000	11,842	1,158
Insurance	1,500	3,500	3,178	322
Interfund Transfers		1,000	1,000	0
Capital Outlays	682,920	696,920	653,837	43,083
<i>Total Coroner-Coroner</i>	<u>3,553,914</u>	<u>3,553,914</u>	<u>3,351,768</u>	<u>202,146</u>
Alternative Dispute Resolution Subfund				
<i>Common Pleas Court General-Common Pleas Court Shared</i>				
Salaries	116,106	116,107	115,525	582
Fringe Benefits	50,055	51,454	51,454	0
Operating Expenses	500			0
Travel & Training	1,000	1,000		1,000
Professional Services	100,125	100,125	99,523	602
Communications	900			0
<i>Total Common Pleas Court General-Common Pleas Court Shared</i>	<u>268,686</u>	<u>268,686</u>	<u>266,502</u>	<u>2,184</u>
Common Pleas Automation Fees Subfund				
<i>Clerk of Courts-Clerk of Courts General Division</i>				
Salaries	200,878	205,828	205,787	41
Fringe Benefits	60,538	60,538	55,552	4,986
Operating Expenses	17,100	17,100	13,543	3,557
Travel & Training	10,400	10,400	1,932	8,468
Professional Services	95,476	90,526	39,383	51,143
Maintenance and Repair Services	90,934	90,934	86,837	4,097
Capital Outlays	2,000	2,000		2,000
<i>Total Clerk of Courts-Clerk of Courts General Division</i>	<u>477,326</u>	<u>477,326</u>	<u>403,034</u>	<u>74,292</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Common Pleas Legal Research Fees Subfund				
<i>Common Pleas Court General-Common Pleas Administration</i>				
Travel & Training	16,700	16,700	11,837	4,863
Professional Services	7,328	7,328	4,193	3,135
Capital Outlays	4,000	4,000	1,555	2,445
<i>Total Common Pleas Court General-Common Pleas Administration</i>	<u>28,028</u>	<u>28,028</u>	<u>17,585</u>	<u>10,443</u>
Common Pleas Special Project Fees Subfund				
<i>Common Pleas Court General-Common Pleas Administration</i>				
Salaries	99,923	99,923	85,378	14,545
Fringe Benefits	38,107	38,107	18,066	20,041
Travel & Training	6,000	5,980	3,046	2,934
Professional Services	125	145	138	7
<i>Total Common Pleas Court General-Common Pleas Administration</i>	<u>144,155</u>	<u>144,155</u>	<u>106,628</u>	<u>37,527</u>
<i>Common Pleas Court General-Common Pleas Court Shared</i>				
Salaries	62,826	52,826		52,826
Fringe Benefits	27,167	27,167	314	26,853
Operating Expenses	19,000	19,000	8,447	10,553
Professional Services	12,647	22,647	16,434	6,213
Maintenance and Repair Services	68,874	68,874	53,322	15,552
Capital Outlays	12,040	12,040		12,040
<i>Total Common Pleas Court General-Common Pleas Court Shared</i>	<u>202,554</u>	<u>202,554</u>	<u>78,517</u>	<u>124,037</u>
Common Pleas Court Probation Services Subfund				
<i>Common Pleas Court General-Common Pleas Probation Operations</i>				
Salaries		250,800	106,563	144,237
Fringe Benefits		14,200	13,029	1,171
Operating Expenses		20,000		20,000
Travel & Training		14,500	7,872	6,628
Professional Services		15,000	3,900	11,100
Capital Outlays	23,101	23,101	23,101	0
<i>Total Common Pleas Court General-Common Pleas Probation Operations</i>	<u>23,101</u>	<u>337,601</u>	<u>154,465</u>	<u>183,136</u>
Common Pleas Technology Advancement Subfund				
<i>Common Pleas Court General-Common Pleas Administration</i>				
Salaries	120,525	130,025	129,861	164
Fringe Benefits	27,281	47,781	47,770	11
Operating Expenses	25,975	21,975	11,945	10,030
Professional Services	711	711	657	54
Maintenance and Repair Services	24,500	24,500	19,185	5,315
Capital Outlays	67,328	41,328	27,792	13,536
<i>Total Common Pleas Court General-Common Pleas Administration</i>	<u>266,320</u>	<u>266,320</u>	<u>237,210</u>	<u>29,110</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Education Program Subfund				
<i>Juvenile Court-Juvenile Court Education Operations</i>				
Salaries	1,221,117	1,221,117	1,157,634	63,483
Fringe Benefits	448,961	448,961	400,191	48,770
Operating Expenses	17,000	17,000	16,976	24
Travel & Training	3,425	915	430	485
Professional Services	51,058	53,568	40,063	13,505
Insurance	600	600		600
<i>Total Juvenile Court-Juvenile Court Education Operations</i>	<u>1,742,161</u>	<u>1,742,161</u>	<u>1,615,294</u>	<u>126,867</u>
Juvenile Court Automation Fees Subfund				
<i>Juvenile Court-Juvenile Court Administration</i>				
Operating Expenses	20,000			0
Capital Outlays		20,000	20,000	0
<i>Total Juvenile Court-Juvenile Court Administration</i>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Juvenile Court Legal Research Fees Subfund				
<i>Juvenile Court-Juvenile Court Administration</i>				
Operating Expenses	10,000	10,000		10,000
<i>Total Juvenile Court-Juvenile Court Administration</i>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Juvenile Court Special Project Fee Subfund				
<i>Juvenile Court-Juvenile Court Administration</i>				
Operating Expenses	10,000	10,000		10,000
<i>Total Juvenile Court-Juvenile Court Administration</i>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Juvenile Court Human Services Levy Contracts Subfund				
<i>Juvenile Court-Juvenile Court Probation Operations</i>				
Salaries	506,563	506,563	493,592	12,971
Fringe Benefits	202,363	202,363	158,323	44,040
Operating Expenses	45,823	45,823	5,060	40,763
Travel & Training	19,100	19,100	1,782	17,318
Professional Services	108,790	108,539	28,432	80,107
Communications	3,500	3,500	2,623	877
Insurance	312	563	563	0
<i>Total Juvenile Court-Juvenile Court Probation Operations</i>	<u>886,451</u>	<u>886,451</u>	<u>690,375</u>	<u>196,076</u>
Juvenile Court Probation IV E Subfund				
<i>Juvenile Court-Juvenile Court Probation Operations</i>				
Salaries	816,951	715,988	715,988	0
Fringe Benefits	369,460	298,316	298,316	0
Operating Expenses	9,500	2,622	2,622	0
Travel & Training	4,218	2,024	2,024	0
Professional Services	121,500	94,859	54,857	40,002
Communications	13,904	4,429	4,429	0
Insurance	700	1,404	1,404	0

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Juvenile Court-Juvenile Court Probation Operations</i>	1,336,233	1,119,642	1,079,640	40,002
Nicholas Residential Treatment Center Subfund				
<i>Juvenile Court-Juvenile Court NRTC Operations</i>				
Salaries	1,406,586	1,406,586	1,376,946	29,640
Fringe Benefits	657,370	657,370	454,469	202,901
Operating Expenses	109,608	150,808	93,523	57,285
Travel & Training	7,243	7,243	4,896	2,347
Public Utility Services	9,563	9,563	2,560	7,003
Professional Services	13,902	13,902	6,069	7,833
Maintenance and Repair Services	16,994	12,566	6,209	6,357
Communications	25,088	28,888	26,377	2,511
Insurance		4,428	4,428	0
<i>Total Juvenile Court-Juvenile Court NRTC Operations</i>	2,246,354	2,291,354	1,975,477	315,877
Domestic Relations Automation Fees Subfund				
<i>Clerk of Courts-Clerk of Courts Domestic Relations</i>				
Salaries	11,703	11,705	11,475	230
Fringe Benefits	4,989	4,989	4,184	805
Operating Expenses	1,100	3,300	1,516	1,784
Travel & Training	2,900	3,200	315	2,885
Professional Services	1,275	2,007	1,647	360
Maintenance and Repair Services	14,203	16,657	13,769	2,888
Capital Outlays		700		700
<i>Total Clerk of Courts-Clerk of Courts Domestic Relations</i>	36,170	42,558	32,906	9,652
E Filing Fees Subfund				
<i>Domestic Relations Court-Domestic Relations Court</i>				
Maintenance and Repair Services	5,543	33,123	20,167	12,956
<i>Total Domestic Relations Court-Domestic Relations Court</i>	5,543	33,123	20,167	12,956
Domestic Relations Legal Research Fees Subfund				
<i>Domestic Relations Court-Domestic Relations Court</i>				
Professional Services	6,000	6,000		6,000
<i>Total Domestic Relations Court-Domestic Relations Court</i>	6,000	6,000	0	6,000
Domestic Relations Special Project Fees Subfund				
<i>Domestic Relations Court-Domestic Relations Court</i>				
Travel & Training	3,350	3,350	580	2,770
Professional Services	1,150	1,150		1,150
<i>Total Domestic Relations Court-Domestic Relations Court</i>	4,500	4,500	580	3,920
Probate Court Dispute Resolution Subfund				
<i>Probate Court-Probate Court</i>				
Salaries	47,834	48,834	34,653	14,181
Fringe Benefits	14,159	14,159	6,776	7,383
Travel & Training	4,100	4,100		4,100

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Professional Services	2,544	1,544	149	1,395
<i>Total Probate Court-Probate Court</i>	68,637	68,637	41,578	27,059
Probate Court Automation Fees Subfund				
<i>Probate Court-Probate Court</i>				
Salaries	60,840	92,392	79,082	13,310
Fringe Benefits	39,557	37,158	29,008	8,150
Operating Expenses	500	223	223	0
Travel & Training	1,000			0
Professional Services	86,000	86,426	86,426	0
Maintenance and Repair Services	261			0
Communications		65	65	0
<i>Total Probate Court-Probate Court</i>	188,158	216,264	194,804	21,460
Probate Court Legal Research Fees Subfund				
<i>Probate Court-Probate Court</i>				
Salaries	49,109	52,909	51,911	998
Fringe Benefits	15,891	16,541	16,111	430
Operating Expenses	2,453	2,282	1,963	319
Professional Services	146	317	309	8
<i>Total Probate Court-Probate Court</i>	67,599	72,049	70,294	1,755
Probate Court Special Projects Subfund				
<i>Probate Court-Probate Court</i>				
Fringe Benefits	1,000	1,000		1,000
Travel & Training	31,944	31,321	14,010	17,311
Professional Services	59,762	60,385	56,385	4,000
Maintenance and Repair Services	49,500	49,500		49,500
Capital Outlays	49,453	63,653	13,021	50,632
<i>Total Probate Court-Probate Court</i>	191,659	205,859	83,416	122,443
Indigent Guardianship Subfund				
<i>Probate Court-Probate Court</i>				
Travel & Training	750	750		750
Professional Services	22,480	22,480	13,255	9,225
Interfund Transfers	50,000	50,000		50,000
<i>Total Probate Court-Probate Court</i>	73,230	73,230	13,255	59,975
County Municipal Court Indigent Drug Alcohol Treatment Subfund				
<i>County Municipal Court-County Municipal Court</i>				
Professional Services	50,095	50,095	68	50,027
<i>Total County Municipal Court-County Municipal Court</i>	50,095	50,095	68	50,027
County Municipal Court Automation Clerk Subfund				
<i>Clerk of Courts-Clerk of Courts Municipal Court</i>				
Salaries	40,457	42,707	42,674	33
Fringe Benefits	23,608	23,608	23,174	434
Operating Expenses	36,000	25,752	13,460	12,292
Travel & Training	3,300	3,300	1,658	1,642
Professional Services	23,567	23,567	23,060	507
Maintenance and Repair Services	15,591	15,591	9,901	5,690
Communications	18,708	23,283	20,921	2,362

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Capital Outlays	6,500	9,923	9,008	915
<i>Total Clerk of Courts-Clerk of Courts Municipal Court</i>	167,731	167,731	143,856	23,875
County Municipal Court Automation Legal Research Subfund				
<i>County Municipal Court-County Municipal Court Shared Account</i>				
Operating Expenses	1,175	1,175		1,175
Travel & Training	2,750	2,750		2,750
Professional Services	105	105	68	37
<i>Total County Municipal Court-County Municipal Court Shared Account</i>	4,030	4,030	68	3,962
County Municipal Court Special Projects Fund Subfund				
<i>County Municipal Court-County Municipal Court</i>				
Salaries	265,183	315,183	284,301	30,882
Fringe Benefits	97,546	130,431	73,629	56,802
Operating Expenses	7,000	6,251	1,440	4,811
Travel & Training	24,624	24,624	8,980	15,644
Professional Services	15,066	15,066	10,633	4,433
Maintenance and Repair Services	12,256	13,341	11,680	1,661
Communications	2,500	14,548	4,875	9,673
Interfund Transfers		50,000	50,000	0
Capital Outlays		9,499	2,949	6,550
<i>Total County Municipal Court-County Municipal Court</i>	424,175	578,943	448,487	130,456
Indigent Drivers Interlock Alcohol Monitor Subfund				
<i>County Municipal Court-County Municipal Court</i>				
Professional Services	20,135	20,135	113	20,022
<i>Total County Municipal Court-County Municipal Court</i>	20,135	20,135	113	20,022
County Municipal Court Probation Services Subfund				
<i>County Municipal Court-County Municipal Court</i>				
Salaries	47,965	48,836	48,730	106
Fringe Benefits	9,148	9,398	9,398	0
Professional Services	290	139	63	76
Insurance	130	130		130
<i>Total County Municipal Court-County Municipal Court</i>	57,533	58,503	58,191	312
Court of Appeals Special Projects Subfund				
<i>Court of Appeals-Court of Appeals</i>				
Insurance		2	2	0
<i>Total Court of Appeals-Court of Appeals</i>	0	2	2	0
County Law Library Resources Fund Subfund				
<i>Law Library Resources-Law Library</i>				
Salaries	224,947	225,582	225,577	5
Fringe Benefits	91,347	91,347	89,633	1,714
Operating Expenses	214,400	214,400	162,961	51,439
Travel & Training	1,000	1,000	546	454
Intergovernmental	12,000	9,000	8,745	255

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Professional Services	7,000	10,000	5,309	4,691
Maintenance and Repair Services	1,000	365		365
Communications	5,500	5,500	3,661	1,839
Insurance	1,500	1,500	1,022	478
Capital Outlays	5,000	5,000		5,000
<i>Total Law Library Resources-Law Library</i>	<u>563,694</u>	<u>563,694</u>	<u>497,454</u>	<u>66,240</u>
Forensic Crime Laboratory Subfund				
<i>Miami Valley Regional Crime Lab-Miami Valley Regional Crime Lab</i>				
Salaries	1,623,544	1,623,544	1,610,653	12,891
Fringe Benefits	595,672	595,672	501,420	94,252
Operating Expenses	205,132	205,132	123,261	81,871
Travel & Training	200	2,700	1,776	924
Professional Services	47,065	44,565	25,351	19,214
Maintenance and Repair Services	234,508	216,508	200,277	16,231
Communications	20,040	20,040	17,477	2,563
Insurance	4,800	11,800	10,674	1,126
Capital Outlays		11,000	10,995	5
<i>Total Miami Valley Regional Crime Lab-Miami Valley Regional Crime Lab</i>	<u>2,730,961</u>	<u>2,730,961</u>	<u>2,501,884</u>	<u>229,077</u>
Jail Commissary Subfund				
<i>Sheriff-Jail Support Services</i>				
Salaries	209,858	267,526	237,489	30,037
Fringe Benefits	112,296	129,897	114,843	15,054
Operating Expenses	184,460	184,460	112,424	72,036
Public Utility Services	8,000	8,000		8,000
Professional Services	149,528	146,687	24,278	122,409
Insurance		2,841	2,841	0
Capital Outlays		74,731	2,399	72,332
<i>Total Sheriff-Jail Support Services</i>	<u>664,142</u>	<u>814,142</u>	<u>494,274</u>	<u>319,868</u>
Sheriff's Concealed Handgun License Fund Subfund				
<i>Sheriff-Administrative Support Services</i>				
Salaries	136,328	146,328	144,398	1,930
Fringe Benefits	65,622	55,622	47,880	7,742
Operating Expenses	65,470	268,285	125,957	142,328
Professional Services	243,187	143,187	97,148	46,039
Maintenance and Repair Services	1,500	1,500		1,500
Insurance	500	500	349	151
Capital Outlays		21,767	8,117	13,650
<i>Total Sheriff-Administrative Support Services</i>	<u>512,607</u>	<u>637,189</u>	<u>423,849</u>	<u>213,340</u>
OPOTA Professional Training Program Subfund				
<i>Sheriff-Sheriff Administration</i>				
Travel & Training	28,000	18,000	12,335	5,665
<i>Total Sheriff-Sheriff Administration</i>	<u>28,000</u>	<u>18,000</u>	<u>12,335</u>	<u>5,665</u>
Sheriff Seized Assets Federal Seizures Subfund				
<i>Sheriff-Sheriff Administration</i>				
Operating Expenses	73,500	63,500	11,669	51,831
Travel & Training		12,400	12,400	0

