



OHIO AUDITOR OF STATE  
**KEITH FABER**





MONTGOMERY COUNTY  
DECEMBER 31, 2018

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Prepared by Management:	
Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2018 .....	1
Notes to the Schedule of Expenditures of Federal Awards.....	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	9
Schedule of Findings.....	13

**This page intentionally left blank.**

MONTGOMERY COUNTY, OHIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct:</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1U79SM061635-01	\$429,017	\$411,056
<i>Direct:</i>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H79SM062813-03	71,200	13,700
		1H79TI080283-01	260,307	194,857
		5H79TI080283-02	27,852	17,296
		1H79SP080283-01	276,993	212,486
		1H79SM081263-01	5,276	-
		6H79SP080283-02M001	27,109	10,408
<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	1800619	56,920	56,920
		1800635	51,480	51,480
		1800596	82,276	82,276
		N/A	5,000	
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			864,413	639,423
<i>Passed Through Supreme Court of Ohio</i>				
State Court Improvement Program	93.586	G-1501OHSCIP	(6,145)	
		G-1601OHSCIP		
		G-1701OHSCIP	30,500	
		G-1801OHSCIP	28,580	
Total State Court Improvement Program			52,935	
<i>Passed Through Ohio Children's Trust Fund:</i>				
Community-Based Child Abuse Prevention Grants	93.590	G-1601OHFRPG	16,000	
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	215,448	215,448
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5782	6,138,980	
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	1801OHSOSR	341,148	
Total Social Services Block Grant			6,695,576	215,448
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	1805OH5ADM	1,565,327	
		1905OH5ADM	202,940	
		N/A		
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5782	12,352,218	
Total Medicaid Cluster			14,120,485	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program	93.767	G-1819-11-5782	289,990	
<i>Passed Through Ohio Department of Family and Children First:</i>				
Promoting Safe and Stable Families	93.556	5AU-18-C0057	65,180	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5782	372,532	
Total Promoting Safe and Stable Families			437,712	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<i>TANF Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-1617-11-5556, G-1819-11-5782	12,895,674	
Total TANF Cluster			12,895,674	
Child Support Enforcement	93.563	G-1819-11-5782	8,728,183	
<i>CCDF Cluster</i>				
Child Care and Development Block Grant	93.575	G-1819-11-5782	1,009,679	
Total CCDF Cluster			1,009,679	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5782	354,974	
Foster Care Title IV-E	93.658	G-1819-11-5782	11,078,948	
		G-1819-06-0154	1,452,251	
Total Foster Care Title IV-E			12,531,199	
Adoption Assistance	93.659	G-1819-11-5782	7,972,196	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5782	211,782	
<i>Passed Through Ohio Department of Medicaid:</i>				
Money Follows the Person Rebalancing Demonstration	93.791	N/A	84,550	

MONTGOMERY COUNTY, OHIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>				
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Opioid STR	93.788	1900634	387,198	379,292
		N/A	230,467	230,467
Total Opioid STR			617,665	609,759
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	57-13757-PATH-T-17-1583	113,164	113,164
Block Grants for Community Mental Health Services	93.958			
Block Grants for Community Mental Health Services - Respite		N/A	350	350
Block Grants for Community Mental Health Services - Allocations 17-18		N/A	370,470	370,470
Block Grants for Community Mental Health Services - Allocations 18-19		N/A	1,666	1,666
Total Block Grants for Community Mental Health Services			372,486	372,486
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 16-17		N/A	39,862	39,862
Block Grants for Prevention and Treatment of Substance Abuse - Community Investments - 17-18		N/A	1,448,305	1,448,305
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 17-18		N/A	482,595	482,595
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - Elder Care - 17-18		1800145	28,345	28,345
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - 17-18		1800025	84,531	84,531
Block Grants for Prevention and Treatment of Substance Abuse - Circle of Recovery - 17-18		1800173	37,678	37,678
Block Grants for Prevention and Treatment of Substance Abuse - Women's TX Nova 17-18		1800101	124,168	124,168
Block Grants for Prevention and Treatment of Substance Abuse - Women's TX CURE 17-18		1800423	111,412	111,412
Block Grants for Prevention and Treatment of Substance Abuse - COOHIO SOAR - 17-18		N/A	32,609	5,734
Block Grants for Prevention and Treatment of Substance Abuse - Community Investments - 18-19		N/A	122,586	122,586
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 18-19		N/A	89,598	89,598
Block Grants for Prevention and Treatment of Substance Abuse - Women's TX Nova 17-18		1900311	62,084	62,084
Block Grants for Prevention and Treatment of Substance Abuse - Women's TX CURE 17-18		1900345	27,853	27,853
Block Grants for Prevention and Treatment of Substance Abuse - Circle of Recovery - 18-19		1900234	37,677	37,677
Total Block Grants For Prevention and Treatment of Substance Abuse			2,729,303	2,702,428
Total United States Department of Health and Human Services			70,526,983	5,063,764
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Direct:</i>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-13-UC-39-0004	5,000	5,000
		B-14-UC-39-0004	7,104	7,104
		B-15-UC-39-0004	141,370	141,370
		B-16-UC-39-0004	1,116,122	1,116,122
		B-17-UC-39-0004	922,814	922,814
		B-18-UC-39-0004	43,509	
		B-08-UN-39-0006	1,500	1,500
Total Community Development Block Grants/Entitlement Grants			2,237,419	2,193,910
Total CDBG - Entitlement Grants Cluster			2,237,419	2,193,910
Emergency Solutions Grant Program	14.231	E-16-UC-39-0004	42,138	42,138
		E-17-UC-39-0004	150,395	150,395
Total Emergency Solutions Grant Program			192,533	192,533
Home Investment Partnerships Program	14.239	M-13-UC-39-0208	24,221	24,221
		M-14-UC-39-0208	96,073	96,073
		M-15-UC-39-0208	344,736	344,736
		M-16-UC-39-0208	497,371	497,370
		M-17-UC-39-0208	56,202	56,202
		M-18-UC-39-0208	14,191	14,191
Total Home Investment Partnerships Program			1,032,794	1,032,793
Supportive Housing Program	14.235	OH0127L5E051609	14,409	
		OH0127L5E051710	123,729	
Total Supportive Housing Program			138,138	
Continuum of Care Program	14.267	OH0510L5E051500	156,989	
		OH0556L5E051600	97,694	
Total Continuum of Care Program			254,683	
<i>Passed Through City of Dayton</i>				
Neighborhood Stabilization Program	14.256	B-09-CN-OH-0029	4,295	4,295
Total United States Department of Housing and Urban Development			3,859,862	3,423,531

**MONTGOMERY COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

<b>FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>PASS THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>TOTAL FEDERAL EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
<i>Direct:</i>				
DNA Backlog Reduction Program	16.741	2017-DN-BX-0122 2015-DN-BX-0109 2016-DN-BX-0128	120,373 18,789 98,565 <u>237,727</u>	
Total DNA Backlog Reduction Program				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2015-MO-BX-0005 2017-MO-BX-0003	108,553 21,936 <u>130,489</u>	108,553 <u>108,553</u>
Total Criminal and Juvenile Justice and Mental Health Collaboration Program				
Drug Court Discretionary Grant Program	16.585	2014-DC-BX-0087 2016-DC-BX-0038 2017-MO-BX-0003	(9,894) 229,756 47,630 <u>267,492</u>	58,734 300 <u>59,034</u>
Total Drug Court Discretionary Grant Program				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2017-DN-BX-0150	95,668	
Equitable Sharing Program	16.922	OH0570000 OHEQ00316	453,448 49,542 <u>502,990</u>	
Total Equitable Sharing Program				
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Justice and Delinquency Prevention	16.540	2016-JJ-DMC-0007 2017-JJ-DMC-0007	22,500 3,261 <u>25,761</u>	22,500 3,261 <u>25,761</u>
Total Juvenile Justice and Delinquency Prevention				
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2017-VOCA-43555324 2018-VOCA-109310267 2019-VOCA-132136348	(494) 138,577 46,851 <u>184,934</u>	115 <u>115</u>
Total Crime Victim Assistance				
<i>Passed Through Ohio Department of Public Safety</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2017-PC-NFS-7806	17,456	
Residential Substance Abuse Treatment for State Prisoners	16.593	2017-RS-SAT-101A	93,836	
<i>Passed Through Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-A01-6803	613	
<i>Passed Through City of Dayton</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0096	271	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>884</u>	
Total United States Department of Justice			<u>1,557,237</u>	<u>193,463</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>				
<i>Passed Through Ohio Department of Job and Family Services: Area 7 Workforce Investment Board</i>				
WIOA Cluster				
WIOA Adult Program	17.258	G-1819-15-0180	912,444	
WIOA Youth Activities CCMEP Youth Program	17.259	G-1819-15-0180	961,616	
WIOA Dislocated Worker Formula Grants	17.278	G-1819-15-0180	396,504	
Total WIOA Cluster			<u>2,270,564</u>	
Total United States Department of Labor			<u>2,270,564</u>	
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID 95393 PID 90784 PID 94020 PID 98683 PID 103100	215,007 482,017 4,445,908 639,582 142,413 <u>5,924,927</u>	
Total Highway Planning and Construction			<u>5,924,927</u>	
Total Highway Planning and Construction Cluster			<u>5,924,927</u>	
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	IDEP/STEP-2018-Montgomery County Sheriff-00090 I DEP/STEP-2019-Montgomery County Sheriff's O-00056	17,638 3,777	
Total State and Community Highway Safety			<u>21,415</u>	
Total Highway Safety Cluster			<u>21,415</u>	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	I DEP/STEP-2018-Montgomery County Sheriff-00090 I DEP/STEP-2019-Montgomery County Sheriff's O-00056	30,144 7,310	
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>37,454</u>	

MONTGOMERY COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION (CONTINUED)</b>				
<i>Passed Through Ohio Department of Public Safety</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00	6,995	
Total United States Department of Transportation			<u>5,990,791</u>	
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Ohio Department of Public Safety</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	181,086	
Homeland Security Grant Program	97.067	EMW-2015-SS-00086 EMW-2016-SS-00104-S01 EMW-2017-SS-00065-S01	782,625 211,349 405	
Total Homeland Security Grant Program			<u>994,379</u>	
Total United States Department of Homeland Security			<u>1,175,465</u>	
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Miami Valley Career Technology Center:</i>				
Adult Education - Basic Grants to States	84.002	N/A	35,000	
Total United States Department of Education			<u>35,000</u>	
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5782	5,163,323	
Total SNAP Cluster			<u>5,163,323</u>	
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
National School Lunch Program	10.555	N/A	241,865	
Total Child Nutrition Cluster			<u>241,865</u>	
Total United States Department of Agriculture			<u>5,405,188</u>	
Total Expenditures of Federal Awards			<u>\$90,821,090</u>	<u>8,680,758</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, 2018**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Montgomery County (the County's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

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

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

**NOTE 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 – 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.

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

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

Montgomery County  
451 West Third Street  
Dayton, Ohio 45402

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, (the County) as of and for the year ended December 31, 2018, 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 28, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our report refers to other auditors who audited the financial statements of Miami Valley In-Ovations, Inc. (a discretely presented component unit), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### ***Internal Control Over Financial Reporting***

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

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

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2019

# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

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

Montgomery County  
451 West Third Street  
Dayton, Ohio 45402

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

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

We have audited Montgomery County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Montgomery County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

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

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

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

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

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

***Opinion on each Major Federal Program***

In our opinion, Montgomery County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

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

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2018, 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 28, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2019. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

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



Keith Faber  
Auditor of State  
Columbus, Ohio

September 9, 2019

**This page intentionally left blank.**



**MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS**

**2 CFR § 200.515**

**DECEMBER 31, 2018**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	TANF Cluster  Foster Care Title IV-E (CFDA #93.658)  Adoption Assistance (CFDA #93.659)
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$2,724,633 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None.

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

None.

**This page intentionally left blank.**

# 2018 COMPREHENSIVE ANNUAL FINANCIAL REPORT



**MONTGOMERY**  
C O U N T Y

For the Year Ended December 31, 2018

# MONTGOMERY COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2018



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

Kris E. Louthan  
*Financial Reporting Manager*

*Staff Accountants:*  
Melissa A. Daulton  
Shannon K. Murray

**MONTGOMERY COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2018**

*Table of Contents*

		Page
<i>Introductory Section</i>	Transmittal Letter.....	5
	Certificate of Achievement for Excellence in Financial Reporting.....	11
	Elected Officials.....	12
	Organizational Chart.....	13
<i>Financial Section</i>	Independent Auditor's Report.....	15
	Management's Discussion and Analysis.....	18
	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Position.....	27
	Statement of Activities.....	28
	Fund Financial Statements:	
	Balance Sheet - Governmental Funds.....	30
	Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	32
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	33
	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	34
	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective) - General Fund and Annually Budgeted Major Special Revenue Funds:	
	General Fund.....	36
	Board of Developmental Disabilities Services.....	37
	Human Services Levy.....	38
	Children Services.....	39
	Statement of Fund Net Position - Proprietary Funds.....	40
	Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	42
	Statement of Cash Flows - Proprietary Funds.....	43
	Statement of Net Position - Fiduciary Funds.....	45
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	46	
Combining Statement of Net Position - Discretely Presented Component Units.....	47	
Combining Statement of Activities - Discretely Presented Component Units.....	48	
Notes to the Basic Financial Statements.....	49	

**MONTGOMERY COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2018**

*Table of Contents*

<i>Financial Section</i>	Page
<i>(Continued)</i>	
Required Supplementary Information:	
Ohio Public Employees Retirement System - Traditional and Combined Plans.....	108
Ohio Public Employees Retirement System - OPEB Plan.....	109
Ohio Public Employees Retirement System.....	110
Condition Assessments of the County's Infrastructure Reported Using the Modified Approach.....	112
Combining Financial Statements and Individual Fund Schedules:	
Combining Financial Statements - Other Governmental Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds by Fund Type.....	119
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	120
Combining Balance Sheet - Nonmajor Debt Service Funds.....	123
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	124
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds by Fund Type.....	126
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	127
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds.....	130
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	131
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective):	
General Fund.....	133
Individual Annually Budgeted Special Revenue Funds.....	156
Individual Debt Service Funds.....	219
Schedules of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective) - Enterprise Funds.....	225
Internal Service Funds:	
Combining Statement of Fund Net Position - Internal Service Funds.....	244
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds.....	246
Combining Statement of Cash Flows - Internal Service Funds.....	248
Schedules of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective) - Individual Annually Budgeted Internal Service Funds.....	250
Fiduciary Funds - Agency Funds:	
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	266

**MONTGOMERY COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2018**

*Table of Contents*

<i>Statistical Section</i>	Statistical Section Description.....	Page
	Statistical Section Description.....	267
	<i>Financial Trends:</i>	
	Net Position by Component - Last Ten Years.....	268
	Changes in Net Position - Last Ten Years.....	270
	Governmental Activities Tax Revenues by Source - Last Ten Years.....	274
	Fund Balances of Governmental Funds - Last Ten Years.....	276
	Changes in Fund Balances of Governmental Funds - Last Ten Years.....	278
	<i>Revenue Capacity:</i>	
	Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	280
	Property Tax Rates - Direct and All Overlapping Governments - Last Ten Years.....	281
	Principal Property Taxpayers - Current and Nine Years Ago.....	284
	Property Tax Levies and Collections - Last Ten Years.....	285
	<i>Debt Capacity:</i>	
	Ratios of Outstanding Debt by Type - Last Ten Years.....	286
	Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures - Last Ten Years.....	286
	Legal Debt Margin Information.....	288
	Computation of Direct, Overlapping and Underlying Debt.....	289
	Schedule of Enterprise Fund Revenue Bond Coverage - Last Ten Years.....	290
	<i>Demographic and Economic Information:</i>	
	Demographic and Economic Statistics.....	291
	Principal Employers - Current and Nine Years Ago.....	293
	<i>Operating Information:</i>	
	Selected Operating Indicators - Last Ten Years.....	294
	Employees by Function - Last Ten Years.....	296
	Capital Asset Statistics by Function - Last Ten Years.....	297
	Synopsis of Insurance.....	298





# Introductory Section



**MONTGOMERY COUNTY, OHIO  
TRANSMITTAL LETTER**

---



June 28, 2019

Honorable Carolyn Rice, Commissioner  
Honorable Judy Dodge, Commissioner  
Honorable Deborah A. Lieberman, Commissioner

Citizens of Montgomery County,

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2018. 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, 2018. The annual, independent audit performed in accordance with Generally Accepted Government Auditing Standards (which also meets Federal single Audit requirements) of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls. The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on page 18 of the financial section of this report.

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

---

### **PROFILE OF THE GOVERNMENT**

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 532,300 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

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

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

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

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

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for employee workers' compensation claims, employee health care claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Board of Developmental Disabilities Services obtains on its own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, including those applicable to a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators.

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

---

and the County. Additional information regarding risk management is contained in Note I to the basic financial statements.

### **ECONOMIC CONDITIONS AND EMPLOYMENT**

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

The County showed gradual growth during 2018, and has continued to put the recession behind it. In addition to being a successful year of new construction and expansion of development, the job market is thriving, despite there being a labor shortage. The 2018 annual average unemployment rate for the County was 4.5%, which was a slight decrease from the prior year's average. The unemployment rate in December was 4.8%, a slight increase, above the national rate of 3.9%, and equal to the State rate of 4.8%. The Ohio Department of Job & Family Services reports that for the Dayton MSA the workforce in nonagricultural wage and salary employment decreased by 500 jobs over the year and decreases also occurred in financial activities, down 300 jobs, state Government, down 500 jobs, and local government, down 700 jobs. There were increases in educational and health services, up by 300 jobs, trade, transportation, and utilities, up by 1,100 jobs, and federal government, up by 300 jobs.

Some of the largest for-profit employers in the Dayton MSA include Premier Health Partners, Kettering Health Network, the Kroger Company and LexisNexis. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 28,000. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation, which integrates academic, business, industry and government interests. Currently, 42 organizations, with combined employment of approximately 4,400 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

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

### **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. In early 2019, Montgomery County began a Strategic Planning process that will expand upon the successful implementation of our past strategic plan and incorporates the Board of County Commissioners' top Strategic Initiatives. The resulting five-year plan will focus our efforts to build a vibrant community, invest in our people,

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

---

strengthen our criminal justice system, and reinvest in our infrastructure.

The \$172.6 million appropriation for the 2019 General Fund budget is 6.6% more compared to 2018. The 2019 budget functions within the anticipated revenue stream. For the 2019 budget, sales tax revenue is projected at \$97.2 million, representing about a 25.9% increase from the prior year's original estimate. During 2018 the Montgomery County sales tax rate was increased a quarter percent (0.25%) to 1.25% from the existing rate of 1.0% resulting in the first increase in 30 years. The new rate went into effect beginning in October 2018. This increase was necessitated by continued cuts to local government funds at the state and federal level, including the loss of \$9 million annually due to the discontinuation of the Medicaid Managed Care sales tax and the continued reduction in the state's contributions to the Local Government Fund over the past decade. Local Government Fund receipts, which are correlated to state income performance, are projected to be \$8.1 million, with other intergovernmental revenues estimated at \$11.2 million for 2019.

In business-type activities, long-term financial planning includes water and sewer rate adjustments. A Capital Charge and Structure Study was completed in 2017 to determine future revenue and rate requirements. A five year rate program (2018-2022) to replace the aging infrastructure was approved in December of 2017. The combined water and sewer rate increases for 2018 were 14% and 5.6% for years 2019 through 2022. Total water consumption is projected to decrease 1.3%, with residential consumption declining 2.5%. Because there is no significant expected increase in the number of customers and due to the continued trend of decreases in residential consumption, sewer consumption is projected to decrease. Sewer consumption is approximately 94.1% of water consumption levels, which are also based on historical usage. Solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees, are expected to remain relatively unchanged over the next five years.

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

### **RELEVANT FINANCIAL POLICIES**

The Board of County Commissioners must adopt an appropriations budget by January 1<sup>st</sup> each year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1<sup>st</sup>. 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 2018 General Fund budget does not include a proposed spend-down of cash reserves and was adopted to function within the anticipated revenue estimates. It is the County's policy that ongoing funding of positions or programs will not occur unless estimated ongoing revenues are anticipated to exceed estimated expenditures and any increase in General Fund cash reserves, which occur from excess revenues or cost savings, may only be used to fund items that are one-time in nature. This practice also does not tie one-time revenues to the funding of ongoing costs.

In addition to the General Fund reserve policy, the level of reserves required for proprietary fund operations, such as the Water, Wastewater and Solid Waste Management funds, is established primarily by bond covenants and policy of the Board of County Commissioners. The minimum reserve level for these operations is defined as 25% of operation and maintenance costs. It is the County's policy that long-term debt will be issued conservatively and will not be issued to fund current operations and shall not exceed the resources available to repay the debt. In addition, all physical assets will be maintained at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

# MONTGOMERY COUNTY, OHIO

## TRANSMITTAL LETTER (Cont'd.)

---

### MAJOR INITIATIVES

#### *Significant Events For 2018*

The Human Services Levy Council conducted a full levy allocation review of Human Service Levy funds. The Human Services Levy passage allows for service stability as the next Allocation Plan is developed to guide service delivery priorities and capacity in 2019-2022. The Human Services Planning & Development Department and the Human Services Levy Council continue to oversee, manage and evaluate the Human Services Levy dollars in a conservative manner to maximize the services that the levy affords for Montgomery County residents.

Montgomery County invested in several initiatives to address food insecurity. Montgomery County provides funding to The Foodbank, Inc., House of Bread, the Food Access Resiliency Enterprise (East Dayton) and the West Dayton Collective Impact Food Access Project. In November 2018, 260 people attended our annual Food Summit to discuss solutions to our local food access and security challenges. To address the food insecurity and access, Montgomery County has invested in the Gem City Market (coming in 2019) and a new food distribution truck for The Foodbank, Inc.

Environmental Services has approximately 72 employees who manage 1,380 miles of water lines and 1,210 miles of sewer lines. To ensure that resources are being utilized in the most effective manner possible, a new process was implemented in 2018. Individual employee efficiency is now tracked by utilizing our Computer Maintenance Management System (CMMS). As this new process was executed, each employee was required to have no less than 80% efficiency each day. After reaching this goal in 2018, we have moved the target to 90% for 2019. While working toward our 80% efficiency goal for 2018, the Environmental Services team completed 3,224 sewer system work orders and 4,105 water system work orders. This new process has allowed our team to ensure proper workloads are being distributed daily to personnel and our customers are getting the most for their investment.

Ohio's County Boards of Developmental Disabilities Services are facing new regulations from the federal government's Center for Medicare and Medicaid Services. The new rules prohibit County Boards from providing case management and direct services to individuals with developmental disabilities who receive federal waiver funds. As a result, the Ohio Department of Developmental Disabilities determined that County Boards can no longer provide the following services: adult day support, transportation and employment services programs. As part of its efforts to divest its Adult Services programs as required by mandate, Montgomery County Board of Developmental Disabilities Services (MCBDDS) issued a Request for Proposal for the operation and purchase of its Adult Services facilities in March 2017. The Kuntz Center and Liberty Center were subsequently sold in 2017. The Calumet Center & Jergens Center were closed in December 2018. This resulted in most of MCBDDS clients receiving contracted care services instead of direct services, with a total reduction of 267 MCBDDS positions. There are approximately 78 individuals still being served at the Northview facility that live at the Stillwater Center. This program will be transitioned to Stillwater Center to operate effective July 1, 2019.

#### *Plans For 2019 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

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

---

“best practices” in service delivery to its residents.

The Human Services Planning & Development department also brought together key partners to create a community-wide Food Equity Plan to be completed in 2019, in collaboration with Public Health – Dayton & Montgomery County, the City of Dayton, Hall Hunger Initiative, The Foodbank, Inc. and CityWide Development.

The Montgomery County Enterprise Resource Planning (ERP) System Implementation project team was organized in 2016. Under the guidance of the Auditor’s Office, Office of Management and Budget (Board of County Commissioners), Treasurer’s Office and Purchasing Department, a new Countywide accounting system will be implemented in the next year. The project goals are to implement an ERP system that enhances current workflow structure by providing new integration tools, reduction of duplicate processes, modernization of technology, robust audit trails and adaptability to changing business requirements. The ERP System Implementation project team vision statement is “Attain high level of services for the citizens of Montgomery County by implementing operational effectiveness and efficiencies in business processes to maximize public service and resources through best practices”. Crowe LLP, was selected in March 2018 to assist the County with the implementation of Dynamics 365 for Finance and Operations. The new ERP system is scheduled to be operational in 2020.

The Community and Economic Development department merged with the Workforce Development department to form Business Services. Business Services partners Community and Economic Development initiatives to foster and grow business activity while at the same time developing workforce programs that will create a connection between job seekers with growing businesses. The concept is to understand the skills and talent being sought in the business community, which allows the workforce programs to be more customized to meet these demands.

**AWARDS AND ACKNOWLEDGEMENTS**

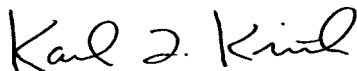
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2017. This was the thirty-fourth consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

I would especially like to recognize the following members of the Auditor’s staff, as well as individuals in other departments, all of whom exercised proficiency and cooperation throughout the publication of this report. My sincere appreciation goes out to each of them for their contributions to this Comprehensive Annual Financial Report: Auditor’s Office: Kris Louthan, Missy Daulton, Shannon Murray, Teresa Walker, Shannon Welch, Katie Joseph, Sam Braun, and Bill Loy; Office of Management and Budget: John Parks; Treasurer’s Office: Judy Zimmerman and Darren Andrews; Administrative Services: Vijay Chitkara; Environmental Services: John Hopwood and Rob Strobel.

Sincerely,



Karl L. Keith  
Montgomery County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Montgomery County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morill*

Executive Director/CEO

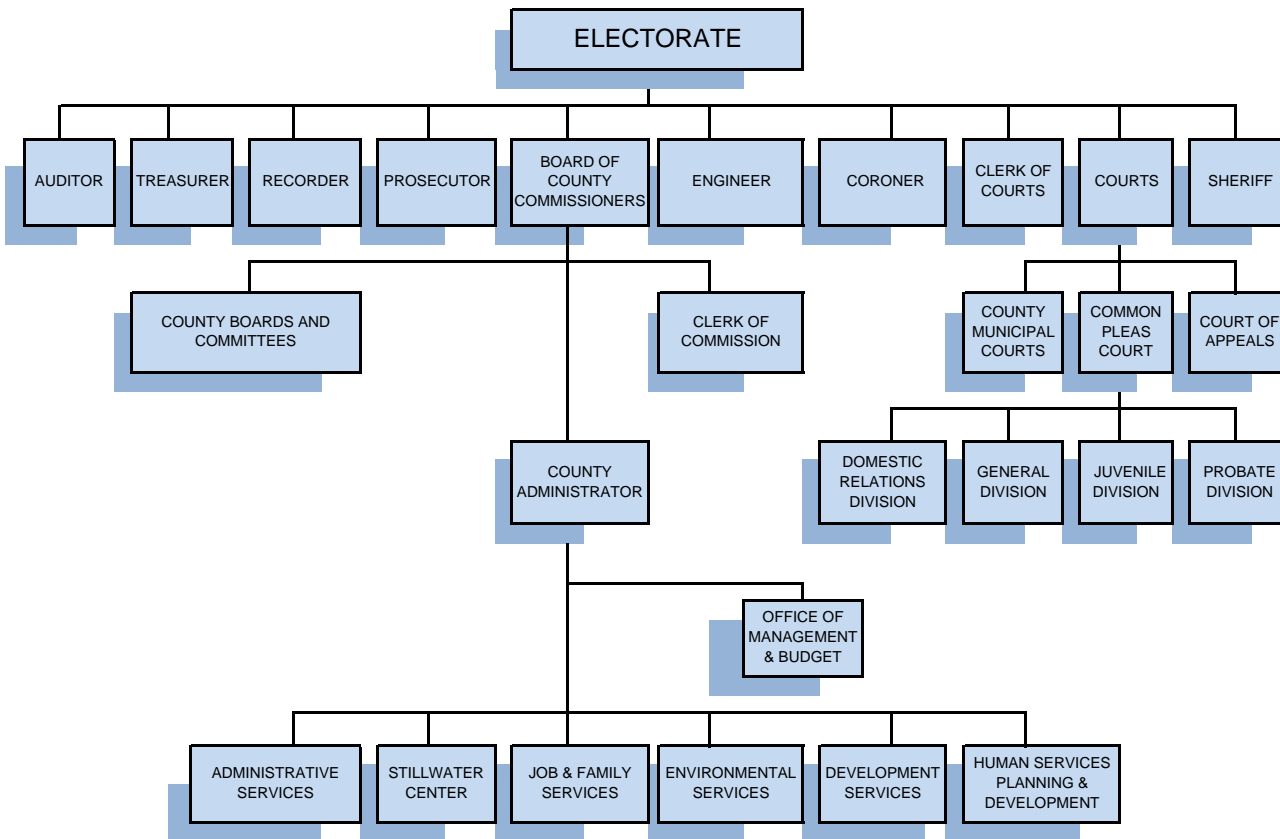
**MONTGOMERY COUNTY, OHIO  
ELECTED OFFICIALS**

---

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



Montgomery County  
Organizational Chart



*County Boards and Committees*

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

*This page left intentionally blank*



# Financial Section

**This page intentionally left blank.**



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Montgomery County  
451 West Third Street  
Dayton, Ohio 45402

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Miami Valley In-Ovations, Inc., which represents 44 percent of the assets; 32 percent of the net position; and 20 percent of the revenues of the discretely presented component units. Those statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Miami Valley In-Ovations, Inc., is based solely on the report of the other auditor. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

---

Efficient • Effective • Transparent

### **Opinion**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities Services, Human Services Levy, and Children Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note C to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We did not modify our opinion regarding this matter.

### **Other Matters**

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

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

In accordance with *Government Auditing Standards*, we will also issue our report dated June 28, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2019

**This page intentionally left blank.**



**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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, 2018. 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**

- During 2018 the County sales tax rate was increased .25 percent to 1.25 percent resulting in the first increase in 30 years. This new rate went into effect beginning October 2018.
- The County also had a triennial reappraisal of property values in 2017. This reappraisal updates the appraised value of all property to reflect the current market value. The 2017 triennial update increased the 2018 property valuations by 4.6 percent and the revenues by 5.1 percent.

**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 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 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.

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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

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

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

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

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

Governmental funds for which the County adopts an annual appropriation budget include its General Fund, certain Special Revenue Funds and Debt Service Funds. A budgetary comparison statement has been included in the basic financial statements for the general fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget. The basic governmental fund financial statements can be found on pages 30 - 39 of this report.

**Proprietary funds:** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its parking facilities, Stillwater Center operations, water, wastewater, and solid waste management. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self – insurance programs, as well as printing, mailroom, stockroom, service depot, telecommunications, certain benefit administration, employee timekeeping, information technology, accounting system services, and other data services. 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, 2018**

---

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

The basic proprietary fund financial statements can be found on pages 40 - 44 of this report.

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

The basic fiduciary fund financial statements can be found on pages 45 - 46 of this report.