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Maintenance and Repair Services	10,000	15,000	1,550	13,450
Interfund Transfers		51,217		51,217
Capital Outlays		503,085	204,010	299,075
<i>Total Sheriff-Sheriff Administration</i>	<u>83,500</u>	<u>645,202</u>	<u>229,629</u>	<u>415,573</u>
RANGE Federal Seized Assets Subfund				
<i>Sheriff-Community Support Services</i>				
Interfund Transfers	30,000			0
<i>Total Sheriff-Community Support Services</i>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
RANGE Law Enforcement Trust Funds Subfunds				
<i>Sheriff-Community Support Services</i>				
Fringe Benefits		1,900	701	1,199
Operating Expenses	60,200	111,015	83,003	28,012
Travel & Training	5,400	11,500	5,550	5,950
Intergovernmental		6,073	6,073	0
Professional Services	3,400	4,000	2,844	1,156
Maintenance and Repair Services	3,600	8,600	261	8,339
Communications	9,000	8,548	4,427	4,121
Insurance		452	452	0
Interfund Transfers	2,000	2,000		2,000
Capital Outlays	19,500	26,000	20,425	5,575
<i>Total Sheriff-Community Support Services</i>	<u>103,100</u>	<u>180,088</u>	<u>123,736</u>	<u>56,352</u>
<i>Community & Economic Development</i>				
Hotel Motel Tax Administration Subfund				
<i>Office of Management & Budget-Office of Management & Budget</i>				
Salaries	87,066	92,866	92,711	155
Fringe Benefits	25,248	25,248	23,608	1,640
Operating Expenses	1,304,366	2,063,184	1,562,738	500,446
Travel & Training	200	100		100
Professional Services	1,800	5,900	5,860	40
Communications	1,320	1,145	542	603
Insurance	1,000	1,282	1,282	0
<i>Total Office of Management & Budget-Office of Management & Budget</i>	<u>1,421,000</u>	<u>2,189,725</u>	<u>1,686,741</u>	<u>502,984</u>
Cultural Facilities Subfund				
<i>Facilities Management-Courthouse Square</i>				
Salaries	111,542	111,542	55,343	56,199
Fringe Benefits	25,319	25,319	14,810	10,509
Operating Expenses	7,456	7,456	1,365	6,091
Public Utility Services	27,355	24,055	13,549	10,506
Professional Services	41,268	37,268	22,355	14,913
Maintenance and Repair Services	9,908	17,208	2,401	14,807
Communications	1,200	1,200	285	915
Insurance	5,000	5,000	3,025	1,975
<i>Total Facilities Management-Courthouse Square</i>	<u>229,048</u>	<u>229,048</u>	<u>113,133</u>	<u>115,915</u>
<i>Facilities Management-Memorial Hall</i>				
Capital Outlays	5,593	5,593	5,593	0
<i>Total Facilities Management-Memorial Hall</i>	<u>5,593</u>	<u>5,593</u>	<u>5,593</u>	<u>0</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Community & Economic Development-Community & Economic Development Administration</i>				
Operating Expenses	25,000	25,000	21,739	3,261
Intergovernmental	20,000	20,000		20,000
Professional Services	503,000	452,000	402,620	49,380
Insurance	2,000	53,000	52,221	779
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>550,000</u>	<u>550,000</u>	<u>476,580</u>	<u>73,420</u>
Building Regulations Subfund				
<i>Community & Economic Development-Building Regulations</i>				
Salaries	985,207	985,207	948,729	36,478
Fringe Benefits	404,883	404,883	380,021	24,862
Operating Expenses	74,206	829,498	279,488	550,010
Travel & Training	26,700	26,700	8,296	18,404
Professional Services	279,075	279,075	154,146	124,929
Maintenance and Repair Services	98,700	205,389	147,082	58,307
Communications	23,200	23,200	18,089	5,111
Insurance	13,000	33,728	33,728	0
Capital Outlays	34,000	34,000	27,651	6,349
<i>Total Community & Economic Development-Building Regulations</i>	<u>1,938,971</u>	<u>2,821,680</u>	<u>1,997,230</u>	<u>824,450</u>
<i>Business Services-Bldg Regs-Undisbursed State Share of Fees</i>				
Intergovernmental			70,203	(70,203)
Professional Services			2,664	(2,664)
<i>Total Business Services-Bldg Regs-Undisbursed State Share of Fees</i>	<u>0</u>	<u>0</u>	<u>72,867</u>	<u>(72,867)</u>
BusinessFirst! Subfund				
<i>Community & Economic Development-Economic Development</i>				
Operating Expenses	4,700	4,700	99	4,601
Travel & Training	9,450	9,450	213	9,237
Professional Services	36,015	35,977	25,560	10,417
Insurance		38	38	0
<i>Total Community & Economic Development-Economic Development</i>	<u>50,165</u>	<u>50,165</u>	<u>25,910</u>	<u>24,255</u>
Plat and Site Review Subfund				
<i>Community & Economic Development-Economic Development</i>				
Professional Services	1,500	1,500	158	1,342
<i>Total Community & Economic Development-Economic Development</i>	<u>1,500</u>	<u>1,500</u>	<u>158</u>	<u>1,342</u>
<i>Environment & Public Works</i>				
HB 592 District Planning Fee Subfund				
<i>Environmental Services-Solid Waste Fees</i>				
Salaries	468,293	468,293	451,083	17,210
Fringe Benefits	230,075	230,075	212,316	17,759
Operating Expenses	234,744	234,744	161,712	73,032

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Travel & Training	29,240	29,240	12,129	17,111
Public Utility Services	115,790	120,790	53,457	67,333
Intergovernmental	761,304	756,304	463,695	292,609
Professional Services	1,358,735	1,316,735	780,858	535,877
Maintenance and Repair Services	6,300	18,300	7,864	10,436
Communications	9,000	11,500	3,418	8,082
Insurance	3,940	3,940	1,651	2,289
Interfund Transfers	263,000	263,000	242,191	20,809
Capital Outlays	5,300	32,800	18,546	14,254
<i>Total Environmental Services-Solid Waste Fees</i>	<u>3,485,721</u>	<u>3,485,721</u>	<u>2,408,920</u>	<u>1,076,801</u>
Development Fee Subfund				
<i>Environmental Services-Solid Waste Fees</i>				
Professional Services	80,000	80,000		80,000
<i>Total Environmental Services-Solid Waste Fees</i>	<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>80,000</u>
Social Services				
Homeless Solutions Administration Subfund				
<i>Human Services Planning & Development-HSPD Administration</i>				
Salaries	204,770	204,770	49,522	155,248
Fringe Benefits	75,084	75,084	24,723	50,361
Operating Expenses	2,900	2,900	1,005	1,895
Travel & Training	14,650	14,048	1,255	12,793
Professional Services	39,100	83,178	82,489	689
Maintenance and Repair Services	500	500		500
Communications	1,900	1,900	1,494	406
Insurance	1,500	2,102	2,102	0
Interfund Transfers	18,000	18,000	2,316	15,684
Capital Outlays	1,800	1,800	1,800	0
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>360,204</u>	<u>404,282</u>	<u>166,706</u>	<u>237,576</u>
<i>Human Services Planning & Development-Homeless Services</i>				
Professional Services	2,646,317	2,646,317	2,070,790	575,527
<i>Total Human Services Planning & Development-Homeless Services</i>	<u>2,646,317</u>	<u>2,646,317</u>	<u>2,070,790</u>	<u>575,527</u>
Victims of Domestic Violence Subfund				
<i>Human Services Planning & Development-HSPD Program</i>				
Professional Services	95,000	96,112	40,396	55,716
<i>Total Human Services Planning & Development-HSPD Program</i>	<u>95,000</u>	<u>96,112</u>	<u>40,396</u>	<u>55,716</u>
JFS Frail & Elderly Services Subfund				
<i>Job and Family Services-Special Areas</i>				
Salaries	111,779	59,315	59,315	0
Fringe Benefits	40,962	16,412	16,412	0
Operating Expenses	100			0
Travel & Training	14,765			0
Professional Services	11,315,641	10,786,682	9,320,356	1,466,326
Insurance	5,000	8,676	8,676	0

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services-Special Areas</i>	11,488,247	10,871,085	9,404,759	1,466,326
MC Bd of DDS HSL Contract Fund Subfund				
<i>Montgomery County Board of DDS-Human Services Levy URS Pass Through Funds</i>				
Professional Services	66,500	38,000	38,000	0
<i>Total Montgomery County Board of DDS-Human Services Levy URS Pass Through Funds</i>	66,500	38,000	38,000	0
<i>Total Expenditures</i>	49,453,075	52,504,206	43,001,897	9,502,309
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	(23,046,154)	(24,848,535)	(17,519,503)	7,329,032
Other Financing Sources and Uses:				
Advances out		(803,600)	(803,600)	0
Transfers in	18,023,908	19,492,267	18,185,889	(1,306,378)
Transfers out	(609,000)	(1,190,440)	(795,887)	394,553
<i>Total Other Financing Sources and Uses</i>	17,414,908	17,498,227	16,586,402	(911,825)
<i>Net Change in Fund Balance</i>	(5,631,246)	(7,350,308)	(933,101)	6,417,207
<i>Fund Balance at Beginning of Year</i>	42,938,758	42,938,758	42,954,617	15,859
<i>Prior Year Encumbrance Appropriated</i>	4,269,345	4,269,345	4,269,345	0
<i>Fund Balance at End of Year</i>	\$ 41,576,857	\$ 39,857,795	\$ 46,290,861	\$ 6,433,066

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 27,003	\$ 27,195	\$ 27,094	\$ (101)
<i>Total Revenues</i>	<u>27,003</u>	<u>27,195</u>	<u>27,094</u>	<u>(101)</u>
Expenditures				
Debt Service				
Waitman North Group Drain Ditch Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,039	2,038	2,038	0
<i>Total Waitman North Group Drain Ditch Assessment</i>	<u>2,039</u>	<u>2,038</u>	<u>2,038</u>	<u>0</u>
Wolf Creek North Ditch Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,066	4,066	4,066	0
<i>Total Wolf Creek North Ditch Assessment</i>	<u>4,066</u>	<u>4,066</u>	<u>4,066</u>	<u>0</u>
Manning Road Ditch Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,383	2,383	2,383	0
<i>Total Manning Road Ditch Assessment</i>	<u>2,383</u>	<u>2,383</u>	<u>2,383</u>	<u>0</u>
Hardin Road Ditch Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,822	1,822	1,822	0
<i>Total Hardin Road Ditch Assessment</i>	<u>1,822</u>	<u>1,822</u>	<u>1,822</u>	<u>0</u>
Tom's Run Ditch Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,351	1,350	1,350	0
<i>Total Tom's Run Ditch Assessment</i>	<u>1,351</u>	<u>1,350</u>	<u>1,350</u>	<u>0</u>
Lutheran Rd Group Drain Ditch Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,890	1,889	1,889	0
<i>Total Lutheran Rd Group Drain Ditch Assessment</i>	<u>1,890</u>	<u>1,889</u>	<u>1,889</u>	<u>0</u>
Little Farms Group Drain Ditch Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	3,961	3,960	3,960	0
<i>Total Little Farms Group Drain Ditch Assessment</i>	<u>3,961</u>	<u>3,960</u>	<u>3,960</u>	<u>0</u>
Dodson Rd Group Drainage Project Assessment <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	3,259	3,258	3,258	0
<i>Total Dodson Rd Group Drainage Project Assessment</i>	<u>3,259</u>	<u>3,258</u>	<u>3,258</u>	<u>0</u>
Spring Run W Group Drainage Project <i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Debt Service	1,682	1,681	1,681	0
<i>Total Spring Run W Group Drainage Project</i>	1,682	1,681	1,681	0
Strunks Group Drainage Project				
<i>Auditor-Debt Service Administration For Treasurer-held</i> <i>Internal Borrowing</i>				
Debt Service	4,550	4,549	4,549	0
Total Strunks Group Drainage Project	4,550	4,549	4,549	0
<i>Total Expenditures</i>	27,003	26,996	26,996	0
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	0	199	98	(101)
Other Financing Sources and Uses:				
Advances in		1,458	1,754	296
Advances out		(1,754)	(1,754)	0
Transfers in		1,458	1,719	261
Transfers out		(1,720)	(1,720)	0
<i>Total Other Financing Sources and Uses</i>	0	(558)	(1)	557
<i>Net Change in Fund Balance</i>	0	(359)	97	456
<i>Fund Balance at Beginning of Year</i>	44,071	44,071	44,071	0
<i>Fund Balance at End of Year</i>	\$ 44,071	\$ 43,712	\$ 44,168	\$ 456

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 211,005	\$ 211,005	\$ 211,338	\$ 333
<i>Total Revenues</i>	<u>211,005</u>	<u>211,005</u>	<u>211,338</u>	<u>333</u>
Expenditures				
Debt Service				
Alex Bell Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,208	2,207	2,207	0
<i>Total Alex Bell Water Main Assessment</i>	<u>2,208</u>	<u>2,207</u>	<u>2,207</u>	<u>0</u>
Tucson Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,389	1,388	1,388	0
<i>Total Tucson Sanitary Sewer Assessment</i>	<u>1,389</u>	<u>1,388</u>	<u>1,388</u>	<u>0</u>
Groby's Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,351	4,349	4,349	0
<i>Total Groby's Sanitary Sewer Assessment</i>	<u>4,351</u>	<u>4,349</u>	<u>4,349</u>	<u>0</u>
Mad River Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	20,501	20,499	20,499	0
<i>Total Mad River Sanitary Sewer Assessment</i>	<u>20,501</u>	<u>20,499</u>	<u>20,499</u>	<u>0</u>
Blackbird Lane Trunk Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	87,425	87,425	87,425	0
<i>Total Blackbird Lane Trunk Sewer Assessment</i>	<u>87,425</u>	<u>87,425</u>	<u>87,425</u>	<u>0</u>
Centerville Forest Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	23,612	23,611	23,611	0
<i>Total Centerville Forest Sewer Assessment</i>	<u>23,612</u>	<u>23,611</u>	<u>23,611</u>	<u>0</u>
Homestretch Rd Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	3,156	3,154	3,154	0
<i>Total Homestretch Rd Water Main Assessment</i>	<u>3,156</u>	<u>3,154</u>	<u>3,154</u>	<u>0</u>
Wald Waldrum Brantly Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	12,164	12,163	12,163	0
<i>Total Wald Waldrum Brantly Water Main Assessment</i>	<u>12,164</u>	<u>12,163</u>	<u>12,163</u>	<u>0</u>
Airway Road Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,380	2,379	2,379	0

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Airway Road Water Main Assessment</i>	2,380	2,379	2,379	0
Airway Road Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,094	2,093	2,093	0
<i>Total Airway Road Sanitary Sewer Assessment</i>	2,094	2,093	2,093	0
Bigger Lane Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	6,027	6,026	6,026	0
<i>Total Bigger Lane Water Main Assessment</i>	6,027	6,026	6,026	0
Bigger Lane Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,993	5,992	5,992	0
<i>Total Bigger Lane Sanitary Sewer Assessment</i>	5,993	5,992	5,992	0
Centerwood Lane Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,157	5,156	5,156	0
<i>Total Centerwood Lane Water Main Assessment</i>	5,157	5,156	5,156	0
Jack's Lane Pump Station Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	18,914	18,914	18,914	0
<i>Total Jack's Lane Pump Station Sewer Assessment</i>	18,914	18,914	18,914	0
McKenna Gorman Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	8,447	8,446	8,446	0
<i>Total McKenna Gorman Sanitary Sewer Assessment</i>	8,447	8,446	8,446	0
Archer Maltbie Slagle Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	7,187	7,186	7,186	0
<i>Total Archer Maltbie Slagle Sanitary Sewer Assessment</i>	7,187	7,186	7,186	0
<i>Total Expenditures</i>	211,005	210,988	210,988	0
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	0	17	350	333
Other Financing Sources and Uses:				
Transfers in			7,026	7,026
<i>Total Other Financing Sources and Uses</i>	0	0	7,026	7,026
<i>Net Change in Fund Balance</i>	0	17	7,376	7,359
<i>Fund Balance at Beginning of Year</i>	163,668	163,668	163,668	0
<i>Fund Balance at End of Year</i>	\$ 163,668	\$ 163,685	\$ 171,044	\$ 7,359

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Reibold Building Renovation Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	7	7	7	0
<i>Fund Balance at End of Year</i>	\$ 7	\$ 7	\$ 7	\$ 0

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Debt Service				
2013 Refunding - Juvenile Detention Center Debt				
<i>Auditor-Special Obligation Debt Service</i>				
Debt Service	2,553,438	2,553,438	2,553,438	0
<i>Total Expenditures</i>	2,553,438	2,553,438	2,553,438	0
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	(2,553,438)	(2,553,438)	(2,553,438)	0
Other Financing Sources and Uses:				
Transfers in	2,553,438	2,553,438	2,553,438	0
<i>Total Other Financing Sources and Uses</i>	2,553,438	2,553,438	2,553,438	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	1	1	1	0
<i>Fund Balance at End of Year</i>	\$ 1	\$ 1	\$ 1	\$ 0

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
SO-20 Regional Dispatch Ctr Bldg Debt - Regional Dispatch Ctr Building Debt Svc - Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 367,697	\$ 367,697	\$	\$ (367,697)
<i>Total Revenues</i>	<u>367,697</u>	<u>367,697</u>	<u>0</u>	<u>(367,697)</u>
Expenditures				
Debt Service				
2020 Regional Dispatch Building				
<i>Auditor-Special Obligation Debt Service</i>				
Debt Service	367,697	367,696	367,696	0
<i>Total Expenditures</i>	<u>367,697</u>	<u>367,696</u>	<u>367,696</u>	<u>0</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>0</u>	<u>1</u>	<u>(367,696)</u>	<u>(367,697)</u>
Other Financing Sources and Uses:				
Transfers in			367,697	367,697
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>367,697</u>	<u>367,697</u>
<i>Net Change in Fund Balance</i>	0	1	1	0
<i>Fund Balance at Beginning of Year</i>	<u>2,392</u>	<u>2,392</u>	<u>2,392</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 2,392</u>	<u>\$ 2,393</u>	<u>\$ 2,393</u>	<u>\$ 0</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 16,775,403	\$ 16,775,403	\$ 16,673,846	\$ (101,557)
Other Revenues	16,820	5,420	159,895	154,475
<i>Total Revenues</i>	<u>16,792,223</u>	<u>16,780,823</u>	<u>16,833,741</u>	<u>52,918</u>
Expenses				
Stillwater Center Operations				
<i>Direct Care</i>				
Salaries	7,701,598	8,299,806	7,793,587	506,219
Fringe Benefits	3,395,205	3,501,753	3,050,767	450,986
Operating Expenses	62,592	76,414	33,165	43,249
Travel & Training	2,370	3,548	2,235	1,313
Professional Services	1,783,679	2,184,628	1,534,696	649,932
Maintenance and Repair Services	50,800	59,311	43,760	15,551
Communications	10,250	7,842	6,712	1,130
Interfund Transfers	79,000	19,070	19,070	0
<i>Total Direct Care</i>	<u>13,085,494</u>	<u>14,152,372</u>	<u>12,483,992</u>	<u>1,668,380</u>
<i>Protected Costs</i>				
Operating Expenses	1,606,560	1,795,562	1,398,576	396,986
Public Utility Services	323,493	356,291	287,553	68,738
Professional Services	105,274	105,274	93,678	11,596
<i>Total Protected Costs</i>	<u>2,035,327</u>	<u>2,257,127</u>	<u>1,779,807</u>	<u>477,320</u>
<i>Indirect Care</i>				
Salaries	1,757,618	1,803,218	1,731,281	71,937
Fringe Benefits	792,240	798,380	686,150	112,230
Operating Expenses	985,578	1,102,280	954,245	148,035
Travel & Training	31,160	31,160	2,096	29,064
Public Utility Services	18,000	18,000	9,197	8,803
Professional Services	661,762	934,260	870,131	64,129
Maintenance and Repair Services	146,305	146,305	95,049	51,256
Communications	35,195	50,195	45,879	4,316
Insurance	30,000	31,419	31,419	0
Interfund Transfers	491,952	502,950	502,950	0
<i>Total Indirect Care</i>	<u>4,949,810</u>	<u>5,418,167</u>	<u>4,928,397</u>	<u>489,770</u>
<i>Cost of Ownership</i>				
Operating Expenses	72,879	72,879	40,633	32,246
Capital Outlays	433,112	433,112	371,962	61,150
<i>Total Cost of Ownership</i>	<u>505,991</u>	<u>505,991</u>	<u>412,595</u>	<u>93,396</u>
<i>Stillwater HSL One Time Initiatives</i>				
Operating Expenses		4,554	4,554	0
Maintenance and Repair Services	10,000	10,000		10,000
Capital Outlays	314,134	309,580	163,557	146,023
<i>Total Stillwater HSL One Time Initiatives</i>	<u>324,134</u>	<u>324,134</u>	<u>168,111</u>	<u>156,023</u>
Stillwater Center Capital				
<i>Stillwater Center</i>				
Capital Outlays	75,000	75,000		75,000
<i>Total Stillwater Center - Stillwater Center Capital</i>	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>75,000</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Stillwater Center Fundraising				
<i>Stillwater Center</i>				
Operating Expenses	3,400	10	9	1
Professional Services	4,700			0
<i>Total Stillwater Center - Stillwater Center Fundraising</i>	8,100	10	9	1
GO REF 2010 Stillwater Center Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	685,250	685,250	685,250	0
<i>Total Enterprise Debt Service</i>	685,250	685,250	685,250	0
<i>Total Expenses</i>	21,669,106	23,418,051	20,458,161	2,959,890
<i>Excess (Deficiency) of Revenues Over Expenses</i>	(4,876,883)	(6,637,228)	(3,624,420)	3,012,808
Other Financing Sources and Uses:				
Transfers in	4,612,839	4,612,839	4,461,300	(151,539)
Transfers out	(763,550)	(760,250)	(760,250)	0
<i>Total Other Financing Sources and Uses</i>	3,849,289	3,852,589	3,701,050	(151,539)
<i>Net Change in Fund Balance</i>	(1,027,594)	(2,784,639)	76,630	2,861,269
<i>Fund Balance at Beginning of Year</i>	4,526,380	4,526,380	4,526,380	0
<i>Prior Year Encumbrance Appropriated</i>	1,632,796	1,632,796	1,632,796	0
<i>Fund Balance at End of Year</i>	\$ 5,131,582	\$ 3,374,537	\$ 6,235,806	\$ 2,861,269