**Component Units:** The County has two discretely presented component units as described in Note A. Combining statements of the component unit information can be found on pages 47 - 48 of this report.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 49 - 107 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 108 - 113, relating to the County's proportionate share of the net pension and net OPEB liability (asset) for the last one to five years and infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 114 - 266 of this report.

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**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 \$930 million as of December 31, 2018 and 2017, as follows:

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>Restated 2017</i>	<i>2018</i>	<i>Restated 2017</i>	<i>2018</i>	<i>Restated 2017</i>
Current and other assets	\$ 580,506	\$ 555,153	\$ 156,642	\$ 137,250	\$ 737,148	\$ 692,403
Capital assets	546,223	541,831	363,579	362,412	909,802	904,243
<i>Total Assets</i>	<u>1,126,729</u>	<u>1,096,984</u>	<u>520,221</u>	<u>499,662</u>	<u>1,646,950</u>	<u>1,596,646</u>
Total deferred outflows of resources	58,881	122,404	7,495	16,297	66,376	138,701
Long-term liabilities outstanding	396,680	499,449	98,175	113,972	494,855	613,421
Other liabilities	32,634	29,813	10,276	10,071	42,910	39,884
<i>Total Liabilities</i>	<u>429,314</u>	<u>529,262</u>	<u>108,451</u>	<u>124,043</u>	<u>537,765</u>	<u>653,305</u>
Total deferred inflows of resources	213,355	146,125	10,255	2,946	223,610	149,071
Net Position:						
Net investment in capital assets	527,895	520,716	312,232	308,295	840,127	829,011
Restricted	207,701	199,656	9,904	9,520	217,605	209,176
Unrestricted	(192,655)	(176,371)	86,874	71,155	(105,781)	(105,216)
<i>Total Net Position</i>	<u>\$ 542,941</u>	<u>\$ 544,001</u>	<u>\$ 409,010</u>	<u>\$ 388,970</u>	<u>\$ 951,951</u>	<u>\$ 932,971</u>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For fiscal year 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

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

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

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

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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.

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

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.

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

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$1,082,851,777 to \$932,970,344.

The largest portion of the County’s total net position, 88.3 percent, reflects its net investment in capital assets (e.g. Land, Land improvements, Utility plant in service, Buildings, structures and improvements, Furniture, fixtures and equipment, Infrastructure, Construction-in-progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County’s net position, 22.9 percent, represents resources that are subject to external restriction on how they may be used.

Current and other assets increased by \$44.7 million or 6.5 percent due to current year increase in cash and cash equivalents and sales tax receivable. Cash and cash equivalents increased due to revenues exceeding expenditures. Intergovernmental revenue increased due to additional revenues received from State and federal funding. Sales tax receivable increased due to the .25 percent increase in the County sales tax rate.

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

The following provides a summary of the County's changes in net position for 2018, 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>	
	2018	<i>Restated</i> 2017	2018	<i>Restated</i> 2017	2018	<i>Restated</i> 2017
Revenues:						
Program revenues:						
Charges for services	\$ 77,127	\$ 70,761	\$ 130,863	\$ 117,287	\$ 207,990	\$ 188,048
Operating grants and contributions	168,986	161,608			168,986	161,608
Capital grants and contributions	15,430	8,813			15,430	8,813
General revenues:						
Property taxes	136,892	133,970			136,892	133,970
Sales taxes	82,206	80,515			82,206	80,515
Other taxes	11,601	11,197			11,601	11,197
Unrestricted grants	26,523	21,957			26,523	21,957
Unrestricted investment earnings	8,669	3,840	9		8,678	3,840
Miscellaneous	5,749	4,912	1,400	2,861	7,149	7,773
<i>Total Revenues</i>	<u>533,183</u>	<u>497,573</u>	<u>132,272</u>	<u>120,148</u>	<u>665,455</u>	<u>617,721</u>
Expenses:						
General government	43,330	42,820			43,330	42,820
Judicial and law enforcement	197,719	202,778			197,719	202,778
Environment and public works	19,629	24,747			19,629	24,747
Social services	255,652	253,988			255,652	253,988
Community and economic development	12,351	17,275			12,351	17,275
Interest and fiscal charges	595	809			595	809
Water			37,712	37,510	37,712	37,510
Wastewater			36,561	38,853	36,561	38,853
Solid Waste Management			23,273	24,783	23,273	24,783
Parking Facilities			1,442	1,186	1,442	1,186
Stillwater Center			18,211	18,496	18,211	18,496
<i>Total Expenses</i>	<u>529,276</u>	<u>542,417</u>	<u>117,199</u>	<u>120,828</u>	<u>646,475</u>	<u>663,245</u>
Change in net position before transfers	3,907	(44,844)	15,073	(680)	18,980	(45,524)
Transfers	(4,967)	(5,215)	4,967	5,215	0	0
Change in net position	<u>(1,060)</u>	<u>(50,059)</u>	<u>20,040</u>	<u>4,535</u>	<u>18,980</u>	<u>(45,524)</u>
Net Position - Beginning, Restated	544,001	n/a	388,970	n/a	932,971	n/a
Net Position - Ending	<u>\$ 542,941</u>	<u>\$ 544,001</u>	<u>\$ 409,010</u>	<u>\$ 388,970</u>	<u>\$ 951,951</u>	<u>\$ 932,971</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$2,088 million computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report negative OPEB expense of \$10,928 million. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Total 2018 program expenses under GASB 75	\$529,276	\$117,199	\$646,475
OPEB expense under GASB 75	9,665	1,262	10,927
2018 contractually required contribution	264	34	298
Adjusted 2018 program expenses	<u>539,205</u>	<u>118,495</u>	<u>657,700</u>
Total 2017 program expenses under GASB 45	542,417	120,828	663,245
Decrease in program expenses not related to OPEB	<u>(\$3,212)</u>	<u>(\$2,333)</u>	<u>(\$5,545)</u>

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

Governmental Activities:

Governmental Activity revenues exceeded expenditures by approximately \$3.9 million. Revenue for the County increased \$35.6 million from 2017. Operating and Capital Grants and Contributions increased by \$14.0 million due to increased State and federal funding. Charges for services increased by \$6.4 million due to the County providing additional services to the public. Investment earnings increased by \$4.8 million. This increase in investment earnings can be attributed to the County earning a higher rate of return on investments and an increase in investment activity.

In total, the governmental activities expenses decreased by \$13.1 million. The major decrease in expenses can be attributed to a decrease in the following categories; judicial and law enforcement, environment and public works and community and economic development. During 2018, the County was committed to ensuring maximum efficiencies and reducing costs in their budget. These efforts led to departmental reductions in expenditures.

Business-type Activities:

The net position for business type activities increased by approximately \$20 million from 2017. This is mostly attributable to the increase in charges for services. Charges for services increased by \$13.6 million. The Wastewater and Water funds had an increase in charges for services, due to increased sewer and water rates during 2018. Overall expenses decreased by \$3.6 million in business-type activities with the Wastewater fund having the biggest decrease in expenses of \$1.9 million.

**Financial Analysis of County Funds**

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

The County classifies four governmental funds as major including the General, Board of Developmental Disabilities Services, Human Services Levy and Children Services, which combine for 55.8 percent of all governmental fund balances and 70.3 percent of the governmental funds' total assets of \$548,892,719.

Overall, the governmental funds experienced a fund balance increase of \$12,083,879. Increases in interest earnings and intergovernmental revenues and decreases in community and economic development resulted in the changes. The General Fund is the primary operating fund of the County. At the end of the year, the fund balance of the General Fund was \$91,621,772 reflecting a decrease of \$1,110,522 from 2017. Increases in transfers out contributed to this decrease.

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 \$10,532,652. This represents a \$1,049,182 increase from 2017. This is primarily the result of a decline in expenditures due to the closing of two Board of Developmental Disabilities Services facilities.

The Human Services Levy fund balance at year end was \$69,983,557. This represents a slight increase of \$172,890 from 2017. There were slight increases in both revenues and expenditures during 2018.

The Children Services fund balance at year end was \$(255,134). This represents a \$1,893,117 decrease from

**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

2017, which is primarily the result an increase in social services expenditures. The agency attributes this to an increase in costs associated with the placement of children with disruptive behavior, medical issues or other more extreme issues.

**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 \$12,945,763 during 2018. The Stillwater Center had an increase of \$1,145,963, Wastewater fund had an increase of \$6,021,195, and Water fund had an increase of \$5,393,536. There were immaterial changes in revenue for the Solid Waste Management and Parking Facilities funds of \$374,658 and \$10,411, respectively. Total operating expenses insignificantly decreased by \$980,875, with the biggest decrease in personal services expense.

**General Fund Budgetary Highlights**

The revenue estimate for the General Fund was increased by approximately \$3.4 million to the final amount of \$152 million. There were very minor increases made to the estimates for fees and charges for services and miscellaneous revenues. Even after the revisions to the budget, actual revenues came in approximately \$2.7 million more than the final budgeted amount, mostly attributable to an increase in investment earnings. The estimate for transfers-in was increased by nearly \$7.4 million to a final amount of \$17.8 million. This increase was primarily from 2018 transfers to the Capital Reserve Fund for capital projects, including County Jail and Nicholas Residential Treatment Center renovations. The original estimate for advances in was increased by \$4.5 million in connection with the repayment of an interfund loan to the General Fund.

The original appropriation for total expenditures was decreased by approximately \$679 thousand during the year. The majority of the appropriation decrease was in the general government function. The decrease in this function totaled \$670 thousand. The environment and public works function, social services function, and community and economic development function also had slight decreases in net appropriations.

**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, 2018, approximated \$910 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$5.6 million, or approximately .61 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$4.4 million. Major events for governmental activity capital assets include an addition to North Dixie Phase V-B Road and the addition of eight bridges, Harshman Road Bridge, Stroop Road Bridge, Valley Pike Bridge, Alex Bell Road Bridge, Old Springfield Road Bridge, Woodman Drive Bridge, McEwen Bridge and Washington Church Road Bridge in addition to multiple construction in progress projects. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$1.2 million. This increase is primarily due to an increase of activity in water and sewer capital projects. Additional information concerning the County's capital assets is provided in Note H.

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



**MONTGOMERY COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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 2018, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$6,402,992 and actual expenditures were \$5,882,707, which represents approximately 92 percent of the amount budgeted. The \$520,285 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which include road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2018 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 2018, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,351,313 and actual expenditures were \$1,229,624, which represents approximately 91 percent of the amount budgeted. The \$121,689 difference was mostly attributed to the salaries category of expenditures, which is comprised of County Engineer staff assigned to bridges. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Debt: At December 31, 2018, the net carrying amount of the County's total bonded debt externally outstanding was \$23,089,655. Of this amount, \$15,139,179 represents general obligation bonds applicable for governmental activities and \$335,000 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 \$5,279,305 of self-supporting general obligation bonds and \$2,336,171 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 \$43,771,715 were payable from business-type activities and \$2,835,254 were payable from governmental activities. The County's total bonded debt decreased by \$4,194,959 during 2018, as bond principal payments and reductions during the year exceeded new debt.

The County did not issue any new bonds externally during the year. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. The County's revenue bonds for the Solid Waste Management Fund are rated Aa2 by Moody's and AA+ by Standard and Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$95,935,440, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note I.

**Request for Information**

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

**This page intentionally left blank.**

**MONTGOMERY COUNTY, OHIO**

**Statement of Net Position**

**December 31, 2018**

	Governmental Activities	Business-type Activities	Total	Component Units
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 336,794,184	\$ 121,504,659	\$ 458,298,843	\$ 7,429,379
Materials and Supplies Inventory	65,328	1,417,345	1,482,673	
Accrued Interest Receivable	2,815,997	840	2,816,837	
Accounts Receivable	2,189,507	26,607,223	28,796,730	838,626
Internal Balances	7,542,922	(7,542,922)	0	
Prepaid Items	1,095,724		1,095,724	31,140
Sales Taxes Receivable	25,352,464		25,352,464	
Property Taxes Receivable	165,121,366		165,121,366	
Due from Other Governments	36,063,627	684,409	36,748,036	647,457
Special Assessments Receivable	1,776,782		1,776,782	
Other Assets		3,850,023	3,850,023	18,463,506
Cash and Cash Equivalents with Escrow Agents		9,903,779	9,903,779	
Capital Assets Not Being Depreciated	448,392,472	33,770,868	482,163,340	3,048,771
Capital Assets Being Depreciated	97,830,278	329,807,939	427,638,217	14,419,100
Net Pension Asset	1,688,158	216,430	1,904,588	
<i>Total Assets</i>	<u>1,126,728,809</u>	<u>520,220,593</u>	<u>1,646,949,402</u>	<u>44,877,979</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Charge on Refunding	375,725	40,233	415,958	
Deferred Outflows - Pension	48,062,383	6,116,028	54,178,411	
Deferred Outflows - OPEB	10,442,777	1,338,820	11,781,597	
<i>Total Deferred Outflows of Resources</i>	<u>58,880,885</u>	<u>7,495,081</u>	<u>66,375,966</u>	<u>0</u>
<b>LIABILITIES:</b>				
Accounts Payable	20,173,224	4,254,211	24,427,435	374,713
Retainage Payable			0	9,037
Accrued Wages and Benefits	10,580,451	999,379	11,579,830	
Due to Other Governments	1,750,322	4,993,800	6,744,122	
Matured Compensated Absences	82,205		82,205	
Accrued Interest Payable	48,111	28,978	77,089	
Unearned Revenue			0	8,159,427
Other			0	75,905
<b>Long-Term Liabilities:</b>				
Due Within One Year	21,160,444	7,607,116	28,767,560	
Due in More Than One Year:				
Net Pension Liability (See Note J)	200,917,598	25,758,675	226,676,273	
Net OPEB Liability (See Note K)	138,317,933	17,733,068	156,051,001	
Other Amounts	36,284,001	47,076,001	83,360,002	28,700
<i>Total Liabilities</i>	<u>429,314,289</u>	<u>108,451,228</u>	<u>537,765,517</u>	<u>8,647,782</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes not Levied to Finance Current Year Operations	144,226,137		144,226,137	
Deferred Inflows - Pension	54,732,231	8,408,698	63,140,929	
Deferred Inflows - OPEB	14,396,127	1,845,656	16,241,783	
<i>Total Deferred Inflows of Resources</i>	<u>213,354,495</u>	<u>10,254,354</u>	<u>223,608,849</u>	<u>0</u>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	527,894,763	312,231,848	840,126,611	17,467,871
<b>Restricted for:</b>				
Debt Service	1,980,596	466,332	2,446,928	
Capital Outlay	7,076,745	9,437,447	16,514,192	
Human services levy-supported service	95,595,032		95,595,032	
Developmental disabilities services	14,717,956		14,717,956	
General government purposes	4,717,717		4,717,717	
Judicial and law enforcement purposes	17,635,900		17,635,900	
Environment and public works purposes	18,316,588		18,316,588	
Social services purposes	36,723,688		36,723,688	
Community and economic development purposes	5,035,632		5,035,632	
Real estate assessment	4,850,692		4,850,692	
Other state and local grants	1,050,352		1,050,352	
Unrestricted	(192,654,751)	86,874,465	(105,780,286)	18,762,326
<i>Total Net Position</i>	<u>\$ 542,940,910</u>	<u>\$ 409,010,092</u>	<u>\$ 951,951,002</u>	<u>\$ 36,230,197</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, 2018**

	<b>Program Revenues</b>			<b>Capital Grants and Contributions</b>
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	
<b>Governmental Activities:</b>				
General Government	\$ 43,330,611	\$ 22,271,737	\$ 1,754,995	\$
Judicial and Law Enforcement	197,718,766	42,967,072	36,300,020	
Environment and Public Works	19,628,664	2,677,760	7,444,777	14,931,172
Social Services	255,651,728	7,149,824	121,233,908	498,851
Community and Economic Development	12,351,471	2,060,671	2,251,819	
Interest and Fiscal Charges	594,624			
<i>Total Governmental Activities</i>	<u>529,275,864</u>	<u>77,127,064</u>	<u>168,985,519</u>	<u>15,430,023</u>
<b>Business-type Activities:</b>				
Stillwater Center	18,211,153	13,440,096		
Wastewater	36,561,450	50,243,121		
Water	37,711,793	42,481,263		
Solid Waste Management	23,273,071	23,426,724		
Parking Facilities	1,441,973	1,272,378		
<i>Total Business-type Activities</i>	<u>117,199,440</u>	<u>130,863,582</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$ 646,475,304</u>	<u>\$ 207,990,646</u>	<u>\$ 168,985,519</u>	<u>\$ 15,430,023</u>
<i>Component Units:</i>	<u>\$ 5,449,243</u>	<u>\$ 1,611,638</u>	<u>\$ 9,137,906</u>	<u>\$ 0</u>
<b>General Revenues:</b>				
Property taxes levied for:				
General Operating				
Developmental Disabilities				
Human Services				
Sales Taxes				
Other Taxes:				
Property Transfer Tax				
Hotel/Motel Lodging Tax				
Motor Vehicle License Tax				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
Transfers				
<i>Total General Revenues and Transfers</i>				
<i>Change in Net Position</i>				
<i>Net Position Beginning of Year, as Restated (See Note C)</i>				
<i>Net Position End of Year</i>				

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

<b>Net(Expense) Revenue and Changes in Net Position</b>			
<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (19,303,879)	\$	\$ (19,303,879)	\$
(118,451,674)		(118,451,674)	
5,425,045		5,425,045	
(126,769,145)		(126,769,145)	
(8,038,981)		(8,038,981)	
(594,624)		(594,624)	
<u>(267,733,258)</u>	<u>0</u>	<u>(267,733,258)</u>	<u>0</u>
	(4,771,057)	(4,771,057)	
	13,681,671	13,681,671	
	4,769,470	4,769,470	
	153,653	153,653	
	(169,595)	(169,595)	
<u>0</u>	<u>13,664,142</u>	<u>13,664,142</u>	<u>0</u>
<u>(267,733,258)</u>	<u>13,664,142</u>	<u>(254,069,116)</u>	<u>0</u>
			5,300,301
18,336,166		18,336,166	
3,226,266		3,226,266	
115,329,865		115,329,865	
82,205,183		82,205,183	
3,829,441		3,829,441	
3,309,289		3,309,289	
4,462,236		4,462,236	
26,523,079		26,523,079	2,475,005
8,669,324	9,463	8,678,787	1,080
5,749,275	1,400,187	7,149,462	125
(4,966,758)	4,966,758	0	
<u>266,673,366</u>	<u>6,376,408</u>	<u>273,049,774</u>	<u>2,476,210</u>
(1,059,892)	20,040,550	18,980,658	7,776,511
<u>544,000,802</u>	<u>388,969,542</u>	<u>932,970,344</u>	<u>28,453,686</u>
<u>\$ 542,940,910</u>	<u>\$ 409,010,092</u>	<u>\$ 951,951,002</u>	<u>\$ 36,230,197</u>

**MONTGOMERY COUNTY, OHIO**

**Balance Sheet**

**Governmental Funds**

**December 31, 2018**

	General	Board of Developmental Disabilities Services	Human Services Levy
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 67,041,763	\$ 10,600,474	\$ 72,942,901
Accrued Interest Receivable	2,626,255		
Accounts Receivable	458,502	87,324	
Interfund Receivable	7,470,554		
Due from Other Funds	821,350	259,320	3,685
Prepaid Items	183,217	11,608	
Sales Taxes Receivable	25,352,464		
Property Taxes Receivable	17,827,498	3,902,616	143,375,989
Due from Other Governments	11,497,076	6,496,435	7,516,211
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	1,911,213		
<i>Total Assets</i>	<u>\$ 135,189,892</u>	<u>\$ 21,357,777</u>	<u>\$ 223,838,786</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 2,826,345	\$ 507,702	\$ 2,835,050
Accrued Wages and Benefits	4,329,345	892,988	31,304
Due to Other Governments	970,155	89,933	94,748
Matured Compensated Absences	7,017	75,188	
Interfund Payable			
Due to Other Funds	1,918,164	8,473	1,927
<i>Total Liabilities</i>	<u>10,051,026</u>	<u>1,574,284</u>	<u>2,963,029</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes not Levied to Finance Current Year Operations	15,557,586	3,461,388	125,207,163
Unavailable Revenue	17,959,508	5,789,453	25,685,037
<i>Total Deferred Inflows of Resources</i>	<u>33,517,094</u>	<u>9,250,841</u>	<u>150,892,200</u>
<b>FUND BALANCES:</b>			
Nonspendable:			
Prepaid Items	183,217	11,608	
Long-term Receivables	2,891,550		
Unclaimed Monies	1,911,213		
Restricted		10,521,044	69,983,557
Committed	1,861,456		
Assigned	1,404,140		
Unassigned (Deficit)	83,370,196		
<i>Total Fund Balances</i>	<u>91,621,772</u>	<u>10,532,652</u>	<u>69,983,557</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 135,189,892</u>	<u>\$ 21,357,777</u>	<u>\$ 223,838,786</u>

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

<b>Children Services</b>	<b>All Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 4,630,537	\$ 144,815,882	\$ 300,031,557
	189,742	2,815,997
16,931	1,443,167	2,005,924
		7,470,554
17,736	4,839,632	5,941,723
	206,687	401,512
		25,352,464
	15,263	165,121,366
920,629	9,633,276	36,063,627
	1,776,782	1,776,782
		1,911,213
<u>\$ 5,585,833</u>	<u>\$ 162,920,431</u>	<u>\$ 548,892,719</u>
\$ 3,063,901	\$ 9,380,463	\$ 18,613,461
	5,106,994	10,360,631
33,516	552,284	1,740,636
		82,205
	3,250,112	3,250,112
<u>2,727,168</u>	<u>1,437,797</u>	<u>6,093,529</u>
<u>5,824,585</u>	<u>19,727,650</u>	<u>40,140,574</u>
		144,226,137
<u>16,382</u>	<u>7,208,877</u>	<u>56,659,257</u>
<u>16,382</u>	<u>7,208,877</u>	<u>200,885,394</u>
	206,687	401,512
		2,891,550
		1,911,213
	99,515,146	180,019,747
	38,093,966	39,955,422
		1,404,140
<u>(255,134)</u>	<u>(1,831,895)</u>	<u>81,283,167</u>
<u>(255,134)</u>	<u>135,983,904</u>	<u>307,866,751</u>
<u>\$ 5,585,833</u>	<u>\$ 162,920,431</u>	<u>\$ 548,892,719</u>

**MONTGOMERY COUNTY, OHIO**  
**Reconciliation of Total Governmental Fund Balances**  
**To Net Position of Governmental Activities**  
**December 31, 2018**

Total governmental fund balances \$ 307,866,751

**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	12,830,916	
Construction-in-progress	20,500,423	
Infrastructure	415,061,133	
Land improvements	3,208,393	
Buildings, structures and improvements	209,174,277	
Furniture, fixtures and equipment	58,603,466	
Accumulated Depreciation	<u>(173,155,858)</u>	
Total capital assets		546,222,750

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	18,898,838	
Capital assets	(275,729)	
Capital leases payable	91,374	
Compensated absences payable	<u>544,258</u>	
Net adjustment for internal service funds		19,258,741

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

3,253,880

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

Property taxes	20,890,870	
Sales tax	9,374,673	
Fees and charges for services	318,486	
Special assessments	1,776,782	
Intergovernmental	22,371,457	
Investment earnings	1,872,296	
Miscellaneous	<u>54,693</u>	
Total		56,659,257

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

Net Pension Asset	1,688,158	
Deferred Outflows - Pension	48,062,383	
Deferred Outflows - OPEB	10,442,777	
Net Pension Liability	(200,917,598)	
Net OPEB Liability	(138,317,933)	
Deferred Inflows - Pension	(54,732,231)	
Deferred Inflows - OPEB	<u>(14,396,127)</u>	
Total		(348,170,571)

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

375,725

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

(48,111)

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	(335,000)	
General obligation bonds, net carrying value	(14,795,000)	
Premium on Debt Issued	(344,179)	
Long-term notes payable for OPWC and ODOT Loans	(2,835,254)	
Capital leases	(394,279)	
Compensated absences	<u>(23,773,800)</u>	
Total		(42,477,512)

Net position of governmental activities \$ 542,940,910

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, 2018**

	<b>General</b>	<b>Board of Developmental Disabilities Services</b>	<b>Human Services Levy</b>	<b>Children Services</b>	<b>All Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES:</b>						
Property Taxes	\$ 14,183,611	\$ 3,222,394	\$ 115,005,005	\$	\$ 4,112,071	\$ 136,523,081
Sales Taxes	80,769,240					80,769,240
Other Local Taxes	3,829,441				7,763,040	11,592,481
Special Assessments					329,657	329,657
Charges for Services	26,497,501	1,990,283		426,630	42,145,309	71,059,723
Licenses and Permits	36,421				3,795,942	3,832,363
Fines and Forfeitures	979,359				904,346	1,883,705
Intergovernmental	25,527,612	14,910,435	15,093,650	23,968,461	127,973,232	207,473,390
Interest	8,505,309				489,745	8,995,054
Other	2,562,949	1,180,321	27,928	75,669	1,841,983	5,688,850
<i>Total Revenues</i>	<u>162,891,443</u>	<u>21,303,433</u>	<u>130,126,583</u>	<u>24,470,760</u>	<u>189,355,325</u>	<u>528,147,544</u>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General Government	25,492,353				9,857,534	35,349,887
Judicial and Law Enforcement	100,028,205				73,891,170	173,919,375
Environment and Public Works	635,243				14,767,970	15,403,213
Social Services	3,583,151	32,010,465	14,260,071	54,339,897	106,896,770	211,090,354
Community and Economic Development	2,276,790				7,419,995	9,696,785
Capital Outlay					21,910,955	21,910,955
<b>Intergovernmental:</b>						
General Government	873,251				1,766,110	2,639,361
Judicial and Law Enforcement	1,189,401				868,195	2,057,596
Environment and Public Works	152,565				364,757	517,322
Social Services		16,170,974	16,714,863			32,885,837
Community and Economic Development	1,826,772				20,000	1,846,772
<b>Debt Service:</b>						
Principal Retirements	45,346	7,570			3,094,365	3,147,281
Interest and Fiscal Charges	2,800	318			600,383	603,501
<i>Total Expenditures</i>	<u>136,105,877</u>	<u>48,189,327</u>	<u>30,974,934</u>	<u>54,339,897</u>	<u>241,458,204</u>	<u>511,068,239</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>26,785,566</u>	<u>(26,885,894)</u>	<u>99,151,649</u>	<u>(29,869,137)</u>	<u>(52,102,879)</u>	<u>17,079,305</u>
<b>OTHER FINANCING SOURCES AND USES:</b>						
Transfers In	3,338,083	28,218,048	4,500,000	27,976,020	65,989,639	130,021,790
Issuance of Loans					124,041	124,041
Inception of Capital Lease	127,388				138,578	265,966
Transfers Out	(31,361,559)	(282,972)	(103,478,759)		(283,933)	(135,407,223)
<i>Total Other Financing Sources and Uses</i>	<u>(27,896,088)</u>	<u>27,935,076</u>	<u>(98,978,759)</u>	<u>27,976,020</u>	<u>65,968,325</u>	<u>(4,995,426)</u>
<i>Net Change in Fund Balance</i>	<u>(1,110,522)</u>	<u>1,049,182</u>	<u>172,890</u>	<u>(1,893,117)</u>	<u>13,865,446</u>	<u>12,083,879</u>
<i>Fund Balance at Beginning of Year</i>	<u>92,732,294</u>	<u>9,483,470</u>	<u>69,810,667</u>	<u>1,637,983</u>	<u>122,118,458</u>	<u>295,782,872</u>
<i>Fund Balance at End of Year</i>	<u>\$91,621,772</u>	<u>\$10,532,652</u>	<u>\$ 69,983,557</u>	<u>\$ (255,134)</u>	<u>\$135,983,904</u>	<u>\$307,866,751</u>

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, 2018**

---



---

Net Change in Fund Balances - Total Governmental Funds \$ 12,083,879

**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	19,274,342	
Depreciation expense	<u>(10,891,910)</u>	
Total		8,382,432

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	<u>(3,990,715)</u>	
Total		(3,990,715)

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	380,120	
Sales tax	1,435,943	
Fees and charges for services	202,479	
Special assessments	(183,282)	
Intergovernmental	2,961,011	
Investment earnings	178,490	
Miscellaneous	<u>24,341</u>	
Total		4,999,102

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

Pension	22,435,887	
OPEB	<u>264,018</u>	
Total		22,699,905

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	(40,158,108)	
OPEB	<u>(9,665,128)</u>	
Total		(49,823,236)

**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, 2018**

---

---

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	(124,041)	
Inception of Capital Lease	(265,966)	
Payment to loans	343,887	
Principal repayment for capital leases	110,615	
Principal repayment for bonds	<u>2,720,000</u>	
Total		2,784,495

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

Premium on bonds	68,221	
Net Change In Accrued Interest	6,388	
Amortization of Loss on Refunding	<u>(65,732)</u>	
Total		8,877

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

Compensated absences	<u>135,551</u>	
Total		135,551

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	1,765,808	
Capital assets	71,098	
Capital lease payable	(27,221)	
Compensated absences payable	43,384	
Adjustment to business type activities	<u>(193,251)</u>	
		<u>1,659,818</u>

Change in net position of governmental activities \$ (1,059,892)