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 53,893,471	\$ 53,893,471	\$ 55,234,615	\$ 1,341,144
Other Revenues	1,600,576	1,600,576	1,390,779	(209,797)
<i>Total Revenues</i>	<u>55,494,047</u>	<u>55,494,047</u>	<u>56,625,394</u>	<u>1,131,347</u>
Expenses:				
Greater Moraine Beaver Creek Sewer				
<i>Environmental Services Administration</i>				
Salaries	262,413	237,413	218,895	18,518
Fringe Benefits	105,425	97,925	87,353	10,572
Operating Expenses	189,562	269,607	85,703	183,904
Travel & Training	99,302	59,002	3,056	55,946
Professional Services	49,896	37,396	24,117	13,279
Maintenance and Repair Services	100	100	89	11
Communications	12,535	12,535	10,890	1,645
Interfund Transfers	110,019	110,019	37,939	72,080
<i>Total Environmental Services Administration</i>	<u>829,252</u>	<u>823,997</u>	<u>468,042</u>	<u>355,955</u>
<i>Financial Services</i>				
Salaries	231,949	246,449	233,575	12,874
Fringe Benefits	101,297	101,297	100,580	717
Operating Expenses	286,001	59,766	43,518	16,248
Travel & Training	36,142	23,418	13,152	10,266
Professional Services	246,351	207,664	85,999	121,665
Maintenance and Repair Services	96	96	1	95
Communications	4,332	4,332	1,844	2,488
Insurance	240,000	390,000	388,631	1,369
Capital Outlays		14,000	288	13,712
Debt Service	10,000	10,000		10,000
<i>Total Financial Services</i>	<u>1,156,168</u>	<u>1,057,022</u>	<u>867,588</u>	<u>189,434</u>
<i>Customer Services</i>				
Salaries	474,964	474,964	398,192	76,772
Fringe Benefits	230,062	237,562	197,510	40,052
Operating Expenses	451,734	451,734	293,769	157,965
Travel & Training	14,662	3,514	43	3,471
Professional Services	188,831	188,831	101,683	87,148
Maintenance and Repair Services	6,030	6,030	9	6,021
Communications	26,020	26,020	22,659	3,361
<i>Total Customer Services</i>	<u>1,392,303</u>	<u>1,388,655</u>	<u>1,013,865</u>	<u>374,790</u>
<i>Engineering Services</i>				
Salaries	559,098	444,098	421,635	22,463
Fringe Benefits	226,767	226,767	155,654	71,113
Operating Expenses	30,243	15,243	3,521	11,722
Travel & Training	28,714	12,499	2,209	10,290
Professional Services	185,220	41,907	7,655	34,252
Maintenance and Repair Services	980	980	579	401
Communications	490	490	353	137
<i>Total Engineering Services</i>	<u>1,031,512</u>	<u>741,984</u>	<u>591,606</u>	<u>150,378</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Utility Management Services</i>				
Salaries	139,468	139,468	125,997	13,471
Fringe Benefits	67,105	67,105	59,265	7,840
Operating Expenses	8,929	8,929	7,185	1,744
Travel & Training	9,092	5,621	1,470	4,151
Professional Services	695,610	675,610	487,684	187,926
Maintenance and Repair Services	310,165	310,165	286,358	23,807
Communications	13,394	13,394	4,662	8,732
Interfund Transfers	34,124	34,124	8,980	25,144
Capital Outlays	149,916	149,916	71,940	77,976
<i>Total Utility Management Services</i>	<u>1,427,803</u>	<u>1,404,332</u>	<u>1,053,541</u>	<u>350,791</u>
<i>Meter Services</i>				
Salaries	407,641	422,641	396,958	25,683
Fringe Benefits	164,507	180,507	166,753	13,754
Operating Expenses	460,696	460,696	211,409	249,287
Travel & Training	10,927	6,668	17	6,651
Professional Services	13,133	9,133	2,377	6,756
Maintenance and Repair Services	5,410	5,410	271	5,139
Communications	1,223	1,223	856	367
Capital Outlays		4,000		4,000
<i>Total Meter Services</i>	<u>1,063,537</u>	<u>1,090,278</u>	<u>778,641</u>	<u>311,637</u>
<i>Field Services</i>				
Salaries	2,434,204	2,434,204	2,329,076	105,128
Fringe Benefits	1,014,946	998,946	959,133	39,813
Operating Expenses	522,164	839,387	600,338	239,049
Travel & Training	118,430	81,575	18,561	63,014
Public Utility Services	18,813,549	18,533,099	15,396,034	3,137,065
Professional Services	36,600	36,600	31,836	4,764
Maintenance and Repair Services	618,225	641,480	139,334	502,146
Communications	6,400	6,400	3,996	2,404
Interfund Transfers		500	500	0
Capital Outlays	18,611	18,611	18,611	0
Debt Service	3,959,724	3,959,724	3,489,300	470,424
<i>Total Field Services</i>	<u>27,542,853</u>	<u>27,550,526</u>	<u>22,986,719</u>	<u>4,563,807</u>
<i>Wastewater Treatment Plants</i>				
Salaries	1,936,185	2,036,185	1,989,567	46,618
Fringe Benefits	785,943	800,943	766,162	34,781
Operating Expenses	855,998	884,981	570,983	313,998
Travel & Training	23,139	10,550	2,139	8,411
Public Utility Services	2,551,317	2,541,317	2,076,149	465,168
Professional Services	135,766	85,766	35,495	50,271
Maintenance and Repair Services	320,760	332,760	195,314	137,446
Communications	16,031	16,031	7,881	8,150
Capital Outlays	155,975	183,975	66,952	117,023
Debt Service	1,775,086	2,055,536	1,690,811	364,725
<i>Total Wastewater Treatment Plants</i>	<u>8,556,200</u>	<u>8,948,044</u>	<u>7,401,453</u>	<u>1,546,591</u>
<i>Lab Services</i>				

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Salaries	365,871	390,871	375,632	15,239
Fringe Benefits	159,513	159,513	149,756	9,757
Operating Expenses	77,921	76,587	47,546	29,041
Travel & Training	6,007	3,882	150	3,732
Public Utility Services	1,060	1,060		1,060
Professional Services	49,570	49,570	21,711	27,859
Maintenance and Repair Services	27,500	27,500	5,087	22,413
Communications	2,229	2,229	1,488	741
Capital Outlays	100,086	99,460	81,912	17,548
<i>Total Lab Services</i>	<u>789,757</u>	<u>810,672</u>	<u>683,282</u>	<u>127,390</u>
<i>Field Maintenance</i>				
Salaries	429,209	429,209	398,076	31,133
Fringe Benefits	149,542	149,542	133,813	15,729
Operating Expenses	218,095	218,095	133,197	84,898
Travel & Training	10,183	3,557	752	2,805
Public Utility Services	224,548	224,548	170,185	54,363
Professional Services	53,777	53,777	1,951	51,826
Maintenance and Repair Services	75,000	85,000	17,462	67,538
Capital Outlays	79,533	79,533	79,533	0
<i>Total Field Maintenance</i>	<u>1,239,887</u>	<u>1,243,261</u>	<u>934,969</u>	<u>308,292</u>
<i>Fleet Services</i>				
Salaries	17,628	17,628	16,804	824
Fringe Benefits	8,565	8,565	6,618	1,947
Operating Expenses	234,094	232,594	205,048	27,546
Professional Services		1,500	147	1,353
Maintenance and Repair Services	481,461	481,461	393,609	87,852
<i>Total Fleet Services</i>	<u>741,748</u>	<u>741,748</u>	<u>622,226</u>	<u>119,522</u>
<i>Facilities Services</i>				
Salaries	208,491	88,991	70,909	18,082
Fringe Benefits	108,574	53,574	34,283	19,291
Operating Expenses	78,099	53,099	8,391	44,708
Travel & Training	17,600	17,600	165	17,435
Public Utility Services	105,289	130,289	77,401	52,888
Professional Services	18,887	18,887	2,128	16,759
Maintenance and Repair Services	103,994	248,994	204,067	44,927
Communications	38,325	38,325	573	37,752
Capital Outlays	4,900	4,900		4,900
<i>Total Facilities Services</i>	<u>684,159</u>	<u>654,659</u>	<u>397,917</u>	<u>256,742</u>
SA 16 USDA Phillipsburg Sewer Project Loan				
<i>Auditor - Debt Service Administration</i>				
Debt Service	84,654	84,654	84,654	0
<i>Total Auditor - Debt Service Administration</i>	<u>84,654</u>	<u>84,654</u>	<u>84,654</u>	<u>0</u>
2008 Caylor Rd Sewer Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	76,844	76,844	76,844	0
<i>Total Auditor - Debt Service Administration</i>	<u>76,844</u>	<u>76,844</u>	<u>76,844</u>	<u>0</u>
<i>Total Expenses</i>	<u>46,616,677</u>	<u>46,616,676</u>	<u>37,961,347</u>	<u>8,655,329</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) of Revenues Over Expenses</i>	8,877,370	8,877,371	18,664,047	9,786,676
Other Financing Sources and Uses:				
Transfers out	(6,145,608)	(6,145,608)	(5,404,035)	741,573
<i>Total Other Financing Sources and Uses</i>	(6,145,608)	(6,145,608)	(5,404,035)	741,573
<i>Net Change in Fund Balance</i>	2,731,762	2,731,763	13,260,012	10,528,249
<i>Fund Balance at Beginning of Year</i>	36,101,333	36,101,333	36,101,333	0
<i>Prior Year Encumbrance Appropriated</i>	4,676,018	4,676,018	4,676,018	0
<i>Fund Balance at End of Year</i>	<u>\$ 43,509,113</u>	<u>\$ 43,509,114</u>	<u>\$ 54,037,363</u>	<u>\$ 10,528,249</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 51,668,722	\$ 50,978,722	\$ 49,346,469	\$ (1,632,253)
Other Revenues	515,498	515,498	463,067	(52,431)
<i>Total Revenues</i>	<u>52,184,220</u>	<u>51,494,220</u>	<u>49,809,536</u>	<u>(1,684,684)</u>
Expenses:				
Greater Moraine Beaver Creek Water				
<i>Environmental Services Administration</i>				
Salaries	379,724	322,224	226,147	96,077
Fringe Benefits	140,958	140,958	96,755	44,203
Operating Expenses	21,107	21,107	8,699	12,408
Travel & Training	89,698	41,005	7,662	33,343
Professional Services	46,802	34,302	13,207	21,095
Maintenance and Repair Services	750	750		750
Communications	10,265	10,265	9,734	531
Interfund Transfers	115,661	115,661	39,884	75,777
<i>Total Environmental Services Administration</i>	<u>804,965</u>	<u>686,272</u>	<u>402,088</u>	<u>284,184</u>
<i>Financial Services</i>				
Salaries	279,907	274,907	238,955	35,952
Fringe Benefits	125,359	125,359	103,317	22,042
Operating Expenses	245,245	60,083	50,403	9,680
Travel & Training	36,396	21,692	9,762	11,930
Professional Services	205,597	151,065	83,438	67,627
Maintenance and Repair Services	69	69	2	67
Communications	4,680	4,680	1,636	3,044
Insurance	172,500	227,500	225,511	1,989
Capital Outlays		10,000	300	9,700
Debt Service	10,000	10,000		10,000
<i>Total Financial Services</i>	<u>1,079,753</u>	<u>885,355</u>	<u>713,324</u>	<u>172,031</u>
<i>Customer Services</i>				
Salaries	494,267	494,267	411,594	82,673
Fringe Benefits	238,683	238,683	187,840	50,843
Operating Expenses	422,043	465,525	310,166	155,359
Travel & Training	12,526	2,044	45	1,999
Professional Services	167,642	126,642	85,995	40,647
Maintenance and Repair Services	5,136	5,136		5,136
Communications	21,050	29,050	23,006	6,044
<i>Total Customer Services</i>	<u>1,361,347</u>	<u>1,361,347</u>	<u>1,018,646</u>	<u>342,701</u>
<i>Engineering Services</i>				
Salaries	537,826	537,826	439,818	98,008
Fringe Benefits	212,947	212,947	170,550	42,397
Operating Expenses	30,457	30,457	4,182	26,275
Travel & Training	29,886	26,898	2,958	23,940
Professional Services	192,780	108,312	12,562	95,750
Maintenance and Repair Services	1,020	1,020	603	417
Communications	510	510	343	167
<i>Total Engineering Services</i>	<u>1,005,426</u>	<u>917,970</u>	<u>631,016</u>	<u>286,954</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Utility Management Services</i>				
Salaries	146,060	151,060	146,337	4,723
Fringe Benefits	70,210	70,210	66,433	3,777
Operating Expenses	9,166	9,166	7,105	2,061
Travel & Training	9,797	6,032	1,571	4,461
Professional Services	733,560	733,560	652,202	81,358
Maintenance and Repair Services	323,549	323,549	297,569	25,980
Communications	13,940	13,940	6,297	7,643
Interfund Transfers	35,874	35,874	9,441	26,433
Capital Outlays	156,451	156,451	78,102	78,349
<i>Total Utility Management Services</i>	<u>1,498,607</u>	<u>1,499,842</u>	<u>1,265,057</u>	<u>234,785</u>
<i>Meter Services</i>				
Salaries	420,858	438,358	415,281	23,077
Fringe Benefits	170,265	170,265	155,809	14,456
Operating Expenses	410,597	410,597	228,024	182,573
Travel & Training	8,792	5,176	18	5,158
Professional Services	11,855	7,855	2,435	5,420
Maintenance and Repair Services	4,999	4,999	1,471	3,528
Communications	1,227	1,227	759	468
Capital Outlays		4,000		4,000
<i>Total Meter Services</i>	<u>1,028,593</u>	<u>1,042,477</u>	<u>803,797</u>	<u>238,680</u>
<i>Field Services</i>				
Salaries	2,326,823	2,326,823	2,197,307	129,516
Fringe Benefits	953,193	953,193	898,059	55,134
Operating Expenses	936,930	1,407,252	1,141,575	265,677
Travel & Training	104,475	46,120	29,641	16,479
Public Utility Services	25,025,030	25,025,880	20,878,020	4,147,860
Professional Services	36,900	51,910	39,386	12,524
Maintenance and Repair Services	2,415,477	3,195,857	2,483,855	712,002
Communications	6,400	5,900	3,997	1,903
Interfund Transfers		500	500	0
Debt Service	2,355,147	2,355,147	1,992,099	363,048
<i>Total Field Services</i>	<u>34,160,375</u>	<u>35,368,582</u>	<u>29,664,439</u>	<u>5,704,143</u>
<i>Lab Services</i>				
Salaries	380,803	420,803	388,585	32,218
Fringe Benefits	158,372	174,372	155,910	18,462
Operating Expenses	83,613	94,908	55,771	39,137
Travel & Training	6,006	2,756	150	2,606
Public Utility Services	940	940		940
Professional Services	63,438	57,438	8,170	49,268
Maintenance and Repair Services	27,500	15,400	5,176	10,224
Communications	1,910	1,910	1,320	590
Capital Outlays	21,428	24,123	6,118	18,005
<i>Total Lab Services</i>	<u>744,010</u>	<u>792,650</u>	<u>621,200</u>	<u>171,450</u>
<i>Field Maintenance</i>				
Salaries	429,209	429,209	398,076	31,133
Fringe Benefits	149,767	149,767	134,014	15,753