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, 2018

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 13,823,206	\$ 13,823,206	\$ 14,183,611	\$ 360,405
Sales Tax	77,251,428	77,251,428	76,947,939	(303,489)
Other Taxes	3,700,000	3,700,000	3,829,441	129,441
Licenses and Permits	34,780	34,780	29,171	(5,609)
Fees and Charges for Services	22,556,344	22,559,844	22,310,158	(249,686)
Fines and Forfeitures	1,016,250	1,016,250	986,228	(30,022)
Intergovernmental Revenues	23,462,777	26,868,305	26,934,751	66,446
Investment Earnings	6,463,027	6,463,027	8,482,336	2,019,309
Miscellaneous Revenues	361,800	390,476	1,084,506	694,030
<i>Total Revenues</i>	<u>148,669,612</u>	<u>152,107,316</u>	<u>154,788,141</u>	<u>2,680,825</u>
<b>Expenditures:</b>				
Current:				
General Government	26,260,301	25,589,907	23,925,698	1,664,209
Judicial & Law Enforcement	101,751,403	102,012,615	99,540,862	2,471,753
Environment & Public Works	798,044	787,702	675,987	111,715
Social Services	2,787,954	2,473,824	1,993,661	480,163
Community & Economic Development	2,172,541	2,168,324	2,017,598	150,726
Intergovernmental:				
General Government	831,476	831,476	820,955	10,521
Judicial & Law Enforcement	1,277,518	1,426,440	1,328,518	97,922
Environment & Public Works	238,011	148,011	148,011	-
Community & Economic Development	500,000	500,000	500,000	-
<i>Total Expenditures</i>	<u>136,617,248</u>	<u>135,938,299</u>	<u>130,951,290</u>	<u>4,987,009</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>12,052,364</u>	<u>16,169,017</u>	<u>23,836,851</u>	<u>7,667,834</u>
<b>Other Financing Sources And Uses:</b>				
Advances in	200,000	4,700,000	7,148,290	2,448,290
Advances out	-	(3,647,937)	(3,647,937)	-
Transfers in	10,423,725	17,784,604	18,784,603	999,999
Transfers out	(28,694,836)	(47,291,221)	(47,269,320)	21,901
<i>Total Other Financing Sources And Uses</i>	<u>(18,071,111)</u>	<u>(28,454,554)</u>	<u>(24,984,364)</u>	<u>3,470,190</u>
<i>Net Change in fund Balance</i>	<u>(6,018,747)</u>	<u>(12,285,537)</u>	<u>(1,147,513)</u>	<u>11,138,024</u>
<i>Fund Balance at Beginning of Year</i>	44,559,653	44,559,653	44,559,653	-
<i>Prior Year Encumbrances Appropriated</i>	3,459,490	3,459,490	3,459,490	-
<i>Fund Balance At End Of Year</i>	<u>\$ 42,000,396</u>	<u>\$ 35,733,606</u>	<u>\$ 46,871,630</u>	<u>\$ 11,138,024</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, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,345,822	\$ 3,345,822	\$ 3,222,394	\$ (123,428)
Fees and Charges for Services	2,144,725	2,144,725	2,044,597	(100,128)
Intergovernmental Revenues	15,671,616	16,064,876	15,996,162	(68,714)
Miscellaneous Revenues	36,500	37,750	1,151,264	1,113,514
<i>Total Revenues</i>	<u>21,198,663</u>	<u>21,593,173</u>	<u>22,414,417</u>	<u>821,244</u>
<b>Expenditures:</b>				
Current:				
Social Services	36,803,317	37,065,827	33,453,714	3,612,113
Intergovernmental:				
Social Services	15,878,373	16,183,373	16,170,974	12,399
<i>Total Expenditures</i>	<u>52,681,690</u>	<u>53,249,200</u>	<u>49,624,688</u>	<u>3,624,512</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,483,027)</u>	<u>(31,656,027)</u>	<u>(27,210,271)</u>	<u>4,445,756</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	28,050,622	28,315,335	29,512,732	1,197,397
Transfers out	(466,000)	(577,713)	(577,656)	57
<i>Total Other Financing Sources And Uses</i>	<u>27,584,622</u>	<u>27,737,622</u>	<u>28,935,076</u>	<u>1,197,454</u>
<i>Net Change in fund Balance</i>	<u>(3,898,405)</u>	<u>(3,918,405)</u>	<u>1,724,805</u>	<u>5,643,210</u>
<i>Fund Balance at Beginning of Year</i>	3,087,910	3,087,910	3,087,910	-
<i>Prior Year Encumbrances Appropriated</i>	1,909,514	1,909,514	1,909,514	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,099,019</u>	<u>\$ 1,079,019</u>	<u>\$ 6,722,229</u>	<u>\$ 5,643,210</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 113,081,549	\$ 113,081,549	\$ 115,005,005	\$ 1,923,456
Intergovernmental Revenues	15,362,559	15,362,559	15,093,650	(268,909)
Miscellaneous Revenues	-	12,000	22,276	10,276
<i>Total Revenues</i>	<u>128,444,108</u>	<u>128,456,108</u>	<u>130,120,931</u>	<u>1,664,823</u>
<b>Expenditures:</b>				
Current:				
Social Services	20,247,484	23,609,374	15,285,162	8,324,212
Intergovernmental:				
Social Services	16,782,106	16,820,881	16,714,863	106,018
<i>Total Expenditures</i>	<u>37,029,590</u>	<u>40,430,255</u>	<u>32,000,025</u>	<u>8,430,230</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>91,414,518</u>	<u>88,025,853</u>	<u>98,120,906</u>	<u>10,095,053</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	5,920,000	7,835,127	9,352,626	1,517,499
Transfers out	(110,353,814)	(114,413,591)	(108,331,385)	6,082,206
<i>Total Other Financing Sources And Uses</i>	<u>(104,433,814)</u>	<u>(106,578,464)</u>	<u>(98,978,759)</u>	<u>7,599,705</u>
<i>Net Change in fund Balance</i>	<u>(13,019,296)</u>	<u>(18,552,611)</u>	<u>(857,853)</u>	<u>17,694,758</u>
<i>Fund Balance at Beginning of Year</i>	66,627,564	66,627,564	66,627,564	-
<i>Prior Year Encumbrances Appropriated</i>	6,065,576	6,065,576	6,065,576	-
<i>Fund Balance At End Of Year</i>	<u>\$ 59,673,844</u>	<u>\$ 54,140,529</u>	<u>\$ 71,835,287</u>	<u>\$ 17,694,758</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees and Charges for Services	\$ 557,500	\$ 557,500	\$ 408,894	\$ (148,606)
Intergovernmental Revenues	25,803,599	25,803,599	23,751,468	(2,052,131)
Miscellaneous Revenues	36,600	36,600	75,384	38,784
<i>Total Revenues</i>	<u>26,397,699</u>	<u>26,397,699</u>	<u>24,235,746</u>	<u>(2,161,953)</u>
<b>Expenditures:</b>				
Current:				
Social Services	54,834,626	56,334,626	55,653,369	681,257
<i>Total Expenditures</i>	<u>54,834,626</u>	<u>56,334,626</u>	<u>55,653,369</u>	<u>681,257</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(28,436,927)</u>	<u>(29,936,927)</u>	<u>(31,417,623)</u>	<u>(1,480,696)</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	26,356,950	27,856,950	27,976,020	119,070
<i>Total Other Financing Sources And Uses</i>	<u>26,356,950</u>	<u>27,856,950</u>	<u>27,976,020</u>	<u>119,070</u>
<i>Net Change in fund Balance</i>	<u>(2,079,977)</u>	<u>(2,079,977)</u>	<u>(3,441,603)</u>	<u>(1,361,626)</u>
<i>Fund Balance at Beginning of Year</i>	3,652,094	3,652,094	3,652,094	-
<i>Prior Year Encumbrances Appropriated</i>	2,084,974	2,084,974	2,084,974	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,657,091</u>	<u>\$ 3,657,091</u>	<u>\$ 2,295,465</u>	<u>\$ (1,361,626)</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, 2018**

(Cont'd.)

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities		
<b>ASSETS:</b>							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 3,959,643	\$ 49,282,698	\$ 29,927,541	\$ 37,253,087	\$ 1,081,690	\$ 121,504,659	\$ 34,851,414
Materials and Supplies Inventory	52,381	880,653	232,950	251,182	179	1,417,345	65,328
Accrued Interest Receivable		840				840	
Accounts Receivable	1,408,375	11,440,772	7,210,456	6,496,999	50,621	26,607,223	183,583
Due from Other Funds		15,908	30,987	25,728	3,565	76,188	410,234
Intergovernmental Receivable		170,019	514,390			684,409	
Prepaid Items						0	694,212
Other Assets		2,854,904	995,119			3,850,023	
Cash and Cash Equivalents with Escrow Agents				9,903,779		9,903,779	
<i>Total Current Assets</i>	<u>5,420,399</u>	<u>64,645,794</u>	<u>38,911,443</u>	<u>53,930,775</u>	<u>1,136,055</u>	<u>164,044,466</u>	<u>36,204,771</u>
Noncurrent Assets:							
Capital Assets:							
Land		3,449,116	1,272,801	4,048,538	1,300,000	10,070,455	
Construction in Progress		7,030,453	9,061,225	7,608,735		23,700,413	
Land Improvements		424,882	7,350	4,622,717		5,054,949	
Utility Plant in Service		316,536,649	217,742,651	2,247,213		536,526,513	
Building and Building Improvements	18,968,923	106,114,555	13,396,084	67,859,266	17,173,811	223,512,639	
Furniture, Fixtures, and Equipment	543,853	8,200,146	7,452,606	10,423,338	79,947	26,699,890	2,030,377
Accumulated Depreciation	(7,433,641)	(269,602,447)	(133,097,757)	(42,551,871)	(9,300,336)	(461,986,052)	(1,754,648)
Net Pension Asset	64,929	64,929	43,286	43,286		216,430	
<i>Total Noncurrent Assets</i>	<u>12,144,064</u>	<u>172,218,283</u>	<u>115,878,246</u>	<u>54,301,222</u>	<u>9,253,422</u>	<u>363,795,237</u>	<u>275,729</u>
<i>Total Assets</i>	<u>17,564,463</u>	<u>236,864,077</u>	<u>154,789,689</u>	<u>108,231,997</u>	<u>10,389,477</u>	<u>527,839,703</u>	<u>36,480,500</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Charge on Refunding	35,571				4,662	40,233	
Deferred Outflows - Pension	1,822,480	1,822,480	1,235,534	1,235,534		6,116,028	
Deferred Outflows - OPEB	401,646	401,646	267,764	267,764		1,338,820	
<i>Total Deferred Outflows of Resources</i>	<u>2,259,697</u>	<u>2,224,126</u>	<u>1,503,298</u>	<u>1,503,298</u>	<u>4,662</u>	<u>7,495,081</u>	<u>0</u>



**MONTGOMERY COUNTY, OHIO**  
**Statement of Fund Net Position**  
**Proprietary Funds (Cont'd.)**  
**December 31, 2018**

	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	374,362	1,288,900	512,506	1,706,511	371,932	4,254,211	1,559,763
Accrued Wages and Benefits	322,095	300,733	202,639	166,827	7,085	999,379	219,820
Due to Other Governments	163,713	2,958,943	1,859,349	11,747	48	4,993,800	9,686
Accrued Interest Payable	10,750	4,443	288	12,047	1,450	28,978	
Interfund Payable		558,039			3,483,160	4,041,199	179,243
Due to Other Funds	288,093	16,767	5,202	13,686	283	324,031	10,585
Claims Payable						0	7,496,087
Loans Payable		4,099,850	735,250			4,835,100	
Compensated Absences Payable	331,561	316,774	210,947	408,708	988	1,268,978	140,066
General Obligation Bonds Payable	555,000	165,000	115,000		285,000	1,120,000	
Revenue Bonds Payable				300,000		300,000	
Capital Leases Payable						0	27,637
Landfill Closure and Postclosure Costs Payable				83,038		83,038	
<b>Total Current Liabilities</b>	<b>2,045,574</b>	<b>9,709,449</b>	<b>3,641,181</b>	<b>2,702,564</b>	<b>4,149,946</b>	<b>22,248,714</b>	<b>9,642,887</b>
Noncurrent Liabilities:							
Loans Payable - net of current portion		21,842,520	17,094,095			38,936,615	
Claims Payable - net of current portion						0	7,470,846
Compensated Absences Payable - net of current portion	278,334	499,175	329,926	237,080	30,433	1,374,948	404,192
General Obligation Bonds Payable - net of current portion	3,840,338	4,479	3,175		311,313	4,159,305	
Revenue Bonds Payable - net of current portion				2,036,171		2,036,171	
Capital Leases Payable - net of current portion						0	63,737
Landfill Closure and Postclosure Costs Payable - net of current portion				568,962		568,962	
Net Pension Liability	7,727,603	7,727,602	5,151,735	5,151,735		25,758,675	
Net OPEB Liability	5,319,920	5,319,920	3,546,614	3,546,614		17,733,068	
<b>Total Noncurrent Liabilities</b>	<b>17,166,195</b>	<b>35,393,696</b>	<b>26,125,545</b>	<b>11,540,562</b>	<b>341,746</b>	<b>90,567,744</b>	<b>7,938,775</b>
<b>Total Liabilities</b>	<b>19,211,769</b>	<b>45,103,145</b>	<b>29,766,726</b>	<b>14,243,126</b>	<b>4,491,692</b>	<b>112,816,458</b>	<b>17,581,662</b>
Deferred Inflows of Resources:							
Deferred Inflows - Pension	2,805,068	2,805,068	1,399,281	1,399,281		8,408,698	
Deferred Inflows - OPEB	553,697	553,697	369,131	369,131		1,845,656	
<b>Total Deferred Inflows of Resources</b>	<b>3,358,765</b>	<b>3,358,765</b>	<b>1,768,412</b>	<b>1,768,412</b>	<b>0</b>	<b>10,254,354</b>	<b>0</b>
NET POSITION:							
Net Investment in Capital Assets	7,719,368	146,041,505	97,887,439	51,921,765	8,661,771	312,231,848	184,355
Restricted for Debt Service				466,332		466,332	
Restricted for Capital Outlay				9,437,447		9,437,447	
Unrestricted	(10,465,742)	44,584,788	26,870,410	31,898,213	(2,759,324)	90,128,345	18,714,483
<b>Total Net Position</b>	<b>\$ (2,746,374)</b>	<b>\$ 190,626,293</b>	<b>\$ 124,757,849</b>	<b>\$ 93,723,757</b>	<b>\$ 5,902,447</b>	<b>\$ 412,263,972</b>	<b>\$ 18,898,838</b>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds						(3,253,880)	
Total Net Position of Business-type Activities						<u>\$ 409,010,092</u>	

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

**MONTGOMERY COUNTY, OHIO**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2018**

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities		
<b>OPERATING REVENUES:</b>							
Charges for Services	\$ 13,440,096	\$ 50,243,121	\$ 42,481,263	\$ 23,426,724	\$ 1,272,378	\$ 130,863,582	\$ 72,270,366
Other	39,926	277,240	380,272	202,449	1,478	901,365	2,099,392
<i>Total Operating Revenues</i>	<u>13,480,022</u>	<u>50,520,361</u>	<u>42,861,535</u>	<u>23,629,173</u>	<u>1,273,856</u>	<u>131,764,947</u>	<u>74,369,758</u>
<b>OPERATING EXPENSES:</b>							
Personal Services	10,764,498	10,737,265	7,807,338	6,290,320	212,149	35,811,570	13,572,796
Contractual Services	4,182,526	1,515,806	3,005,171	4,673,265	161,617	13,538,385	8,172,132
Materials and Supplies	1,103,849	1,743,354	766,848	953,810	2,297	4,570,158	3,435,612
Utilities	292,765	13,571,436	21,831,686	6,515,816	33,975	42,245,678	890,724
Claims						0	43,655,139
Depreciation	525,587	7,079,443	4,058,901	3,694,516	401,231	15,759,678	101,222
Other	1,257,423	1,321,499		1,062,534	616,590	4,258,046	3,191,218
<i>Total Operating Expenses</i>	<u>18,126,648</u>	<u>35,968,803</u>	<u>37,469,944</u>	<u>23,190,261</u>	<u>1,427,859</u>	<u>116,183,515</u>	<u>73,018,843</u>
<i>Operating Income (Loss)</i>	<u>(4,646,626)</u>	<u>14,551,558</u>	<u>5,391,591</u>	<u>438,912</u>	<u>(154,003)</u>	<u>15,581,432</u>	<u>1,350,915</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>							
Interest		86		9,377		9,463	
Other Non-Operating Revenues		2,409	2,137			4,546	36,084
Proceeds from State Grants			494,276			494,276	
Interest and Fiscal Charges	(132,722)	(647,193)	(277,496)	(78,307)	(17,765)	(1,153,483)	
Loss on sale of Capital Assets				(54,006)		(54,006)	
Other Non-Operating Expenses			(1,687)			(1,687)	(39,866)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(132,722)</u>	<u>(644,698)</u>	<u>217,230</u>	<u>(122,936)</u>	<u>(17,765)</u>	<u>(700,891)</u>	<u>(3,782)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(4,779,348)</u>	<u>13,906,860</u>	<u>5,608,821</u>	<u>315,976</u>	<u>(171,768)</u>	<u>14,880,541</u>	<u>1,347,133</u>
Transfers In	4,414,733			538,689	40,000	4,993,422	418,675
Transfers Out		(26,664)				(26,664)	
<i>Change in Net Position</i>	<u>(364,615)</u>	<u>13,880,196</u>	<u>5,608,821</u>	<u>854,665</u>	<u>(131,768)</u>	<u>19,847,299</u>	<u>1,765,808</u>
<i>Net Position at Beginning of Year, as Restated (See Note C)</i>	<u>(2,381,759)</u>	<u>176,746,097</u>	<u>119,149,028</u>	<u>92,869,092</u>	<u>6,034,215</u>	<u>392,416,673</u>	<u>17,133,030</u>
<i>Net Position at End of Year</i>	<u>\$ (2,746,374)</u>	<u>\$ 190,626,293</u>	<u>\$ 124,757,849</u>	<u>\$ 93,723,757</u>	<u>\$ 5,902,447</u>	<u>\$ 412,263,972</u>	<u>\$ 18,898,838</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds change in Net Position of Business-type Activities						<u>193,251</u>	<u>\$ 20,040,550</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, 2018**

(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	\$ 13,091,026	\$ 49,156,582	\$ 42,607,948	\$ 22,235,023	\$ 1,102,791	\$ 128,193,370	\$ 9,002,729
Cash receipts from interfund services provided	1,100	222,578	222,331	172,848	134,999	753,856	63,168,268
Cash payments to employees for services	(8,119,117)	(8,283,610)	(4,820,789)	(4,459,337)	(151,834)	(25,834,687)	(9,764,370)
Cash payments to suppliers for goods and services	(2,369,140)	(16,257,675)	(25,888,852)	(11,930,702)	8,512	(56,437,857)	(9,681,170)
Cash payments for insurance claims						0	(42,825,186)
Cash payments for interfund services used	(4,970,096)	(3,103,401)	(2,108,731)	(1,590,690)	(243,808)	(12,016,726)	(6,323,223)
Other operating cash receipts	37,739	475,253	34,033	197,399	1,478	745,902	2,968,226
Other non operating cash receipts		2,409				2,409	6,886
Other non operating cash payments		(50,000)	(1,687)			(51,687)	
Cash from other sources			496,413			496,413	
Other cash payments	(1,232,055)	(1,126,756)		(169,244)	(367,585)	(2,895,640)	(3,219,225)
<i>Net cash provided by (used for) operating activities</i>	<u>(3,560,543)</u>	<u>21,035,380</u>	<u>10,540,666</u>	<u>4,455,297</u>	<u>484,553</u>	<u>32,955,353</u>	<u>3,332,935</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	4,414,733			538,689	404,067	5,357,489	418,675
Transfers out to other funds					(364,067)	(364,067)	
Amounts borrowed on interfund loans						0	179,243
Amounts repaid on interfund loans					(200,000)	(200,000)	(64,000)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>4,414,733</u>	<u>0</u>	<u>0</u>	<u>538,689</u>	<u>(160,000)</u>	<u>4,793,422</u>	<u>533,918</u>
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on capital leases						0	(27,221)
Proceeds from capital leases						0	(23,040)
Proceeds of long-term loans		1,592,076	2,350,574			3,942,650	
Principal paid on long-term loans		(4,269,924)	(1,152,649)			(5,422,573)	
Interest paid on long-term loans		(669,975)	(274,582)			(944,557)	
Principal paid on revenue bonds				(295,000)		(295,000)	
Interest paid on revenue bonds				(81,969)		(81,969)	
Principal paid on general obligation bonds	(535,000)	(160,000)	(115,000)		(270,000)	(1,080,000)	
Interest paid on general obligation bonds	(142,375)	(8,950)	(6,325)		(24,150)	(181,800)	
Acquisition and construction of capital assets	(70,258)	(4,300,814)	(5,044,096)	(7,565,244)		(16,980,412)	(7,084)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(747,633)</u>	<u>(7,817,587)</u>	<u>(4,242,078)</u>	<u>(7,942,213)</u>	<u>(294,150)</u>	<u>(21,043,661)</u>	<u>(57,345)</u>
<i>Cash flows from investing activities:</i>							
Interest received on investments				9,377		9,377	
<i>Net increase (decrease) in cash and cash equivalents</i>	<u>106,557</u>	<u>13,217,793</u>	<u>6,298,588</u>	<u>(2,938,850)</u>	<u>30,403</u>	<u>16,714,491</u>	<u>3,809,508</u>
Cash and cash equivalents at beginning of year	3,853,086	36,064,905	23,628,953	50,095,716	1,051,287	114,693,947	31,041,906
Cash and cash equivalents at end of year	<u>\$ 3,959,643</u>	<u>\$ 49,282,698</u>	<u>\$ 29,927,541</u>	<u>\$ 47,156,866</u>	<u>\$ 1,081,690</u>	<u>\$ 131,408,438</u>	<u>\$ 34,851,414</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, 2018**

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>							
Operating income (loss)	\$ (4,646,626)	\$ 14,551,558	\$ 5,391,591	\$ 438,912	\$ (154,003)	\$ 15,581,432	\$ 1,350,915
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>							
Depreciation	525,587	7,079,443	4,058,901	3,694,516	401,231	15,759,678	101,222
Landfill Closure and Postclosure Costs				31,631		31,631	
Miscellaneous nonoperating income (expense)		(47,591)	494,726			447,135	(5,450)
(Increase) decrease in accounts receivable	(350,157)	(676,259)	353,841	(1,007,657)	(36,366)	(1,716,598)	616,425
(Increase) decrease in due from other funds		575	(10,058)	(16,246)	1,778	(23,951)	17,907
(Increase) decrease in due from other governments		(170,019)	(514,390)			(684,409)	
(Increase) decrease in inventory of supplies	5,801	178,428	37,866	(768)	(179)	221,148	140,823
(Increase) decrease in prepaid expenses						0	(192,208)
Increase (decrease) in accounts payable	122,556	(61,678)	(110,399)	401,603	267,806	619,888	86,276
Increase (decrease) in due to other funds	(59,878)	(11,986)	(3,464)	1,911	(652)	(74,069)	5,753
Increase (decrease) in due to other governments	1,068	(642,932)	(177,621)	2,554	(153)	(817,084)	9,302
Increase (decrease) in accrued wages and benefits	144,416	114,458	77,679	66,229	3,460	406,242	100,634
(Increase) decrease in deferred outflows pension	1,791,153	1,791,153	1,175,362	1,175,362		5,933,030	
Increase (decrease) in deferred inflows pension	(1,651,450)	(1,651,450)	(667,324)	(667,324)		(4,637,548)	
Increase (decrease) in insurance claims payable						0	1,057,952
Increase (decrease) in net pension liability	130,277	130,277	86,848	86,848		434,250	
(Increase) decrease in deferred outflows OPEB	254,417	254,417	169,612	169,612		848,058	
Increase (decrease) in deferred inflows OPEB	(174,328)	(174,328)	(116,219)	(116,219)		(581,094)	
Increase (decrease) in net OPEB liability	288,504	288,504	192,336	192,336		961,680	
(Increase) decrease in other assets		149,391	110,634			260,025	
Increase (decrease) in compensated absences	58,117	(66,581)	(9,255)	1,997	1,631	(14,091)	43,384
<i>Total adjustments</i>	<u>1,086,083</u>	<u>6,483,822</u>	<u>5,149,075</u>	<u>4,016,385</u>	<u>638,556</u>	<u>17,373,921</u>	<u>1,982,020</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ (3,560,543)</u>	<u>\$ 21,035,380</u>	<u>\$ 10,540,666</u>	<u>\$ 4,455,297</u>	<u>\$ 484,553</u>	<u>\$ 32,955,353</u>	<u>\$ 3,332,935</u>

*Noncash investing, capital and financing activities:*

During 2018, there were no noncash investing, capital and financing activities for the Enterprise Funds or Internal Service Fund

**MONTGOMERY COUNTY, OHIO**  
**Statement of Net Position**  
**Fiduciary Funds**  
**December 31, 2018**

	<b>Private Purpose Trust - Port Authority</b>	<b>Agency Funds</b>
<b>ASSETS:</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$ 56,900	\$ 72,127,900
Cash and Cash Equivalents in Segregated Accounts		14,437,722
Accrued Interest Receivable		
Property Taxes Receivable		839,921,219
	<u>56,900</u>	<u>839,921,219</u>
<i>Total Assets</i>	<u>\$ 56,900</u>	<u>\$ 926,486,841</u>
<b>LIABILITIES:</b>		
Current Liabilities:		
Due to Other Governments		895,118,496
Undistributed Monies		31,368,345
		<u>895,118,496</u>
		<u>31,368,345</u>
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 926,486,841</u>
<b>NET POSITION:</b>		
Held in Trust for Pool Participants		
Held in Trust	56,900	
	<u>56,900</u>	
<i>Total Net Position</i>	<u>\$ 56,900</u>	

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

**MONTGOMERY COUNTY, OHIO**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2018**

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

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

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Net Position**  
**Discretely Presented Component Units**  
**December 31, 2018**

	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,335,282	\$ 5,094,097	\$ 7,429,379
Accounts Receivable	10,110	828,516	838,626
Due from Other Governments		647,457	647,457
Prepaid Expenses		31,140	31,140
Other Assets		18,463,506	18,463,506
Capital Assets not being depreciated	3,048,771		3,048,771
Capital Assets being depreciated	14,385,808	33,292	14,419,100
<i>Total Assets</i>	<u>19,779,971</u>	<u>25,098,008</u>	<u>44,877,979</u>
<i>Liabilities:</i>			
Accounts Payable	53,894	320,819	374,713
Retainage Payable		9,037	9,037
Unearned Revenue	7,942,627	216,800	8,159,427
Other	75,905		75,905
Long-term liabilities:			
Due in More Than One Year		28,700	28,700
<i>Total Liabilities</i>	<u>8,072,426</u>	<u>575,356</u>	<u>8,647,782</u>
<i>Net Position:</i>			
Net Investment in Capital Assets	17,434,579	33,292	17,467,871
Unrestricted	(5,727,034)	24,489,360	18,762,326
<i>Total Net Position</i>	<u>\$ 11,707,545</u>	<u>\$ 24,522,652</u>	<u>\$ 36,230,197</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, 2018**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corp	Total
Component Units:						
Miami Valley In-Ovations, Inc	\$ 1,744,244	\$ 954,543	\$ 1,640,889	\$ 851,188	\$	\$ 851,188
Montgomery County Land Reutilization Corp	3,704,999	657,095	7,497,017		4,449,113	4,449,113
<b>Total</b>	<u>\$ 5,449,243</u>	<u>\$ 1,611,638</u>	<u>\$ 9,137,906</u>	<u>851,188</u>	<u>4,449,113</u>	<u>5,300,301</u>
General Revenues:						
Grants and contributions not restricted to specific programs					2,475,005	2,475,005
Unrestricted investment earnings				692	388	1,080
Miscellaneous				125		125
Total general revenues				<u>817</u>	<u>2,475,393</u>	<u>2,476,210</u>
Change in Net Position				852,005	6,924,506	7,776,511
Net Position - Beginning				10,855,540	17,598,146	28,453,686
Net Position - Ending				<u>\$ 11,707,545</u>	<u>\$ 24,522,652</u>	<u>\$ 36,230,197</u>

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



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

**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 532,300 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

---

*Reporting Entity*

---

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

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

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

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

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

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

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

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

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

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

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

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

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

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

All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not provide any funding to the LEPC during the year. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

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

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

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

**Government-wide Financial Statements:** The Statement of Net Position and the Statement of Activities report information about the County as a whole. These statements report on all of the non-fiduciary financial activities of the primary government and its component units. The statements distinguish between those activities of the County that

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

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

**Fund Financial Statements:** Fund financial statements consist of a series of statements that present financial information of the County at a more detailed level, focusing on information about the County's major governmental and enterprise funds. Each major fund is presented in a separate column, while nonmajor funds are aggregated and presented in a single column. Separate financial statements are presented for governmental, proprietary and fiduciary funds.

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

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

---

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

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

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

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

---

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

---

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

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

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

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

---

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

---

Additionally, the County reports *Internal Service Funds*, a Proprietary Fund type, used to account for the financing of goods or services provided primarily by certain functions of the County's administrative services department to other departments or agencies of the County, and occasionally to other governments, generally on a cost-reimbursement basis. The County's internal service activities include printing services, mailroom, stockroom, service depot (vehicle fleet), other data processing services, Kronos timekeeping services, information technology, telecommunications, Microsoft Dynamics 365, as well as insurance administration and risk-management.

---

*Summary of Significant Accounting Policies*

---

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

---

*Measurement Focus and Basis of Accounting*

---

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

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

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

---

*Budgetary Accounting and Control*

---

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

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

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

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

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

---

*Cash and Cash Equivalents and Investments*

---

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

For purposes of the Statement of Cash Flows, proprietary fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents; any separate investments

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

are reported as investments on the Statement of Net Position and are recorded at fair value, in accordance with GASB Statement No. 31.

During 2018, 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 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

---

*Inventory of Supplies and Prepaid Expenses*

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

---

*Restricted Assets*

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

---

*Other Assets*

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

---

*Capital Assets*

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

<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

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

*Long-term Liabilities*

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

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

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

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

*Special Assessments*

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

Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund Statement of Fund Net Position and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue in the Governmental Funds only when measurable and available; however, since special assessments qualify as exchange-like transactions, revenue is recognized for all special assessments receivable in the government-wide statements. Special assessments receivable include \$36,172 of delinquent amounts outstanding.

*Deferred Outflows/Deferred Inflows of Resources*

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

Position for the deferred charge on refunding, pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes J and K. On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This deferred amount is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, other local taxes, sales taxes, intergovernmental grants, special assessments, fees and charges for services and interest. These amounts are deferred and recognized as revenue in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 32. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes J and K).

The County complies with GASB Statement No. 33 in recognizing assets, deferred outflow of resources, liabilities, deferred inflows of resources, revenues and expenditures/expenses associated with nonexchange transactions, including derived tax revenues, imposed nonexchange transactions, government-mandated and voluntary nonexchange transactions. The full accrual guidelines for recognizing receivables and revenue are applied to the Government-wide and Proprietary Fund financial statements and the modified accrual guidelines are applied to Governmental Fund financial statements. On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. These unavailable revenues have been reported as deferred inflows of resources on the Governmental Funds balance sheets accordingly.

---

*Sales Tax*

The County has levied a 1.25% sales tax, this was increased from 1% effective October 1, 2018. The sales tax is collected by the State of Ohio and remitted to the County monthly. This tax was enacted by the Board of County Commissioners, under the authority of the Ohio Revised Code. The County complies with GASB Statement No. 33 in accounting for sales tax as a derived tax revenue, with receivable amounts recognized when the underlying exchange occurs and revenue recognized, in the Governmental Fund financial statements, when funds become available and in the government-wide financial statements when the underlying exchange occurs.

---

*Interfund Transactions*

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

---

*Pensions/Other Postemployment Benefits (OPEB)*

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

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 I.

---

*Fund Balance*

---

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

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

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

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

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

---

*Net Position*

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

---

*Operating Revenues and Expenses*

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services for Stillwater Center, Wastewater, Water, Solid Waste Management and Parking Facilities. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses that do not meet these definitions are reported as non-operating.