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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Expenses	204,978	194,978	69,272	125,706
Travel & Training	11,183	3,424	1,522	1,902
Public Utility Services	288,902	359,640	315,545	44,095
Professional Services	54,005	9,005	3,304	5,701
Maintenance and Repair Services	133,088	122,088	41,621	80,467
Capital Outlays	79,533	86,136	79,533	6,603
<i>Total Field Maintenance</i>	<u>1,350,665</u>	<u>1,354,247</u>	<u>1,042,887</u>	<u>311,360</u>
<i>Fleet Services</i>				
Salaries	16,731	16,731	15,817	914
Fringe Benefits	7,946	7,946	6,055	1,891
Operating Expenses	240,353	239,353	212,063	27,290
Professional Services		1,000	147	853
Maintenance and Repair Services	501,112	501,112	395,157	105,955
<i>Total Fleet Services</i>	<u>766,142</u>	<u>766,142</u>	<u>629,239</u>	<u>136,903</u>
<i>Facilities Services</i>				
Salaries	216,137	116,137	70,840	45,297
Fringe Benefits	111,738	53,738	32,376	21,362
Operating Expenses	62,266	36,266	10,033	26,233
Travel & Training	13,284	12,230	165	12,065
Public Utility Services	103,141	130,195	82,838	47,357
Professional Services	13,084	13,084	2,294	10,790
Maintenance and Repair Services	88,021	230,021	213,147	16,874
Communications	34,824	34,824	18,747	16,077
Capital Outlays	5,100	5,100		5,100
<i>Total Facilities Services</i>	<u>647,595</u>	<u>631,595</u>	<u>430,440</u>	<u>201,155</u>
<i>Total Expenses</i>	<u>44,447,478</u>	<u>45,306,479</u>	<u>37,222,133</u>	<u>8,084,346</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	<u>7,736,742</u>	<u>6,187,741</u>	<u>12,587,403</u>	<u>6,399,662</u>
Other Financing Sources and Uses:				
Transfers out	(5,283,535)	(5,224,535)	(4,476,431)	748,104
<i>Total Other Financing Sources and Uses</i>	<u>(5,283,535)</u>	<u>(5,224,535)</u>	<u>(4,476,431)</u>	<u>748,104</u>
<i>Net Change in Fund Balance</i>	2,453,207	963,206	8,110,972	7,147,766
<i>Fund Balance at Beginning of Year</i>	24,827,590	24,827,590	24,827,590	0
<i>Prior Year Encumbrance Appropriated</i>	4,971,309	4,971,309	4,971,309	0
<i>Fund Balance at End of Year</i>	<u>\$ 32,252,106</u>	<u>\$ 30,762,105</u>	<u>\$ 37,909,871</u>	<u>\$ 7,147,766</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 25,382,988	\$ 32,082,988	\$ 31,033,506	\$ (1,049,482)
Other Revenues	4,000	4,000	188,489	184,489
<i>Total Revenues</i>	<u>25,386,988</u>	<u>32,086,988</u>	<u>31,221,995</u>	<u>(864,993)</u>
Expenses:				
Solid Waste Management				
<i>Environmental Services Administration</i>				
Salaries	215,800	215,800	199,038	16,762
Fringe Benefits	77,986	77,986	66,315	11,671
Operating Expenses	986,578	1,042,578	1,031,521	11,057
Travel & Training	18,712	7,114	3,286	3,828
Intergovernmental	60,000	64,000	61,817	2,183
Professional Services	44,342	12,767	6,676	6,091
Maintenance and Repair Services	2,300	2,300	541	1,759
Communications	10,800	10,800	4,006	6,794
Interfund Transfers	56,420	56,420	19,456	36,964
Capital Outlays				0
Debt Service	8,000	9,575	7,575	2,000
<i>Total Environmental Services Administration</i>	<u>1,480,938</u>	<u>1,499,340</u>	<u>1,400,231</u>	<u>99,109</u>
<i>Financial Services</i>				
Salaries	122,160	135,160	129,941	5,219
Fringe Benefits	47,460	57,460	52,815	4,645
Operating Expenses	22,500	22,500	2,761	19,739
Travel & Training	8,835	935		935
Professional Services	62,700	62,700	42,048	20,652
Maintenance and Repair Services	1,100	1,100		1,100
Communications	3,000	3,000	361	2,639
<i>Total Financial Services</i>	<u>267,755</u>	<u>282,855</u>	<u>227,926</u>	<u>54,929</u>
<i>Utility Management Services</i>				
Salaries	44,125	44,125	37,704	6,421
Fringe Benefits	18,034	18,034	13,322	4,712
Operating Expenses	5,200	5,200		5,200
Travel & Training	812	5,812	2,772	3,040
Professional Services	193,050	168,050	159,537	8,513
Maintenance and Repair Services	62,994	62,994	43,958	19,036
Communications		12,000	2,100	9,900
Interfund Transfers	17,500	17,500	4,605	12,895
Capital Outlays	89,879	94,879	91,237	3,642
<i>Total Utility Management Services</i>	<u>431,594</u>	<u>428,594</u>	<u>355,235</u>	<u>73,359</u>
<i>Fleet Services</i>				
Salaries	21,401	21,401	16,789	4,612
Fringe Benefits	14,498	14,498	6,456	8,042
Operating Expenses	483,589	348,589	261,204	87,385
Professional Services	885	5,885	1,148	4,737
Maintenance and Repair Services	1,249,051	1,868,102	1,846,993	21,109
<i>Total Fleet Services</i>	<u>1,769,424</u>	<u>2,258,475</u>	<u>2,132,590</u>	<u>125,885</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, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Salaries	228,795	180,795	171,077	9,718
Fringe Benefits	90,743	90,743	68,585	22,158
Operating Expenses	154,560	173,560	140,616	32,944
Travel & Training	7,398	2,898	410	2,488
Public Utility Services	329,438	320,338	160,637	159,701
Professional Services	60,019	35,019	11,674	23,345
Maintenance and Repair Services	174,122	224,122	144,009	80,113
Communications	3,159	3,159	28	3,131
<i>Total Facilities Services</i>	<u>1,048,234</u>	<u>1,030,634</u>	<u>697,036</u>	<u>333,598</u>
<i>Transfer Station Operations</i>				
Salaries	3,308,871	3,308,871	3,187,481	121,390
Fringe Benefits	1,494,584	1,484,584	1,354,625	129,959
Operating Expenses	183,635	251,352	178,732	72,620
Travel & Training	67,650	19,480	11,852	7,628
Public Utility Services	11,805,483	13,115,483	12,085,067	1,030,416
Professional Services	491,012	423,012	291,456	131,556
Maintenance and Repair Services	13,325	13,325	11,024	2,301
Communications	55,204	55,204	28,950	26,254
Insurance	110,000	152,000	151,103	897
Capital Outlays	37,261	51,761	41,788	9,973
<i>Total Transfer Station Operations</i>	<u>17,567,025</u>	<u>18,875,072</u>	<u>17,342,078</u>	<u>1,532,994</u>
Solid Waste Undisbursed Generation Fees				
<i>Environmental Services Administration</i>				
Intergovernmental		3,300,000	2,821,412	478,588
<i>Total Environmental Services Administration</i>	<u>0</u>	<u>3,300,000</u>	<u>2,821,412</u>	<u>478,588</u>
Solid Waste Undisbursed EPA Fees				
<i>Environmental Services Administration</i>				
Intergovernmental		3,600,000	3,097,713	502,287
<i>Total Environmental Services Administration</i>	<u>0</u>	<u>3,600,000</u>	<u>3,097,713</u>	<u>502,287</u>
2010 Solid Waste Revenue Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	373,982	373,982	373,982	0
<i>Total Enterprise Debt Service</i>	<u>373,982</u>	<u>373,982</u>	<u>373,982</u>	<u>0</u>
<i>Total Expenses</i>	<u>22,938,952</u>	<u>31,648,952</u>	<u>28,448,203</u>	<u>3,200,749</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	<u>2,448,036</u>	<u>438,036</u>	<u>2,773,792</u>	<u>2,335,756</u>
Other Financing Sources and Uses:				
Advances out		(840,000)	(420,000)	420,000
Transfers in	873,982	873,982	3,345,665	2,471,683
Transfers out	(3,573,282)	(5,573,282)	(4,373,282)	1,200,000
<i>Total Other Financing Sources and Uses</i>	<u>(2,699,300)</u>	<u>(5,539,300)</u>	<u>(1,447,617)</u>	<u>4,091,683</u>
<i>Net Change in Fund Balance</i>	(251,264)	(5,101,264)	1,326,175	6,427,439
<i>Fund Balance at Beginning of Year</i>	18,343,756	18,343,756	18,343,756	0
<i>Prior Year Encumbrance Appropriated</i>	1,303,156	1,303,156	1,303,156	0
<i>Fund Balance at End of Year</i>	<u>\$ 19,395,648</u>	<u>\$ 14,545,648</u>	<u>\$ 20,973,087</u>	<u>\$ 6,427,439</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,461,600	\$ 1,461,600	\$ 1,178,935	\$ (282,665)
Other Revenues			240	240
<i>Total Revenues</i>	<u>1,461,600</u>	<u>1,461,600</u>	<u>1,179,175</u>	<u>(282,425)</u>
Expenses				
Parking Facilities				
<i>Central Services</i>				
Salaries	108,076	108,076	101,053	7,023
Fringe Benefits	72,050	72,050	69,485	2,565
Operating Expenses	199,305	154,805	135,589	19,216
Travel & Training				0
Public Utility Services	39,044	43,044	31,146	11,898
Professional Services	142,720	129,720	100,631	29,089
Maintenance and Repair Services	114,119	125,119	64,795	60,324
Communications	4,900	4,900	4,200	700
Insurance	33,000	68,462	66,258	2,204
Capital Outlays	70,000	77,038	885	76,153
<i>Total Expenses</i>	<u>783,214</u>	<u>783,214</u>	<u>574,042</u>	<u>209,172</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	<u>678,386</u>	<u>678,386</u>	<u>605,133</u>	<u>(73,253)</u>
Other Financing Sources and Uses:				
Advances out	(200,000)	(200,000)	(200,000)	0
Transfers out	(49,200)	(49,200)	(49,200)	0
<i>Total Other Financing Sources and Uses</i>	<u>(249,200)</u>	<u>(249,200)</u>	<u>(249,200)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	429,186	429,186	355,933	(73,253)
<i>Fund Balance at Beginning of Year</i>	871,931	871,931	871,931	0
<i>Prior Year Encumbrance Appropriated</i>	43,360	43,360	43,360	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,344,477</u>	<u>\$ 1,344,477</u>	<u>\$ 1,271,224</u>	<u>\$ (73,253)</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.

Central Services – The Central Services Fund was established to account for various central service functions including printing services, interoffice and outgoing mail services, stockroom, and fleet services provided to County departments. Revenue is derived from charges for services, administration fees, and billings for costs incurred. Expenses of the fund are for administration and operations maintenance. Four separately-budgeted subfunds, used internally, comprise this fund.

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.

Information Technology – The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners and the administration and management of the County's employee timekeeping application. This fund bills County offices that utilize these services.

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, 2021

	Central Services	Other Data Services	Information Technology	Microsoft Dynamics 365	Telecom- munications
ASSETS:					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 1,362,821	\$ 124,093	\$ 2,784,692	\$ 1,218,875	\$ 1,700,258
Materials and Supplies Inventory	302,368				3,242
Accounts Receivable	218,793				93
Due from Other Funds	366,518	67,384	9,677		117,703
Prepaid Items	9,240	46,845	76,763		
<i>Total Current Assets</i>	<u>2,259,740</u>	<u>238,322</u>	<u>2,871,132</u>	<u>1,218,875</u>	<u>1,821,296</u>
Noncurrent Assets:					
Capital Assets:					
Furniture, Fixtures, and Equipment	412,871	19,734	103,415		1,367,688
Intangible Right To Use - Furniture, Fixtures, and Equipment	138,741				
Accumulated Depreciation / Amortization	(484,615)	(18,200)	(97,666)		(1,356,138)
<i>Total Noncurrent Assets</i>	<u>66,997</u>	<u>1,534</u>	<u>5,749</u>	<u>0</u>	<u>11,550</u>
<i>Total Assets</i>	<u>2,326,737</u>	<u>239,856</u>	<u>2,876,881</u>	<u>1,218,875</u>	<u>1,832,846</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	328,780	1,071	126,217	927	109,787
Accrued Wages and Benefits	83,959		97,434	10,705	6,079
Due to Other Governments					
Interfund Payable	179,243				
Due to Other Funds	1,254		2,303		289
Claims Payable					
Compensated Absences Payable	93,197		50,438		94,340
Leases Payable	7,190				
<i>Total Current Liabilities</i>	<u>693,623</u>	<u>1,071</u>	<u>276,392</u>	<u>11,632</u>	<u>210,495</u>
Noncurrent Liabilities:					
Claims Payable - net of current portion					
Compensated Absences Payable - net of current portion	182,344		267,291	51,609	21,831
<i>Total Noncurrent Liabilities</i>	<u>182,344</u>	<u>0</u>	<u>267,291</u>	<u>51,609</u>	<u>21,831</u>
<i>Total Liabilities</i>	<u>875,967</u>	<u>1,071</u>	<u>543,683</u>	<u>63,241</u>	<u>232,326</u>
NET POSITION:					
Net Investment in Capital Assets	59,807	1,534	5,749		11,550
Unrestricted (Deficit)	1,390,963	237,251	2,327,449	1,155,634	1,588,970
<i>Total Net Position</i>	<u>\$ 1,450,770</u>	<u>\$ 238,785</u>	<u>\$ 2,333,198</u>	<u>\$ 1,155,634</u>	<u>\$ 1,600,520</u>

Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Total
\$ 9,362,019	\$ 5,502,640	\$ 346,888	\$ 12,728,292	\$ 35,130,578
				305,610
52,439	15,501		111,695	398,521
25	2,025		944,052	1,507,384
5,155	5,155			143,158
<u>9,419,638</u>	<u>5,525,321</u>	<u>346,888</u>	<u>13,784,039</u>	<u>37,485,251</u>
24,800	24,800		6,755	1,960,063
				138,741
(24,800)	(24,800)		(6,755)	(2,012,974)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>85,830</u>
<u>9,419,638</u>	<u>5,525,321</u>	<u>346,888</u>	<u>13,784,039</u>	<u>37,571,081</u>
66,432	66,501	8,779	1,672,775	2,381,269
15,105	15,105	2,432	10,826	241,645
			1,504	1,504
				179,243
2,034	21,409		583	27,872
2,323,548	436,192		9,356,437	12,116,177
6737	6737		57,891	309,340
				7,190
<u>2,413,856</u>	<u>545,944</u>	<u>11,211</u>	<u>11,100,016</u>	<u>15,264,240</u>
9,109,620	1,103,073			10,212,693
14,264	14,264	2,966	3,351	557,920
<u>9,123,884</u>	<u>1,117,337</u>	<u>2,966</u>	<u>3,351</u>	<u>10,770,613</u>
<u>11,537,740</u>	<u>1,663,281</u>	<u>14,177</u>	<u>11,103,367</u>	<u>26,034,853</u>
				78,640
(2,118,102)	3,862,040	332,711	2,680,672	11,457,588
<u>\$ (2,118,102)</u>	<u>\$ 3,862,040</u>	<u>\$ 332,711</u>	<u>\$ 2,680,672</u>	<u>\$ 11,536,228</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021

	Central Services	Other Data Services	Information Technology	Microsoft Dynamics 365	Telecommunications
OPERATING REVENUES:					
Charges for Services	\$ 9,367,148	\$ 119,838	\$ 5,088,624	\$ 1,208,050	\$ 1,622,806
Other	199,439				34,071
<i>Total Operating Revenues</i>	<u>9,566,587</u>	<u>119,838</u>	<u>5,088,624</u>	<u>1,208,050</u>	<u>1,656,877</u>
OPERATING EXPENSES:					
Personal Services	2,520,212		3,932,014	492,640	378,451
Contractual Services	2,308,174	78,506	472,458	712,951	45,327
Materials and Supplies	3,843,008		28,672		9,629
Utilities	1,244				1,052,609
Claims					
Depreciation / Amortization	57,431	1,417	2,633		27,720
Other	754,540		455,395		14,390
<i>Total Operating Expenses</i>	<u>9,484,609</u>	<u>79,923</u>	<u>4,891,172</u>	<u>1,205,591</u>	<u>1,528,126</u>
<i>Operating Income (Loss)</i>	<u>81,978</u>	<u>39,915</u>	<u>197,452</u>	<u>2,459</u>	<u>128,751</u>
NON-OPERATING REVENUES (EXPENSES):					
Other Non-Operating Revenues					
<i>Income (Loss) Before Contributions and Transfers</i>	81,978	39,915	197,452	2,459	128,751
Transfers In	200,000			1,000,000	
<i>Change in Net Position</i>	281,978	39,915	197,452	1,002,459	128,751
<i>Net Position (Deficit) at Beginning of Year</i>	<u>1,168,792</u>	<u>198,870</u>	<u>2,135,746</u>	<u>153,175</u>	<u>1,471,769</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 1,450,770</u>	<u>\$ 238,785</u>	<u>\$ 2,333,198</u>	<u>\$ 1,155,634</u>	<u>\$ 1,600,520</u>

Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare - Self Insurance	Total
\$ 1,863,050	\$ 3,711,519	\$ 311,382	\$ 59,953,874	\$ 83,246,291
63,269	37,327		3,514,479	3,848,585
<u>1,926,319</u>	<u>3,748,846</u>	<u>311,382</u>	<u>63,468,353</u>	<u>87,094,876</u>
321,830	323,194	81,571	9,200,973	17,250,885
799,648	2,747,664	109,442	1,995,695	9,269,865
1,675	1,100	63	1,729	3,885,876
				1,053,853
2,873,714	720,981		58,609,438	62,204,133
				89,201
<u>82,340</u>	<u>91,785</u>	<u>76,686</u>	<u>83,712</u>	<u>1,558,848</u>
<u>4,079,207</u>	<u>3,884,724</u>	<u>267,762</u>	<u>69,891,547</u>	<u>95,312,661</u>
<u>(2,152,888)</u>	<u>(135,878)</u>	<u>43,620</u>	<u>(6,423,194)</u>	<u>(8,217,785)</u>
	19,840			19,840
(2,152,888)	(116,038)	43,620	(6,423,194)	(8,197,945)
	2,392,261			3,592,261
(2,152,888)	2,276,223	43,620	(6,423,194)	(4,605,684)
<u>34,786</u>	<u>1,585,817</u>	<u>289,091</u>	<u>9,103,866</u>	<u>16,141,912</u>
<u>\$ (2,118,102)</u>	<u>\$ 3,862,040</u>	<u>\$ 332,711</u>	<u>\$ 2,680,672</u>	<u>\$ 11,536,228</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2021

	<i>Central</i>	<i>Information</i>	<i>Microsoft</i>	<i>Workers'</i>
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Services</i>	<i>Technology</i>	<i>Dynamics</i>	<i>Compensation Risk Management</i>
<i>Cash flows from operating activities:</i>				
Cash receipts from customers	\$ 448,122	\$	\$	\$ 106,608
Cash receipts from interfund services provided	8,853,831	5,078,947	1,208,050	1,756,467
Cash payments to employees for services	(1,943,054)	(3,415,037)	(416,015)	(290,394)
Cash payments to suppliers for goods and services	(5,522,634)	(134,522)	(710,170)	(563,443)
Cash payments for insurance claims				(941,757)
Cash payments for interfund services used	(1,100,893)	(849,618)	(78,856)	(149,280)
Other operating cash receipts			5,734	
Other Non Operating receipts				
Cash from other sources	217,577			11,049
Other cash payments	(758,464)	(350,864)		(82,960)
<i>Net cash provided by (used for) operating activities</i>	<u>194,485</u>	<u>328,906</u>	<u>8,743</u>	<u>(153,710)</u>
<i>Cash flows from noncapital financing activities:</i>				
Transfers in from other funds	200,000		1,000,000	
Amounts repaid on interfund loans	(70,000)			
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>130,000</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>				
Principal paid on capital leases	(28,488)			
Acquisition and construction of capital assets		(5,846)		
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(28,488)</u>	<u>(5,846)</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	295,997	323,060	1,008,743	(153,710)
Cash and cash equivalents at beginning of year	1,066,824	2,461,632	210,132	9,515,729
Cash and cash equivalents at end of year	<u>\$ 1,362,821</u>	<u>\$ 2,784,692</u>	<u>\$ 1,218,875</u>	<u>\$ 9,362,019</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>				
Operating income (loss)	\$ 81,978	\$ 197,452	\$ 2,459	\$ (2,152,888)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>				
Depreciation/Amortization	57,431	2,633		
Miscellaneous nonoperating income (expense)				
(Increase) decrease in accounts receivable	49,870			(52,170)
(Increase) decrease in due from other funds	(98,376)	(9,677)		(25)
(Increase) decrease in due from other governments	1,449			
(Increase) decrease in inventory of supplies	(102,803)			
(Increase) decrease in prepaid expenses	(9,240)	(11,378)		170,329
Increase (decrease) in accounts payable	112,925	103,464	927	5,205
Increase (decrease) in due to other funds	(4,761)	(2,706)		1,210
Increase (decrease) in due to other governments				
Increase (decrease) in accrued wages and benefits	39,449	29,489	2,737	1,244
Increase (decrease) in insurance claims payable				1,894,690
Increase (decrease) in compensated absences	66,563	19,629	2,620	(21,305)
<i>Total adjustments</i>	<u>112,507</u>	<u>131,454</u>	<u>6,284</u>	<u>1,999,178</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 194,485</u>	<u>\$ 328,906</u>	<u>\$ 8,743</u>	<u>\$ (153,710)</u>

Noncash investing, capital and financing activities:

During 2021, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

<i>Property/ Casualty Risk Management</i>	<i>Family Medical Leave Act</i>	<i>Healthcare Self- Insurance</i>	<i>Other Data Services</i>	<i>Telecom- munications</i>	<i>Totals</i>
\$	\$ 311,382	\$ 10,108,763	\$ 1,738	\$ 207,839	\$ 11,184,452
3,711,519		49,789,564	118,322	1,416,229	71,932,929
(289,971)	(67,226)	(6,675,439)		(341,050)	(13,438,186)
(1,946,264)	(23,138)	(2,756,185)	(100,628)	(1,059,011)	(12,815,995)
(939,249)		(55,305,991)			(57,186,997)
(168,338)	(93,821)	(3,621,511)	(1,652)	(101,195)	(6,165,164)
					5,734
19,840					19,840
37,615		6,770,820		33,978	7,071,039
(72,155)	(76,686)	(75,742)		(18,863)	(1,435,734)
<u>352,997</u>	<u>50,511</u>	<u>(1,765,721)</u>	<u>17,780</u>	<u>137,927</u>	<u>(828,082)</u>
2,392,261					3,592,261
					(70,000)
<u>2,392,261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,522,261</u>
					(28,488)
					(5,846)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(34,334)</u>
2,745,258	50,511	(1,765,721)	17,780	137,927	2,659,845
<u>2,757,382</u>	<u>296,377</u>	<u>14,494,013</u>	<u>106,313</u>	<u>1,562,331</u>	<u>32,470,733</u>
\$ <u>5,502,640</u>	\$ <u>346,888</u>	\$ <u>12,728,292</u>	\$ <u>124,093</u>	\$ <u>1,700,258</u>	\$ <u>35,130,578</u>
\$ (135,878)	\$ 43,620	\$ (6,423,194)	\$ 39,915	\$ 128,751	\$ (8,217,785)
			1,417	27,720	89,201
19,840					19,840
2,313		1,200,794			1,200,807
(2,025)		55,948	222	1,169	(52,764)
					1,449
				307	(102,496)
729,806			(24,845)		854,672
(40,725)	8,779	608,759	1,071	(14,985)	785,420
20,576	(108)	(177)		(19)	14,015
		1,504			1,504
1,244	795	1,272		(893)	75,337
(220,849)		2,800,062			4,473,903
(21,305)	(2,575)	(10,689)		(4,123)	28,815
<u>488,875</u>	<u>6,891</u>	<u>4,657,473</u>	<u>(22,135)</u>	<u>9,176</u>	<u>7,389,703</u>
\$ <u>352,997</u>	\$ <u>50,511</u>	\$ <u>(1,765,721)</u>	\$ <u>17,780</u>	\$ <u>137,927</u>	\$ <u>(828,082)</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual
Central Services - Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 10,214,755	\$ 10,405,005	\$ 9,301,953	\$ (1,103,052)
Miscellaneous Revenues	140,000	140,000	217,576	77,576
<i>Total Revenues</i>	<u>10,354,755</u>	<u>10,545,005</u>	<u>9,519,529</u>	<u>(1,025,476)</u>
Expenses:				
Printing Services Subfund				
<i>Central Services</i>				
Salaries	168,631	198,631	191,449	7,182
Fringe Benefits	86,650	86,650	70,712	15,938
Operating Expenses	802,268	568,268	448,887	119,381
Travel & Training	1,200	1,200		1,200
Professional Services	256,913	256,913	201,464	55,449
Maintenance and Repair Services	2,000	16,000	12,403	3,597
Communications	3,515	3,515	2,889	626
Insurance	900	900	814	86
<i>Total Central Services - Printing Services</i>	<u>1,322,077</u>	<u>1,132,077</u>	<u>928,618</u>	<u>203,459</u>
Mailroom Subfund				
<i>Central Services</i>				
Salaries	220,516	220,516	209,712	10,804
Fringe Benefits	113,125	113,125	89,746	23,379
Operating Expenses	1,197,914	1,195,414	1,124,547	70,867
Travel & Training	1,200	1,200		1,200
Professional Services	15,800	22,800	18,269	4,531
Maintenance and Repair Services	2,000	2,000	327	1,673
Communications	281,418	254,418	186,314	68,104
Insurance	5,000	5,000	1,678	3,322
Capital Outlays		2,500		2,500
<i>Total Central Services - Mailroom</i>	<u>1,836,973</u>	<u>1,816,973</u>	<u>1,630,593</u>	<u>186,380</u>
Stockroom Subfund				
<i>Central Services</i>				
Salaries	200,871	203,871	203,037	834
Fringe Benefits	98,890	87,890	86,940	950
Operating Expenses	1,516,126	1,446,126	1,421,086	25,040
Professional Services	1,413,696	1,593,696	1,523,866	69,830
Maintenance and Repair Services	61,797	24,425	20,568	3,857
Communications	5,150	2,150	1,706	444
Insurance	2,500	4,872	4,872	0
<i>Total Central Services - Stockroom</i>	<u>3,299,030</u>	<u>3,363,030</u>	<u>3,262,075</u>	<u>100,955</u>
Service Depot Subfund				
<i>Central Services</i>				
Salaries	1,122,488	1,122,488	1,067,595	54,893
Fringe Benefits	538,256	538,256	494,848	43,408
Operating Expenses	1,968,461	1,858,461	1,660,523	197,938
Travel & Training	10,500	3,000	582	2,418
Public Utility Services	3,000	5,500	844	4,656
Professional Services	40,498	95,498	74,964	20,534

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual
Central Services - Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Maintenance and Repair Services	184,019	324,019	221,978	102,041
Communications	11,600	11,600	10,083	1,517
Insurance	2,000	2,000	827	1,173
<i>Total Central Services - Service Depot</i>	<u>3,880,822</u>	<u>3,960,822</u>	<u>3,532,244</u>	<u>428,578</u>
<i>Total Expenses</i>	<u>10,338,902</u>	<u>10,272,902</u>	<u>9,353,530</u>	<u>919,372</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	<u>15,853</u>	<u>272,103</u>	<u>165,999</u>	<u>(106,104)</u>
Other Financing Sources and Uses:				
Advances out		(70,000)	(70,000)	0
Transfers in			200,000	200,000
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(70,000)</u>	<u>130,000</u>	<u>200,000</u>
<i>Net Change in Fund Balance</i>	15,853	202,103	295,999	93,896
<i>Fund Balance at Beginning of Year</i>	635,761	635,761	635,761	0
<i>Prior Year Encumbrance Appropriated</i>	431,074	431,074	431,074	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,082,688</u>	<u>\$ 1,268,938</u>	<u>\$ 1,362,834</u>	<u>\$ 93,896</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual
Other Data Services - Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 99,168	\$ 99,168	\$ 120,060	\$ 20,892
<i>Total Revenues</i>	<u>99,168</u>	<u>99,168</u>	<u>120,060</u>	<u>20,892</u>
Expenses:				
<i>General Fund Operations</i>				
Professional Services		1,565	1,565	0
Maintenance and Repair Services	88,235	86,583	81,405	5,178
Communications	20,897	20,897	19,223	1,674
Insurance		87	87	0
<i>Total Expenses</i>	<u>109,132</u>	<u>109,132</u>	<u>102,280</u>	<u>6,852</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	(9,964)	(9,964)	17,780	27,744
<i>Fund Balance at Beginning of Year</i>	104,019	104,019	104,019	0
<i>Prior Year Encumbrance Appropriated</i>	2,294	2,294	2,294	0
<i>Fund Balance at End of Year</i>	<u>\$ 96,349</u>	<u>\$ 96,349</u>	<u>\$ 124,093</u>	<u>\$ 27,744</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 6,073,790	\$ 6,073,790	\$ 5,078,947	\$ (994,843)
<i>Total Revenues</i>	<u>6,073,790</u>	<u>6,073,790</u>	<u>5,078,947</u>	<u>(994,843)</u>
Expenses:				
<i>BCC Information Technology-Information Technology</i>				
Salaries	3,587,480	3,449,480	2,944,598	504,882
Fringe Benefits	1,242,245	1,242,245	937,487	304,758
Operating Expenses	256,254	326,254	280,470	45,784
Travel & Training	133,650	128,350	41,708	86,642
Professional Services	280,818	418,818	89,435	329,383
Maintenance and Repair Services	458,122	462,922	377,788	85,134
Communications	22,371	24,371	15,221	9,150
Insurance	350	3,650	3,650	0
Interfund Transfers	16,000	16,000	7,307	8,693
Capital Outlays	98,737	219,547	58,223	161,324
<i>Total Expenses</i>	<u>6,096,027</u>	<u>6,291,637</u>	<u>4,755,887</u>	<u>1,535,750</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	(22,237)	(217,847)	323,060	540,907
<i>Fund Balance at Beginning of Year</i>	2,436,938	2,436,938	2,436,938	0
<i>Prior Year Encumbrance Appropriated</i>	24,721	24,721	24,721	0
<i>Fund Balance at End of Year</i>	<u>\$ 2,439,422</u>	<u>\$ 2,243,812</u>	<u>\$ 2,784,719</u>	<u>\$ 540,907</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,270,738	\$ 1,270,738	\$ 1,208,050	\$ (62,688)
Other Revenues			5,734	5,734
<i>Total Revenues</i>	<u>1,270,738</u>	<u>1,270,738</u>	<u>1,213,784</u>	<u>(56,954)</u>
Expenses:				
<i>Office of Management & Budget</i>				
Salaries	174,904	174,904	159,114	15,790
Fringe Benefits	68,219	68,219	56,903	11,316
Professional Services	750,000	750,000	712,024	37,976
<i>Total Office of Management & Budget</i>	<u>993,123</u>	<u>993,123</u>	<u>928,041</u>	<u>65,082</u>
<i>Auditor</i>				
Salaries	200,800	200,800	200,800	0
Fringe Benefits	76,815	76,815	76,200	615
<i>Total Auditor</i>	<u>277,615</u>	<u>277,615</u>	<u>277,000</u>	<u>615</u>
<i>Total Expenses</i>	<u>1,270,738</u>	<u>1,270,738</u>	<u>1,205,041</u>	<u>65,697</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	<u>0</u>	<u>0</u>	<u>8,743</u>	<u>8,743</u>
Other Financing Sources and Uses:				
Advances in		1,000,000	1,000,000	0
Advances out		(1,000,000)	(1,000,000)	0
Transfers in			1,000,000	1,000,000
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>
<i>Net Change in Fund Balance</i>	0	0	1,008,743	1,008,743
<i>Fund Balance at Beginning of Year</i>	210,132	210,132	210,132	0
<i>Fund Balance at End of Year</i>	<u>\$ 210,132</u>	<u>\$ 210,132</u>	<u>\$ 1,218,875</u>	<u>\$ 1,008,743</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,586,400	\$ 1,586,400	\$ 1,624,068	\$ 37,668
Other Revenues			33,978	33,978
<i>Total Revenues</i>	<u>1,586,400</u>	<u>1,586,400</u>	<u>1,658,046</u>	<u>71,646</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	321,369	321,369	289,034	32,335
Fringe Benefits	107,894	107,894	94,433	13,461
Operating Expenses	22,654	28,655	24,261	4,394
Travel & Training	7,250	7,250	299	6,951
Public Utility Services	1,196,425	1,208,425	1,062,466	145,959
Professional Services	49,780	49,780	22,200	27,580
Maintenance and Repair Services	23,384	13,384	1,623	11,761
Communications	38,442	26,442	12,390	14,052
Insurance	4,942	8,941	8,941	0
Capital Outlays	4,473	4,473	4,473	0
<i>Total Expenses</i>	<u>1,776,613</u>	<u>1,776,613</u>	<u>1,520,120</u>	<u>256,493</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	(190,213)	(190,213)	137,926	328,139
<i>Fund Balance at Beginning of Year</i>	1,399,801	1,399,801	1,399,801	0
<i>Prior Year Encumbrance Appropriated</i>	162,533	162,533	162,533	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,372,121</u>	<u>\$ 1,372,121</u>	<u>\$ 1,700,260</u>	<u>\$ 328,139</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,088,067	\$ 3,088,067	\$ 1,863,075	\$ (1,224,992)
Other Revenues			11,049	11,049
<i>Total Revenues</i>	<u>3,088,067</u>	<u>3,088,067</u>	<u>1,874,124</u>	<u>(1,213,943)</u>
Expenses:				
<i>Risk Management</i>				
Salaries	237,224	262,224	249,808	12,416
Fringe Benefits	96,318	96,318	92,083	4,235
Operating Expenses	145,793	145,110	65,720	79,390
Travel & Training	26,975	26,975	5,801	21,174
Professional Services	396,511	394,233	212,486	181,747
Maintenance and Repair Services	2,400	26,455	25,930	525
Communications	4,925	5,425	5,267	158
Insurance	2,225,000	2,165,504	1,357,668	807,836
Capital Outlays	758	13,660	13,068	592
<i>Total Expenses</i>	<u>3,135,904</u>	<u>3,135,904</u>	<u>2,027,831</u>	<u>1,108,073</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	(47,837)	(47,837)	(153,707)	(105,870)
<i>Fund Balance at Beginning of Year</i>	6,087,138	6,087,138	6,087,138	0
<i>Prior Year Encumbrance Appropriated</i>	938,733	938,733	938,733	0
<i>Fund Balance at End of Year</i>	<u>\$ 6,978,034</u>	<u>\$ 6,978,034</u>	<u>\$ 6,872,164</u>	<u>\$ (105,870)</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,817,307	\$ 3,817,307	\$ 3,711,519	\$ (105,788)
Other Revenues	43,000	43,000	57,455	14,455
<i>Total Revenues</i>	<u>3,860,307</u>	<u>3,860,307</u>	<u>3,768,974</u>	<u>(91,333)</u>
Expenses:				
<i>Property & Casualty Administration</i>				
Salaries	237,224	262,224	249,711	12,513
Fringe Benefits	96,318	96,318	93,544	2,774
Operating Expenses	103,793	103,110	54,383	48,727
Travel & Training	26,975	26,975	5,777	21,198
Professional Services	419,328	382,254	158,281	223,973
Maintenance and Repair Services	2,400	26,455	25,930	525
Communications	4,925	5,725	5,354	371
Insurance	3,013,201	3,488,201	2,809,928	678,273
Capital Outlays	758	13,660	13,068	592
<i>Total Expenses</i>	<u>3,904,922</u>	<u>4,404,922</u>	<u>3,415,976</u>	<u>988,946</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	<u>(44,615)</u>	<u>(544,615)</u>	<u>352,998</u>	<u>897,613</u>
Other Financing Sources and Uses:				
Transfers in			2,392,261	2,392,261
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>2,392,261</u>	<u>2,392,261</u>
<i>Net Change in Fund Balance</i>	(44,615)	(544,615)	2,745,259	3,289,874
<i>Fund Balance at Beginning of Year</i>	2,409,266	2,409,266	2,409,266	0
<i>Prior Year Encumbrance Appropriated</i>	348,127	348,127	348,127	0
<i>Fund Balance at End of Year</i>	<u>\$ 2,712,778</u>	<u>\$ 2,212,778</u>	<u>\$ 5,502,652</u>	<u>\$ 3,289,874</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual
Family Medical Leave Administration - Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 197,630	\$ 197,630	\$ 311,382	\$ 113,752
<i>Total Revenues</i>	<u>197,630</u>	<u>197,630</u>	<u>311,382</u>	<u>113,752</u>
Expenses:				
<i>Family Medical Leave Act</i>				
Salaries	61,468	58,192	58,192	0
Fringe Benefits	14,012	25,167	25,158	9
Operating Expenses	2,700	76,199	75,487	712
Travel & Training	7,100	1,345	1,263	82
Professional Services	112,300	111,902	100,572	11,330
Communications	50	50		50
Insurance		199	199	0
<i>Total Expenses</i>	<u>197,630</u>	<u>273,054</u>	<u>260,871</u>	<u>12,183</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	0	(75,424)	50,511	125,935
<i>Fund Balance at Beginning of Year</i>	295,059	295,059	295,059	0
<i>Prior Year Encumbrance Appropriated</i>	1,319	1,319	1,319	0
<i>Fund Balance at End of Year</i>	<u>\$ 296,378</u>	<u>\$ 220,954</u>	<u>\$ 346,889</u>	<u>\$ 125,935</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 60,788,600	\$ 60,788,600	\$ 59,898,327	\$ (890,273)
Other Revenues	3,200,000	5,928,676	6,770,820	842,144
<i>Total Revenues</i>	<u>63,988,600</u>	<u>66,717,276</u>	<u>66,669,147</u>	<u>(48,129)</u>
Expenses:				
<i>UMR Self Insurance</i>				
Salaries	392,983	358,824	358,824	0
Fringe Benefits	9,853,100	9,850,062	9,850,062	0
Operating Expenses	85,350	74,827	74,827	0
Travel & Training	22,000	674	674	0
Professional Services	2,445,704	2,129,240	1,799,748	329,492
Communications	10,700	8,183	8,183	0
Insurance	50,287,405	57,292,928	56,340,581	952,347
Capital Outlays		10,552	1,969	8,583
<i>Total Expenses</i>	<u>63,097,242</u>	<u>69,725,290</u>	<u>68,434,868</u>	<u>1,290,422</u>
<i>Excess (Deficiency) of Revenues Over Expenses</i>	<u>891,358</u>	<u>(3,008,014)</u>	<u>(1,765,721)</u>	<u>1,242,293</u>
Other Financing Sources and Uses:				
Transfers in		15,000,000	15,048,128	48,128
Transfers out		(15,048,128)	(15,048,128)	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(48,128)</u>	<u>0</u>	<u>48,128</u>
<i>Net Change in Fund Balance</i>	891,358	(3,056,142)	(1,765,721)	1,290,421
<i>Fund Balance at Beginning of Year</i>	9,247,395	9,247,395	9,247,395	0
<i>Prior Year Encumbrance Appropriated</i>	5,246,611	5,246,611	5,246,611	0
<i>Fund Balance at End of Year</i>	<u>\$ 15,385,364</u>	<u>\$ 11,437,864</u>	<u>\$ 12,728,285</u>	<u>\$ 1,290,421</u>

MONTGOMERY COUNTY, OHIO

FIDUCIARY FUNDS / CUSTODIAL FUNDS

Fiduciary Funds

Fiduciary Fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Tax – This fund accounts for the collection and disbursement of property taxes, special assessments, and tax increment financing collected and distributed by the County.

Board of Health – This fund accounts for the collection and disbursement of various revenues by the county as fiscal agent for the benefit of the Board of Health.

Other Custodial – Miscellaneous fiscal agent funds, undivided state monies, fines collected and distributed through the courts and various other custodial funds are reported under this heading.