---

*Estimates*

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE C – Change in Accounting Principles, Restatement of Net Position and Change in Reporting Entity**

For fiscal year 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board’s (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County’s 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County’s fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County’s 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2017:

	<u>Governmental Activities</u>	<u>Business - Type Activities</u>
Net Position December 31, 2017	\$676,870,975	\$405,980,802
Adjustments:		
Net OPEB Liability	(134,700,211)	(17,269,258)
Deferred Outflow - Payments Subsequent to Measurement Date	<u>1,830,038</u>	<u>257,998</u>
Restated Net Position December 31, 2017	544,000,802	388,969,542

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE C – Change in Accounting Principles, Restatement of Net Position and Change in Reporting Entity (Cont'd.)**

	<u>Stillwater</u>	<u>Wastewater</u>	<u>Water</u>
Net Position December 31, 2017	\$2,721,619	\$181,849,475	\$122,551,280
Adjustments:			
Net OPEB Liability	(5,180,777)	(5,180,777)	(3,453,852)
Deferred Outflow - Payments Subsequent to Measurement Date	<u>77,399</u>	<u>77,399</u>	<u>51,600</u>
Restated Net Position December 31, 2017	<u><u>\$(2,381,759)</u></u>	<u><u>\$176,746,097</u></u>	<u><u>\$119,149,028</u></u>
		Nonmajor Parking Facilities	Total Enterprise
	<u>Solid Waste</u>		
Net Position December 31, 2017	\$96,271,344	\$6,034,215	\$409,427,933
Adjustments:			
Net OPEB Liability	(3,453,852)	0	(17,269,258)
Deferred Outflow - Payments Subsequent to Measurement Date	<u>51,600</u>	<u>0</u>	<u>257,998</u>
Restated Net Position December 31, 2017	<u><u>\$92,869,092</u></u>	<u><u>\$6,034,215</u></u>	392,416,673
Adjustment to reflect the consolidation of internal service activities to Enterprise Funds			<u>(3,447,131)</u>
Total Restated Net Position of Business-Type Activities			<u><u>\$388,969,542</u></u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

**Change in Reporting Entity**

For the year ended December 31, 2017, Monco Enterprises, Inc. (Monco) was reflected as a discretely presented component unit on the County's financial statements. Based upon changes to the by-laws of Monco, the relationship between Monco and the County has changed. Monco is no longer receiving in-kind contributions from the County, and is no longer providing services solely to the Montgomery County Board of Developmental Disabilities Services. Pursuant to the criteria set forth in GASB Statement 14, Monco will no longer be presented as a discretely presented component unit. The December 31, 2017 net position for Monco was \$1,651,028.

Five Rivers Metro Parks became their own fiscal agent beginning January 1, 2018. Therefore, they are no longer reported as a Fiduciary Fund in Montgomery County's financial statements.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

A reconciliation of the results of operations for the year ended December 31, 2018 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	\$ (1,110,522)	\$ 1,049,182	\$ 172,890	\$ (1,893,117)
Increase (decrease)				
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis	2,004,955			
Due to revenues:				
Property taxes				
Sales tax	(3,821,301)			
Licenses and permits	250			
Fees and charges for services	(39,832)	54,314		(17,736)
Fines and forfeitures	6,869			
Intergovernmental	1,409,960	1,085,727		(216,993)
Investment earnings	(22,973)			
Miscellaneous	(1,443,735)	(29,057)	(5,652)	(285)
Due to expenditures:				
Current:				
General government	1,125,210			
Judicial and law enforcement	(1,947,570)			
Environment and public works	(40,744)			
Social services	(298,689)	(1,443,249)	(1,025,092)	(1,313,472)
Community and economic development	(2,911,179)			
Intergovernmental:				
Judicial and law enforcement	(139,117)			
Environment and public works	4,554			
Social services				
Community and economic development	1,326,772			
Debt Service:				
Principal retirement	45,346	7,570		
Interest and fiscal charges	2,800	318		
Due to other financing sources and (uses):				
Inception of capital leases	(127,388)			
Advances in	7,148,290			
Advances out	(3,647,937)			
Transfers in	20,591,229	1,294,684	4,852,626	
Transfers out	(19,262,761)	(294,684)	(4,852,625)	
Budgetary basis	<u>\$ (1,147,513)</u>	<u>\$ 1,724,805</u>	<u>\$ (857,853)</u>	<u>\$ (3,441,603)</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

**NOTE E – Contingencies, Judgments and Claims Litigation**

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

---

*Contingencies Under Grant Programs*

---

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

---

*Pollution Remediation*

---

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

---

*Insurance Claims*

---

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

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

**Primary Government:** Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed, by the County Treasurer, on the basis of the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. With the exception of a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of: (1) United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; (2) Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities; (3) Written repurchase agreements in the securities listed above provided the market 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, 2018**

---

**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, 2018, \$32,972,540 of the County's total bank balance of \$35,479,694 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 market 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 market 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, 2018, the fair value of investments was \$3,452,655 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, 2018**

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

The County's investments at December 31, 2018 are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Net Asset Value Per Share				
STAR Ohio	\$ <u>51,610,503</u>	10.15%	AAAm	n/a
Fair Value Level One Inputs				
Money Market Mutual Funds	<u>23,151,438</u>	4.55%	Not Rated	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	142,595,900	28.06%	Aaa	0.62 years
Federal Home Loan Bank Bonds	44,498,744	8.75%	Aaa	0.09 years
Federal Home Loan Mortgage Corp. Notes	43,563,340	8.57%	Aaa	0.09 years
Federal National Mortgage Assoc. Bonds and Notes	132,579,569	26.08%	Aaa	0.43 years
US Treasury Notes	29,677,800	5.84%	Aaa	0.13 years
Municipal Bonds	2,711,930	0.53%	Not Rated	0.02 years
Corporate Notes	<u>37,968,330</u>	<u>7.47%</u>	Aa1 - Aa3	0.14 years
Total Fair Value Level Two Inputs	433,595,613			
Total Investments	<u>\$ 508,357,554</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, 2018. The Money Market Mutual Funds are measured at fair value and valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmarks, yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (Level 2 inputs).

**Discretely Presented Component Units:** Miami Valley In-Ovations, Inc. and the Montgomery County Land Reutilization Corporation had amounts available for deposit at year-end of \$2,335,282 and \$5,094,097, 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, 2018**

**NOTE G - Interfund Receivables/Payables**

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2018, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 821,350	\$ 1,918,164
Board of Developmental Disabilities Services	259,320	8,473
Human Services Levy	3,685	1,927
Children Services	17,736	2,727,168
Other Governmental Funds	4,839,632	1,437,797
	<u>5,941,723</u>	<u>6,093,529</u>
Proprietary Funds:		
Enterprise Funds -		
Stillwater Center		288,093
Wastewater	15,908	16,767
Water	30,987	5,202
Solid Waste Management	25,728	13,686
Parking Facilities	3,565	283
	<u>76,188</u>	<u>324,031</u>
Internal Service Funds	410,234	10,585
Total	<u>\$ 6,428,145</u>	<u>\$ 6,428,145</u>

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

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 7,470,554	\$
Other Governmental Funds		3,250,112
Wastewater		558,039
Parking Facilities		3,483,160
Internal Service Funds		179,243
	<u>\$ 7,470,554</u>	<u>\$ 7,470,554</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

The preceding interfund receivable/payables includes \$1,729,161 in principal of certain outstanding manuscript debt securities, issued by the County and self-acquired by the County Treasurer. This manuscript debt component consists of the following:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2018</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2018</i>	<i>Amount Due in 2019</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	\$ 8,960	\$	\$ (1,640)	\$ 7,320	\$ 1,720
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	17,910		(3,280)	14,630	3,420
2008	Manning Road Group Drainage Proj	4.350%	2023	12,100		(1,800)	10,300	1,900
2008	Hardin West Group Drainage Proj	4.350%	2023	9,600		(1,500)	8,100	1,500
2011	Tom's Run West Group Drainage Proj	3.900%	2026	10,088		(957)	9,131	995
2013	Lutheran Road Group Drainage Proj	3.350%	2028	17,141		(1,314)	15,827	1,359
2013	Little Farms Group Drainage Proj	3.350%	2028	35,937		(2,756)	33,181	2,848
2017	Spring Run Ditch Proj	2.720%	2032	20,478		(1,124)	19,354	1,154
2017	Dodson Road Ditch Proj	2.720%	2032	39,691		(2,178)	37,513	2,238
2018	Strunks Ditch Proj	2.600%	2033		55,909		55,909	3,095
Total payable from road assessments				\$ 171,905	\$ 55,909	\$ (16,549)	\$ 211,265	\$ 20,229
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 72,690	\$	\$ (16,865)	\$ 55,825	\$ 17,708
2001	Groby's San Swr Ext	5.000%	2021	15,421		(3,578)	11,843	3,757
2001	Alex-Bell Water Main Ext	5.000%	2021	7,825		(1,815)	6,010	1,906
2001	Tucson San Swr Reloc	5.000%	2021	4,922		(1,142)	3,780	1,199
2005	Centerville Forest San Swr Ext	4.000%	2025	158,968		(17,252)	141,716	17,942
2005	Homestretch Rd Water Main Ext	4.000%	2025	21,237		(2,305)	18,932	2,397
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	84,552		(7,511)	77,041	7,925
2011	Airway Rd Water Main Ext	3.550%	2031	25,930		(1,460)	24,470	1,510
2011	Airway Rd San Sewer Ext	3.550%	2031	22,781		(1,284)	21,497	1,330
2011	Bigger Lane Water Main Ext	3.250%	2031	66,927		(3,851)	63,076	3,977
2011	Bigger Lane San Sewer Ext	3.250%	2031	66,555		(3,830)	62,725	3,954
2012	Centerwood Lane Water Main Ext	2.600%	2032	63,370		(3,508)	59,862	3,599
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	222,022		(10,255)	211,767	10,655
2015	McKenna Gorman Sewer Ext	3.150%	2035	114,709		(4,833)	109,876	4,986
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	97,587		(4,111)	93,476	4,242
Total payable from water/sewer assessments				\$ 1,045,496	\$ 0	\$ (83,600)	\$ 961,896	\$ 87,087
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 606,000	\$	\$ (50,000)	\$ 556,000	\$ 51,000
Total payable from Wastewater Fund				\$ 606,000	\$ 0	\$ (50,000)	\$ 556,000	\$ 51,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 1,823,401	\$ 55,909	\$ (150,149)	\$ 1,729,161	\$ 158,316

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

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

Payable from Other Governmental Funds for:

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
<hr/>			
<u>Treasurer-held Road Assessment Bonds</u>			
	2019	20,229	6,808
	2020	20,801	6,037
	2021	21,703	5,295
	2022	22,529	4,509
	2023	17,164	3,697
	2024-2028	69,286	11,443
	2029-2033	39,553	2,946
		\$ 211,265	\$ 40,735
<hr/>			
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2019	87,087	36,296
	2020	90,727	32,840
	2021	94,517	29,046
	2022	70,045	25,087
	2023	72,745	22,379
	2024-2028	299,780	71,131
	2029-2033	217,148	25,687
	2034-2035	29,847	1,417
		\$ 961,896	\$ 243,883
<hr/>			
Total Other Governmental Funds		\$ 1,173,161	\$ 284,618
<hr/>			
Interfund Payables from Wastewater Fund for:			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2019	51,000	24,464
	2020	54,000	22,220
	2021	57,000	19,844
	2022	58,000	17,336
	2023	62,000	14,784
	2024-2027	274,000	30,800
		\$ 556,000	\$ 129,448
Total Wastewater Fund		\$ 556,000	\$ 129,448
Total Manuscript Debt:		\$ 1,729,161	\$ 414,066

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE H - Capital Assets**

Capital asset activity for the year ended December 31, 2018 was as follows:

**Governmental Activities:**

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2018</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 12,837,416	\$ 13,653	\$ (20,153)	\$ 12,830,916
Construction-in-progress	7,831,688	14,776,906	(2,108,171)	20,500,423
Infrastructure	414,121,828	3,027,171	(2,087,866)	415,061,133
<i>Total capital assets, not being depreciated</i>	<u>434,790,932</u>	<u>17,817,730</u>	<u>(4,216,190)</u>	<u>448,392,472</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	3,369,580		(161,187)	3,208,393
Buildings, structures and improvements	212,461,982	529,242	(3,816,947)	209,174,277
Furniture, fixtures and equipment	62,907,625	3,035,541	(7,339,700)	58,603,466
<i>Total capital assets, being depreciated</i>	<u>278,739,187</u>	<u>3,564,783</u>	<u>(11,317,834)</u>	<u>270,986,136</u>
<i>Accumulated Depreciation:</i>				
Land improvements	2,067,429	138,787	(130,943)	2,075,273
Buildings, structures and improvements	121,974,164	5,986,664	(3,159,916)	124,800,912
Furniture, fixtures and equipment	47,657,493	4,766,459	(6,144,279)	46,279,673
<i>Total accumulated depreciation</i>	<u>171,699,086</u>	<u>10,891,910</u>	<u>(9,435,138)</u>	<u>173,155,858</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>107,040,101</u>	<u>(7,327,127)</u>	<u>(1,882,696)</u>	<u>97,830,278</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 541,831,033</u>	<u>\$ 10,490,603</u>	<u>\$ (6,098,886)</u>	<u>\$ 546,222,750</u>

**Business-type Activities:**

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2018</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 10,070,455	\$	\$	\$ 10,070,455
Construction-in-progress	17,909,873	11,804,875	(6,014,335)	23,700,413
<i>Total capital assets, not being depreciated</i>	<u>27,980,328</u>	<u>11,804,875</u>	<u>(6,014,335)</u>	<u>33,770,868</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	5,054,949			5,054,949
Utility plant in service	527,880,714	8,645,799		536,526,513
Buildings, structures and improvements	223,512,639			223,512,639
Furniture, fixtures and equipment	25,083,864	2,544,073	(928,047)	26,699,890
<i>Total capital assets, being depreciated</i>	<u>\$ 781,532,166</u>	<u>\$ 11,189,872</u>	<u>\$ (928,047)</u>	<u>\$ 791,793,991</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

Business-type Activities (Cont'd.):

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2018</i>
<i>Accumulated Depreciation:</i>				
Land improvements	\$ 3,524,762	\$ 217,590	\$	\$ 3,742,352
Utility plant in service	274,710,683	7,435,587		282,146,270
Buildings, structures and improvements	152,306,166	5,434,516		157,740,682
Furniture, fixtures and equipment	16,558,804	2,671,985	(874,041)	18,356,748
<i>Total accumulated depreciation</i>	<u>447,100,415</u>	<u>15,759,678</u>	<u>(874,041)</u>	<u>461,986,052</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>334,431,751</u>	<u>(4,569,806)</u>	<u>(54,006)</u>	<u>329,807,939</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 362,412,079</u>	<u>\$ 7,235,069</u>	<u>\$ (6,068,341)</u>	<u>\$ 363,578,807</u>

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

**Governmental Activities:**

General Government	\$ 2,268,846
Judicial and Law Enforcement	6,216,762
Environment and Public Works	321,071
Social Services	941,664
Community and Economic Development	1,143,567
Total Depreciation Expense - Governmental Activities	<u>\$ 10,891,910</u>

**Business-type Activities:**

Parking Facilities	\$ 401,231
Stillwater Center	525,587
Water	4,058,901
Wastewater	7,079,443
Solid Waste Management	3,694,516
Total Depreciation Expense - Business-type Activities	<u>\$ 15,759,678</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

**Discretely Presented Component Units:**

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

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2018</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 2,965,275	\$ 83,496	\$	\$ 3,048,771
Construction-in-progress	55,249		(55,249)	0
<i>Total capital assets, not being depreciated</i>	<u>3,020,524</u>	<u>83,496</u>	<u>(55,249)</u>	<u>3,048,771</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	16,812,431	1,668,954		18,481,385
Furniture, fixtures and equipment	332,116	44,203		376,319
<i>Total capital assets, being depreciated</i>	<u>17,144,547</u>	<u>1,713,157</u>	<u>0</u>	<u>18,857,704</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	3,733,220	668,151		4,401,371
Furniture, fixtures and equipment	49,770	20,755		70,525
<i>Total accumulated depreciation</i>	<u>3,782,990</u>	<u>688,906</u>	<u>0</u>	<u>4,471,896</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>13,361,557</u>	<u>1,024,251</u>	<u>0</u>	<u>14,385,808</u>
<i>Total Capital Assets, Net</i>	<u>\$ 16,382,081</u>	<u>\$ 1,107,747</u>	<u>\$ (55,249)</u>	<u>\$ 17,434,579</u>

**Montgomery County Land Reutilization Corporation:**

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2018</i>
<i>Capital Assets, Being Depreciated:</i>				
Furniture, fixtures and equipment	\$ 65,673	\$ 5,844	\$	\$ 71,517
<i>Total capital assets, being depreciated</i>	<u>65,673</u>	<u>5,844</u>	<u>0</u>	<u>71,517</u>
<i>Accumulated Depreciation:</i>				
Furniture, fixtures and equipment	25,157	13,068		38,225
<i>Total accumulated depreciation</i>	<u>25,157</u>	<u>13,068</u>	<u>0</u>	<u>38,225</u>
<i>Total Capital Assets, Net</i>	<u>\$ 40,516</u>	<u>\$ (7,224)</u>	<u>\$ 0</u>	<u>\$ 33,292</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

**General Obligation Bonds:** The County issues general obligation bonds to provide funds for the acquisition and construction of major building projects. All general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Constitution and laws, for County and overlapping political subdivisions. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$37,154,260, with \$23,714,260 issued for governmental activities and \$13,440,000 issued for business-type activities. General Obligation Bonds currently outstanding are as follows:

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

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

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

**Special Assessment Bonds:** The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. The original amount of special assessment bonds issued in prior years is \$1,325,000, all of which were issued for governmental activities. Special assessment bonds currently outstanding are as follows:

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

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

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

**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 \$20,040,847 with \$1,321,947 issued for governmental activities and \$18,718,900 issued for business-type activities. OPWC loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Governmental Activities:</b>				
<i>Ohio Public Works Commission Loans:</i>				
Yankee Street Improvement	2013	0%	\$ 952,625	2038
Hunt Drive Culvert Replacement	2015	0%	55,000	2020
Dayton-Cincinnati Pike Br #Msb-99-2.23 Repl.	2015	0%	69,997	2045
Social Row Rd, Whg-166-4.25 Culvt	2016	0%	115,000	2046
Chamb Rd Br, Day-Chamb-0.55 Rehab	2016	0%	55,262	2046
Harshman Rd Bridge Replacement	2017	0%	74,063	2048



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>Ohio Public Works Commission Loans:</i>				
Water Fund:				
M-4 Wtr Pump Station	2002	0%	\$ 1,700,000	2023
David Rd Wtr Tank	2003	0%	1,268,581	2024
SR 35 Wtr Main Replacement	2005	0%	228,801	2026
Munger Rd Wtr Main Rehab	2006	1%	345,795	2027
Needmore Wtr Main Replacement	2009	0%	600,000	2029
Main Street Waterline	2011	0%	547,500	2031
Woodman Drive Water Main	2011	0%	300,000	2031
Nordic/Ashcraft/Longines Water Main	2012	0%	697,423	2032
Braddock/La Plate Wtr Main	2015	0%	77,571	2035
Lakeview, Cherry, & Martha Wtr Main	2015	0%	223,129	2037
Oakley/Vale Water Main Replacement	2015	0%	299,325	2036
Mad River/Folkestone/ViewPoint Water Main	2015	0%	492,500	2035
N Main Street Wtr Main Replacement	2015	0%	242,402	2036
Arthur Plat Ph 1 Wtr Main Replacement	2016	0%	181,762	2036
Woodland Hills Phase 1 Wtr Main	2016	0%	492,500	2036
Street Improvement				
Big Hill Water Main Replacement	2016	0%	99,219	2036
Braddock/La Plate Wtr Main Phase II	2016	0%	159,704	2037
East Franklin Water Main Replacement	2016	0%	93,831	2037
West Ridgeway Water Main	2017	0%	193,370	2038
Arthur Plat Ph II Wtr Main Replacement	2018	0%	131,889	2038
Wastewater Fund:				
Western Regional Screening	2001	0%	1,492,500	2021
Environmental Lab Roof	2003	0%	349,985	2024
Manhole Rehab	2005	0%	341,284	2025
Uplands Camp Sewer Rehab	2006	0%	562,016	2026
Manhole Rehab	2006	0%	368,298	2028
Uplands Camp Sewer	2007	0%	294,910	2028
Western Regional Roof Replacement	2007	0%	433,307	2027
Sugarcreek Manhole Rehab	2007	0%	500,516	2030
Sanitary Sewer Main Rehab	2007	0%	348,728	2027

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>Ohio Public Works Commission Loans:</i>				
Wastewater Fund (Cont'd.):				
Sugarcreek Manhole Rehab	2008	0%	\$ 469,610	2029
Ome Gardens Sanitary Sewer Rehab	2010	0%	281,754	2030
Sludge Storage Facilities	2011	0%	1,460,926	2031
Uplands Camp Sewer	2000	3%	379,255	2020
Manhole Rehab	2001	3%	303,359	2021
Bayside-Orinoco Sewer	2001	3%	165,819	2022
Easttown Lift Station	2003	3%	156,338	2024
Uplands Camp Sewer	2003	3%	348,890	2024
Manhole Rehab	2003	3%	360,000	2024
Woodman Ctr Sewer Replacement	2006	1%	254,403	2026
Sugarcreek Manhole Rehab	2006	1%	554,700	2026
Salem Bend Sewer Replacement	2006	1%	667,000	2027
Western Regional Activated Sludge Improvement	2015	0%	250,000	2035

**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 \$67,100,645 represents the finalized original OWDA total loans. OWDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>Ohio Water Development Authority Loans:</i>				
Water Fund:				
Crain's Run Water Line	2008	5.56%	\$ 1,303,009	2024
Crain's Run Water System	2008	5.66%	2,802,539	2024
North Main Street Water Main Replacement	2015	2.91%	832,889	2034
Big Hill Water Main Replacement	2015	2.92%	496,520	2036
East Franklin Street Water Main Replacement	2016	2.46%	146,574	2036

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
<b>Business-type Activities:</b>				
<i>Ohio Water Development Authority Loans:</i>				
Wastewater Fund:				
Upper Stillwater Relief Sewer	1998	3.91%	\$ 2,286,065	2019
Holes Creek Relief Sewer/Tunnel	1998	3.91%	3,859,411	2019
Equalization Basins	1999	3.79%	12,928,635	2020
Northwest EQ Basin	2000	4.64%	6,192,499	2021
Northridge Relief Sewers	2000	4.64%	7,303,179	2021
WRRSP Projects	2001	0.20%	1,388,900	2022
Central/South Holes Creek	2001	0.20%	6,770,949	2022
East Holes Creek Relief Sewer	2003	3.50%	2,856,617	2023
Fort McKinley Relief Sewer	2004	3.76%	2,509,445	2024
East Holes Creek Sewer-Supplement	2005	3.35%	1,093,103	2023
Southeast Holes Creek Sewer	2006	3.15%	4,281,854	2027
Clyo Rd Pump Station/Trunk Swr	2006	3.92%	2,445,538	2027
Eastern Regional Trickling Filter	2008	3.25%	979,234	2028
Western Regional Tertiary Filters	2010	3.25%	2,067,061	2031
Western Regional Sludge Thickener Improvement	2010	3.25%	1,430,706	2031
Western Regional 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

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

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2018 were as follows:

<i>Types / Issues</i>	<i>Restated Balance 12/31/2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2018</i>	<i>Due Within One Year</i>
<b>Governmental Activities</b>					
<u>General Obligation Bonds</u>					
2010 - Reibold Renovation					
Refunding Bonds	\$ 1,700,000	\$	\$ (550,000)	\$ 1,150,000	\$ 565,000
Premium	48,871		(16,289)	32,582	
2013 - Juvenile Detention					
Refunding Bonds	15,730,000		(2,085,000)	13,645,000	2,120,000
Premium	363,529		(51,932)	311,597	
Total General Obligation Bonds	<u>17,842,400</u>	<u>0</u>	<u>(2,703,221)</u>	<u>15,139,179</u>	<u>2,685,000</u>
<u>Special Assessment Bonds</u>					
1999 - Post Town Road Water Main	30,000		(15,000)	15,000	15,000
2002 - Blackbird Lane Trunk Sewer	390,000		(70,000)	320,000	75,000
Total Special Assessment Bonds	<u>420,000</u>	<u>0</u>	<u>(85,000)</u>	<u>335,000</u>	<u>90,000</u>
<u>Ohio Public Works Commission</u>					
<u>(OPWC) Loans</u>					
2013 - Yankee Street Improvement	800,205		(38,105)	762,100	38,105
2015 - Hunt Dr Culvert Replacement	33,000		(11,000)	22,000	11,000
2015 - Dayton-Cincinnati Pike Bridge					
#Msb-99-2.23 Replacement	65,331		(2,333)	62,998	2,333
2016 - Social Row Rd Culvert	111,167		(3,834)	107,333	3,833
2016 - Chamb Rd Br, Day-Chamb-0.5	53,420		(1,842)	51,578	1,842
2017 - Harshman Road Bridge	74,063	43,574	(1,961)	115,676	3,922
2018 - Stroop Road Bridge Replacement		80,467		80,467	2,682
Total OPWC Loans	<u>\$ 1,137,186</u>	<u>\$ 124,041</u>	<u>\$ (59,075)</u>	<u>\$ 1,202,152</u>	<u>\$ 63,717</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

<i>Types / Issues</i>	<i>Restated Balance</i>			<i>Balance</i>	<i>Due Within</i>
	<i>12/31/2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>12/31/2018</i>	<i>One Year</i>
<b>Governmental Activities: (Cont'd)</b>					
<u>Ohio Department of Transportation</u>					
<u>(ODOT) Loans</u>					
2014 Austin Pike - Miami Township	\$ 1,029,702	\$	\$ (159,100)	\$ 870,602	\$ 163,908
2014 Yankee Street Phase 1B	888,212		(125,712)	762,500	129,512
Total ODOT Loans	<u>1,917,914</u>	<u>0</u>	<u>(284,812)</u>	<u>1,633,102</u>	<u>293,420</u>
<u>Other Long-Term Obligations</u>					
Net Pension Liability - OPEB	134,700,211	3,617,722		138,317,933	
Net Pension Liability - OPERS	305,374,727		(104,457,129)	200,917,598	
Compensated Absences	23,909,351	17,347,216	(17,482,767)	23,773,800	10,428,426
Capital Leases	238,928	265,966	(110,615)	394,279	103,794
Claims Payable	13,908,981	43,883,138	(42,825,186)	14,966,933	7,496,087
Total Other Obligations	<u>478,132,198</u>	<u>65,114,042</u>	<u>(164,875,697)</u>	<u>378,370,543</u>	<u>18,028,307</u>
Total Governmental Obligations	<u>\$ 499,449,698</u>	<u>\$65,238,083</u>	<u>\$ (168,007,805)</u>	<u>\$ 396,679,976</u>	<u>\$ 21,160,444</u>

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2018 are as follows:

<i>Year Ending</i>	<b>Governmental Activities</b>					
	<b>General Obligation Bonds</b>		<b>Special Assessment Bonds</b>		<b>Long-term Loans</b>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
<i>December 31</i>						
2019	\$ 2,685,000	\$ 468,438	\$ 90,000	\$ 15,263	\$ 357,137	\$ 46,809
2020	2,760,000	400,292	80,000	11,025	366,006	37,940
2021	2,225,000	328,438	80,000	7,425	364,143	28,804
2022	2,285,000	261,687	85,000	3,825	373,557	19,391
2023	2,375,000	181,650			383,253	9,694
2024-2028	2,465,000	94,525			338,181	1,119
2029-2033					263,587	
2034-2038					263,586	
2039-2043					73,070	
2044-2048					52,734	
	<u>\$ 14,795,000</u>	<u>\$ 1,735,030</u>	<u>\$ 335,000</u>	<u>\$ 37,538</u>	<u>\$ 2,835,254</u>	<u>\$143,757</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

Changes in long-term obligations reported in the business-type activities of the County during 2018 were as follows:

<i>Types / Issues</i>	<i>Restated Balance 12/31/2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2018</i>	<i>Due Within One Year</i>
<b><u>Business-Type Activities</u></b>					
<b><u>General Obligation Bonds</u></b>					
2010 - Parking Garage Facility					
Refunding Bonds	\$ 850,000	\$	\$ (270,000)	\$ 580,000	\$ 285,000
Premium	24,467		(8,154)	16,313	
2010 - Stillwater Center					
Repl Facility Refunding Bonds	4,835,000		(535,000)	4,300,000	555,000
Premium	108,957		(13,619)	95,338	
2010 - St Rt 49/I70 Corridor					
Water Improvement					
Refunding Bonds	230,000		(115,000)	115,000	115,000
Premium	6,347		(3,172)	3,175	
2010 - St Rt 49/I70 Corridor					
Sewer Imp Refunding Bonds	325,000		(160,000)	165,000	165,000
Premium	8,962		(4,483)	4,479	
Total General Obligation Bonds	<u>6,388,733</u>	<u>0</u>	<u>(1,109,428)</u>	<u>5,279,305</u>	<u>1,120,000</u>
<b><u>Revenue Bonds</u></b>					
2010 - Solid Waste Revenue Bonds	2,615,000		(295,000)	2,320,000	300,000
Premium	18,481		(2,310)	16,171	
Total Revenue Bonds	<u>2,633,481</u>	<u>0</u>	<u>(297,310)</u>	<u>2,336,171</u>	<u>300,000</u>
<b><u>Ohio Public Works Commission</u></b>					
<b><u>(OPWC) Loans</u></b>					
2002 - M-4 Water Pump Station	510,000		(85,000)	425,000	85,000
2003 - David Rd Water Tank	444,004		(63,429)	380,575	63,429
2005 - SR35 Water Main					
Replacement	97,240		(11,440)	85,800	11,440
2009 - Needmore Wtr Main					
Replacement	360,000		(30,000)	330,000	30,000
2011 - Main Street Waterline	383,250		(27,375)	355,875	27,375
2011 - Woodman Drive Water Main	202,500		(15,000)	187,500	15,000
2012 - Nordic/Ashcroft/ Longines					
Water Main	505,632		(34,871)	470,761	34,871
2006 - Munger Rd Water					
Main Rehabilitation	181,514		(17,348)	164,166	17,521
2015 - Braddock & La Plate Water					
Main Replacement	71,604		(3,978)	67,626	3,978

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2018</i>	<i>Due Within One Year</i>
<b>Business-Type Activities (Cont'd)</b>					
2015 - Lakeview, Cherry & Martha Water Main Replacement	\$ 217,551	\$	\$ (11,157)	\$ 206,394	\$ 11,156
2015 - Oakley & Vale Water Main Replacement	276,876		(14,966)	261,910	14,966
2015 - Mad River, Folkstone & View Pointe Water Main Replacement	443,250		(24,625)	418,625	24,625
2015 - North Main Street Water Main Replacement	224,222		(12,120)	212,102	12,120
2016 - Arthur Plat Ph 1 Wtr Main	168,130		(9,088)	159,042	9,088
2016 - Woodland Hills Phase 1 Wtr Main Street Improvement	467,875		(24,625)	443,250	24,625
2016 - Big Hill Water Main Replacement	94,258		(4,961)	89,297	4,961
2016 - Braddock Water Main Phase II	149,149	10,555	(7,985)	151,719	7,985
2016 - East Franklin Water Main Replacement	91,485		(4,692)	86,793	4,691
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	639,310			639,310	
2017 - West Ridgeway Water Main Replacement	158,241	35,129	(4,834)	188,536	9,668
2017 - Bromfield Wtr Main Replacement	300,684	147,148		447,832	
2017 - Woodland Hills Water Main Replacement Ph II	47,769	148,219		195,988	
2018 - Arthur Plat Phase II Water Main		131,889		131,889	6,594
2018 - Seville and Templehurst Water Main Replacement		86,907		86,907	
2001 - Western Regional Screening	261,188		(74,625)	186,563	74,625
2003 - Environmental Lab Roof	113,746		(17,499)	96,247	17,499
2005 - Manhole Rehabilitation	136,515		(17,064)	119,451	17,064
2006 - Uplands Camp Sewer	252,906		(28,101)	224,805	28,101
2006 - Manhole Rehabilitation	202,563		(18,415)	184,148	18,415
2007 - Uplands Camp Sewer	154,830		(14,745)	140,085	14,745
2007 - Western Regional Roof Replacement	205,822		(21,665)	184,157	21,665
2007 - Sugarcreek Manhole Rehabilitation	312,821		(25,026)	287,795	25,026
2007 - Sanitary Sewer Main Rehabilitation	165,647		(17,436)	148,211	17,436

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2018</i>	<i>Due Within One Year</i>
<b><u>Business-Type Activities (Cont'd)</u></b>					
2008 - Sugarcreek Manhole Rehabilitation	\$ 281,768	\$	\$ (23,480)	\$ 258,288	\$ 23,480
2010 - Ome Gardens Sanitary Sewer Rehabilitation	176,095		(14,088)	162,007	14,088
2011 - Sludge Storage Facility	1,022,649		(73,046)	949,603	73,046
2000 - Uplands Camp Sewer	72,226		(23,362)	48,864	24,068
2001 - Manhole Rehabilitation	66,909		(18,411)	48,498	18,967
2001 - Bayside-Orinoco Sewer	46,341		(9,768)	36,573	10,063
2003 - Eastown Lift Station	65,551		(8,549)	57,002	8,807
2003 - Uplands Camp Sewer	136,806		(19,363)	117,443	19,948
2003 - Manhole Rehabilitation	150,944		(19,686)	131,258	20,281
2006 - Woodman Ctr Sewer Replacement	120,777		(12,890)	107,887	13,020
2006 - Sugarcreek Manhole Rehabilitation	263,344		(28,107)	235,237	28,388
2006 - Salem Bend Sewer Rehabilitation	333,432		(33,629)	299,803	33,966
2015 - Western Regional Activated Sludge Improvement	225,000		(12,500)	212,500	12,500
<b>Total OPWC Loans</b>	<b>10,802,424</b>	<b>559,847</b>	<b>(938,949)</b>	<b>10,423,322</b>	<b>954,291</b>
<b><u>Ohio Water Development</u></b>					
<b><u>Authority (OWDA) Loans</u></b>					
2008 - Crain's Run Water Line	556,708		(67,061)	489,647	70,841
2008 - Crain's Run Water System	1,199,038		(144,336)	1,054,702	152,505
2015 - North Dixie Drive Improvement 5B Water Line	597,663		(20,057)	577,606	
2015 - Woodland Hills Phase 1 Water Main Replacement	1,785,964		(64,889)	1,721,075	
2015 - North Main Street Water Main Replacement	785,727		(32,597)	753,130	33,552
2015 - Big Hill Water Main Replacement	463,345		(14,327)	449,018	19,986
2016 - East Franklin Street Water Main Replacement	137,892		(5,967)	131,925	6,115



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2018</i>	<i>Due Within One Year</i>
<b>Business-Type Activities (Cont'd)</b>					
<b>Ohio Water Development</b>					
<b>Authority (OWDA) Loans: (Cont'd)</b>					
2016 - Booster Pump Station Upgrades					
Main Replacement	\$ 1,780,229	\$	\$ (87,702)	\$ 1,692,527	
2016 - Cushing, Rockhill, Shroyer, & Lewiston Water Main	716,617		(32,013)	684,604	
2016 - West Ridgeway Water Main Replacement	183,256	6,743	(9,577)	180,422	
2016 - Braddock Water Main Replacement Phase 2	188,756		(11,049)	177,707	
2017 - Bromfield Water Main Replacement	237,474	157,232	(19,647)	375,059	
2017 - Arthur Plat Phase 2 Water Main Replacement	1,147,096	43,909	(32,128)	1,158,877	
2017 - Woodland Hills Phase 2 Wtr Main Replacement	674,381	212,402	(16,203)	870,580	33,158
2017 - Hilton, Glenbeck, Gaylord, West Water Main Replacement	407	86,203	(5,458)	81,152	
2017 - Stroop Bridge Wtr Main Loc	140,981	5,529	(5,423)	141,087	
2017 - Wenzler Park Water Main Replacement	841	170,448	(171,289)	0	
2017 - Nutt Road Improv Phase 3	501	139,346	(5,432)	134,415	
2018 - Seville and Templehurst Water Main Replacment		111,480		111,480	
2018 - Wenzler Park Water Main		698,689		698,689	
2018 - Water Redundancy - Design		158,746		158,746	
1998 - Upper Stillwater Relief	239,315		(157,994)	81,321	81,321
1998 - Holes Creek Relief Sewer/Tunnel	404,018		(266,730)	137,288	137,288
1999 - Equalization Basins	2,193,520		(852,783)	1,340,737	885,409
2000 - Northwest EQ Basin	1,529,660		(412,285)	1,117,375	431,637
2000 - Northridge Relief	1,804,018		(486,232)	1,317,786	509,054
2001 - WRRSP Projects	317,361		(70,278)	247,083	70,419
2001 - Central/South Holes Creek	1,547,151		(342,610)	1,204,541	343,295
2003 - East Holes Creek Relief	1,072,901		(163,672)	909,229	169,450
2004 - Fort McKinley Relief	1,027,363		(142,327)	885,036	147,728
2005 - East Holes Creek Sewer Supplement	422,061		(64,633)	357,428	66,816
2006 - Southeast Holes Creek	2,366,647		(217,343)	2,149,304	224,243

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2018</i>	<i>Due Within One Year</i>
<b><u>Business-Type Activities (Cont'd)</u></b>					
<b><u>Ohio Water Development</u></b>					
<b><u>Authority (OWDA) Loans: (Cont'd)</u></b>					
2006 - Clyo Rd Pump Station	\$ 1,396,964	\$	\$ (123,987)	\$ 1,272,977	\$ 128,895
2008 - Eastern Region Trickling Filter	591,733		(48,126)	543,607	49,703
2010 - Western Regional Tertiary Filter	1,534,920		(92,223)	1,442,697	95,245
2010 - Western Regional Sludge Thickener Improvement	1,062,387		(63,832)	998,555	65,923
2011 - Western Regional Sludge Thickener Improvement Supp	51,788		(3,244)	48,544	3,329
2011 - Western Regional Tertiary Filters	123,178		(7,715)	115,463	7,918
2014 - Western Regional Aeration Improvements	2,643,422		(104,501)	2,538,921	108,979
2017 - Sewer Extension to Brookville Lake Estates MHP	1,130,736	100,755	(66,831)	1,164,660	
2017 - Miami Shores Sanitary Sewer Improvement Design	1,070	249,162	(15,123)	235,109	
2017 - Dryden Road Pretreatment & Pumping Station	197,125	813,844		1,010,969	
2018 - Vertical Asset Management		189,107		189,107	
2018 - Sanitary Conveyance & Treatment		239,208		239,208	
<b>Total OWDA Loans</b>	<b>32,254,214</b>	<b>3,382,803</b>	<b>(4,447,624)</b>	<b>31,189,393</b>	<b>3,842,809</b>
<b><u>Other Long-Term Obligations</u></b>					
2016 - USDA Loan	2,195,000		(36,000)	2,159,000	38,000
Net Pension Liability - OPEB	17,269,258	463,810		17,733,068	
Net Pension Liability - OPERS	39,150,615		(13,391,940)	25,758,675	
Compensated Absences	2,658,017	1,802,635	(1,816,726)	2,643,926	1,268,978
Landfill Post-Closure	620,369	114,669	(83,038)	652,000	83,038
<b>Total Other Long-Term Obligations</b>	<b>61,893,259</b>	<b>2,381,114</b>	<b>(15,327,704)</b>	<b>48,946,669</b>	<b>1,390,016</b>
<b>Total Business-Type Activities</b>	<b>\$ 113,972,111</b>	<b>\$ 6,323,764</b>	<b>\$ (22,121,015)</b>	<b>\$ 98,174,860</b>	<b>\$ 7,607,116</b>

**Unfinalized OPWC Project Loans:** The County has received Ohio Public Works Commission Loans for projects that have not been fully completed at year end, therefore, the loan amounts have not been issued in full and final payment schedules are not available. The projects are as follows: Cushing, Rockhill, Shroyer Water Main Replacement; Bromfield Water Main Replacement; Woodland Hills Water Main Replacement Phase II and Seville and Templehurst Water Main Replacement. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for the Water Fund for these loans is \$1,370,037.

**Unfinalized OWDA Project Loans:** As of December 31, 2018, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction at North Dixie, Woodland Hills Phase I, Booster Pump Station, Cushing/Rockhill/Shroyer & Lewiston,

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

West Ridgeway, Braddock, Bromfield, Arthur Plat Phase 2, Hilton/Glenbeck/Gaylord, Stroop Bridge, Wenzler Park Water Main, Nutt Road Phase 3, Seville/Templehurst, Water Redundancy Design, Miami Shores, Sewer Extension to Brookville Lake Estates MHP, Dryden Road Pretreatment Plant, Vertical Asset Management, and Sanitary Conveyances. 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: \$7,893,447 and \$2,839,053.

For business-type activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2018 are as follows:

Business-type Activities											
Enterprise Funds											
Self-Supporting General Obligation Bonds											
Year Ending	Parking Facilities		Stillwater Center		Wastewater		Water		Total Enterprise Funds		
December 31	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2019	\$ 285,000	\$ 17,400	\$ 555,000	\$ 129,000	\$ 165,000	\$ 4,950	\$ 115,000	\$ 3,450	\$ 1,120,000	\$ 154,800	
2020	295,000	8,850	570,000	112,350					865,000	121,200	
2021			590,000	95,250					590,000	95,250	
2022			615,000	77,550					615,000	77,550	
2023			630,000	59,100					630,000	59,100	
2024-2025			1,340,000	60,600					1,340,000	60,600	
Total	\$ 580,000	\$ 26,250	\$ 4,300,000	\$ 533,850	\$ 165,000	\$ 4,950	\$ 115,000	\$ 3,450	\$ 5,160,000	\$ 568,500	

Revenue Bonds				
Year Ending	Solid Waste Management		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest
2019	\$ 300,000	\$ 72,281	\$ 300,000	\$ 72,281
2020	310,000	63,281	310,000	63,281
2021	320,000	53,981	320,000	53,981
2022	330,000	44,381	330,000	44,381
2023	340,000	34,481	340,000	34,481
2024-2025	720,000	36,175	720,000	36,175
Total	\$ 2,320,000	\$ 304,580	\$ 2,320,000	\$ 304,580

Long-term Loans Obligations						
Year Ending	Wastewater		Water		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 4,099,850	\$ 538,716	\$ 735,251	\$ 114,115	\$ 4,835,101	\$ 652,831
2020	3,537,931	440,107	750,806	102,802	4,288,737	542,909
2021	2,578,463	361,984	767,153	90,916	3,345,616	452,900
2022	1,854,008	312,712	784,346	78,427	2,638,354	391,139
2023	1,686,133	270,676	802,420	65,299	2,488,553	335,975
2024-2028	5,390,903	854,315	2,239,250	186,498	7,630,153	1,040,813
2029-2033	2,117,036	378,666	1,603,569	103,364	3,720,605	482,030
2034-2038	606,993	168,223	883,067	26,238	1,490,060	194,461
2039-2043	305,000	123,538			305,000	123,538
2044-2048	340,000	87,539			340,000	87,539
2049-2053	380,000	47,209			380,000	47,209
2054-2056	207,000	7,019			207,000	7,019
Total	\$ 23,103,317	\$ 3,590,704	\$ 8,565,862	\$ 767,659	\$ 31,669,179	\$ 4,358,363

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

**Bond Premiums, Discounts and Deferred Charges on Debt Refundings:** Bond premiums and discounts, as well as deferred amounts on debt refundings, are capitalized and amortized as a component of interest and fiscal charges expense, using the straight-line method over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Following are the unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2018:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
<u>Governmental Activities:</u>				
General Obligation Bonds:				
2010 Reibold Renovation Refunding Bonds	\$ 9,338	\$ 1,150,000	\$ 32,582	\$ 1,182,582
2013 Juvenile Detention Refunding Bonds	366,387	13,645,000	311,597	13,956,597
Total Governmental Activities	<u>\$ 375,725</u>	<u>\$ 14,795,000</u>	<u>\$ 344,179</u>	<u>\$ 15,139,179</u>
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Parking Facilities Fund:</i>				
2010 Parking Garage Fac. Refunding Bonds	\$ 4,662	\$ 580,000	\$ 16,313	\$ 596,313
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	35,571	4,300,000	95,338	4,395,338
<i>Water Fund:</i>				
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds		115,000	3,175	118,175
<i>Wastewater Fund:</i>				
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds		165,000	4,479	169,479
Total General Obligation Bonds	<u>\$ 40,233</u>	<u>\$ 5,160,000</u>	<u>\$ 119,305</u>	<u>\$ 5,279,305</u>
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 2,320,000	\$ 16,171	\$ 2,336,171
Total Business-type Activities	<u>\$ 40,233</u>	<u>\$ 7,480,000</u>	<u>\$ 135,476</u>	<u>\$ 7,615,476</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

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

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

**Capital Lease Obligations:** The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$529,750 are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the Government-wide Statement of Net Position. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	<u>Governmental Activities</u>		
	<u>Lease Payments</u>		<u>Total Minimum</u>
	<u>Principal</u>	<u>Interest</u>	<u>Lease Payments</u>
2019	\$ 103,794	\$ 7,786	\$ 111,580
2020	103,300	5,632	108,932
2021	97,161	3,487	100,648
2022	64,721	1,558	66,279
2023	25,303	243	25,546
	<u>\$ 394,279</u>	<u>\$ 18,706</u>	<u>\$ 412,985</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

**Operating Leases:** At December 31, 2018 the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from one year to twelve years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2018 were \$3,755,108; for 2019 through 2028, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities</u> <u>Lease Payments</u>
2019	\$ 4,232,756
2020	4,091,120
2021	4,049,212
2022	4,049,212
2023	4,017,852
2024-2028	<u>10,673,174</u>
Total minimum lease payments	<u>\$31,113,326</u>

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

**Postclosure Care Cost:** Pursuant to State and federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 2018 amounted to \$83,038. The \$652,000 reported as the total estimated liability for landfill postclosure costs at December 31, 2018 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net increase of \$31,631 from 2017. The \$83,038 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2019, leaving \$568,962 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 2018. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2018, the changes in the estimated liability for landfill postclosure costs are as follows:

Business-type Activities:

*Enterprise Funds:*

Payable from the Solid Waste Management Fund:

<u>January 1, 2018</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2018</u>	<u>Amount Due in 2019</u>
\$620,369	\$114,669	(\$83,038)	\$652,000	\$83,038

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

**Conduit Debt Obligations:** From time to time, the County has issued Hospital Revenue Bonds and Housing Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, health-care and housing facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2018 there were twenty-seven series of Hospital Revenue Bonds and seven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$1.2 billion and \$103.3 million, respectively.

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

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

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services Board separately obtains on its own, all funds of the County participate in the insurance programs and make payments to the Internal Service Funds based on estimates of the amounts needed to fund current year claims and reserves. In all of the risk management funds, claims liabilities reported at December 31, 2018 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, 2018**

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

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

Governmental Activities:

*Internal Service Funds-*

*Healthcare Self-insurance*

	2018	2017
Claim liability at January 1	\$ 4,378,610	\$ 4,538,000
Current year claims and estimates	41,388,022	43,205,230
Claim payments	(41,388,632)	(43,364,620)
Claims liability at December 31	4,378,000	4,378,610

*Property/Casualty Risk Management:*

Claim liability at January 1	\$ 1,092,938	\$ 735,225
Change in provision for prior years' claims	178,353	653,440
Current year claims and estimates	1,300,000	950,000
Claim payments	(211,411)	(1,245,727)
Claims liability at December 31	\$ 2,359,880	\$ 1,092,938

*Workers' Compensation Risk Management:*

Claim liability at January 1	\$ 8,437,433	\$ 7,736,158
Current year claims and estimates	1,016,763	2,394,536
Claim payments	(1,225,143)	(1,693,261)
Claims liability at December 31	8,229,053	8,437,433

Total claims liability at December 31	\$ 14,966,933	\$ 13,908,981
---------------------------------------	---------------	---------------

At December 31, 2018, the \$14,966,933 total claims liability is comprised of \$7,496,087 in estimated insurance claims due within one year and \$7,470,846 in estimated long-term claims.



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

**NOTE J - Defined Benefit Pension Plans**

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

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

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

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

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

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

**Plan Description – Ohio Public Employees Retirement System (OPERS):** Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

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

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

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

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 purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2018 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
<b>2018 Actual Contribution Rates</b>			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

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

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

\*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

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

For 2018, the County's contractually required contribution was \$23,915,512 for the traditional plan, \$744,696 for the combined plan and \$1,042,538 for the member-directed plan. Of these amounts, \$984,632 is reported as an intergovernmental payable for the traditional plan, \$30,126 for the combined plan, and \$37,308 for the member-directed plan.

*Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* The net pension liability (asset) for OPERS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	1.44489664%	1.39906976%	
Prior Measurement Date	<u>1.51717808%</u>	<u>1.40083856%</u>	
Change in Proportionate Share	<u>-0.07228144%</u>	<u>-0.00176880%</u>	
Proportionate Share of the:			
Net Pension Liability	\$226,676,273	\$0	\$226,676,273
Net Pension Asset	0	1,904,588	1,904,588
Pension Expense	45,316,164	(1,204,003)	44,112,161

2018 pension expense for the member-directed defined contribution plan was \$1,042,538.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$231,492	\$0	\$231,492
Changes of assumptions	27,089,330	166,438	27,255,768
Changes in proportion and differences between County contributions and proportionate share of contributions	2,030,084	859	2,030,943
County contributions subsequent to the measurement date	<u>23,915,512</u>	<u>744,696</u>	<u>24,660,208</u>
Total Deferred Outflows of Resources	<u><u>\$53,266,418</u></u>	<u><u>\$911,993</u></u>	<u><u>\$54,178,411</u></u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$4,467,078	\$567,387	\$5,034,465
Net difference between projected and actual earnings on pension plan investments	48,664,407	300,495	48,964,902
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>9,141,562</u>	<u>0</u>	<u>9,141,562</u>
Total Deferred Inflows of Resources	<u><u>\$62,273,047</u></u>	<u><u>\$867,882</u></u>	<u><u>\$63,140,929</u></u>

\$24,660,208 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Year Ending December 31:			
2019	\$16,851,016	(\$95,426)	\$16,755,590
2020	(8,347,006)	(103,644)	(8,450,650)
2021	(21,429,227)	(170,966)	(21,600,193)
2022	(19,996,924)	(163,859)	(20,160,783)
2023	0	(58,350)	(58,350)
Thereafter	<u>0</u>	<u>(108,340)</u>	<u>(108,340)</u>
Total	<u><u>(\$32,922,141)</u></u>	<u><u>(\$700,585)</u></u>	<u><u>(\$33,622,726)</u></u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, 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, 2017, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

**Discount Rate** The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$402,519,306	\$226,676,273	\$80,076,172
OPERS Combined Plan	(1,035,312)	(1,904,588)	(2,504,335)

**Changes between Measurement Date and Report Date** In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

**NOTE K – Defined Benefit OPEB Plan**

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

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

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

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

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

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

**Funding Policy:** The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, 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. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$297,868 for 2018. Of this amount, \$10,659 is reported as an intergovernmental payable.



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:* The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	1.4370312%
Prior Measurement Date	<u>1.5045976%</u>
Change in Proportionate Share	<u><u>-0.0675664%</u></u>
Proportionate Share of the Net OPEB Liability	\$156,051,001
OPEB Expense	\$10,927,622

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Differences between expected and actual experience	\$121,562
Changes of assumptions	11,362,167
County contributions subsequent to the measurement date	<u>297,868</u>
Total Deferred Outflows of Resources	<u><u>\$11,781,597</u></u>
<b>Deferred Inflows of Resources</b>	
Net difference between projected and actual earnings on OPEB plan investments	\$11,624,759
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>4,617,024</u>
Total Deferred Inflows of Resources	<u><u>\$16,241,783</u></u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

\$297,868 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 2019. 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:	<u>OPERS</u>
2019	\$376,802
2020	376,802
2021	(2,605,475)
2022	<u>(2,906,183)</u>
Total	<u><u>(\$4,758,054)</u></u>

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

Projections of benefits for financial reporting purposes are based on the substantive plan 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, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	<u>100.00 %</u>	<u>4.98 %</u>

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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

**Discount Rate:** A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate:** The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$207,320,491	\$156,051,001	\$114,574,498

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 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 that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$149,307,542	\$156,051,001	\$163,016,819

**Changes between Measurement Date and Report Date:** In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE L - Property Tax Revenues**

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2018 were levied after October 1, 2017 on the assessed value as of January 1, 2017, the lien date. Public utility property taxes collected in 2018 attached as a lien on December 31, 2016 and were levied after October 31, 2017. Taxpayers were required to pay one half of real property taxes by February 16, 2018 with the remaining half due July 20, 2018. 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 2018 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2014 and a statistical update was completed in 2017. The assessed value by property classification, upon which the 2018 tax levy was based, follows:

Real property .....	\$ 9,139,717,500
Public utility real property.....	2,616,280
Public utility tangible personal property .....	<u>451,210,170</u>
Total.....	<u>\$ 9,593,543,950</u>

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

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a)</i>	<i>R/A C/I</i>	
Human Services A	2014	8.21	7.78	8.17	2021
Human Services B	2017	6.03	5.71	6.00	2025
Developmental Disabilities	1977	<u>1.00</u>	<u>0.29</u>	<u>0.51</u>	cont.
<i>Total</i>		15.24	13.78	14.68	

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2018. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2019 were recorded as 2018 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 2018 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, 2018**

**NOTE M - Interfund Transfers**

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>										<i>TOTAL</i>
	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Stillwater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Parking Facilities</i>	<i>Service Depot</i>	<i>Microsoft Dynamics 365</i>	
General			\$ 4,500,000		\$ 25,864,195		\$ 538,689	\$ 40,000	\$ 193,675	\$ 225,000	\$ 31,361,559
Board of Developmental											
Disabilities Services					282,972						\$ 282,972
Human Services Levy	3,265,108	28,036,335		27,976,020	39,786,563	4,414,733					\$103,478,759
Nonmajor Governmental											
Funds	46,311	181,713			55,909						\$ 283,933
Wastewater	26,664										\$ 26,664
<b>TOTAL</b>	<b>\$ 3,338,083</b>	<b>\$ 28,218,048</b>	<b>\$ 4,500,000</b>	<b>\$27,976,020</b>	<b>\$ 65,989,639</b>	<b>\$ 4,414,733</b>	<b>\$ 538,689</b>	<b>\$ 40,000</b>	<b>\$ 193,675</b>	<b>\$ 225,000</b>	<b>\$135,433,887</b>

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

**NOTE N – Individual Fund Deficits**

*Governmental Funds:*

*Children Services*

This Governmental Fund deficit of \$255,134 resulted from expenditures exceeding revenues. This deficit will be eliminated through future intergovernmental revenues.

*Other Governmental Funds:*

*Community Development Block Grant*

This Special Revenue Fund deficit of \$402,649 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

*Workforce Investment Act*

This Special Revenue Fund deficit of \$99,690 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

*Other Federal Grants*

This Special Revenue Fund deficit of \$363,428 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

*Road Assessment Debt Service*

This Debt Service Fund deficit of \$164,580 due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

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

*Water and Sewer Assessment Debt Service*

---

This Debt Service Fund deficit of \$785,554 is due to the GAAP reporting of an internal borrowing, comprised primarily of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

---

*Proprietary Funds:*

---

*Stillwater Center*

---

This Proprietary Fund deficit of \$2,746,374 resulted from expenditures exceeding revenues and due to the implementation of GASB 75. This deficit will be eliminated through future transfers in.

---

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

For the year ended December 31, 2018, Other Non-Operating Revenues consist of the following:

	Wastewater		Water
Insurance Reimbursements	\$ 2,409	\$	2,137

**NOTE P - Related Party Transactions**

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Miami Valley In-Ovations, Inc., which is a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$207,009, was recorded as operating revenues and expenses in their 2018 financial statements.

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE Q – Fund Balances**

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

Fund Balances	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>All Other Governmental Funds</i>	<i>Total Governmental Funds</i>
<b>Nonspendable:</b>						
Prepays	\$ 183,217	\$ 11,608	\$	\$	\$ 206,687	\$ 401,512
For noncurrent receivables	2,891,550					2,891,550
For unclaimed monies	1,911,213					1,911,213
Total Nonspendable	4,985,980	11,608	0	0	206,687	5,204,275
<b>Restricted for:</b>						
Debt service					1,202,059	1,202,059
Capital outlay					7,064,102	7,064,102
Human services levy programs			69,983,557			69,983,557
Developmental disabilities services		10,521,044				10,521,044
General government purposes					4,583,301	4,583,301
Judicial and law enforcement purposes					18,331,922	18,331,922
Environment and public works purposes					15,385,509	15,385,509
Social services purposes					41,175,479	41,175,479
Real Estate Assessment					5,115,232	5,115,232
Other state and local grants					1,446,481	1,446,481
Community and Economic development purposes					5,211,061	5,211,061
Total Restricted	0	10,521,044	69,983,557	0	99,515,146	180,019,747
<b>Committed for:</b>						
Capital Reserve	1,861,456					1,861,456
Capital outlay and improvement					31,564,099	31,564,099
Public works building Maintenance					1,804,149	1,804,149
Job Center					637,383	637,383
Sheriff contracts					4,088,335	4,088,335
Total Committed	1,861,456	0	0	0	38,093,966	39,955,422
<b>Assigned for:</b>						
General government purposes	269,906					269,906
Judicial and law enforcement purposes	1,044,540					1,044,540
Community and Economic development purposes	40,794					40,794
Environment and public works purposes	26,506					26,506
Social services purposes	22,394					22,394
Total Assigned	1,404,140	0	0	0	0	1,404,140
Unassigned (Deficit)	83,370,196	0	0	(255,134)	(1,831,895)	81,283,167
Total Fund Balances	\$91,621,772	\$ 10,532,652	\$ 69,983,557	\$ (255,134)	\$135,983,904	\$ 307,866,751



**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

**NOTE R – Stabilization Arrangements**

*Budget Stabilization Fund*

During 2006, the County established a Budget Stabilization Fund. The establishment of a Budget Stabilization Fund requires the Board of County Commissioner’s approval and is authorized under the Ohio Revised Code Section 5705.13(A)(1). The purpose of the County’s Budget Stabilization Fund is to guard against cyclical changes in General Fund revenue and expenses according to 5705.13(A)(1). The total amount of funds to accumulate in this Fund shall not exceed 5% of the total revenue credited in the preceding fiscal year to the General Fund. The balance of the Budget Stabilization Fund at December 31, 2018 was \$6,902,224.

*General Fund Capital Reserve Fund*

During 2013, the County established a General Fund Capital Reserve Fund. The establishment of this fund requires the Board of County Commissioner’s approval, followed by review and approval of the State Auditor’s Office. The General Fund Capital Reserve Fund was created to maintain moneys for the needs of capital funding for general operations and improvements which are supported by the General Operating Fund of Montgomery County. The balance of the Capital Reserve Fund at December 31, 2018 was \$1,861,456.

**NOTE S - Tax Abatements**

During 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, “Tax Abatement Disclosures.” This GASB pronouncement requires disclosure of information about the nature and magnitude of tax abatements. For 2018, County property taxes were reduced by \$1,599,664 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

Municipality	Amount of County Tax Reduction	
Brookville	\$	236,070
Centerville		48,574
Clayton		222,170
Dayton		381,163
Englewood		59,173
Huber Heights		39,255
Miamisburg		206,833
Moraine		152,935
Riverside		3,108
Springboro		23,064
Trotwood		18,067
Vandalia		189,826
West Carrollton		19,429
Total County	\$	1,599,664

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

---

**NOTE S - 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 (5 Commercial and Industrial Parcels)
2. Centerville (12 Commercial Parcels, 9 Residential Parcels)
3. Dayton (26 Commercial Parcels, 298 Residential Parcels)
4. Englewood (15 Commercial and Industrial Parcels)
5. Huber Heights (8 Commercial and Industrial Parcels)
6. Miamisburg (43 Commercial and Industrial Parcels)
7. Moraine (12 Commercial and Industrial Parcels, 11 Residential Parcels)
8. Trotwood (1 Commercial Parcels)
9. Vandalia (14 Commercial and Industrial Parcels)
10. West Carrollton (8 Commercial and Industrial Parcels and 3 Residential Parcels)

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

**Clayton**

1. Caterpillar (Pledged 500 Jobs and 600 were created. Pledged \$65,000,000 investments and total investment was \$89,980,000.)

**Dayton**

1. Black Sapphire/Concord Hospitality (Pledged 18 jobs and 25 were created. Pledged \$5,500,000 and total investment was \$20,451,017.)
2. KBK Four LLC (Pledged \$5,500,000 in total investment and total investment was \$23,123,851.)
3. Real Wire LLC (Pledged 12 jobs with 1 created. Pledged \$2,200,000 investment and total investment was \$3,553,135.)
4. Norwood Tool (Pledged 10 jobs with 253 created. Pledged \$4,200,000 investment and total investment was \$15,607,514.)
5. Malt Products Corporation (Pledged 30 jobs with 29 created. Pledged \$16,000,000 investment and total investment was \$42,817,097.)
6. Total Fire Group DBA Honeywell (Pledged 75 jobs with 485 created, Pledged \$12,215,000 investment and total investment was \$21,396,666.)
7. KBK Eight LLC (Pledged 50 jobs and 97 were created. Pledged \$7,500,000 with a total investment of \$13,976,596.)
8. Dayton Forging and Heat Treating (Pledged 28 jobs and 48 created. Pledged \$3,860,000 investment with a total investment of \$5,093,634.)
9. KBK Three LLC (Pledged \$3,500,000 in investments and the total investment was \$32,621,149.)
10. Emerson Climate Technologies Inc. (Pledged \$19,000,000 in investments and the total investment was \$19,289,584)

**Riverside**

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

**MONTGOMERY COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE T – Significant Commitments**

**Construction Commitments**

The County's outstanding construction commitments as of December 31, 2018, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Nicholas Center Project	\$ 1,542,994
Reibold Building Projects	111,810
Common Pleas Court Building Improvement Projects	179,328
Sheriff's Office Misc Building Projects	198,480
Sheriff's Office Software and Hardware Projects	748,845
Board of Developmental Disabilities Services Misc Projects	516,980
Courts E-Filing System	218,842
Administration Building Projects	259,298
County Fairgrounds Relocation Project	33,382
Road and Bridge Projects	29,647,560
Total	<u>\$ 33,457,519</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 2,619,895
Wastewater Projects	3,842,517
Solid Waste Management Projects	2,830,076
Total	<u>\$ 9,292,488</u>

**Encumbrances**

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrances 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, 2018, the amount of encumbrances outstanding are as follows:

<u>Governmental Activities:</u>	<u>Encumbrances</u>
General	\$ 4,030,251
Board of Developmental Disabilities Services	1,218,457
Human Services Levy	1,082,618
Children Services	2,335,073
All Other Governmental	35,742,294
Total Governmental Funds	<u>\$ 44,408,693</u>
<u>Business-type Activities:</u>	
Parking Facilities	\$ 74,984
Stillwater Center	620,674
Wastewater	10,442,795
Water	3,987,485
Solid Waste Management	2,999,428
Total Business-type Activities	<u>\$ 18,125,366</u>

**MONTGOMERY COUNTY, OHIO**  
**Required Supplementary Information**  
**Ohio Public Employees Retirement System – Traditional and Combined Plans**  
**As of and For the Year Ended December 31, 2018**

(Cont'd.)