MONTGOMERY COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Undivided Tax	Board of Health	Other Custodial	Totals
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 52,652,309	\$ 12,933,359	\$ 7,860,052	\$ 73,445,720
Cash and Cash Equivalents in Segregated Accounts			6,438,006	6,438,006
Accrued Interest Receivable	70,234			70,234
Taxes Receivable	841,007,729			841,007,729
Revenue in Lieu of Taxes Receivable	23,578,892			23,578,892
Due from Other Governments		450	26,755,150	26,755,600
Special Assessments Receivable	108,066,086			108,066,086
<i>Total Current Assets</i>	<u>1,025,375,250</u>	<u>12,933,809</u>	<u>41,053,208</u>	<u>1,079,362,267</u>
<i>Total Assets</i>	<u>1,025,375,250</u>	<u>12,933,809</u>	<u>41,053,208</u>	<u>1,079,362,267</u>
Current Liabilities:				
Accounts Payable			6,128,796	6,128,796
Due to Other Governments	43,700,874	248,572	29,009,838	72,959,284
Payroll Withholdings		363,986	14,454	378,440
<i>Total Current Liabilities</i>	<u>43,700,874</u>	<u>612,558</u>	<u>35,153,088</u>	<u>79,466,520</u>
<i>Total Liabilities</i>	<u>43,700,874</u>	<u>612,558</u>	<u>35,153,088</u>	<u>79,466,520</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	708,089,130			708,089,130
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	23,578,892			23,578,892
<i>Total Deferred Inflows of Resources</i>	<u>731,668,022</u>	<u>0</u>	<u>0</u>	<u>731,668,022</u>
NET POSITION:				
Restricted for Individuals, Organizations, and Other Governments	250,006,354	12,321,251	5,900,120	268,227,725
<i>Total Net Position</i>	<u>\$ 250,006,354</u>	<u>\$ 12,321,251</u>	<u>\$ 5,900,120</u>	<u>\$ 268,227,725</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2021

	Undivided Tax	Board of Health	Other Custodial	Totals
ADDITIONS:				
Intergovernmental	\$	\$	\$ 56,697,244	\$ 56,697,244
Amounts Received as Fiscal Agent		39,753,404	33,835,580	73,588,984
Licenses and Permits and Fees for Other Governments			113,256,342	113,256,342
Fines and Forfeitures for Other Governments			11,976,130	11,976,130
Property Tax Collections for Other Governments	908,523,021			908,523,021
Special Assessment Collections for Other Governments	31,262,522			31,262,522
Contributions from Individuals			5,838,153	5,838,153
Amounts Received for Others			377,868	377,868
Miscellaneous	20,691,919		393,298	21,085,217
<i>Total Additions</i>	<u>960,477,462</u>	<u>39,753,404</u>	<u>222,374,615</u>	<u>1,222,605,481</u>
DEDUCTIONS:				
Distributions as Fiscal Agent		38,697,453	33,619,659	72,317,112
Distributions of State Funds to Other Governments			47,785,742	47,785,742
Distributions of the State of Ohio			110,362,458	110,362,458
Licenses and Permits and Fees Distributions to Other Governments			1,150	1,150
Fines and Forfeitures Distribution to Other Governments			446,768	446,768
Property Tax Distributions to Other Governments	882,848,591			882,848,591
Special Assessment Distributions to Other Governments	31,404,612			31,404,612
Distributions to Other Governments			8,920,554	8,920,554
Distributions to Individuals			20,848,960	20,848,960
TIF Disbursements to Other Governments	20,611,726			20,611,726
Miscellaneous			175,092	175,092
<i>Total Deductions</i>	<u>934,864,929</u>	<u>38,697,453</u>	<u>222,160,383</u>	<u>1,195,722,765</u>
<i>Changes in Net Position</i>	<u>25,612,533</u>	<u>1,055,951</u>	<u>214,232</u>	<u>26,882,716</u>
<i>Net Position at Beginning of Year</i>	<u>224,393,821</u>	<u>11,265,300</u>	<u>5,685,888</u>	<u>241,345,009</u>
<i>Net Position at End of Year</i>	<u>\$250,006,354</u>	<u>\$12,321,251</u>	<u>\$ 5,900,120</u>	<u>\$ 268,227,725</u>

Statistical Section



MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION

This part of the County's annual comprehensive 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

238-249

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

250-255

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

Debt Capacity

256-260

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

261-263

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

264-268

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)

	2012	2013	2014	2015
<i>Governmental activities</i>				
Net investment in capital assets	\$ 493,347,997	\$ 496,619,904	\$ 501,836,731	\$ 513,372,660
Restricted	210,275,938	193,657,088	174,648,924	179,175,404
Unrestricted	145,323,039	143,747,095	17,323,974	12,338,096
<i>Total governmental activities net position</i>	<u>848,946,974</u>	<u>834,024,087</u>	<u>693,809,629</u>	<u>704,886,160</u>
<i>Business-type activities</i>				
Net investment in capital assets	294,563,350	295,068,135	295,554,551	304,117,559
Restricted	11,947,947	9,764,455	9,764,455	9,519,873
Unrestricted	102,362,605	103,911,516	81,653,070	80,315,978
<i>Total business-type activities net position</i>	<u>408,873,902</u>	<u>408,744,106</u>	<u>386,972,076</u>	<u>393,953,410</u>
<i>Primary government</i>				
Net investment in capital assets	787,911,347	791,688,039	797,391,282	817,490,219
Restricted	222,223,885	203,421,543	184,413,379	188,695,277
Unrestricted	247,685,644	247,658,611	98,977,044	92,654,074
<i>Total primary government net position</i>	<u>\$ 1,257,820,876</u>	<u>\$ 1,242,768,193</u>	<u>\$ 1,080,781,705</u>	<u>\$ 1,098,839,570</u>

Note: Restricted and unrestricted net position of governmental activities for 2010 and after reflect reclassifications in connection with the County's 2011 implementation of GASB 54.

Note: The County reported the impact of GASB 68 beginning in 2014.

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

Note: The County implemented GASB 83, 84, and 87 beginning in 2020.

	2016	Restated 2017	2018	Restated 2019	2020	2021
\$	522,126,752	\$ 520,716,062	\$ 527,894,763	\$ 548,110,376	\$ 569,323,929	\$ 578,524,571
	198,105,138	199,655,795	207,700,898	228,163,918	235,758,861	257,787,974
	6,698,494	(176,371,055)	(192,654,751)	(229,033,168)	(242,594,208)	(76,753,024)
	726,930,384	544,000,802	542,940,910	547,241,126	562,488,582	759,559,521
	307,975,552	308,294,830	312,231,848	315,520,249	316,774,967	314,331,684
	9,519,873	9,519,873	9,903,779	9,903,779	11,462,294	10,536,265
	83,950,136	71,154,839	86,874,465	104,567,691	132,571,775	182,740,989
	401,445,561	388,969,542	409,010,092	429,991,719	460,809,036	507,608,938
	830,102,304	829,010,892	840,126,611	863,630,625	886,098,896	892,856,255
	207,625,011	209,175,668	217,604,677	238,067,697	247,221,155	268,324,239
	90,648,630	(105,216,216)	(105,780,286)	(124,465,477)	(110,022,433)	105,987,965
\$	1,128,375,945	\$ 932,970,344	\$ 951,951,002	\$ 977,232,845	\$ 1,023,297,618	\$ 1,267,168,459

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2012	2013	2014	2015
Expenses				
<i>Governmental activities:</i>				
General government	\$ 42,969,445	\$ 42,993,954	\$ 44,495,065	\$ 30,836,259
Judicial and law enforcement	150,288,713	156,259,913	160,529,728	176,019,904
Environment and public works	18,198,601	18,993,571	15,247,904	17,130,746
Social services	235,291,034	223,644,244	228,258,362	227,180,491
Community and economic development	14,770,941	15,078,506	10,694,756	16,249,968
Interest and fiscal charges on long-term debt	1,365,046	1,040,260	814,233	741,276
<i>Total governmental activities expenses</i>	<u>462,883,780</u>	<u>458,010,448</u>	<u>460,040,048</u>	<u>468,158,644</u>
<i>Business-type activities:</i>				
Parking Facilities	18,589,675	18,556,915	19,518,574	20,454,194
Stillwater Center	1,132,534	1,296,813	1,193,048	1,602,263
Wastewater	15,892,645	15,817,452	16,079,424	15,051,051
Water	40,056,205	42,800,809	45,132,859	40,884,786
Solid Waste Management	36,826,698	34,583,444	39,735,621	36,179,863
<i>Total business-type activities expenses</i>	<u>112,497,757</u>	<u>113,055,433</u>	<u>121,659,526</u>	<u>114,172,157</u>
<i>Total primary government expenses</i>	<u>\$ 575,381,537</u>	<u>\$ 571,065,881</u>	<u>\$ 581,699,574</u>	<u>\$ 582,330,801</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 29,537,120	\$ 27,906,369	\$ 18,981,171	\$ 18,504,495
Judicial and law enforcement	23,240,571	23,989,323	24,825,770	25,059,222
Environment and public works	2,671,787	2,827,685	2,586,256	3,334,365
Social services	6,601,723	5,179,450	4,712,761	4,828,333
Community and economic development	1,300,639	1,303,735	1,779,020	1,426,694
Operating grants and contributions	182,570,088	155,840,530	159,246,348	165,317,305
Capital grants and contributions	9,958,838	7,537,474	9,981,017	14,495,204
<i>Total governmental activities program revenues</i>	<u>255,880,766</u>	<u>224,584,566</u>	<u>222,112,343</u>	<u>232,965,618</u>
<i>Business-type activities:</i>				
Charges for Services				
Parking Facilities	21,712,157	21,058,373	22,059,803	22,424,794
Stillwater Center	1,521,978	1,253,040	1,254,515	1,256,970
Wastewater	13,451,639	13,018,773	14,054,894	12,342,650
Water	40,666,004	39,313,020	42,239,094	41,826,308
Solid Waste Management	34,416,184	31,926,590	33,977,046	34,722,082
Capital grants and contributions	573,390	952,736	388,461	
<i>Total business-type activities program revenues</i>	<u>112,341,352</u>	<u>107,522,532</u>	<u>113,973,813</u>	<u>112,572,804</u>
<i>Total primary government program revenues</i>	<u>\$ 368,222,118</u>	<u>\$ 332,107,098</u>	<u>\$ 336,086,156</u>	<u>\$ 345,538,422</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(207,003,014)	(233,425,882)	(237,927,705)	(235,193,026)
<i>Business-type activities</i>	(156,405)	(5,532,901)	(7,685,713)	(1,599,353)
<i>Total primary government net expense</i>	<u>\$ (207,159,419)</u>	<u>\$ (238,958,783)</u>	<u>\$ (245,613,418)</u>	<u>\$ (236,792,379)</u>

(Cont'd.)

	2016	2017	2018	2019	2020	2021
\$	41,168,093	\$ 42,820,266	\$ 43,330,611	\$ 48,569,813	\$ 96,273,855	\$ 36,492,316
	175,056,432	202,777,627	197,718,766	224,598,433	213,501,955	146,062,928
	19,497,635	24,747,077	19,628,664	20,702,583	20,977,102	4,275,478
	230,978,402	253,988,227	255,651,728	264,698,892	255,063,464	208,493,123
	13,374,971	17,275,357	12,351,471	14,260,084	56,044,509	11,429,600
	736,532	809,114	594,624	539,595	1,771,381	1,661,143
	480,812,065	542,417,668	529,275,864	573,369,400	643,632,266	408,414,588
	23,229,987	24,782,999	23,273,071	1,030,372	974,174	986,184
	1,391,717	1,185,941	1,441,973	20,070,700	21,324,853	14,384,669
	16,963,425	18,495,805	18,211,153	41,011,036	37,682,494	35,774,062
	37,436,451	38,852,685	36,561,450	40,009,156	39,435,994	37,436,452
	40,165,033	37,510,391	37,711,793	22,830,219	29,406,344	30,795,643
	119,186,613	120,827,821	117,199,440	124,951,483	128,823,859	119,377,010
\$	599,998,678	\$ 663,245,489	\$ 646,475,304	\$ 698,320,883	\$ 772,456,125	\$ 527,791,598
\$	19,125,069	\$ 18,404,711	\$ 22,271,737	\$ 23,748,520	\$ 24,691,803	\$ 27,583,717
	42,245,098	40,797,541	42,967,072	43,579,366	51,452,100	37,444,091
	2,913,706	2,719,456	2,677,760	3,062,984	3,632,313	2,608,080
	6,399,887	7,215,507	7,149,824	6,205,291	5,365,836	6,164,148
	1,374,601	1,623,902	2,060,671	2,055,571	2,013,163	3,091,619
	159,080,190	161,608,032	168,985,519	165,907,107	251,124,322	205,647,510
	16,938,186	8,812,923	15,430,023	13,876,167	19,047,785	13,372,460
	248,076,737	241,182,072	261,542,606	258,435,006	357,327,322	295,911,625
	22,786,490	23,069,183	23,426,724	1,342,856	1,224,806	1,180,106
	1,285,698	1,262,109	1,272,378	15,452,076	15,811,713	16,736,520
	12,133,997	12,295,009	13,440,096	52,636,092	53,706,131	56,475,448
	41,898,845	43,559,346	50,243,121	44,582,491	48,833,186	50,990,366
	36,336,109	37,101,132	42,481,263	23,500,091	30,121,403	30,901,807
	39,172			1,809,849	1,241,304	1,950,364
	114,480,311	117,286,779	130,863,582	139,323,455	150,938,543	158,234,611
\$	362,557,048	\$ 358,468,851	\$ 392,406,188	\$ 397,758,461	\$ 508,265,865	\$ 454,146,236
	(232,735,328)	(301,235,596)	(267,733,258)	(314,934,394)	(286,304,944)	(112,502,963)
	(4,706,302)	(3,541,042)	13,664,142	14,371,972	22,114,684	38,857,601
\$	(237,441,630)	\$ (304,776,638)	\$ (254,069,116)	\$ (300,562,422)	\$ (264,190,260)	\$ (73,645,362)

MONTGOMERY COUNTY, OHIO

Changes in Net Position (Cont'd.)

Last Ten Years

(accrual basis of accounting)

	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783
Developmental disabilities	2,804,577	3,026,894	2,937,838	3,009,409
Human services	100,737,060	106,491,824	104,166,052	109,270,401
Sales tax	68,877,849	71,111,123	82,907,788	80,066,149
Other taxes	9,137,155	9,196,412	8,946,335	9,955,740
Grants and entitlements not restricted to specific programs	14,067,609	16,958,404	9,321,385	20,361,261
Loss on disposal of capital assets	1,308,867	145,528		
Interest	3,989,088	(2,704,080)	8,317,612	4,520,835
Other non-operating	1,791,862	789,276	3,928,100	5,525,567
Special Assessment				
Transfers	(2,790,956)	(3,048,082)	(3,108,374)	(3,180,588)
<i>Total governmental activities</i>	<u>214,470,152</u>	<u>218,502,995</u>	<u>234,551,424</u>	<u>246,269,557</u>
<i>Business-type activities:</i>				
Loss on disposal of capital assets	389,615	124,624		
Interest	37,672	14,006	2,620	
Other non-operating	817,747	2,216,393	1,776,621	5,400,099
Transfers	2,790,956	3,048,082	3,108,374	3,180,588
<i>Total business-type activities</i>	<u>4,035,990</u>	<u>5,403,105</u>	<u>4,887,615</u>	<u>8,580,687</u>
<i>Total primary government</i>	<u>\$ 218,506,142</u>	<u>\$ 223,906,100</u>	<u>\$ 239,439,039</u>	<u>\$ 254,850,244</u>
Change in Net Position				
<i>Governmental activities</i>	\$ 7,467,138	\$ (14,922,887)	\$ (3,376,281)	\$ 11,076,531
<i>Business-type activities</i>	3,879,585	(129,796)	(2,798,098)	6,981,334
<i>Total primary government</i>	<u>\$ 11,346,723</u>	<u>\$ (15,052,683)</u>	<u>\$ (6,174,379)</u>	<u>\$ 18,057,865</u>

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.

Note: Expenses are first impacted by the implementation of GASB Statements No. 83, 84, and 87 beginning in 2020.

	2016	2017	2018	2019	2020	2021
\$	17,308,219	\$ 17,912,129	\$ 18,336,166	\$ 18,557,826	\$ 18,717,982	\$ 20,549,455
	3,072,121	3,142,307	3,226,266	3,272,647	3,325,551	3,536,509
	113,184,024	112,915,694	115,329,865	116,845,402	117,796,055	124,035,368
	84,214,882	80,514,788	82,205,183	101,675,908	104,048,032	118,610,905
	10,409,043	11,196,931	11,600,966	14,905,541	14,796,598	18,330,969
	17,818,447	21,957,383	26,523,079	20,074,507	21,371,375	27,293,175
	4,605,023	3,839,575	8,669,324	18,873,788	18,316,988	(5,248,252)
	8,307,253	4,912,018	5,749,275	6,280,437	7,386,949	6,537,405
						78,425
	(4,139,460)	(5,214,638)	(4,966,758)	(4,512,192)	(4,207,130)	(4,150,057)
	254,779,552	251,176,187	266,673,366	295,973,864	301,552,400	309,573,902
	709	45	9,463	15,479	144,743	150,810
	8,058,284	2,861,600	1,400,187	2,926,750	4,350,760	3,641,434
	4,139,460	5,214,638	4,966,758	4,512,192	4,207,130	4,150,057
	12,198,453	8,076,283	6,376,408	7,454,421	8,702,633	7,942,301
\$	266,978,005	\$ 259,252,470	\$ 273,049,774	\$ 303,428,285	\$ 310,255,033	\$ 317,516,203
\$	22,044,224	\$ (50,059,409)	\$ (1,059,892)	\$ (18,960,530)	\$ 15,247,456	\$ 197,070,939
	7,492,151	4,535,241	20,040,550	21,826,393	30,817,317	46,799,902
\$	29,536,375	\$ (45,524,168)	\$ 18,980,658	\$ 2,865,863	\$ 46,064,773	\$ 243,870,841

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

	2012	2013	2014	2015
Property taxes levied for:				
General operating	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783
Developmental disabilities	2,804,577	3,026,894	2,937,838	3,009,409
Human services	100,737,060	106,491,824	104,166,052	109,270,401
Sales tax	68,877,849	71,111,123	82,907,788	80,066,149
Other taxes:				
Property transfer tax	2,372,068	2,463,221	2,667,636	3,022,724
Hotel/motel lodging tax	2,597,260	2,544,223	2,719,008	2,921,492
Motor vehicle license tax	4,167,827	4,188,968	3,559,691	4,011,524
Total tax revenues	\$ 196,103,682	\$ 206,361,949	\$ 216,092,701	\$ 219,042,482

2016	2017	2018	2019	2020	2021
\$ 17,308,219	\$ 17,912,129	\$ 18,336,166	\$ 18,557,826	\$ 18,717,982	\$ 20,549,455
3,072,121	3,142,307	3,226,266	3,272,647	3,325,551	3,536,509
113,184,024	112,915,694	115,329,865	116,845,402	117,796,055	124,035,368
84,214,882	80,514,788	82,205,183	101,675,908	104,048,032	118,610,905
3,276,547	3,714,979	3,829,441	4,172,497	3,766,452	5,866,333
3,097,233	3,097,123	3,309,289	3,599,117	1,799,324	2,892,259
4,035,263	4,384,829	4,462,236	7,133,927	9,230,822	9,572,377
\$ 228,188,289	\$ 225,681,849	\$ 230,698,446	\$ 255,257,324	\$ 258,684,218	\$ 285,063,206

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

	2012	2013	2014	2015
General Fund				
Nonspendable	\$ 7,755,986	\$ 7,529,619	\$ 6,384,905	\$ 7,532,934
Committed	17,083,949	14,891,941	1,000,000	2,550,000
Assigned	1,108,565	808,257	1,147,597	1,760,268
Unassigned (Deficit)	56,640,436	51,941,022	71,109,944	68,766,614
Reserved				
Unreserved				
Total General Fund	82,588,936	75,170,839	79,642,446	80,609,816
Children Services				
Restricted	8,028,630	6,221,642	3,910,144	626,349
Committed				
Unassigned (Deficit)				
Total Children Services Fund	8,028,630	6,221,642	3,910,144	626,349
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable				4,070
Restricted	8,548,075	5,686,551	9,188,966	13,317,356
Committed				
Unassigned (Deficit)				
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	8,548,075	5,686,551	9,188,966	13,321,426
Job & Family Services				
Nonspendable			67,458	62,013
Restricted	8,992,270	5,935,919	5,898,916	7,145,428
Committed				
Unassigned (Deficit)				
Total Job & Family Services Fund	8,992,270	5,935,919	5,966,374	7,207,441
Human Services Levy				
Restricted	62,349,914	57,629,395	50,590,997	51,088,008
Committed				
Unassigned (Deficit)				
Total Human Services Levy Fund	62,349,914	57,629,395	50,590,997	51,088,008
Board of Developmental Disabilities Services				
Nonspendable			4,275	27,681
Restricted	18,686,754	19,054,267	13,604,266	17,404,140
Total Board of Developmental Disabilities Services	18,686,754	19,054,267	13,608,541	17,431,821
Other Governmental Funds				
Nonspendable			35,401	40,845
Restricted	62,840,013	60,450,500	64,206,489	66,713,229
Committed	28,711,954	33,563,035	34,668,867	32,444,332
Assigned				
Unassigned (Deficit)	(3,328,220)	(2,856,711)	(1,614,383)	(2,130,301)
Total Other Governmental Funds	88,223,747	91,156,824	97,296,374	97,068,105
Total Fund Balances of Governmental Funds	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966

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. The American Rescue Plan Act was not added due to no fund balance for 2021.