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

	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	1.44489664%	1.51717808%	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$226,676,273	\$344,525,342	\$260,899,064	\$182,182,084	\$178,067,198
County's Covered Payroll	\$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	120.28%	178.23%	142.08%	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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.

*Schedule of the County's Proportionate Share of the  
Net Pension Asset  
Ohio Public Employees Retirement System - Combined Plan  
2018 (1)*

	2018
County's Proportion of the Net Pension Asset	1.39906976%
County's Proportionate Share of the Net Pension Asset	\$1,904,588
County's Covered Payroll	\$5,015,962
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-37.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	137.28%

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

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

See accompanying notes to RSI.

**MONTGOMERY COUNTY, OHIO**  
**Required Supplementary Information (Cont'd.)**  
**Ohio Public Employees Retirement System – OPEB Plan**  
**As of and For the Year Ended December 31, 2018**

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

	2018	2017
County's Proportion of the Net OPEB Liability	1.43703120%	1.50459760%
County's Proportionate Share of the Net OPEB Liability	\$156,051,001	\$151,969,469
County's Covered Payroll	\$200,670,961	\$408,347,519
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	77.76%	37.22%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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, 2018**

(Cont'd.)

*Schedule of the County's Contributions  
Ohio Public Employees Retirement System  
Last Six Years (1)(2)*

	2018	2017	2016	2015	2014	2013
<b>Net Pension Liability - Traditional Plan</b>						
Contractually Required Contribution	\$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	(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
County Covered Payroll	\$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	14.39%	13.33%	12.33%	12.33%	12.32%	13.34%
<b>Net Pension Liability - Combined Plan</b>						
Contractually Required Contribution	\$744,696	\$652,075	\$572,114	\$460,107		
Contributions in Relation to the Contractually Required Contribution	(744,696)	(652,075)	(572,114)	(460,107)		
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0		
County Covered Payroll	\$5,319,257	\$5,015,962	\$4,767,617	\$3,834,225		
Pension Contributions as a Percentage of Covered Payroll	14.00%	13.00%	12.00%	12.00%		
<b>Net OPEB Liability - OPEB Plan</b>						
Contractually Required Contribution	\$297,868	\$2,088,036	\$12,372,483			
Contributions in Relation to the Contractually Required Contribution	(297,868)	(2,088,036)	(12,372,483)			
Contribution Deficiency (Excess)	\$0	\$0	\$0			
County Covered Payroll (3)	\$178,674,433	\$200,670,961	\$408,347,519			
OPEB Contributions as a Percentage of Covered Payroll	0.17%	1.04%	3.03%			

- (1) Information prior to 2013 is not available for traditional plan. Information prior to 2015 is not available for combined 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**  
**Required Supplementary Information (Cont'd.)**  
**Ohio Public Employees Retirement System**  
**As of and For the Year Ended December 31, 2018**

**Changes in Assumptions – OPERS Pension**

Amounts reported beginning in 2017 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 2016 and prior are presented below:

	2017	2016 and prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled male mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Changes in Assumptions – OPERS OPEB**

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

# MONTGOMERY COUNTY, OHIO

## *Required Supplementary Information*

### Condition Assessments of the County's Infrastructure Reported Using the Modified Approach As of and For the Year Ended December 31, 2018

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, 2018, 2017, 2016, 2015 and 2014:

	2018		2017		2016		2015		2014	
	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	251	75%	236	72%	217	66%	275	86%	270	84%
Condition Assessment of Less than Fair	84	25%	92	28%	111	34%	45	14%	50	16%



**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, 2018**

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

<b>Year</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Difference</b>
2014	\$9,094,703	\$8,254,489	\$840,214
2015	\$5,990,619	\$5,177,068	\$813,551
2016	\$5,811,445	\$5,171,786	\$639,659
2017	\$6,794,327	\$6,324,278	\$470,049
2018	\$6,402,992	\$5,882,707	\$520,285

**County Bridges**

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2018, 2017, 2016, 2015 and 2014:

	2018		2017		2016		2015		2014	
	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	494	95%	495	95%	493	95%	495	95%	491	95%
Condition Assessment of Less than Fair	26	5%	24	5%	28	5%	24	5%	28	5%

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

<b>Year</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Difference</b>
2014	\$1,970,383	\$1,783,399	\$186,984
2015	\$1,755,018	\$1,707,514	\$47,504
2016	\$1,536,118	\$1,473,828	\$62,290
2017	\$1,602,436	\$1,330,638	\$271,798
2018	\$1,351,313	\$1,229,624	\$121,689

**COMBINING FINANCIAL  
STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

## MONTGOMERY COUNTY, OHIO

### NONMAJOR GOVERNMENTAL FUNDS

#### Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

ADAMHS Board – This fund receives funding from the Human Services Levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board.

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

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

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

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

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

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

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

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

### Nonmajor Debt Service Funds

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

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

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

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

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

### Nonmajor Capital Project Funds

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

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

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

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

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

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

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

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

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

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

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

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds by Fund Type**  
**December 31, 2018**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 103,363,639	\$ 1,425,085	\$ 40,027,158	\$ 144,815,882
Accrued Interest Receivable	189,742			189,742
Accounts Receivable	1,439,355		3,812	1,443,167
Due from Other Funds	4,839,632			4,839,632
Prepaid Items	194,044		12,643	206,687
Property Taxes Receivable	15,263			15,263
Due from Other Governments	9,633,276			9,633,276
Special Assessments Receivable		1,776,782		1,776,782
<i>Total Assets</i>	<u>\$ 119,674,951</u>	<u>\$ 3,201,867</u>	<u>\$ 40,043,613</u>	<u>\$ 162,920,431</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 7,982,904	\$	\$ 1,397,559	\$ 9,380,463
Accrued Wages and Benefits	5,106,994			5,106,994
Due to Other Governments	552,284			552,284
Interfund Payable	2,076,952	1,173,160		3,250,112
Due to Other Funds	1,436,399		1,398	1,437,797
<i>Total Liabilities</i>	<u>17,155,533</u>	<u>1,173,160</u>	<u>1,398,957</u>	<u>19,727,650</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue	5,428,283	1,776,782	3,812	7,208,877
<b>FUND BALANCES:</b>				
Nonspendable:				
Prepaid Items	194,044		12,643	206,687
Restricted	91,248,985	1,202,059	7,064,102	99,515,146
Committed	6,529,867		31,564,099	38,093,966
Unassigned (Deficit)	(881,761)	(950,134)		(1,831,895)
<i>Total Fund Balances</i>	<u>97,091,135</u>	<u>251,925</u>	<u>38,640,844</u>	<u>135,983,904</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 119,674,951</u>	<u>\$ 3,201,867</u>	<u>\$ 40,043,613</u>	<u>\$ 162,920,431</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2018**

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 5,446,659	\$ 2,180,848	\$ 240	\$ 171,891	\$ 2,270,753
Accrued Interest Receivable					
Accounts Receivable					181,218
Due from Other Funds		50,146			1,756,136
Prepaid Items	36,301				
Property Taxes Receivable					
Due from Other Governments		897,667		76,000	
<i>Total Assets</i>	<u>\$ 5,482,960</u>	<u>\$ 3,128,661</u>	<u>\$ 240</u>	<u>\$ 247,891</u>	<u>\$ 4,208,107</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 170,338	\$ 207,580	\$ 139,440	\$ 276,825	\$ 10,907
Accrued Wages and Benefits	131,657	230,323	14,110		288,336
Due to Other Governments		27,919	129,099	70,756	1,769
Interfund Payable		216,000	120,000		1,300,736
Due to Other Funds	29,432	3,648	240		788,290
<i>Total Liabilities</i>	<u>331,427</u>	<u>685,470</u>	<u>402,889</u>	<u>347,581</u>	<u>2,390,038</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable Revenue		45,315			
<b>FUND BALANCES:</b>					
Nonspendable:					
Prepaid Items	36,301				
Restricted	5,115,232	2,397,876			1,818,069
Committed					
Unassigned (Deficit)			(402,649)	(99,690)	
<i>Total Fund Balances (Deficits)</i>	<u>5,151,533</u>	<u>2,397,876</u>	<u>(402,649)</u>	<u>(99,690)</u>	<u>1,818,069</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,482,960</u>	<u>\$ 3,128,661</u>	<u>\$ 240</u>	<u>\$ 247,891</u>	<u>\$ 4,208,107</u>



(Cont'd.)

<b>Job &amp; Family Services</b>	<b>ADAMHS Board Federal Grants</b>	<b>Community Corrections</b>	<b>ADAMHS Board State &amp; Local Grants</b>	<b>ADAMHS Board</b>	<b>Road, Auto and Gas</b>	<b>Sheriff Contracts</b>	<b>Job Center</b>
\$ 5,266,291	\$ 465,127	\$ 972,064	\$ 802,271	\$20,979,601	\$11,415,818	\$ 4,695,145	\$ 655,827
14,354		12		24,581	93,599	178,323	
2,695,630				9,124	18,784	52,283	
80,693		3,438		34,114			
	1,117,747	11,172	276,744	47,713	5,607,816	79,688	13,032
<u>\$ 8,056,968</u>	<u>\$ 1,582,874</u>	<u>\$ 986,686</u>	<u>\$ 1,079,015</u>	<u>\$21,095,133</u>	<u>\$ 17,136,017</u>	<u>\$ 5,005,439</u>	<u>\$ 668,859</u>
\$ 1,301,641	\$ 282,676	\$ 73,591	\$ 461,513	\$ 1,335,378	\$ 223,663	\$ 25,799	\$ 31,476
2,107,175	10,175	269,417	4,240	122,025	258,662	733,153	
133,521		7,918		7,692	2,417		
						100,500	
166,695	9,074	4,810	200,219	111,291	755	17,052	
<u>3,709,032</u>	<u>301,925</u>	<u>355,736</u>	<u>665,972</u>	<u>1,576,386</u>	<u>485,497</u>	<u>876,504</u>	<u>31,476</u>
12,813	421,348		227,274		3,848,602	40,600	
80,693		3,438		34,114			
4,254,430	859,601	627,512	185,769	19,484,633	12,801,918	4,088,335	637,383
<u>4,335,123</u>	<u>859,601</u>	<u>630,950</u>	<u>185,769</u>	<u>19,518,747</u>	<u>12,801,918</u>	<u>4,088,335</u>	<u>637,383</u>
<u>\$ 8,056,968</u>	<u>\$ 1,582,874</u>	<u>\$ 986,686</u>	<u>\$ 1,079,015</u>	<u>\$21,095,133</u>	<u>\$ 17,136,017</u>	<u>\$ 5,005,439</u>	<u>\$ 668,859</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Cont'd.)**  
**December 31, 2018**

	<b>Public Works Building Maintenance</b>	<b>Other Federal Grants</b>	<b>Other State &amp; Local Grants</b>	<b>Other</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,116,344	\$ 34	\$ 1,454,896	\$44,469,830	\$ 103,363,639
Accrued Interest Receivable				96,143	189,742
Accounts Receivable			414	1,021,669	1,439,355
Due from Other Funds	18,597	3,197	236,146	18,373	4,839,632
Prepaid Items	1,382	15,994		22,122	194,044
Property Taxes Receivable				15,263	15,263
Due from Other Governments		310,364	223,281	972,052	9,633,276
<i>Total Assets</i>	<u>\$ 2,136,323</u>	<u>\$ 329,589</u>	<u>\$ 1,914,737</u>	<u>\$46,615,452</u>	<u>\$ 119,674,951</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 276,354	\$ 118,326	\$ 140,372	\$ 2,907,025	\$ 7,982,904
Accrued Wages and Benefits	41,972	19,132	162,965	713,652	5,106,994
Due to Other Governments	9,430	15,709	134,516	11,538	552,284
Interfund Payable		338,000		1,716	2,076,952
Due to Other Funds	3,036	24,906	1,271	75,680	1,436,399
<i>Total Liabilities</i>	<u>330,792</u>	<u>516,073</u>	<u>439,124</u>	<u>3,709,611</u>	<u>17,155,533</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable Revenue		176,944	29,132	626,255	5,428,283
<b>FUND BALANCES:</b>					
Nonspendable:					
Prepaid Items	1,382	15,994		22,122	194,044
Restricted			1,446,481	42,257,464	91,248,985
Committed	1,804,149				6,529,867
Unassigned (Deficit)		(379,422)			(881,761)
<i>Total Fund Balances (Deficits)</i>	<u>1,805,531</u>	<u>(363,428)</u>	<u>1,446,481</u>	<u>42,279,586</u>	<u>97,091,135</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,136,323</u>	<u>\$ 329,589</u>	<u>\$ 1,914,737</u>	<u>\$46,615,452</u>	<u>\$ 119,674,951</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**December 31, 2018**

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Total Nonmajor Debt Service
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 46,684	\$ 176,342	\$ 1,202,059	\$ 1,425,085
Special Assessments Receivable	166,914	1,609,868		1,776,782
<i>Total Assets</i>	<u>\$ 213,598</u>	<u>\$ 1,786,210</u>	<u>\$ 1,202,059</u>	<u>\$ 3,201,867</u>
<b>LIABILITIES:</b>				
Interfund Payable	\$ 211,264	\$ 961,896	\$	\$ 1,173,160
<i>Total Liabilities</i>	<u>211,264</u>	<u>961,896</u>	<u>0</u>	<u>1,173,160</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue	166,914	1,609,868		1,776,782
<b>FUND BALANCES:</b>				
Restricted			1,202,059	1,202,059
Unassigned (Deficit)	(164,580)	(785,554)		(950,134)
<i>Total Fund Balances (Deficit)</i>	<u>(164,580)</u>	<u>(785,554)</u>	<u>1,202,059</u>	<u>251,925</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 213,598</u>	<u>\$ 1,786,210</u>	<u>\$ 1,202,059</u>	<u>\$ 3,201,867</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2018**

	<b>Road A&amp;G Projects</b>	<b>Capital Improvement</b>	<b>Public Works Capital</b>	<b>Data Processing Capital</b>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 7,023,648	\$ 6,384,227	\$ 12,925,066	\$ 5,829,554
Accounts Receivable			3,812	
Prepaid Items	12,643			
<i>Total Assets</i>	<u>\$ 7,036,291</u>	<u>\$ 6,384,227</u>	<u>\$ 12,928,878</u>	<u>\$ 5,829,554</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 502,080	\$ 3,600	\$ 543,590	\$ 250,000
Due to Other Funds	94			
<i>Total Liabilities</i>	<u>502,174</u>	<u>3,600</u>	<u>543,590</u>	<u>250,000</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue			3,812	
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>0</u>	<u>3,812</u>	<u>0</u>
<b>FUND BALANCES:</b>				
Nonspendable:				
Prepaid Items	12,643			
Restricted	6,521,474			
Committed		6,380,627	12,381,476	5,579,554
<i>Total Fund Balances (Deficit)</i>	<u>6,534,117</u>	<u>6,380,627</u>	<u>12,381,476</u>	<u>5,579,554</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,036,291</u>	<u>\$ 6,384,227</u>	<u>\$ 12,928,878</u>	<u>\$ 5,829,554</u>

<b>800 MHz Replacement Capital</b>	<b>Road Assessment Projects</b>	<b>Water and Sewer Assessment Projects</b>	<b>Board of DDS Capital</b>	<b>County Engineer Federal Aid Projects</b>	<b>Total Nonmajor Capital Projects</b>
\$ 22,990	\$ 337,077	\$ 174,503	\$ 7,290,117	\$ 39,976	\$ 40,027,158
					3,812
					12,643
<u>\$ 22,990</u>	<u>\$ 337,077</u>	<u>\$ 174,503</u>	<u>\$ 7,290,117</u>	<u>\$ 39,976</u>	<u>\$ 40,043,613</u>
\$	\$ 8,928	\$	\$ 89,361	\$	\$ 1,397,559
			1,304		1,398
<u>0</u>	<u>8,928</u>	<u>0</u>	<u>90,665</u>	<u>0</u>	<u>1,398,957</u>
					3,812
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,812</u>
					12,643
22,990	328,149	174,503	7,199,452	39,976	7,064,102
<u>22,990</u>	<u>328,149</u>	<u>174,503</u>	<u>7,199,452</u>	<u>39,976</u>	<u>31,564,099</u>
<u>22,990</u>	<u>328,149</u>	<u>174,503</u>	<u>7,199,452</u>	<u>39,976</u>	<u>38,640,844</u>
<u>\$ 22,990</u>	<u>\$ 337,077</u>	<u>\$ 174,503</u>	<u>\$ 7,290,117</u>	<u>\$ 39,976</u>	<u>\$ 40,043,613</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, 2018**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>REVENUES:</b>				
Property Taxes	\$ 4,112,071	\$	\$	\$ 4,112,071
Other Local Taxes	7,763,040			7,763,040
Special Assessments		247,926	81,731	329,657
Charges for Services	42,040,309		105,000	42,145,309
Licenses and Permits	3,795,942			3,795,942
Fines and Forfeitures	904,346			904,346
Intergovernmental	112,543,209		15,430,023	127,973,232
Interest	489,745			489,745
Other	1,794,174		47,809	1,841,983
<i>Total Revenues</i>	<u>173,442,836</u>	<u>247,926</u>	<u>15,664,563</u>	<u>189,355,325</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General Government	9,857,534			9,857,534
Judicial and Law Enforcement	73,891,170			73,891,170
Environment and Public Works	14,767,970			14,767,970
Social Services	106,896,770			106,896,770
Community and Economic Development	7,419,995			7,419,995
Capital Outlay			21,910,955	21,910,955
<b>Intergovernmental:</b>				
General Government	1,766,110			1,766,110
Judicial and Law Enforcement	868,195			868,195
Environment and Public Works	364,757			364,757
Community and Economic Development	20,000			20,000
<b>Debt Service:</b>				
Principal Retirements	374,364	2,720,001		3,094,365
Interest and Fiscal Charges	57,224	543,159		600,383
<i>Total Expenditures</i>	<u>216,284,089</u>	<u>3,263,160</u>	<u>21,910,955</u>	<u>241,458,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(42,841,253)</u>	<u>(3,015,234)</u>	<u>(6,246,392)</u>	<u>(52,102,879)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	53,307,991	2,560,638	10,121,010	65,989,639
Proceeds of Loans			124,041	124,041
Inception of Capital Lease	138,578			138,578
Transfers Out	(181,713)	(102,220)		(283,933)
<i>Total Other Financing Sources and Uses</i>	<u>53,264,856</u>	<u>2,458,418</u>	<u>10,245,051</u>	<u>65,968,325</u>
<i>Net Change in Fund Balance</i>	10,423,603	(556,816)	3,998,659	13,865,446
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>86,667,532</u>	<u>808,741</u>	<u>34,642,185</u>	<u>122,118,458</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 97,091,135</u>	<u>\$ 251,925</u>	<u>\$ 38,640,844</u>	<u>\$ 135,983,904</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2018**

(Cont'd.)

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
<b>REVENUES:</b>					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	6,913,843				2,243,960
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	290,505	8,468,902	3,207,108	2,632,590	9,683,725
Interest					
Other	11,329	33,741	12,799		306,872
<i>Total Revenues</i>	<u>7,215,677</u>	<u>8,502,643</u>	<u>3,219,907</u>	<u>2,632,590</u>	<u>12,234,557</u>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
General Government	4,866,638				
Judicial and Law Enforcement		7,904,301			14,887,611
Environment and Public Works					
Social Services			1,005,056	2,571,860	171,793
Community and Economic Development			2,223,254		
<b>Intergovernmental:</b>					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Community and Economic Development					
<b>Debt Service:</b>					
Principal Retirements					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>4,866,638</u>	<u>7,904,301</u>	<u>3,228,310</u>	<u>2,571,860</u>	<u>15,059,404</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,349,039</u>	<u>598,342</u>	<u>(8,403)</u>	<u>60,730</u>	<u>(2,824,847)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In					3,449,199
Inception of Capital Lease					
Transfers Out					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,449,199</u>
<i>Net Change in Fund Balance</i>	2,349,039	598,342	(8,403)	60,730	624,352
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>2,802,494</u>	<u>1,799,534</u>	<u>(394,246)</u>	<u>(160,420)</u>	<u>1,193,717</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 5,151,533</u>	<u>\$ 2,397,876</u>	<u>\$ (402,649)</u>	<u>\$ (99,690)</u>	<u>\$ 1,818,069</u>

**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, 2018**

	Job & Family Services	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	ADAMHS Board
REVENUES:					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	95,552		144	60,222	202,519
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	47,803,879	4,766,606	7,631,813	6,991,650	187,512
Interest					
Other	759,217		23,661	15,695	52,114
<i>Total Revenues</i>	<u>48,658,648</u>	<u>4,766,606</u>	<u>7,655,618</u>	<u>7,067,567</u>	<u>442,145</u>
EXPENDITURES:					
Current:					
General Government					
Judicial and Law Enforcement			7,799,233		
Environment and Public Works					
Social Services	48,134,809	5,157,305		7,352,221	23,094,484
Community and Economic Development					
Intergovernmental:					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Community and Economic Development					
Debt Service:					
Principal Retirements					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>48,134,809</u>	<u>5,157,305</u>	<u>7,799,233</u>	<u>7,352,221</u>	<u>23,094,484</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>523,839</u>	<u>(390,699)</u>	<u>(143,615)</u>	<u>(284,654)</u>	<u>(22,652,339)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In	2,495,989				25,783,653
Inception of Capital Lease					
Transfers Out					
<i>Total Other Financing Sources and Uses</i>	<u>2,495,989</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,783,653</u>
<i>Net Change in Fund Balance</i>	3,019,828	(390,699)	(143,615)	(284,654)	3,131,314
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>1,315,295</u>	<u>1,250,300</u>	<u>774,565</u>	<u>470,423</u>	<u>16,387,433</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 4,335,123</u>	<u>\$ 859,601</u>	<u>\$ 630,950</u>	<u>\$ 185,769</u>	<u>\$ 19,518,747</u>



Road, Auto and Gas	Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue
\$	\$	\$	\$	\$	\$	\$ 4,112,071	\$ 4,112,071
4,462,236						3,300,804	7,763,040
222,425	16,456,375	3,573,506	2,524,549		350,743	9,396,471	42,040,309
						3,795,942	3,795,942
262,156						642,190	904,346
6,783,741	1,180,743			3,011,084	4,628,960	5,274,391	112,543,209
298,677						191,068	489,745
78,986	37,156	1,038	16,163	18,579	124,302	302,522	1,794,174
<u>12,108,221</u>	<u>17,674,274</u>	<u>3,574,544</u>	<u>2,540,712</u>	<u>3,029,663</u>	<u>5,104,005</u>	<u>27,015,459</u>	<u>173,442,836</u>
			1,666,110	925,824	45,261	2,353,701	9,857,534
	18,245,528		1,401,941	1,367,431	4,655,667	17,629,458	73,891,170
12,472,825						2,295,145	14,767,970
		3,519,641	906,618	850,622	1,489,307	12,643,054	106,896,770
						5,196,741	7,419,995
						1,766,110	1,766,110
	480,886					387,309	868,195
210						364,547	364,757
						20,000	20,000
355,536						18,828	374,364
55,928						1,296	57,224
<u>12,884,499</u>	<u>18,726,414</u>	<u>3,519,641</u>	<u>3,974,669</u>	<u>3,143,877</u>	<u>6,190,235</u>	<u>42,676,189</u>	<u>216,284,089</u>
<u>(776,278)</u>	<u>(1,052,140)</u>	<u>54,903</u>	<u>(1,433,957)</u>	<u>(114,214)</u>	<u>(1,086,230)</u>	<u>(15,660,730)</u>	<u>(42,841,253)</u>
			1,718,504		975,020	17,031,926	53,307,991
	1,853,700					138,578	138,578
					(181,713)		(181,713)
<u>0</u>	<u>1,853,700</u>	<u>0</u>	<u>1,718,504</u>	<u>0</u>	<u>793,307</u>	<u>17,170,504</u>	<u>53,264,856</u>
(776,278)	801,560	54,903	284,547	(114,214)	(292,923)	1,509,774	10,423,603
<u>13,578,196</u>	<u>3,286,775</u>	<u>582,480</u>	<u>1,520,984</u>	<u>(249,214)</u>	<u>1,739,404</u>	<u>40,769,812</u>	<u>86,667,532</u>
<u>\$ 12,801,918</u>	<u>\$ 4,088,335</u>	<u>\$ 637,383</u>	<u>\$ 1,805,531</u>	<u>\$ (363,428)</u>	<u>\$1,446,481</u>	<u>\$42,279,586</u>	<u>\$ 97,091,135</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2018**

	<b>Road Assessment Debt Service</b>	<b>Water and Sewer Assessment Debt Service</b>	<b>Reibold Building Debt Service</b>	<b>Juvenile Detention Center Debt Service</b>	<b>Total Nonmajor Debt Service</b>
<b>REVENUES:</b>					
Special Assessments	\$ 22,524	\$ 225,402	\$	\$	\$ 247,926
<i>Total Revenues</i>	<u>22,524</u>	<u>225,402</u>	<u>0</u>	<u>0</u>	<u>247,926</u>
<b>EXPENDITURES:</b>					
<b>Debt Service:</b>					
Principal Retirements		85,001	550,000	2,085,000	2,720,001
Interest and Fiscal Charges		19,271	48,250	475,638	543,159
<i>Total Expenditures</i>	<u>0</u>	<u>104,272</u>	<u>598,250</u>	<u>2,560,638</u>	<u>3,263,160</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,524</u>	<u>121,130</u>	<u>(598,250)</u>	<u>(2,560,638)</u>	<u>(3,015,234)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In				2,560,638	2,560,638
Transfers Out	(62,260)	(39,960)			(102,220)
<i>Total Other Financing Sources and Uses</i>	<u>(62,260)</u>	<u>(39,960)</u>	<u>0</u>	<u>2,560,638</u>	<u>2,458,418</u>
<i>Net Change in Fund Balance</i>	(39,736)	81,170	(598,250)	0	(556,816)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(124,844)</u>	<u>(866,724)</u>	<u>1,800,309</u>		<u>808,741</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (164,580)</u>	<u>\$ (785,554)</u>	<u>\$ 1,202,059</u>	<u>\$ 0</u>	<u>\$ 251,925</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Project Funds**  
**For the Year Ended December 31, 2018**

(Cont'd.)

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
<b>REVENUES:</b>					
Special Assessments	\$	\$	\$	\$	\$
Charges for Services				100,000	5,000
Intergovernmental	5,357,697	2,661,484	57,848	627,434	
Other				33,649	
<i>Total Revenues</i>	<u>5,357,697</u>	<u>2,661,484</u>	<u>57,848</u>	<u>761,083</u>	<u>5,000</u>
<b>EXPENDITURES:</b>					
Current:					
Capital Outlay	<u>2,370,390</u>	<u>2,808,035</u>	<u>743,619</u>	<u>5,921,680</u>	<u>1,395,321</u>
<i>Total Expenditures</i>	<u>2,370,390</u>	<u>2,808,035</u>	<u>743,619</u>	<u>5,921,680</u>	<u>1,395,321</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,987,307</u>	<u>(146,551)</u>	<u>(685,771)</u>	<u>(5,160,597)</u>	<u>(1,390,321)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In	9,032		1,161,184	8,894,885	
Proceeds of Loans		<u>124,041</u>			
<i>Total Other Financing Sources and Uses</i>	<u>9,032</u>	<u>124,041</u>	<u>1,161,184</u>	<u>8,894,885</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,996,339	(22,510)	475,413	3,734,288	(1,390,321)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,537,778</u>	<u>22,510</u>	<u>5,905,214</u>	<u>8,647,188</u>	<u>6,969,875</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 6,534,117</u>	<u>\$ 0</u>	<u>\$ 6,380,627</u>	<u>\$ 12,381,476</u>	<u>\$ 5,579,554</u>

**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, 2018**

	800 MHz Replacement Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
<b>REVENUES:</b>						
Special Assessments	\$	\$ 81,731	\$	\$	\$	\$ 81,731
Charges for Services						105,000
Intergovernmental		351,206		498,851	5,875,503	15,430,023
Other				14,160		47,809
<i>Total Revenues</i>	<u>0</u>	<u>432,937</u>	<u>0</u>	<u>513,011</u>	<u>5,875,503</u>	<u>15,664,563</u>
<b>EXPENDITURES:</b>						
Current:						
Capital Outlay		74,064		2,757,542	5,840,304	21,910,955
<i>Total Expenditures</i>	<u>0</u>	<u>74,064</u>	<u>0</u>	<u>2,757,542</u>	<u>5,840,304</u>	<u>21,910,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>358,873</u>	<u>0</u>	<u>(2,244,531)</u>	<u>35,199</u>	<u>(6,246,392)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>						
Transfers In		55,909				10,121,010
Proceeds of Loans						124,041
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>55,909</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,245,051</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>414,782</u>	<u>0</u>	<u>(2,244,531)</u>	<u>35,199</u>	<u>3,998,659</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>22,990</u>	<u>(86,633)</u>	<u>174,503</u>	<u>9,443,983</u>	<u>4,777</u>	<u>34,642,185</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 22,990</u>	<u>\$ 328,149</u>	<u>\$ 174,503</u>	<u>\$ 7,199,452</u>	<u>\$ 39,976</u>	<u>\$ 38,640,844</u>

**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, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Property Taxes	\$ 13,823,206	\$ 13,823,206	\$ 14,183,611	\$ 360,405
Sales Tax	77,251,428	77,251,428	76,947,939	(303,489)
Other Taxes	3,700,000	3,700,000	3,829,441	129,441
Licenses and Permits	34,780	34,780	29,171	(5,609)
Fees and Charges for Services	22,556,344	22,559,844	22,310,158	(249,686)
Fines and Forfeitures	1,016,250	1,016,250	986,228	(30,022)
Intergovernmental Revenues	23,462,777	26,868,305	26,934,751	66,446
Investment Earnings	6,463,027	6,463,027	8,482,336	2,019,309
Miscellaneous Revenues	361,800	390,476	1,084,506	694,030
<i>Total Revenues</i>	<u>148,669,612</u>	<u>152,107,316</u>	<u>154,788,141</u>	<u>2,680,825</u>
<b>Expenditures:</b>				
<i>General Government</i>				
<i>General Fund Subfund</i>				
<i>Board of County Commissioners - Board of County Commissioners</i>				
Statutory Salaries	279,075	279,075	279,075	-
Salaries	395,242	390,995	368,960	22,035
Fringe Benefits	185,300	185,300	177,155	8,145
Special Fringe Benefits	-	3	2	1
Pre-Employment Services	-	63	63	-
Operating Supplies	5,133	5,662	5,460	202
Routine Business	5,325	5,325	4,261	1,064
Board Approved Travel	16,766	16,766	13,863	2,903
Staff Training and Development	1,600	1,900	1,750	150
Contractual Professional Services	900	5,379	1,124	4,255
Maintenance and Repair Services	250	247	-	247
Communications	13,679	12,084	11,328	756
Rentals	2,600	923	636	287
Capital Outlays	-	18,048	17,336	712
<i>Total Board of County Commissioners - Board of County Commissioners</i>	<u>905,870</u>	<u>921,770</u>	<u>881,013</u>	<u>40,757</u>
<i>County Administrator - County Administrator</i>				
Salaries	183,985	280,232	279,830	402
Fringe Benefits	40,915	49,225	49,222	3
Special Fringe Benefits	1,600	1,500	767	733
Pre-Employment Services	-	200	105	95
Operating Supplies	1,984	2,978	2,854	124
Routine Business	4,400	1,932	1,724	208
Board Approved Travel	3,160	1,387	1,041	346
Staff Training and Development	1,900	1,000	820	180
Contractual Professional Services	700	1,847	1,845	2
Communications	7,365	7,553	7,552	1
Rentals	3,185	2,997	2,005	992
Capital Outlays	-	20,400	20,285	115
<i>Total County Administrator - County Administrator</i>	<u>249,194</u>	<u>371,251</u>	<u>368,050</u>	<u>3,201</u>
<i>Clerk of Commission - Clerk of Commission</i>				
Salaries	114,056	145,613	135,919	9,694
Fringe Benefits	36,551	37,021	24,896	12,125

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Commission - Clerk of Commission</i>				
Pre-Employment Services	-	42	42	-
Operating Supplies	9,744	9,721	9,486	235
Routine Business	900	86	86	-
Board Approved Travel	-	936	936	-
Staff Training and Development	550	149	149	-
Contractual Professional Services	4,140	6,001	5,998	3
Maintenance and Repair Services	1,000	-	-	-
Communications	7,960	6,478	6,477	1
Rentals	5,000	5,948	5,947	1
Capital Outlays	-	763	763	-
<i>Total Clerk of Commission - Clerk of Commission</i>	<u>179,901</u>	<u>212,758</u>	<u>190,699</u>	<u>22,059</u>
<i>Office of Management &amp; Budget - Office of Management &amp; Budget</i>				
Salaries	610,010	679,081	675,589	3,492
Fringe Benefits	182,959	182,959	160,198	22,761
Special Fringe Benefits	1,500	1,500	924	576
Pre-Employment Services	185	205	197	8
Operating Supplies	6,000	4,780	3,699	1,081
Routine Business	950	950	129	821
Board Approved Travel	7,212	7,590	1,761	5,829
Staff Training and Development	1,344	1,344	1,310	34
Contractual Professional Services	22,500	22,284	17,715	4,569
Maintenance and Repair Services	100	100	-	100
Communications	11,620	11,620	10,288	1,332
Rentals	2,500	2,716	2,715	1
Capital Outlays	-	522	521	1
<i>Total Office of Management &amp; Budget - Office of Management &amp; Budget</i>	<u>846,880</u>	<u>915,651</u>	<u>875,046</u>	<u>40,605</u>
<i>Administrative Services Director</i>				
Salaries	200,914	202,214	202,208	6
Fringe Benefits	58,099	58,299	58,250	49
Special Fringe Benefits	1,050	1,850	1,824	26
Operating Supplies	400	650	564	86
Routine Business	200	1,002	1,002	-
Staff Training and Development	1,700	500	484	16
Contractual Professional Services	336	186	126	60
Communications	3,280	3,258	3,039	219
Public Utility Services	300	220	218	2
<i>Total Administrative Services Director</i>	<u>266,279</u>	<u>268,179</u>	<u>267,715</u>	<u>464</u>
<i>Organizational Development and Training</i>				
Board Approved Travel	820	820	-	820
<i>Total Organizational Development and Training</i>	<u>820</u>	<u>820</u>	<u>-</u>	<u>820</u>
<i>Purchasing</i>				
Salaries	273,413	275,613	275,521	92
Fringe Benefits	84,492	84,492	80,121	4,371
Special Fringe Benefits	3,284	3,584	3,338	246
Operating Supplies	9,993	9,693	7,130	2,563
Routine Business	500	500	205	295
Board Approved Travel	17,500	12,000	11,495	505
Staff Training and Development	3,000	5,070	4,535	535

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Purchasing</i>				
Contractual Professional Services	3,500	3,500	1,628	1,872
Maintenance and Repair Services	11,000	10,350	10,350	-
Communications	12,907	12,907	11,251	1,656
Rentals	1,000	1,580	1,488	92
Capital Outlays	1,546	5,046	4,884	162
<i>Total Purchasing</i>	<u>422,135</u>	<u>424,335</u>	<u>411,946</u>	<u>12,389</u>
<i>Communications</i>				
Salaries	76,434	65,134	49,935	15,199
Fringe Benefits	16,068	15,868	11,218	4,650
Special Fringe Benefits	240	240	99	141
Pre-Employment Services	-	100	-	100
Operating Supplies	3,800	4,500	4,436	64
Routine Business	300	1,000	-	1,000
Staff Training and Development	1,100	1,480	1,400	80
Contractual Professional Services	4,227	12,527	11,862	665
Communications	2,950	2,970	2,862	108
Rentals	-	400	380	20
<i>Total Communications</i>	<u>105,119</u>	<u>104,219</u>	<u>82,192</u>	<u>22,027</u>
<i>Financial and Customer Services</i>				
Salaries	231,553	188,800	135,420	53,380
Fringe Benefits	39,303	61,302	55,451	5,851
Special Fringe Benefits	3,135	3,135	60	3,075
Operating Supplies	3,122	3,122	96	3,026
Board Approved Travel	2,500	2,500	1,360	1,140
Staff Training and Development	446	446	150	296
Contractual Professional Services	5,013	5,013	-	5,013
Communications	2,589	2,589	2,432	157
Public Utility Services	67,861	10,761	2,088	8,673
Miscellaneous	7,985	7,985	-	7,985
Construction and Improvements	-	90,000	50,327	39,673
<i>Total Financial and Customer Services</i>	<u>363,507</u>	<u>375,653</u>	<u>247,384</u>	<u>128,269</u>
<i>Building Eng. &amp; Maintenance Services</i>				
Salaries	599,699	604,299	604,159	140
Fringe Benefits	238,571	242,771	242,705	66
Special Fringe Benefits	3,300	2,800	1,583	1,217
Operating Supplies	18,910	24,310	24,279	31
Routine Business	1,300	1,300	355	945
Staff Training and Development	3,000	3,000	2,746	254
Contractual Professional Services	7,500	6,700	6,110	590
Maintenance and Repair Services	30,506	29,406	28,764	642
Communications	19,412	19,412	18,829	583
Rentals	2,600	2,600	2,207	393
Miscellaneous	300	100	-	100
Capital Outlays	14,584	24,384	24,366	18
<i>Total Building Eng. &amp; Maintenance Services</i>	<u>939,682</u>	<u>961,082</u>	<u>956,103</u>	<u>4,979</u>
<i>Human Resources Administration</i>				
Salaries	707,536	707,536	697,343	10,193
Fringe Benefits	251,390	227,440	211,350	16,090
Special Fringe Benefits	9,300	9,300	7,701	1,599

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Resources Administration</i>				
Operating Supplies	23,681	20,169	13,697	6,472
Routine Business	5,166	5,166	2,955	2,211
Board Approved Travel	6,503	6,178	2,282	3,896
Staff Training and Development	4,800	5,125	5,106	19
Contractual Professional Services	40,300	22,162	9,720	12,442
Maintenance and Repair Services	20,350	24,388	24,387	1
Communications	19,672	17,672	16,158	1,514
Public Utility Services	-	1,512	1,512	-
Rentals	6,000	2,000	1,015	985
Capital Outlays	1,500	23,600	18,256	5,344
<i>Total Human Resources Administration</i>	<u>1,096,198</u>	<u>1,072,248</u>	<u>1,011,482</u>	<u>60,766</u>
<i>Dayton Regional Green</i>				
Salaries	106,054	106,054	90,259	15,795
Fringe Benefits	32,972	32,972	28,320	4,652
Special Fringe Benefits	180	190	182	8
Post Employment Services	-	63	63	-
Pre-Employment Services	400	390	113	277
Operating Supplies	1,800	1,737	785	952
Routine Business	1,000	1,000	422	578
Board Approved Travel	3,000	3,000	2,747	253
Staff Training and Development	1,500	4,000	2,170	1,830
Contractual Professional Services	11,278	11,278	10,451	827
Communications	600	600	568	32
Rentals	9,716	7,216	5,000	2,216
Miscellaneous	240	240	179	61
<i>Total Dayton Regional Green</i>	<u>168,740</u>	<u>168,740</u>	<u>141,259</u>	<u>27,481</u>
<i>Administration Building</i>				
Salaries	385,027	328,396	300,509	27,887
Fringe Benefits	141,796	130,287	128,828	1,459
Special Fringe Benefits	10,000	11,949	11,644	305
Post Employment Services	200	200	119	81
Operating Supplies	109,415	112,155	108,491	3,664
Contractual Professional Services	118,603	190,043	177,132	12,911
Maintenance and Repair Services	265,067	288,183	282,085	6,098
Communications	11,590	9,090	7,828	1,262
Public Utility Services	523,371	464,371	404,683	59,688
Miscellaneous	44,112	39,707	39,466	241
Capital Outlays	-	47,200	46,535	665
Construction and Improvements	25,500	51,500	45,999	5,501
<i>Total Administration Building</i>	<u>1,634,681</u>	<u>1,673,081</u>	<u>1,553,319</u>	<u>119,762</u>
<i>All Other Buildings</i>				
Salaries	204,401	206,401	204,032	2,369
Fringe Benefits	66,378	70,378	69,836	542
Special Fringe Benefits	96	96	93	3
Operating Supplies	52,639	52,639	48,659	3,980
Contractual Professional Services	7,662	7,662	7,585	77
Maintenance and Repair Services	223,512	252,512	245,136	7,376
Communications	8,755	8,455	5,673	2,782
Public Utility Services	204,861	139,061	122,217	16,844



**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>All Other Buildings</i>				
Miscellaneous	625	625	514	111
Capital Outlays	26,000	26,000	23,862	2,138
Construction and Improvements	20,000	20,000	19,712	288
<i>Total All Other Buildings</i>	<u>814,929</u>	<u>783,829</u>	<u>747,319</u>	<u>36,510</u>
<i>Child Care Center</i>				
Operating Supplies	9,757	9,757	6,969	2,788
Maintenance and Repair Services	19,858	19,858	19,129	729
Public Utility Services	26,579	21,579	16,110	5,469
Miscellaneous	11,663	11,663	10,282	1,381
<i>Total Child Care Center</i>	<u>67,857</u>	<u>62,857</u>	<u>52,457</u>	<u>10,400</u>
<i>Merrimac Building</i>				
Salaries	11,382	13,935	13,159	776
Fringe Benefits	3,733	3,984	3,375	609
Special Fringe Benefits	-	11	11	-
Operating Supplies	11,000	11,000	9,673	1,327
Contractual Professional Services	22,800	22,800	22,779	21
Maintenance and Repair Services	23,500	23,489	23,398	91
Communications	-	300	240	60
Public Utility Services	52,130	49,130	46,178	2,952
Miscellaneous	375	375	301	74
<i>Total Merrimac Building</i>	<u>124,920</u>	<u>125,024</u>	<u>119,114</u>	<u>5,910</u>
<i>Emergency Operations Center - GF</i>				
Operating Supplies	2,347	3,947	3,859	88
Contractual Professional Services	23,000	23,000	23,000	-
Maintenance and Repair Services	1,000	1,000	902	98
Communications	14,000	14,200	14,190	10
Public Utility Services	1,000	800	30	770
Capital Outlays	213,900	212,300	17,136	195,164
<i>Total Emergency Operations Center - GF</i>	<u>255,247</u>	<u>255,247</u>	<u>59,117</u>	<u>196,130</u>
<i>Business Services - Board of Revision</i>				
Salaries	28,450	37,450	30,261	7,189
Fringe Benefits	4,710	5,310	5,058	252
<i>Total Business Services - Board of Revision</i>	<u>33,160</u>	<u>42,760</u>	<u>35,319</u>	<u>7,441</u>
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	55,500	73,500	49,000	24,500
Intergovernmental	780,000	780,000	769,479	10,521
Tax Settlement Fees and Expenses	200,000	248,760	248,752	8
<i>Total Non-Departmental - Revenues</i>	<u>1,035,500</u>	<u>1,102,260</u>	<u>1,067,231</u>	<u>35,029</u>
<i>Non-Departmental - Agricultural Society</i>				
Intergovernmental	51,476	51,476	51,476	-
<i>Total Non-Departmental - Agricultural Society</i>	<u>51,476</u>	<u>51,476</u>	<u>51,476</u>	<u>-</u>
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	149,806	149,806	144,013	5,793
Communications	1,000	1,000	346	654
<i>Total Non-Departmental - Audit Services</i>	<u>150,806</u>	<u>150,806</u>	<u>144,359</u>	<u>6,447</u>
<i>Non-Departmental - Contingencies</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	4,990	-	4,990
<i>Total Non-Departmental - Contingencies</i>	1,250,000	4,990	-	4,990
<i>Non-Departmental - Insurance - Property &amp; Casualty Premiums</i>				
Insurance	725,000	1,272,861	1,272,861	-
<i>Total Non-Departmental - Insurance - Property &amp; Casualty Premiums</i>	725,000	1,272,861	1,272,861	-
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	168,000	138,858	138,858	-
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	168,000	138,858	138,858	-
<i>Non-Departmental - Information Technology GF Obligation</i>				
Contractual Professional Services	45,000	55,282	55,282	-
<i>Total Non-Departmental - Information Technology GF Obligation</i>	45,000	55,282	55,282	-
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	6,100	6,100	5,453	647
Staff Training and Development	30,000	24,841	23,261	1,580
Contractual Professional Services	110,461	91,989	87,194	4,795
Communications	-	400	369	31
Rentals	1,000	1,000	-	1,000
Miscellaneous	-	30	27	3
<i>Total Non-Departmental - Miscellaneous</i>	147,561	124,360	116,304	8,056
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	31,387	46,387	43,250	3,137
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	31,387	46,387	43,250	3,137
<i>Non-Departmental - Personal Services Cost</i>				
Fringe Benefits	125,000	57,500	54,008	3,492
Special Fringe Benefits	126,000	61,000	59,878	1,122
<i>Total Non-Departmental - Personal Services Cost</i>	251,000	118,500	113,886	4,614
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	91,006	69,211	69,210	1
Fringe Benefits	14,057	14,895	14,893	2
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	105,063	84,106	84,103	3
<i>Non-Departmental - Capital Improvement Program</i>				
Capital Outlays	188,754	-	-	-
<i>Total Non-Departmental - Capital Improvement Program</i>	188,754	-	-	-
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	86,372	86,372	86,372	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	86,372	86,372	86,372	-
<i>Automatic Data Processing Ctr - General Fund Operations</i>				
Salaries	2,253,632	2,175,477	1,990,935	184,542
Fringe Benefits	648,685	648,685	598,702	49,983
Operating Supplies	25,387	17,032	8,029	9,003
Routine Business	650	650	140	510
Staff Training and Development	60,798	46,631	46,631	-
Contractual Professional Services	129,191	176,752	174,782	1,970
Maintenance and Repair Services	364,358	404,450	402,135	2,315
Communications	34,900	34,900	30,033	4,867
Rentals	-	700	588	112
Capital Outlays	20,552	29,376	29,375	1
Construction and Improvements	-	3,500	3,500	-

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Automatic Data Processing Ctr - General Fund Operations</i>	3,538,153	3,538,153	3,284,850	253,303
<i>Auditor - General Fund Operations</i>				
Statutory Salaries	91,248	91,248	91,248	-
Salaries	2,003,760	1,995,760	1,865,205	130,555
Fringe Benefits	630,106	638,106	638,061	45
Special Fringe Benefits	9,835	9,973	9,955	18
Operating Supplies	78,598	65,253	51,888	13,365
Routine Business	4,098	3,520	714	2,806
Board Approved Travel	-	10,768	8,949	1,819
Staff Training and Development	23,012	19,964	14,532	5,432
Contractual Professional Services	60,702	135,307	120,221	15,086
Maintenance and Repair Services	274,157	274,102	256,188	17,914
Communications	187,808	185,443	173,797	11,646
Rentals	-	695	675	20
Capital Outlays	3,351	11,536	9,315	2,221
<i>Total Auditor - General Fund Operations</i>	3,366,675	3,441,675	3,240,748	200,927
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	5,635	5,635	4,310	1,325
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	5,635	5,635	4,310	1,325
<i>Treasurer - General Fund Operations</i>				
Statutory Salaries	80,807	80,807	80,807	-
Salaries	746,005	736,005	683,973	52,032
Fringe Benefits	269,470	270,211	270,211	-
Special Fringe Benefits	2,534	4,034	2,865	1,169
Pre-Employment Services	-	150	145	5
Operating Supplies	23,362	28,687	26,371	2,316
Routine Business	2,100	2,100	1,554	546
Board Approved Travel	4,855	3,855	3,379	476
Staff Training and Development	7,000	13,000	12,774	226
Contractual Professional Services	224,585	191,510	182,334	9,176
Maintenance and Repair Services	42,350	40,350	37,141	3,209
Communications	165,000	156,259	150,379	5,880
Rentals	2,300	2,300	1,396	904
Miscellaneous	250	5,975	5,746	229
Capital Outlays	11,000	15,000	14,962	38
Construction and Improvements	-	1,375	1,375	-
<i>Total Treasurer - General Fund Operations</i>	1,581,618	1,551,618	1,475,412	76,206
<i>Recorder - General Fund Operations</i>				
Statutory Salaries	78,594	78,421	78,420	1
Salaries	667,933	681,344	681,343	1
Fringe Benefits	303,590	313,747	313,747	-
Special Fringe Benefits	1,200	1,884	1,884	-
Routine Business	3,442	262	262	-
Board Approved Travel	4,613	1,517	873	644
Staff Training and Development	4,689	4,218	4,218	-
Contractual Professional Services	2,900	2,848	2,847	1
Communications	13,476	9,707	9,707	-
Miscellaneous	1,895	301	301	-
<i>Total Recorder - General Fund Operations</i>	1,082,332	1,094,249	1,093,602	647
<i>Board of Elections - Board of Elections</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Board of Elections - Board of Elections</i>				
Statutory Salaries	78,724	78,724	78,723	1
Salaries	2,294,211	2,194,211	1,984,552	209,659
Fringe Benefits	623,780	623,780	622,266	1,514
Special Fringe Benefits	6,200	6,200	5,132	1,068
Operating Supplies	100,000	100,000	74,250	25,750
Outside Agency Bd Approved Travel	33,300	33,300	30,404	2,896
Routine Business	4,000	4,000	3,545	455
Staff Training and Development	11,800	11,800	9,030	2,770
Contractual Professional Services	112,308	156,393	146,016	10,377
Maintenance and Repair Services	222,206	222,206	217,097	5,109
Communications	125,250	125,250	99,284	25,966
Rentals	62,000	62,000	60,573	1,427
Capital Outlays	-	63,880	59,414	4,466
<i>Total Board of Elections - Board of Elections</i>	<u>3,673,779</u>	<u>3,681,744</u>	<u>3,390,286</u>	<u>291,458</u>
<i>Records Center &amp; Archives - Record Center</i>				
Salaries	234,009	244,009	241,326	2,683
Fringe Benefits	74,258	84,458	83,263	1,195
Operating Supplies	1,207	-	-	-
Contractual Professional Services	617	617	394	223
Communications	5,459	5,459	5,104	355
Rentals	1,000	1,000	658	342
Capital Outlays	-	4,999	4,845	154
<i>Total Records Center &amp; Archives - Record Center</i>	<u>316,550</u>	<u>340,542</u>	<u>335,590</u>	<u>4,952</u>
<i>Microfilm Center</i>				
Salaries	292,448	282,448	274,611	7,837
Fringe Benefits	119,256	109,256	92,058	17,198
Special Fringe Benefits	600	576	576	-
Operating Supplies	45,930	45,185	41,040	4,145
Routine Business	430	203	188	15
Staff Training and Development	1,300	1,051	853	198
Contractual Professional Services	16,260	26,837	12,761	14,076
Maintenance and Repair Services	52,982	32,205	32,205	-
Communications	5,541	6,041	5,934	107
Capital Outlays	281,250	288,203	288,080	123
<i>Total Microfilm Center</i>	<u>815,997</u>	<u>792,005</u>	<u>748,306</u>	<u>43,699</u>
<i>Judicial &amp; Law Enforcement</i>				
General Fund Subfund				
<i>Common Pleas Court</i>				
Salaries	379,420	379,420	369,064	10,356
Fringe Benefits	126,198	154,298	154,156	142
Special Fringe Benefits	-	870	860	10
Post Employment Services	500	290	60	230
Operating Supplies	58,412	47,975	44,596	3,379
Contractual Professional Services	2,508	3,008	2,849	159
Maintenance and Repair Services	147,378	170,631	151,802	18,829
Communications	7,630	6,970	6,204	766
Public Utility Services	312,213	261,213	227,743	33,470
Miscellaneous	54,661	41,345	41,344	1
Construction and Improvements	23,902	23,902	23,902	-

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Common Pleas Court</i>	1,112,822	1,089,922	1,022,580	67,342
<i>Jail Building</i>				
Salaries	367,797	341,197	304,913	36,284
Fringe Benefits	147,328	147,328	141,723	5,605
Special Fringe Benefits	6,000	18,215	17,849	366
Post Employment Services	250	250	90	160
Pre-Employment Services	700	700	466	234
Operating Supplies	16,359	22,859	21,065	1,794
Staff Training and Development	1,000	35	35	-
Contractual Professional Services	2,048	3,238	2,845	393
Maintenance and Repair Services	132,477	153,166	148,453	4,713
Communications	5,070	4,070	3,560	510
Public Utility Services	684,261	659,136	624,046	35,090
Miscellaneous	70,594	43,990	43,990	-
Capital Outlays	1,056	1,056	1,056	-
<i>Total Jail Building</i>	1,434,940	1,395,240	1,310,091	85,149
<i>Sheriff's Administration Building</i>				
Operating Supplies	500	500	-	500
Maintenance and Repair Services	10,288	11,890	11,167	723
Public Utility Services	41,425	41,725	41,335	390
Miscellaneous	5,200	4,098	4,098	-
<i>Total Sheriff's Administration Building</i>	57,413	58,213	56,600	1,613
<i>Juvenile Justice Center</i>				
Salaries	304,054	326,054	324,110	1,944
Fringe Benefits	130,221	130,221	127,678	2,543
Special Fringe Benefits	200	585	385	200
Post Employment Services	250	250	-	250
Operating Supplies	79,952	61,611	57,067	4,544
Staff Training and Development	500	500	-	500
Contractual Professional Services	5,572	3,990	1,224	2,766
Maintenance and Repair Services	115,155	124,155	121,193	2,962
Communications	3,390	5,146	4,878	268
Public Utility Services	373,795	352,095	324,092	28,003
Miscellaneous	43,308	43,890	43,890	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	1,182	2,382	2,382	-
<i>Total Juvenile Justice Center</i>	1,057,579	1,051,879	1,007,899	43,980
<i>Human Services Plan &amp; Develop - Criminal Justice Council</i>				
Salaries	85,334	85,334	83,326	2,008
Fringe Benefits	28,264	32,174	31,115	1,059
Special Fringe Benefits	540	540	240	300
Operating Supplies	1,000	4,000	3,289	711
Routine Business	6,027	28,027	23,766	4,261
Staff Training and Development	760	1,660	945	715
Contractual Professional Services	482,713	558,133	440,328	117,805
Communications	2,950	2,950	2,445	505
Rentals	1,300	2,800	2,513	287
Capital Outlays	-	13,500	10,536	2,964
<i>Total Human Services Plan &amp; Develop - Criminal Justice Council</i>	608,888	729,118	598,503	130,615
<i>Non-Departmental - Common Pleas Court</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Common Pleas Court</i>				
Law Enforcement Services	1,283,039	1,219,804	1,175,383	44,421
Intergovernmental	70,833	70,833	24,733	46,100
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,353,872</u>	<u>1,290,637</u>	<u>1,200,116</u>	<u>90,521</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	197,227	255,993	231,572	24,421
<i>Total Non-Departmental - Court of Appeals</i>	<u>197,227</u>	<u>255,993</u>	<u>231,572</u>	<u>24,421</u>
<i>Non-Departmental - Domestic Relations</i>				
Law Enforcement Services	9,554	9,554	7,690	1,864
<i>Total Non-Departmental - Domestic Relations</i>	<u>9,554</u>	<u>9,554</u>	<u>7,690</u>	<u>1,864</u>
<i>Non-Departmental - County Municipal Court - Western</i>				
Law Enforcement Services	55,641	32,991	23,703	9,288
<i>Total Non-Departmental - County Municipal Court - Western</i>	<u>55,641</u>	<u>32,991</u>	<u>23,703</u>	<u>9,288</u>
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	20,924	16,134	11,809	4,325
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	<u>20,924</u>	<u>16,134</u>	<u>11,809</u>	<u>4,325</u>
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,469,169	1,925,336	1,862,366	62,970
<i>Total Non-Departmental - Juvenile Court</i>	<u>1,469,169</u>	<u>1,925,336</u>	<u>1,862,366</u>	<u>62,970</u>
<i>Non-Departmental - Regional Crime Lab Subsidy</i>				
Maintenance and Repair Services	15,230	-	-	-
<i>Total Non-Departmental - Regional Crime Lab Subsidy</i>	<u>15,230</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Non-Departmental - Guardianship Services</i>				
Contractual Professional Services	50,000	50,000	50,000	-
<i>Total Non-Departmental - Guardianship Services</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<i>Non-Departmental - Daymont Courts Building Rental Transfer</i>				
Maintenance and Repair Services	29,369	-	-	-
<i>Total Non-Departmental - Daymont Courts Building Rental Transfer</i>	<u>29,369</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Prosecutor - Administration</i>				
Statutory Salaries	137,194	137,194	137,194	-
Salaries	7,511,618	7,569,113	7,517,691	51,422
Fringe Benefits	2,467,597	2,497,922	2,497,922	-
Special Fringe Benefits	13,053	14,563	14,402	161
Operating Supplies	135,037	131,588	130,758	830
Routine Business	28,289	20,449	20,349	100
Board Approved Travel	2,500	475	475	-
Staff Training and Development	34,600	14,894	14,894	-
Contractual Professional Services	153,687	144,715	144,715	-
Maintenance and Repair Services	57,890	34,091	34,080	11
Communications	100,000	85,316	85,316	-
Public Utility Services	3,255	1,664	1,663	1
Rentals	30,000	22,735	22,735	-
Miscellaneous	68,598	68,597	68,597	-
Capital Outlays	18,825	18,827	18,827	-
<i>Total Prosecutor - Administration</i>	<u>10,762,143</u>	<u>10,762,143</u>	<u>10,709,618</u>	<u>52,525</u>
<i>Administration</i>				
Statutory Salaries	116,155	116,156	116,155	1
Salaries	658,540	674,783	674,677	106
Fringe Benefits	321,433	314,189	314,189	-

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administration</i>				
Special Fringe Benefits	23,704	26,104	22,559	3,545
Pre-Employment Services	7,233	6,733	4,969	1,764
Operating Supplies	23,431	13,548	13,065	483
Routine Business	5,113	2,084	2,083	1
Board Approved Travel	3,349	2,553	2,203	350
Staff Training and Development	2,362	4,362	4,327	35
Contractual Professional Services	81,712	63,727	62,203	1,524
Maintenance and Repair Services	16,169	15,519	15,500	19
Communications	20,906	18,676	18,669	7
Rentals	5,325	1,706	1,706	-
Miscellaneous	58,078	51,625	51,625	-
<i>Total Administration</i>	<u>1,343,510</u>	<u>1,311,765</u>	<u>1,303,930</u>	<u>7,835</u>
<i>Radio Repair</i>				
Salaries	125,262	128,192	127,274	918
Fringe Benefits	58,910	63,980	63,945	35
Special Fringe Benefits	1,113	-	-	-
Operating Supplies	59,597	43,933	43,119	814
Staff Training and Development	835	-	-	-
Contractual Professional Services	4,011	-	-	-
Maintenance and Repair Services	14,857	695	580	115
Communications	4,048	4,048	3,697	351
Rentals	18,125	21,000	11,511	9,489
Miscellaneous	779	75	75	-
<i>Total Radio Repair</i>	<u>287,537</u>	<u>261,923</u>	<u>250,201</u>	<u>11,722</u>
<i>Support Services</i>				
Salaries	4,695,096	4,683,796	4,633,111	50,685
Fringe Benefits	1,924,500	1,935,800	1,926,922	8,878
Special Fringe Benefits	111,623	81,204	70,299	10,905
Operating Supplies	467,086	485,453	474,223	11,230
Staff Training and Development	8,948	7,698	7,691	7
Contractual Professional Services	76,597	99,597	97,542	2,055
Maintenance and Repair Services	236,342	255,809	229,573	26,236
Communications	150,487	232,344	212,336	20,008
Public Utility Services	-	194	194	-
Rentals	20,642	20,642	13,117	7,525
Miscellaneous	1,555	1,555	1,517	38
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	469,884	486,344	485,732	612
Construction and Improvements	24,200	21,330	21,330	-
<i>Total Support Services</i>	<u>8,186,960</u>	<u>8,312,766</u>	<u>8,174,587</u>	<u>138,179</u>
<i>Information Technology Services</i>				
Operating Supplies	39,198	21,465	20,673	792
Staff Training and Development	10,150	5,590	5,588	2
Contractual Professional Services	47,860	42,560	42,324	236
Maintenance and Repair Services	294,791	93,574	93,574	-
Capital Outlays	451,045	436,792	433,463	3,329
<i>Total Information Technology Services</i>	<u>843,044</u>	<u>599,981</u>	<u>595,622</u>	<u>4,359</u>
<i>MARCS - System Administration (800 MHz)</i>				
Salaries	95,430	95,430	82,828	12,602