	2016	2017	2018	Restated 2019	2020	2021
\$	7,624,482	\$ 7,827,815	\$ 4,985,980	\$ 8,719,348	\$ 13,315,706	\$ 16,559,193
	2,508,883	1,931,883	1,861,456	1,861,456	3,361,456	6,361,456
	1,994,793	997,407	1,404,140	1,400,915	4,875,609	5,971,391
	77,529,112	81,975,189	83,370,196	97,837,219	109,617,751	111,169,804
	89,657,270	92,732,294	91,621,772	109,818,938	131,170,522	140,061,844
	1,569,629	1,637,983			1,066,259	2,170,472
			(255,134)	(508,835)		
	1,569,629	1,637,983	(255,134)	(508,835)	1,066,259	2,170,472
	5,489					
	11,386,648	16,387,433				
	11,392,137	16,387,433	0	0	0	0
	68,974	67,475				
	5,075,128	1,247,820				
	5,144,102	1,315,295	0	0	0	0
	76,145,182	69,810,667	69,983,557	80,249,830	73,139,478	71,744,255
	76,145,182	69,810,667	69,983,557	80,249,830	73,139,478	71,744,255
	27,688	35,933	11,608	16,296	95,607	48,332
	11,641,631	9,447,537	10,521,044	15,824,136	9,795,512	9,954,594
	11,669,319	9,483,470	10,532,652	15,840,432	9,891,119	10,002,926
	39,693	45,823	206,687	81,735	95,356	220,564
	71,207,003	69,866,125	99,515,146	114,411,041	117,944,678	133,795,729
	35,805,167	36,401,999	38,093,966	38,596,525	38,128,736	38,250,140
	(1,610,593)	(1,898,217)	(1,831,895)	(2,250,226)	(2,051,179)	(3,087,427)
	105,441,270	104,415,730	135,983,904	150,839,075	154,117,591	169,179,006
\$	301,018,909	\$ 295,782,872	\$ 307,866,751	\$ 356,239,440	\$ 369,384,969	\$ 393,158,503

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

	2012	2013	2014	2015
<i>Revenues:</i>				
Property taxes	\$ 121,497,988	\$ 123,730,585	\$ 121,518,948	\$ 130,378,910
Sales tax	68,802,117	70,997,307	74,878,470	79,710,558
Other local taxes	9,137,155	9,196,412	8,945,962	9,603,070
Special assessments	275,066	356,950	240,262	268,176
Charges for services	47,406,183	46,593,766	47,553,630	46,890,515
Licenses and permits	3,004,187	3,182,284	3,034,624	3,211,757
Fines and forfeitures	2,199,974	2,215,371	2,123,456	2,837,207
Intergovernmental	206,815,454	183,918,281	191,453,768	202,400,064
Interest	4,472,531	(2,809,856)	8,324,023	5,029,862
Contributions and Donations				
Lease Revenue				
Other	1,365,539	1,215,599	3,406,080	6,043,005
Total Revenues	464,976,194	438,596,699	461,479,223	486,373,124
<i>Expenditures:</i>				
<i>Current:</i>				
General government	29,512,308	30,160,722	30,831,641	29,225,821
Judicial and law enforcement	145,429,898	147,675,686	151,126,438	157,827,236
Environment and public works	15,492,540	16,842,558	17,007,937	14,895,412
Social services	207,557,270	193,388,644	195,215,717	194,975,716
Community and economic development	12,876,908	10,715,338	7,628,999	12,722,405
Capital outlay	17,781,785	14,959,700	16,808,724	29,914,035
<i>Intergovernmental:</i>				
General government	45,497	1,344,296	3,203,086	2,506,156
Judicial and law enforcement	1,010,110	1,577,831	1,706,284	1,481,960
Environment and public works	197,054	626,978	386,896	546,290
Social services	25,457,032	27,059,237	30,676,509	25,820,246
Community and economic development	1,727,051	4,050,680	2,944,725	2,676,303
<i>Debt service (including capital lease payments):</i>				
Principal retirement	3,318,815	3,345,844	3,738,393	2,957,729
Interest and fiscal charges	1,433,367	822,954	876,669	710,864
Bond issuance costs		231,576		
Total Expenditures	461,839,635	452,802,044	462,152,018	476,260,173
<i>Excess Of Revenues</i>				
<i>Over (Under) Expenditures</i>	3,136,559	(14,205,345)	(672,795)	10,112,951
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	1,237,389	106,647	85,582	
Inception leases	27,445	240,451		13,747
Loans Issued		625,836	3,043,992	203,014
Bonds issued				
Refunding bonds issued		21,855,643		
Premium on bond issuance		668,372		
Payment to refunded bond escrow agent		(22,788,028)		
Transfers in	114,117,409	121,954,750	121,580,277	124,046,444
Transfers out	(116,924,954)	(125,021,215)	(124,688,651)	(127,227,032)
Total Other Financing Sources And Uses	(1,542,711)	(2,357,544)	21,200	(2,963,827)
Net Change in Fund Balances	1,593,848	(16,562,889)	(651,595)	7,149,124
<i>Fund Balance at Beginning Of Year</i>	275,824,478	277,418,326	260,855,437	260,203,842
<i>Fund Balance reclassified/restated</i>				
Fund Balance at End Of Year	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	1.06%	1.00%	1.03%	0.81%

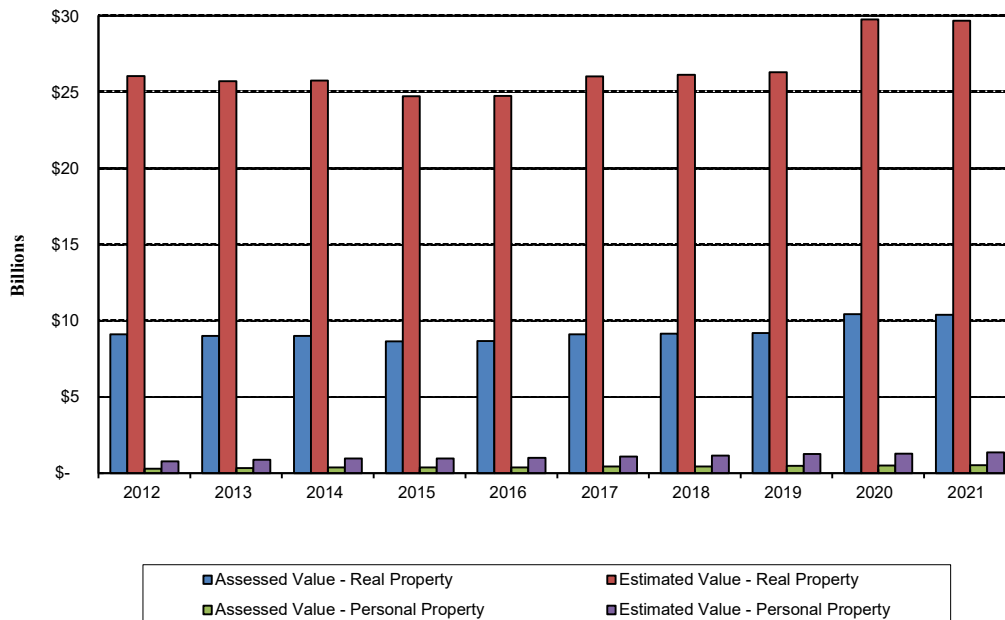
Note: GASB87 was implemented in 2020.

	2016	2017	2018	2019	2020	2021
\$	133,741,681	\$ 134,328,522	\$ 136,523,081	\$ 138,088,584	\$ 137,738,749	\$ 143,631,569
	84,334,449	80,841,400	80,769,240	100,908,516	104,071,633	117,047,598
	10,762,086	11,194,512	11,592,481	14,916,445	14,776,519	18,343,548
	234,086	322,570	329,657	250,405	334,519	254,838
	66,301,078	66,290,907	71,059,723	73,196,346	72,449,557	63,079,535
	3,339,936	3,295,066	3,832,363	3,630,566	3,406,950	4,225,096
	1,510,436	1,948,260	1,883,705	1,927,455	11,006,266	9,382,338
	194,981,460	188,621,492	207,473,390	202,110,225	284,079,233	244,542,724
	4,632,343	3,468,400	8,995,054	18,623,905	19,764,914	(4,540,802)
					666,169	683,728
					44,245	53,043
	8,238,507	4,865,414	5,688,850	5,883,639	6,192,572	6,429,678
	508,076,062	495,176,543	528,147,544	559,536,086	654,531,326	603,132,893
	31,900,283	33,506,810	35,349,887	36,662,781	64,367,720	45,790,436
	159,196,378	167,697,539	173,919,375	184,149,450	191,894,916	201,473,539
	15,089,941	15,191,306	15,403,213	13,888,184	15,152,323	21,463,070
	197,914,628	206,272,595	211,090,354	208,866,660	210,190,385	221,674,358
	10,012,723	14,106,336	9,696,785	11,363,050	53,995,491	11,673,580
	21,203,210	14,569,368	21,910,955	28,444,075	31,829,294	25,451,393
	2,743,503	2,590,532	2,639,361	2,857,378	26,801,133	2,586,183
	1,407,782	1,674,900	2,057,596	1,551,371	2,058,584	1,510,745
	542,941	535,101	517,322	581,788	516,107	725,374
	19,017,193	30,747,806	32,885,837	35,847,650	31,430,508	32,752,208
	2,776,194	2,338,421	1,846,772	1,929,220	1,292,864	1,188,942
	2,803,564	3,119,118	3,147,281	3,214,210	6,086,389	5,805,272
	687,687	820,264	603,501	537,940	1,793,690	1,659,752
	465,296,027	493,170,096	511,068,239	529,893,757	637,409,404	573,754,852
	42,780,035	2,006,447	17,079,305	29,642,329	17,121,922	29,378,041
		995,672				
	96,875	13,768	265,966	63,602		2,206,047
	170,262	74,063	124,041	128,025	524,412	8,271
	112,304,787	118,084,221	130,021,790	133,890,387	127,832,920	136,931,032
	(121,686,016)	(126,410,208)	(135,407,223)	(138,616,956)	(132,333,725)	(144,749,857)
	(9,114,092)	(7,242,484)	(4,995,426)	(4,534,942)	(3,976,393)	(5,604,507)
	33,665,943	(5,236,037)	12,083,879	25,107,387	13,145,529	23,773,534
	267,352,966	301,018,909	295,782,872	307,866,751		
					356,239,440	369,384,969
\$	301,018,909	\$ 295,782,872	\$ 307,866,751	\$ 332,974,138	\$ 369,384,969	\$ 393,158,503

0.78% 0.82% 0.76% 0.75% 1.30% 1.36%

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)
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
2020	10,415,012,040	29,757,177,257	501,090,300	1,286,890,998	10,916,102,340	31,044,068,255	16.94
2021	10,388,726,810	29,682,076,600	529,348,870	1,359,464,143	10,918,075,680	31,041,540,743	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. House Bill 66 combined telecommunications and telephone company property into one classification, telephone company property, and starting in tax year 2007, reclassified it as general business property rather than public utility property.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<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	8.21	8.21	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	16.94	16.94	16.94	16.94	16.94	16.94	16.94
<i>School Districts</i>										
Brookville	69.03	69.03	69.00	74.25	74.25	74.25	74.23	73.73	73.11	73.01
Centerville	73.55	73.55	77.77	77.72	77.64	77.56	77.16	77.09	83.07	83.05
Dayton	77.52	79.85	79.85	79.85	81.35	83.35	80.05	80.05	80.05	80.05
Huber Heights	66.74	66.74	66.74	66.74	66.74	66.74	66.25	66.25	65.75	65.75
Jefferson	66.90	66.90	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40
Kettering	78.00	78.00	82.89	82.89	82.99	85.39	85.26	91.25	90.50	90.18
Mad River	65.50	71.40	71.40	71.40	71.40	71.40	71.40	70.80	70.10	70.10
Miamisburg	60.62	60.76	60.86	62.03	62.57	62.52	61.26	61.21	59.03	59.24
New Lebanon	52.02	52.02	51.45	51.45	51.45	51.45	51.05	51.05	50.75	50.75
Northmont	75.95	75.95	75.95	75.95	75.95	81.85	81.85	81.85	81.40	81.40
Northridge	71.00	71.00	71.00	71.00	76.42	76.42	76.42	76.42	76.42	76.34
Oakwood	122.70	123.25	129.00	129.20	129.20	134.95	134.95	134.95	142.65	142.65
Trotwood-Madison	60.06	60.06	61.06	61.56	62.06	62.06	62.06	62.06	62.06	62.06
Valley View	32.36	32.36	39.33	39.33	39.33	39.33	39.33	39.33	44.83	44.83
Vandalia-Butler	55.51	55.57	62.53	62.56	62.48	62.40	61.65	61.63	61.05	61.25
West Carrollton	72.05	72.05	72.05	72.05	72.05	77.55	77.55	77.55	82.15	82.15
<i>Out-Of-County School Districts</i>										
Beavercreek	48.90	48.85	55.10	54.90	54.15	53.84	53.00	52.75	54.97	54.71
Carlisle	43.70	43.70	49.60	49.65	50.55	50.55	56.75	55.45	55.53	54.70
Fairborn	52.65	52.50	52.50	52.65	52.65	55.35	55.25	55.05	59.09	58.84
Preble Shawnee	23.20	23.20	23.20	23.00	20.50	20.50	20.00	20.00	20.00	20.00
Tri County North	43.15	43.55	43.55	41.80	43.45	41.65	41.95	41.95	42.05	41.15
Springboro Community S.D.	60.22	60.36	58.84	58.79	58.08	58.08	57.20	54.71	54.51	53.64

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<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	8.21	8.21	8.21	8.21	8.21	8.21	8.24
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	11.33	11.33
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	6.63	6.63
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	21.70	21.70	21.70	25.20	25.20	25.20	25.20
Oakwood	6.30	6.30	10.05	10.05	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	23.80	23.80	23.80	23.80	23.80	23.80	22.80	22.80
Union	18.53	18.53	18.53	18.53	18.53	18.53	18.53	23.17	23.53	23.53
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	10.15	10.15

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	20.44	20.44	20.44	20.44	20.44
Clay	14.10	14.10	14.10	17.35	17.35	17.35	17.35	17.35	17.35	17.35
German	18.20	17.70	18.20	18.20	18.20	18.20	18.20	18.20	7.68	7.68
Harrison	24.97	24.97	28.97	32.97	36.97	42.97	42.97	42.97	42.97	42.97
Jackson	16.85	16.85	16.85	16.85	16.85	16.85	16.85	20.35	22.35	22.35
Jefferson	18.59	18.59	18.59	18.59	18.59	26.19	26.19	26.19	31.69	31.69
Miami	19.40	14.85	18.90	19.90	19.90	19.90	19.90	19.90	20.40	20.40
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	14.10	2.80	2.80
Washington	13.90	14.05	15.70	15.70	16.00	16.00	16.00	16.30	22.05	22.05
<i>Other Units</i>										
Dayton/Montgomery Library	1.75	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.09
Washington/Centerville Library	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community College	3.20	3.20	3.20	3.20	4.20	4.20	4.20	4.20	4.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	2.00	2.00	2.00
Wright Memorial Public Library	1.44	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	3.00
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	4.01	4.01	4.01	3.96

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

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

December 31, 2021

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 42,409,054	\$ 364,769,050	3.34%
Vectren Energy Delivery of Ohio	14,656,978	123,562,020	1.13%
Tait Electric Generating Station	3,061,173	25,860,390	0.24%
NREA VB V LLC	2,827,627	40,908,630	0.37%
Dayton Mall II LLC	2,973,736	31,607,320	0.29%
Miami Valley Hospital	1,736,112	17,809,370	0.16%
City of Dayton	1,391,985	15,192,700	0.14%
Kettering Medical Center	1,201,089	13,280,820	0.12%
Residenz II LLC	1,299,078	13,125,000	0.12%
VB One LLC	989,726	12,904,510	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>659,019,810</u>	<u>6.03%</u>
All Others		<u>10,259,055,870</u>	<u>93.97%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 10,918,075,680</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor's Office - Department of Finance
(1) Value used for this disclosure is that upon which the 2021 levy was based.

December 31, 2012

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$ 28,233,607	\$ 273,974,280	2.91%
Vectren Energy Delivery of Ohio	3,500,029	32,674,480	0.35%
Dayton Mall Venture Inc.	2,885,708	31,549,190	0.33%
Huber Investment Corp.	1,968,773	26,993,780	0.29%
City of Dayton	2,064,051	24,617,330	0.26%
Miami Valley Hospital	1,767,799	21,468,560	0.23%
Reynolds and Reynolds	1,657,092	18,845,980	0.20%
Huber Management Corp.	1,072,043	13,277,940	0.14%
NCR Corporation	1,183,051	12,039,330	0.13%
Kettering Medical Center	927,567	11,420,410	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>466,861,280</u>	<u>4.96%</u>
All Others		<u>8,954,002,800</u>	<u>95.04%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 9,420,864,080</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor's Office - Department of Finance
(1) Value used for this disclosure is that upon which the 2012 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>
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%	945,407	134,315,990	91.21%
2020	142,867,056	(1,175,203)	141,691,853	134,915,864	94.43%	1,372,311	136,288,175	96.19%
2021	149,593,670	(2,537,793)	147,055,877	133,949,030	89.54%	-	133,949,030	91.09%

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			
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
2020	531,861	10,916,102	9,557,733	3,243,100	12,800,833	0.12%	24.07
2021	531,861	10,918,076	7,280,801	2,639,481	9,920,282	0.09%	18.65

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

(2) Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.

(3) Personal income estimates source: U.S. Bureau of Economic Analysis - CA1-3

(4) Other Governmental Activities Debt for Leases increased due to the implementation of GASB 87.

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			
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%
2020	2,760,000	540,145	3,300,145	597,700,031	0.55%
2021	2,225,000	445,134	2,670,134	540,838,435	0.49%

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>Leases (4)</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>				
\$ 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	25,759,197	0.27%	131.11
165,000	2,715,165	56,667,975	1,721,551	57,766,852	130,315,827	27,440,499	0.47%	245.02
85,000	2,263,569	55,805,129	1,399,241	61,452,681	130,925,902	Not available	Not available	246.17

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2021:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 11,185,000
<i>Debt exempt from computation:</i>	
Special assessment bonds	\$ 85,000
Revenue bonds	1,390,000
Self-supporting general obligation bonds paid from:	
Stillwater Center revenue	2,585,000
General obligation bonds for Juvenile Detention Center	7,125,000
<i>Total exempt debt</i>	(11,185,000)
Net debt	\$ 0
<i>Assessed Valuation of County (2)</i>	\$ 10,918,075,680
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)	\$ 271,451,892
Net debt (all unvoted)	0
Direct Legal Debt Margin (Voted and Unvoted)	\$ 271,451,892
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 109,180,757
Net debt (all unvoted)	0
<i>Unvoted Legal Debt Margin</i>	\$ 109,180,757
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%

Comparative Information for Previous Years:

	2020	2019	2018	2017
Direct debt limitation:	\$ 271,402,559	\$ 240,857,458	\$ 238,338,599	\$ 236,854,245
Net debt (all unvoted)	0	0	0	0
Direct Legal Debt Margin (Voted and Unvoted)	271,402,559	240,857,458	238,338,599	236,854,245
<i>Unvoted debt limitation:</i>	109,161,023	96,942,983	95,935,440	95,341,698
Net debt (all unvoted)	0	0	0	0
<i>Unvoted Legal Debt Margin</i>	109,161,023	96,942,983	95,935,440	95,341,698
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.00%	0.00%

	2016	2015	2014	2013	2012
Direct debt limitation:	\$ 226,308,127	\$ 224,745,241	\$ 224,213,595	\$ 233,073,351	\$ 232,082,266
Net debt (all unvoted)	0	(684,930)	(1,354,596)	(2,480,504)	(3,505,532)
Direct Legal Debt Margin (Voted and Unvoted)	226,308,127	224,060,311	222,858,999	230,592,847	228,576,734
<i>Unvoted debt limitation:</i>	91,123,251	90,498,097	90,285,438	93,829,340	93,432,907
Net debt (all unvoted)	0	(684,930)	(1,354,596)	(2,480,504)	(3,505,532)
<i>Unvoted Legal Debt Margin</i>	91,123,251	89,813,167	88,930,842	91,348,836	89,927,375
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.76%	1.50%	2.64%	3.75%

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 2021 levy will be based, is used.

MONTGOMERY COUNTY, OHIO
Computation of Direct, Overlapping and Underlying Debt
December 31, 2021

	<i>Gross Debt</i>	<i>Self- Supporting Debt</i>	<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			\$ 7,280,801	100.00%	\$ 7,280,801
Special assessment bonds			85,000	100.00%	85,000
Loans payable			2,263,569	100.00%	2,263,569
Leases			55,805,129	100.00%	55,805,129
<i>Total Net Direct Debt</i>					<u>65,434,499</u>
<i>Overlapping:</i>					
City of Carlisle	1,000,000	0	1,000,000	4.76%	47,600
City of Centerville	13,390,294	12,735,000	655,294	99.05%	649,069
City of Huber Heights	122,124,520	53,999,632	68,124,888	97.28%	66,271,891
City of Kettering	25,920,331	0	25,920,331	98.27%	25,471,909
City of Springboro	19,783,000	10,498,000	9,285,000	5.50%	510,675
City of Union	4,679,075	4,169,425	509,650	99.09%	505,012
Brookville Local School District	9,307,000	0	9,307,000	98.93%	9,207,415
Kettering Local School District	44,615,000	0	44,615,000	99.00%	44,168,850
Northmont Local School District	77,807,787	0	77,807,787	99.47%	77,395,406
Miami Valley Career Technology Center	122,285,340	0	122,285,340	62.39%	76,293,824
<i>Total Net Overlapping Debt</i>					<u>300,521,651</u>
<i>Underlying:</i>					
Cities, Villages, Townships					
Within Montgomery County	368,713,540	251,484,627	117,228,913	100.00%	117,228,913
School Districts					
Within Montgomery County	477,871,397	3,527,375	474,344,022	100.00%	474,344,022
<i>Total Net Underlying Debt</i>					<u>591,572,935</u>
<i>Total Net Debt</i>					<u>\$ 957,529,085</u>

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

(1) Percent applicable refers to the portion of the debt which is secured by taxable real estate in Montgomery County.

MONTGOMERY COUNTY, OHIO
Schedule of Enterprise Fund Revenue Bond Coverage
Last Ten Years

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>							
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
2020	48,779,926	25,125,005	23,654,921	310,000	63,281	373,281	63.37
2021	53,981,290	26,427,294	27,553,996	320,000	53,981	373,981	73.68

Pledged Revenues:

(1) 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) as well as the fund balanced at the end of the year

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

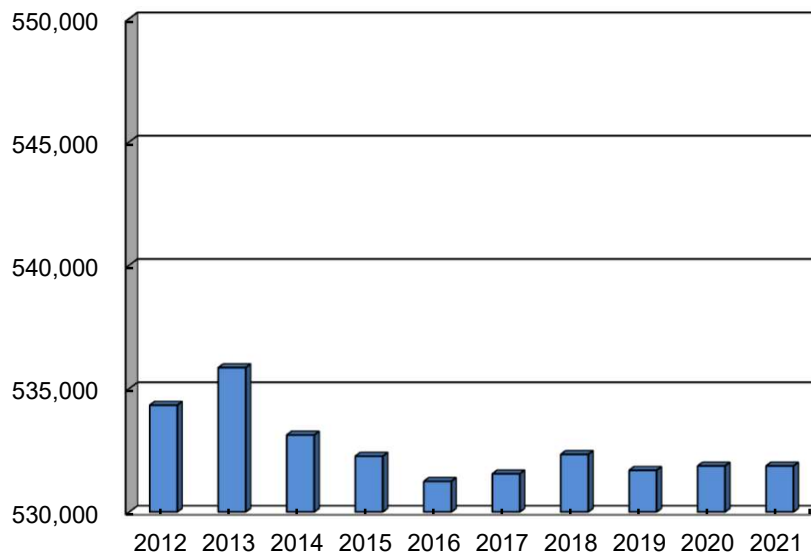
MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics
December 31, 2021

Population

	<i>County</i>	<i>MSA</i>
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
2020	531,861	781,360

Population for the Last Ten Years

2012	534,325
2013	535,846
2014	533,116
2015	532,258
2016	531,239
2017	531,542
2018	532,331
2019	531,687
2020	531,861
2021	531,861



Sources: U.S. Census Bureau and World Population Review

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2021

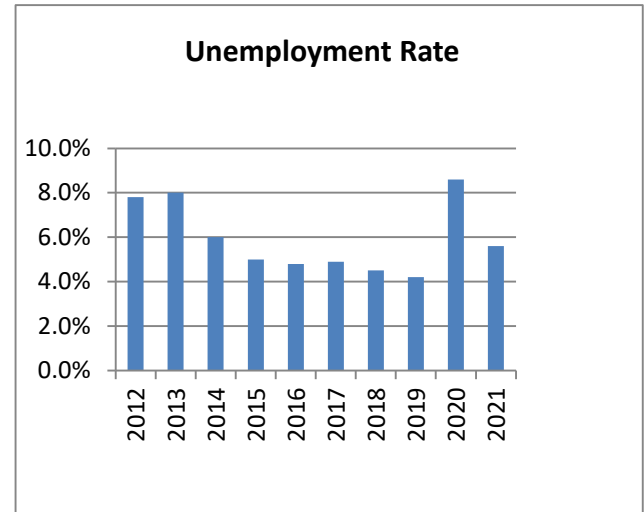
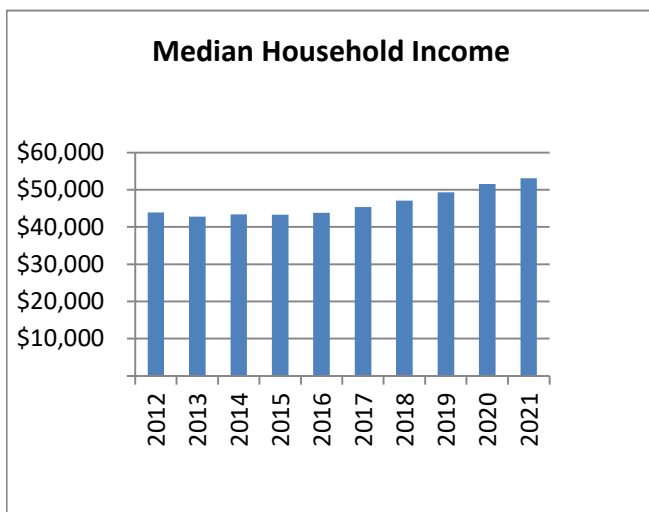
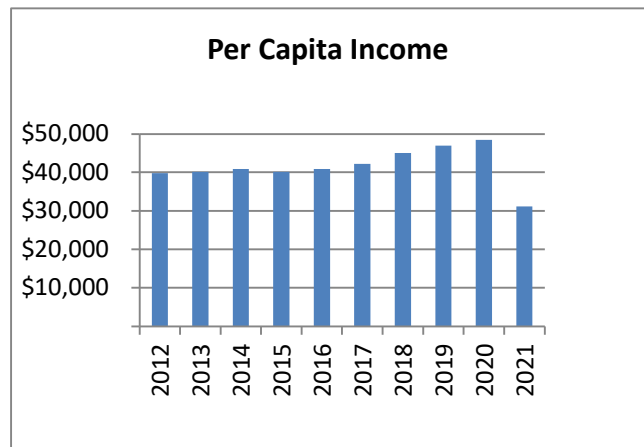
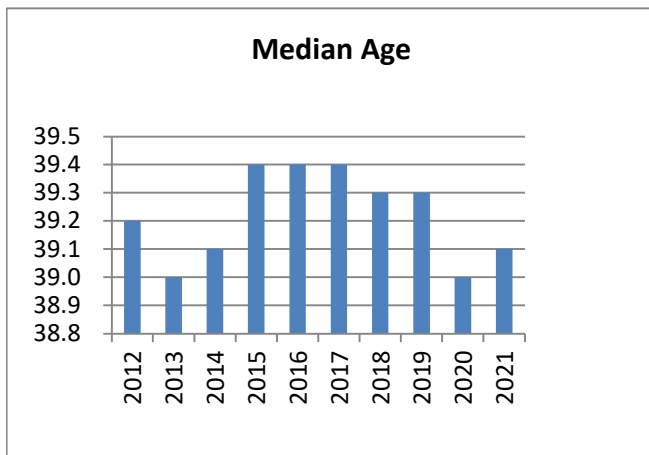
<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
2012	39.2	\$ 21,263,616,000	\$ 39,795	\$ 43,895	7.8%
2013	39.0	21,514,166,000	40,150	42,776	8.0%
2014	39.1	21,778,263,000	40,851	43,401	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	25,759,197,000	46,891	49,314	4.2%
2020	39.0	27,440,499,000	48,448	51,542	8.6%
2021	39.1	Unavailable	31,146	53,064	5.6%

(1) Source: Census Reporter

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

(3) Source: US Census Bureau - Quick Facts

(4) Source: Ohio Labor Market Information



MONTGOMERY COUNTY, OHIO
Principal Employers
Current and Nine Years Ago

2021 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base	32,000	13.23%
Kettering Health Network	13,984	5.78%
Premier Health Partners	10,537	4.36%
Montgomery County	4,552	1.88%
Kroger Co	4,523	1.87%
Dayton Children's Hospital	3,620	1.50%
Meijer	3,496	1.45%
CareSource	3,100	1.28%
LexisNexis	3,000	1.24%
University of Dayton	2,870	1.19%
	<u>81,682</u>	<u>33.78%</u>

Source: Dayton Business Journal

2012 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base	27,400	11.76%
Premier Health Partners	14,548	6.24%
Kettering Health Network	5,496	2.36%
The Kroger Company	4,950	2.12%
Montgomery County	3,814	1.64%
LexisNexis	3,400	1.46%
Sinclair Community College	2,726	1.17%
Dayton Public Schools	2,574	1.10%
Wright State University	2,320	1.00%
University of Dayton	2,243	0.96%
	<u>69,471</u>	<u>29.81%</u>

Source: Dayton Area Chamber of Commerce

MONTGOMERY COUNTY, OHIO
Selected Operating Indicators
Last Ten Years

	2012	2013	2014	2015
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	25,734	27,474	25,933	25,211
Calls dispatched handled	635,933	631,206	630,171	613,770
Common Pleas Court				
Caseload for civil cases	13,617	11,756	10,596	9,647
Caseload for criminal cases	4,874	4,874	5,144	4,851
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	27,000	31,200	15,600	13,156
Community and economic development				
Building Regulations				
Building inspections	8,657	8,973	8,878	9,706
Electrical inspections	5,248	5,382	4,814	5,246
Building permits issued	1,624	1,583	1,646	1,721
Building permits total estimated value of buildings	\$169,269,641	\$255,163,479	\$663,855,046	\$536,089,907
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	27	26	23	23
North system	17	15	14	14
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	12	15	15	15
Eastern Regional Treatment Plant	8	9	9	9
Solid Waste Management				
Tons of solid waste disposed of	471,373	492,919	501,519	531,241
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	36,140	35,665	35,450	35,333
Percentage of occupancy	98.8%	98.7%	97.5%	98.4%

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

2016	2017	2018	2019	2020	2021
25,211	24,435	23,239	21,789	15,112	17,678
597,340	588,501	555,739	445,835	404,115	462,000
10,000	8,733	8,613	8,910	10,911	11,437
5,000	5,402	5,527	5,740	7,793	9,623
14,876	16,000	27,254	19,862	27,346	18,681
10,141	9,882	9,862	9,536	9,913	9,433
5,514	5,108	5,446	5,843	6,241	5,090
1,847	1,730	1,744	2,523	1,869	1,882
\$268,877,786	\$224,468,562	\$203,599,402	\$285,566,223	\$342,032,802	\$431,580,625
30	24	25	25	26	23
18	17	15	15	15	14
15	15	16	16	13	12
8	9	10	9	9	9
557,653	571,615	596,882	629,466	630,157	661,153
1,610	1,610	1,610	1,625	1,625	1,625
552	552	552	450	450	450
35,368	35,399	35,553	35,743	34,984	34,878
98.3%	98.6%	98.3%	98.6%	97.2%	97.5%

MONTGOMERY COUNTY, OHIO**Employees by Function****Last Ten Years**

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
General government	262	304	305	337	1,449	1,752	1,714	441	452	470
Judicial and law enforcement	1,529	1,760	1,741	1,879	670	849	839	2,076	2,099	2,127
Environment and public works	115	117	113	117	94	95	137	116	114	117
Social services	1,412	1,316	1,337	1,485	1,406	810	839	1,239	1,235	1,273
Community and economic development	25	26	34	39	239	28	21	39	40	44
Total Governmental Activities	3,343	3,523	3,530	3,857	3,858	3,534	3,550	3,911	3,940	4,031
Business-type Activities										
Water	86	99	95	110	104	80	71	75	109	122
Wastewater	135	114	115	124	127	129	137	151	119	96
Solid Waste Management	65	62	53	66	70	67	65	72	74	66
Parking Facilities	5	5	5	4	4	3	3	2	2	2
Stillwater Center	180	204	198	213	203	158	177	221	225	235
Total Business-type Activities	471	484	466	517	508	437	453	521	529	521
Total Primary Government	3,814	4,007	3,996	4,374	4,366	3,971	4,003	4,432	4,469	4,552

Source: County position-control records

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	335	336	344	338
Bridges	392	393	396	398	401	403	520	520	522	523
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	6	6	4	3	3	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	13	13	13	13	13	13	13	13	13	3
Ball diamonds	11	11	11	11	11	11	11	11	11	11
Water										
Water lines (miles)	1,374	1,374	1,376	1,379	1,385	1,385	1,390	1,390	1,390	1,398
Wastewater										
Sewer lines (miles)	1,210	1,208	1,224	1,226	1,231	1,233	1,236	1,236	1,236	1,236
Lift stations	36	36	37	45	45	45	45	45	45	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	2	2	2	1	1	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	0	0	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, 2021

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period/ Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>	
<i>Board of Developmental Disabilities Services:</i>						
Ohio School Plan	40000829ECYOHP08	Cyber Liability-	7/1/21-7/1/22		\$1,942	
	4000829ENVOHP08	Pollution Liability-	7/1/21-7/1/22		\$828	
	40000829PKGOHP12	Workplace Violence-	7/1/21-7/1/22		\$392	
	40000829PKGOHP12	Acts or Omissions Directors & Officers Liability	7/1/21-7/1/22	\$5,000,000 Per Incident Aggregate	up to \$2,500	\$51,800
	40000829PKGOHP12	Liability Medical Pay All Other Vehicles-Comprehensive All Other Vehicles-Collision	7/1/21-7/1/22	\$5,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$250 \$500	\$23,344
<i>Other County Agencies:</i>						
Affiliated FM Insurance Co.	1090930	Property/Boiler & Machinery & Terrorism Earthquake and Flood Flood - Flood Plain Locations Property in-transit	12/5/21-12/5/22	Varies by type of covered loss per property summary \$100,000 up to \$500,000 \$25,000	\$527,796	
Travelers Insurance	105912654	Crime	3/31/20-3/31/23	\$1,000,000	\$25,000	\$7,391
	31N11230	Foreign	3/31/21-3/31/22	GL - 1M/2M; Auto H&NO - 1M; Voluntary Work Comp & EL; Business Travel - 1,250,000 aggregate; K&R - 250k	\$0	\$2,562
Crum & Forster	CYB-101730	Cyber Liability	3/31/21-3/31/22	\$5,000,000	\$100,000	\$140,382
Safety National	GLE4064740	Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	4/30/21-4/30/22	\$5,000,000 except auto	\$4,000,000 SIR	\$1,035,105
Cincinnati Insurance	ENP0597453	Auto Physical Damage - Vehicles valued over \$125,000	12/5/20-12/5/23	Per Schedule \$9,655,807 TIV	\$25,000	\$46,348
Lloyds of London	AH400322	Professional Liability - Stillwater Center	3/31/21-3/31/22	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$37,730
Interstate Fire & Casualty	USL00713020	Pollution Liability	2/6/20-3/31/23	\$5,000,000	\$50,000	\$46,762
Safety National	6023060	Excess Workers' Compensation	5/1/21-5/1/22	Statutory	\$800,000 SIR	\$208,675
MedPro	H006281	Professional Liability - Stillwater Center COVID Testing	12/10/21-12/10/22	\$1,000,000 Per Event \$3,000,000 Aggregate	\$2,500	\$8,000
Travelers Insurance	106435400	Scheduled Public Officials Bond Program	12/31/19-12/31/23	\$396,000	\$0	\$1,555
	106059216	Common Pleas Scheduled Bond Program	3/19/21-3/19/22	\$793,000	\$0	\$2,873
	107039034	Furtherance of Justice Bond - Rob Streck, County Sheriff	1/1/21-1/1/24	\$110,624	\$0	\$323
	105216136	Furtherance of Justice Bond - Mathias Heck, County Prosecutor	1/1/21-1/1/24	\$149,139	\$0	\$395
	105459839	Karl Keith, Deputy Registrar for BMV	6/29/19-6/29/24	\$25,000	\$0	\$140

Source:
Montgomery County Risk Management Department and Board of Developmental Disabilities Services.



MONTGOMERY
C O U N T Y
OHIO



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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 9/27/2022

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