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>MARCS - System Administration (800 MHz)</i>				
Fringe Benefits	24,977	24,977	18,479	6,498
Operating Supplies	9,000	-	-	-
<i>Total MARCS - System Administration (800 MHz)</i>	<u>129,407</u>	<u>120,407</u>	<u>101,307</u>	<u>19,100</u>
<i>Jail Operations</i>				
Salaries	8,628,502	8,251,641	8,133,307	118,334
Fringe Benefits	3,169,939	3,274,939	3,247,949	26,990
Special Fringe Benefits	50,000	59,449	59,449	-
Operating Supplies	276,071	315,838	279,149	36,689
Routine Business	-	842	833	9
Staff Training and Development	10,708	15,368	14,397	971
Contractual Professional Services	5,831,595	6,189,216	6,080,511	108,705
Maintenance and Repair Services	88,739	36,984	28,098	8,886
Communications	76,648	61,848	59,250	2,598
Public Utility Services	4,284	36	36	-
Rentals	15,000	12,211	12,211	-
Miscellaneous	3,008	8	2	6
Capital Outlays	214,983	144,274	144,274	-
<i>Total Jail Operations</i>	<u>18,369,477</u>	<u>18,362,654</u>	<u>18,059,466</u>	<u>303,188</u>
<i>Facility Management</i>				
Operating Supplies	202,541	208,707	208,685	22
Maintenance and Repair Services	42,417	38,660	32,772	5,888
<i>Total Facility Management</i>	<u>244,958</u>	<u>247,367</u>	<u>241,457</u>	<u>5,910</u>
<i>Inmate Work Program</i>				
Salaries	122,627	122,627	74,469	48,158
Fringe Benefits	61,086	61,086	39,865	21,221
<i>Total Inmate Work Program</i>	<u>183,713</u>	<u>183,713</u>	<u>114,334</u>	<u>69,379</u>
<i>Security General Fund</i>				
Salaries	2,183,198	2,180,198	2,113,429	66,769
Fringe Benefits	951,006	946,006	923,916	22,090
Operating Supplies	4,991	1,191	1,184	7
Contractual Professional Services	378,984	341,320	341,320	-
Maintenance and Repair Services	9,835	6,205	6,205	-
Communications	27,163	16,322	15,467	855
Rentals	1,920	-	-	-
<i>Total Security General Fund</i>	<u>3,557,097</u>	<u>3,491,242</u>	<u>3,401,521</u>	<u>89,721</u>
<i>Coroner - Coroner General Operating</i>				
Statutory Salaries	130,661	130,661	130,661	-
Salaries	2,358,589	2,401,117	2,400,236	881
Fringe Benefits	837,533	830,533	824,538	5,995
Special Fringe Benefits	2,770	3,070	2,645	425
Post Employment Services	485	135	96	39
Operating Supplies	15,839	47,829	47,829	-
Routine Business	50	-	-	-
Staff Training and Development	8,800	11,508	11,382	126
Contractual Professional Services	5,997	8,668	6,494	2,174
Maintenance and Repair Services	17,010	19,581	13,711	5,870
Communications	21,940	36,740	31,702	5,038
Capital Outlays	182,196	92,028	92,028	-
<i>Total Coroner - Coroner General Operating</i>	<u>3,581,870</u>	<u>3,581,870</u>	<u>3,561,322</u>	<u>20,548</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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	40,404	43,304	42,075	1,229
Salaries	1,298,853	1,268,953	1,261,756	7,197
Fringe Benefits	583,834	600,834	592,692	8,142
Special Fringe Benefits	15,089	15,089	14,802	287
Operating Supplies	16,603	13,503	13,463	40
Routine Business	600	1,600	462	1,138
Board Approved Travel	17,823	14,823	12,624	2,199
Staff Training and Development	6,594	6,594	6,520	74
Contractual Professional Services	15,307	51,907	51,848	59
Maintenance and Repair Services	4,500	4,000	2,197	1,803
Communications	414,594	417,094	392,732	24,362
Public Utility Services	900	900	749	151
Capital Outlays	8,168	15,468	13,789	1,679
Debt Service	5,825	5,825	5,748	77
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	<u>2,429,094</u>	<u>2,459,894</u>	<u>2,411,457</u>	<u>48,437</u>
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	9,091	9,091	8,689	402
Salaries	438,088	444,088	443,296	792
Fringe Benefits	217,625	224,825	223,114	1,711
Special Fringe Benefits	1,250	1,813	1,338	475
Operating Supplies	39,223	52,289	51,400	889
Routine Business	3,807	2,607	2,588	19
Board Approved Travel	15,575	12,314	12,222	92
Staff Training and Development	1,776	1,526	1,473	53
Contractual Professional Services	10,387	18,213	17,258	955
Maintenance and Repair Services	1,020	949	929	20
Communications	3,900	7,900	7,719	181
Rentals	242,269	88,522	88,522	-
Capital Outlays	4,200	77,760	77,746	14
Debt Service	-	2,500	2,499	1
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>988,211</u>	<u>944,397</u>	<u>938,793</u>	<u>5,604</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	11,111	11,111	10,837	274
Salaries	431,024	453,224	445,429	7,795
Fringe Benefits	183,919	193,419	190,925	2,494
Operating Supplies	35,404	34,917	34,768	149
Routine Business	2,510	2,042	2,039	3
Board Approved Travel	9,600	9,037	9,020	17
Staff Training and Development	275	294	275	19
Contractual Professional Services	10,581	10,607	9,895	712
Maintenance and Repair Services	400	400	400	-
Communications	6,480	7,680	7,598	82
Rentals	220,300	195,034	194,735	299
Capital Outlays	-	6,853	6,853	-
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>911,604</u>	<u>924,618</u>	<u>912,774</u>	<u>11,844</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,000	154,000	-
Salaries	1,977,883	2,030,595	2,030,594	1
Fringe Benefits	773,616	710,860	710,860	-

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Judicial</i>				
Special Fringe Benefits	1,116	1,116	1,115	1
Operating Supplies	60,481	43,269	39,985	3,284
Routine Business	2,395	326	325	1
Board Approved Travel	34,092	38,322	36,121	2,201
Staff Training and Development	16,757	19,742	19,127	615
Contractual Professional Services	93,884	94,272	73,717	20,555
Law Enforcement Services	83,730	70,875	69,638	1,237
Maintenance and Repair Services	1,619	-	-	-
Capital Outlays	11,901	67,464	67,020	444
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,251,044</u>	<u>3,230,841</u>	<u>3,202,502</u>	<u>28,339</u>
<i>Common Pleas Court - General - Court Services</i>				
Salaries	1,688,125	1,844,183	1,844,180	3
Fringe Benefits	725,220	765,391	765,390	1
Special Fringe Benefits	1,163	1,150	1,150	-
Operating Supplies	29,535	25,957	25,957	-
Routine Business	4,056	3,646	3,645	1
Board Approved Travel	-	179	178	1
Staff Training and Development	1,546	600	600	-
Contractual Professional Services	131,409	139,229	134,121	5,108
Law Enforcement Services	277,448	287,286	279,230	8,056
Maintenance and Repair Services	10,984	6,956	6,934	22
Capital Outlays	9,637	9,637	9,637	-
<i>Total Common Pleas Court - General - Court Services</i>	<u>2,879,123</u>	<u>3,084,214</u>	<u>3,071,022</u>	<u>13,192</u>
<i>Common Pleas Court - General - MIS</i>				
Salaries	335,191	352,444	350,127	2,317
Fringe Benefits	104,423	125,774	123,970	1,804
Special Fringe Benefits	150	150	100	50
Operating Supplies	31,262	27,686	26,438	1,248
Routine Business	550	950	944	6
Board Approved Travel	-	381	380	1
Staff Training and Development	4,355	3,777	3,776	1
Maintenance and Repair Services	325,793	383,316	381,998	1,318
Communications	186,588	142,055	139,039	3,016
Rentals	50,112	50,157	50,156	1
Capital Outlays	57,718	32,986	30,605	2,381
<i>Total Common Pleas Court - General - MIS</i>	<u>1,096,142</u>	<u>1,119,676</u>	<u>1,107,533</u>	<u>12,143</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	2,364,160	2,100,471	2,100,471	-
Fringe Benefits	885,757	802,366	801,761	605
Special Fringe Benefits	987	975	975	-
Operating Supplies	49,531	42,674	42,672	2
Routine Business	17,735	15,442	15,441	1
Board Approved Travel	500	567	566	1
Staff Training and Development	1,061	990	990	-
Contractual Professional Services	55,318	50,375	48,157	2,218
Maintenance and Repair Services	13,308	11,846	11,757	89
Communications	100	-	-	-
Insurance	-	126	126	-

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Rentals	60,771	70,371	67,176	3,195
Miscellaneous	930	389	-	389
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>3,450,158</u>	<u>3,096,592</u>	<u>3,090,092</u>	<u>6,500</u>
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	376,174	376,174	372,925	3,249
Fringe Benefits	132,652	139,371	138,995	376
Special Fringe Benefits	93	870	870	-
Operating Supplies	140,403	142,903	129,504	13,399
Contractual Professional Services	369,122	368,359	361,860	6,499
Maintenance and Repair Services	9,812	9,837	9,780	57
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,028,256</u>	<u>1,037,514</u>	<u>1,013,934</u>	<u>23,580</u>
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	463,276	704,461	704,461	-
Fringe Benefits	160,680	198,452	198,048	404
Special Fringe Benefits	6,310	6,310	6,212	98
Operating Supplies	17,563	14,537	13,688	849
Routine Business	813	26	-	26
Staff Training and Development	1,325	125	125	-
Contractual Professional Services	20,598	9,093	5,143	3,950
Maintenance and Repair Services	200	-	-	-
Communications	50,500	63,300	63,291	9
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>721,265</u>	<u>996,304</u>	<u>990,968</u>	<u>5,336</u>
<i>Juvenile Court - Administration</i>				
Salaries	1,212,370	1,208,733	1,208,729	4
Fringe Benefits	435,479	451,436	445,900	5,536
Special Fringe Benefits	15,040	14,272	11,475	2,797
Operating Supplies	43,618	66,968	66,568	400
Routine Business	18,676	24,876	24,701	175
Board Approved Travel	21,333	36,533	33,739	2,794
Staff Training and Development	7,016	8,816	7,327	1,489
Contractual Professional Services	74,373	132,904	127,822	5,082
Maintenance and Repair Services	225,979	240,979	238,457	2,522
Communications	105,147	74,417	68,275	6,142
Insurance	-	269	269	-
Public Utility Services	1,339	1,339	23	1,316
Rentals	25,000	8,945	8,944	1
Miscellaneous	910	793	267	526
<i>Total Juvenile Court - Administration</i>	<u>2,186,280</u>	<u>2,271,280</u>	<u>2,242,496</u>	<u>28,784</u>
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	735,762	687,674	625,256	62,418
Fringe Benefits	307,676	307,676	289,257	18,419
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	29,621	35,621	34,819	802
Board Approved Travel	3,000	3,000	1,378	1,622
Contractual Professional Services	16,298	10,298	1,908	8,390
Maintenance and Repair Services	1,123	1,123	-	1,123
Communications	135,276	135,276	121,805	13,471
Rentals	6,234	6,234	6,204	30

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Juvenile Court - Juvenile Court Clerk</i>	1,235,990	1,187,902	1,080,627	107,275
<i>Juvenile Court - Intervention Center</i>				
Salaries	1,240,824	1,286,819	1,281,215	5,604
Fringe Benefits	545,418	545,418	544,018	1,400
Special Fringe Benefits	2,485	5,116	5,110	6
Operating Supplies	9,656	8,656	8,321	335
Routine Business	2,000	2,000	1,438	562
Staff Training and Development	500	500	-	500
Contractual Professional Services	4,403	3,953	3,849	104
Maintenance and Repair Services	1,401	401	-	401
Communications	23,070	23,070	21,195	1,875
Rentals	5,800	7,250	7,190	60
Miscellaneous	291	291	-	291
Capital Outlays	18,500	15,150	14,347	803
<i>Total Juvenile Court - Intervention Center</i>	1,854,348	1,898,624	1,886,683	11,941
<i>Juvenile Court - Nicholas Residential Treatment Center</i>				
Operating Supplies	19,338	19,338	3,775	15,563
Communications	348	348	-	348
Public Utility Services	888	888	163	725
<i>Total Juvenile Court - Nicholas Residential Treatment Center</i>	20,574	20,574	3,938	16,636
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	25,443	2,557
Salaries	895,789	890,213	824,047	66,166
Fringe Benefits	325,330	339,275	339,185	90
Special Fringe Benefits	1,500	1,824	1,824	-
Operating Supplies	13,115	12,791	9,396	3,395
Routine Business	1,185	1,185	403	782
Board Approved Travel	4,000	4,000	3,805	195
Staff Training and Development	4,588	4,588	3,075	1,513
Contractual Professional Services	17,064	8,395	8,394	1
Law Enforcement Services	364	364	-	364
Communications	3,450	5,250	4,521	729
Rentals	7,500	6,000	2,781	3,219
<i>Total Juvenile Court - Legal-General Fund</i>	1,301,885	1,301,885	1,222,874	79,011
<i>Juvenile Court - Child Support</i>				
Salaries	1,417,573	1,508,845	1,508,015	830
Fringe Benefits	588,741	588,741	577,107	11,634
Special Fringe Benefits	500	500	360	140
Operating Supplies	19,248	14,248	14,137	111
Routine Business	1,250	1,250	-	1,250
Board Approved Travel	6,205	6,205	5,233	972
Staff Training and Development	4,867	4,635	1,450	3,185
Contractual Professional Services	15,760	9,165	9,165	-
Maintenance and Repair Services	6,086	-	-	-
Communications	35,529	10,529	10,381	148
Rentals	9,400	9,400	6,211	3,189
Miscellaneous	271	-	-	-
<i>Total Juvenile Court - Child Support</i>	2,105,430	2,153,518	2,132,059	21,459
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,497,997	1,497,997	1,450,964	47,033

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Probation-General Fund</i>				
Fringe Benefits	557,472	557,472	549,838	7,634
Special Fringe Benefits	22,388	22,388	11,565	10,823
Operating Supplies	37,367	37,367	29,227	8,140
Routine Business	44,919	44,689	26,835	17,854
Board Approved Travel	4,200	4,200	3,503	697
Staff Training and Development	3,332	3,332	950	2,382
Contractual Professional Services	43,024	67,674	67,657	17
Social Services Contractual Services	1,070,518	796,518	722,911	73,607
Maintenance and Repair Services	14,948	14,528	12,310	2,218
Communications	43,743	43,743	38,079	5,664
Public Utility Services	500	500	-	500
Rentals	10,200	10,200	6,769	3,431
Miscellaneous	1,686	1,686	-	1,686
Cost Recovery and Intergov't Transfers	190,000	-	-	-
Capital Outlays	88,147	103,147	52,079	51,068
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,630,441</u>	<u>3,205,441</u>	<u>2,972,687</u>	<u>232,754</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,567,478	3,458,438	3,242,595	215,843
Fringe Benefits	1,406,836	1,406,836	1,347,118	59,718
Special Fringe Benefits	2,009	6,009	3,416	2,593
Operating Supplies	189,111	161,501	147,957	13,544
Routine Business	1,506	4,006	2,772	1,234
Board Approved Travel	3,500	3,500	3,173	327
Staff Training and Development	1,307	1,307	1,180	127
Contractual Professional Services	347,919	333,019	283,031	49,988
Maintenance and Repair Services	48,418	46,028	20,341	25,687
Communications	40,486	40,486	33,825	6,661
Public Utility Services	1,786	1,786	-	1,786
Rentals	9,556	16,056	14,235	1,821
Miscellaneous	279	279	52	227
Capital Outlays	21,175	33,075	29,679	3,396
<i>Total Juvenile Court - Detention Center Operations</i>	<u>5,641,366</u>	<u>5,512,326</u>	<u>5,129,374</u>	<u>382,952</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	2,156,051	2,118,236	2,117,454	782
Fringe Benefits	730,408	791,649	761,027	30,622
Special Fringe Benefits	7,665	6,291	6,282	9
Operating Supplies	55,694	60,410	60,410	-
Routine Business	5,600	3,167	3,043	124
Board Approved Travel	5,800	7,465	7,413	52
Staff Training and Development	12,290	7,645	7,645	-
Contractual Professional Services	44,460	55,228	55,228	-
Maintenance and Repair Services	29,329	29,661	29,661	-
Communications	52,990	49,528	49,527	1
Capital Outlays	64,946	66,782	66,267	515
Debt Service	30,441	30,233	29,109	1,124
<i>Total Domestic Relations Court - Child Support General Fund</i>	<u>3,195,674</u>	<u>3,226,295</u>	<u>3,193,066</u>	<u>33,229</u>
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	302,710	279,750	278,970	780

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Domestic Relations Court - Judicial Operating</i>				
Fringe Benefits	83,774	86,899	86,734	165
Operating Supplies	3,037	3,037	2,508	529
Routine Business	500	-	-	-
Board Approved Travel	1,700	4,420	4,333	87
Staff Training and Development	2,645	2,645	1,858	787
Contractual Professional Services	1,545	21,095	12,720	8,375
Law Enforcement Services	2,300	1,780	-	1,780
Maintenance and Repair Services	647	147	-	147
Communications	1,440	240	-	240
Capital Outlays	3,483	3,933	3,743	190
<i>Total Domestic Relations Court - Judicial Operating</i>	<u>431,781</u>	<u>431,946</u>	<u>418,866</u>	<u>13,080</u>
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	30,657	30,657	25,654	5,003
<i>Total Domestic Relations Court - Parent Education</i>	<u>30,657</u>	<u>30,657</u>	<u>25,654</u>	<u>5,003</u>
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,327,438	1,327,438	1,321,931	5,507
Fringe Benefits	419,140	449,145	449,145	-
Special Fringe Benefits	2,540	4,040	3,918	122
Pre-Employment Services	500	373	317	56
Operating Supplies	19,054	21,388	21,047	341
Contractual Professional Services	73,707	58,100	57,625	475
Maintenance and Repair Services	15,196	5,496	5,437	59
Communications	44,331	44,331	43,734	597
Rentals	6,549	6,549	6,473	76
Capital Outlays	15,860	15,860	15,808	52
<i>Total Probate Court - Court Operations</i>	<u>1,938,315</u>	<u>1,946,720</u>	<u>1,939,435</u>	<u>7,285</u>
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	125,008	125,339	125,338	1
Salaries	392,691	379,609	365,007	14,602
Fringe Benefits	176,607	203,981	197,138	6,843
Special Fringe Benefits	4,949	4,449	3,500	949
Operating Supplies	4,409	5,409	4,802	607
Routine Business	1,314	1,314	783	531
Contractual Professional Services	15,284	15,284	14,466	818
Law Enforcement Services	8,275	7,275	6,900	375
Maintenance and Repair Services	460	460	65	395
Communications	7,946	8,446	8,353	93
Capital Outlays	10,119	10,119	9,393	726
<i>Total County Municipal Court - County Municipal Court General Fund</i>	<u>747,062</u>	<u>761,685</u>	<u>735,745</u>	<u>25,940</u>
<i>Municipal Courts - Dayton</i>				
Salaries	44,504	84,480	61,435	23,045
Fringe Benefits	8,423	13,945	9,492	4,453
Law Enforcement Services	77,961	87,680	70,579	17,101
Intergovernmental	369,298	355,421	355,373	48
<i>Total Municipal Courts - Dayton</i>	<u>500,186</u>	<u>541,526</u>	<u>496,879</u>	<u>44,647</u>
<i>Municipal Courts - Vandalia</i>				
Salaries	13,143	16,381	13,005	3,376

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Municipal Courts - Vandalia</i>				
Fringe Benefits	2,032	2,539	2,010	529
Law Enforcement Services	26,613	23,159	16,955	6,204
Intergovernmental	281,388	330,570	290,621	39,949
<i>Total Municipal Courts - Vandalia</i>	<u>323,176</u>	<u>372,649</u>	<u>322,591</u>	<u>50,058</u>
<i>Municipal Courts - Oakwood</i>				
Salaries	2,400	2,400	678	1,722
Fringe Benefits	371	371	105	266
Law Enforcement Services	2,128	2,128	600	1,528
Intergovernmental	51,257	51,257	51,256	1
<i>Total Municipal Courts - Oakwood</i>	<u>56,156</u>	<u>56,156</u>	<u>52,639</u>	<u>3,517</u>
<i>Municipal Courts - Kettering</i>				
Salaries	38,224	38,224	29,442	8,782
Fringe Benefits	6,055	6,055	4,549	1,506
Law Enforcement Services	28,587	32,087	29,120	2,967
Intergovernmental	213,043	222,331	221,255	1,076
<i>Total Municipal Courts - Kettering</i>	<u>285,909</u>	<u>298,697</u>	<u>284,366</u>	<u>14,331</u>
<i>Municipal Courts - Miamisburg</i>				
Salaries	7,800	15,900	13,784	2,116
Fringe Benefits	1,205	2,717	2,130	587
Law Enforcement Services	37,267	44,211	28,873	15,338
Intergovernmental	171,208	275,537	264,789	10,748
<i>Total Municipal Courts - Miamisburg</i>	<u>217,480</u>	<u>338,365</u>	<u>309,576</u>	<u>28,789</u>
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Intergovernmental	120,491	120,491	120,491	-
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	<u>120,491</u>	<u>120,491</u>	<u>120,491</u>	<u>-</u>
<i>Court of Appeals - Court of Appeals</i>				
Salaries	13,213	13,213	3,503	9,710
Fringe Benefits	2,399	2,399	931	1,468
Special Fringe Benefits	1,402	1,402	458	944
Operating Supplies	76,043	65,893	54,118	11,775
Routine Business	1,250	4,750	3,305	1,445
Board Approved Travel	2,000	2,000	-	2,000
Staff Training and Development	11,475	11,475	8,090	3,385
Contractual Professional Services	7,060	10,710	9,378	1,332
Law Enforcement Services	500	500	-	500
Maintenance and Repair Services	2,974	2,974	1,466	1,508
Communications	30,910	30,910	29,804	1,106
Rentals	4,000	4,000	3,972	28
Capital Outlays	10,300	16,800	16,437	363
<i>Total Court of Appeals - Court of Appeals</i>	<u>163,526</u>	<u>167,026</u>	<u>131,462</u>	<u>35,564</u>
<i>Public Defender - Public Defender</i>				
Salaries	3,790,569	3,960,148	3,960,147	1
Fringe Benefits	1,260,706	1,326,568	1,326,566	2
Special Fringe Benefits	3,480	3,480	2,630	850
Operating Supplies	39,397	50,057	47,539	2,518
Routine Business	24,774	24,774	22,448	2,326
Board Approved Travel	15	7,970	7,851	119
Staff Training and Development	16,402	19,052	18,980	72
Contractual Professional Services	91,235	75,780	71,092	4,688

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Defender - Public Defender</i>				
Maintenance and Repair Services	2,000	4,000	3,003	997
Communications	55,857	55,707	43,801	11,906
Rentals	5,518	6,018	5,556	462
Capital Outlays	35,000	26,840	22,890	3,950
<i>Total Public Defender - Public Defender</i>	<u>5,324,953</u>	<u>5,560,394</u>	<u>5,532,503</u>	<u>27,891</u>
<i>Community &amp; Economic Development</i>				
General Fund Subfund				
<i>Parks and Grounds Maintenance</i>				
Salaries	317,664	317,664	285,919	31,745
Fringe Benefits	98,636	98,636	97,309	1,327
Special Fringe Benefits	296	296	221	75
Post Employment Services	200	200	175	25
Pre-Employment Services	400	1,140	858	282
Operating Supplies	72,434	71,894	60,774	11,120
Staff Training and Development	500	2,400	1,964	436
Contractual Professional Services	181,323	183,823	174,600	9,223
Maintenance and Repair Services	30,505	34,205	34,012	193
Communications	7,100	7,100	5,638	1,462
Public Utility Services	63,653	60,453	49,776	10,677
Rentals	3,000	3,000	518	2,482
Miscellaneous	4,330	3,830	3,443	387
Capital Outlays	59,000	65,200	65,185	15
<i>Total Parks and Grounds Maintenance</i>	<u>839,041</u>	<u>849,841</u>	<u>780,392</u>	<u>69,449</u>
<i>Business Services - Community &amp; Economic Development</i>				
Salaries	411,661	402,661	369,636	33,025
Fringe Benefits	130,973	130,373	129,036	1,337
Special Fringe Benefits	5,991	5,991	5,269	722
Pre-Employment Services	300	300	-	300
Operating Supplies	10,345	10,345	8,642	1,703
Routine Business	10,846	10,846	8,451	2,395
Board Approved Travel	30,259	32,059	30,209	1,850
Staff Training and Development	11,954	11,954	10,920	1,034
Contractual Professional Services	28,773	26,973	22,106	4,867
Maintenance and Repair Services	1,002	1,002	743	259
Communications	17,981	17,981	6,337	11,644
Rentals	6,000	6,000	5,330	670
<i>Total Business Services - Community &amp; Economic Development</i>	<u>666,085</u>	<u>656,485</u>	<u>596,679</u>	<u>59,806</u>
<i>Business Services - Planning Commission Administration</i>				
Salaries	111,283	111,600	111,599	1
Fringe Benefits	45,458	47,958	46,319	1,639
Operating Supplies	5,191	5,191	1,427	3,764
Routine Business	2,415	2,415	568	1,847
Staff Training and Development	5,715	2,898	1,461	1,437
Contractual Professional Services	3,400	3,400	480	2,920
Maintenance and Repair Services	1,978	1,978	-	1,978
Communications	10,345	10,345	2,461	7,884
<i>Total Business Services - Planning Commission Administration</i>	<u>185,785</u>	<u>185,785</u>	<u>164,315</u>	<u>21,470</u>
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	18,430	13,946	13,946	-



**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Non-Departmental - MVRPC Annual Dues</i>	18,430	13,946	13,946	-
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	463,200	462,267	462,266	1
<i>Total Non-Departmental - Conservancy District Assessments</i>	463,200	462,267	462,266	1
<i>Non-Departmental - Arts &amp; Cultural Programs</i>				
Intergovernmental	500,000	500,000	500,000	-
<i>Total Non-Departmental - Arts &amp; Cultural Programs</i>	500,000	500,000	500,000	-
<i>Environment &amp; Public Works</i>				
<i>General Fund Subfund</i>				
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	3,600	3,600	3,567	33
<i>Total Non-Departmental - Apiary Inspection</i>	3,600	3,600	3,567	33
<i>Non-Departmental - Soil &amp; Water Conservation Subsidy</i>				
Intergovernmental	238,011	148,011	148,011	-
<i>Total Non-Departmental - Soil &amp; Water Conservation Subsidy</i>	238,011	148,011	148,011	-
<i>Non-Departmental - Emergency Management Authority</i>				
Interfund Agreements	112,000	112,000	107,031	4,969
<i>Total Non-Departmental - Emergency Management Authority</i>	112,000	112,000	107,031	4,969
<i>Non-Departmental - Hazardous Materials Response Team</i>				
Contractual Professional Services	16,810	15,500	15,500	-
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	16,810	15,500	15,500	-
<i>Engineer - Maps Division</i>				
Salaries	170,128	170,128	159,036	11,092
Fringe Benefits	46,450	46,450	42,947	3,503
Maintenance and Repair Services	7,421	7,421	7,345	76
<i>Total Engineer - Maps Division</i>	223,999	223,999	209,328	14,671
<i>Engineer - Office Expenses</i>				
Operating Supplies	28,369	34,869	30,283	4,586
Contractual Professional Services	24,544	24,544	23,568	976
Maintenance and Repair Services	42,330	42,330	39,214	3,116
Communications	34,980	28,480	26,434	2,046
Capital Outlays	40,000	40,000	39,067	933
Debt Service	22,603	22,603	13,731	8,872
<i>Total Engineer - Office Expenses</i>	192,826	192,826	172,297	20,529
<i>Engineer - General Fund Ditch Maintenance</i>				
Maintenance and Repair Services	-	1,768	1,768	-
Construction and Improvements	5,125	5,125	1,715	3,410
<i>Total Engineer - General Fund Ditch Maintenance</i>	5,125	6,893	3,483	3,410
<i>Engineer - General Fund Storm Water Management</i>				
Salaries	80,500	80,500	69,801	10,699
Fringe Benefits	29,077	29,077	23,698	5,379
Special Fringe Benefits	-	1,920	-	1,920
Operating Supplies	833	3,053	543	2,510
Staff Training and Development	-	2,150	507	1,643
Contractual Professional Services	40,000	50,150	49,300	850
Maintenance and Repair Services	667	16,447	13,559	2,888
Communications	-	565	-	565
Miscellaneous	-	10,700	4,200	6,500
Interfund Agreements	90,423	35,138	-	35,138
Capital Outlays	2,184	3,184	3,173	11

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Engineer - General Fund Storm Water Management</i>	243,684	232,884	164,781	68,103
<i>Social Services</i>				
General Fund Subfund				
<i>Human Services Plan &amp; Develop - Office of Re-Entry</i>				
Salaries	224,755	224,755	223,628	1,127
Fringe Benefits	76,088	76,318	76,318	-
Special Fringe Benefits	1,300	1,300	960	340
Operating Supplies	4,114	4,114	3,044	1,070
Routine Business	8,931	8,931	7,391	1,540
Contractual Professional Services	17,541	15,281	12,825	2,456
Communications	5,412	7,212	6,361	851
Rentals	16,792	16,792	16,653	139
<i>Total Human Services Plan &amp; Develop - Office of Re-Entry</i>	354,933	354,703	347,180	7,523
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	4,000	4,000	3,713	287
<i>Total Non-Departmental - Registration of Vital Statistics</i>	4,000	4,000	3,713	287
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	194,927	199,727	199,727	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	194,927	199,727	199,727	-
<i>Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>				
Social Services Contractual Services	30,000	11,300	-	11,300
<i>Total Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>	30,000	11,300	-	11,300
<i>Non-Departmental - Memorial Day Allowance</i>				
Miscellaneous	25,000	25,000	22,472	2,528
<i>Total Non-Departmental - Memorial Day Allowance</i>	25,000	25,000	22,472	2,528
<i>Non-Departmental - Grave Markers</i>				
Social Services Contractual Services	25,000	25,000	-	25,000
<i>Total Non-Departmental - Grave Markers</i>	25,000	25,000	-	25,000
<i>Veteran Services Commission - Veteran Services Commission</i>				
Statutory Salaries	44,748	44,754	44,753	1
Salaries	755,435	755,429	524,326	231,103
Fringe Benefits	157,029	157,029	117,509	39,520
Special Fringe Benefits	2,290	2,290	904	1,386
Operating Supplies	26,026	26,026	9,695	16,331
Routine Business	59,301	59,301	44,262	15,039
Board Approved Travel	33,628	33,628	16,666	16,962
Staff Training and Development	6,100	6,100	790	5,310
Contractual Professional Services	32,622	24,576	18,661	5,915
Maintenance and Repair Services	27,200	27,200	13,482	13,718
Communications	37,044	45,090	18,120	26,970
Rentals	138,560	138,560	135,622	2,938
Other Social Services	800,000	500,000	471,668	28,332
Capital Outlays	34,111	34,111	4,144	29,967
<i>Total Veteran Services Commission - Veteran Services Commission</i>	2,154,094	1,854,094	1,420,602	433,492
<i>Total Expenditures</i>	136,617,248	135,938,299	130,951,290	4,987,009
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	12,052,364	16,169,017	23,836,851	7,667,834
<b>Other Financing Sources:</b>				
Advances in	200,000	4,700,000	7,148,290	2,448,290

**MONTGOMERY COUNTY , OHIO**

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

**General Fund - Various Subfunds - General Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Advances out	-	(3,647,937)	(3,647,937)	-
Transfers in	10,423,725	17,784,604	18,784,603	999,999
Transfers out	(28,694,836)	(47,291,221)	(47,269,320)	21,901
<i>Total Other Financing Sources And Uses</i>	<u>(18,071,111)</u>	<u>(28,454,554)</u>	<u>(24,984,364)</u>	<u>3,470,190</u>
<i>Net Change in Fund Balance</i>	(6,018,747)	(12,285,537)	(1,147,513)	11,138,024
<i>Fund Equity at Beginning of Year</i>	44,559,653	44,559,653	44,559,653	-
<i>Prior Year Encumbrances Appropriated</i>	3,459,490	3,459,490	3,459,490	-
<i>Fund Balance At End Of Year</i>	<u>\$ 42,000,396</u>	<u>\$ 35,733,606</u>	<u>\$ 46,871,630</u>	<u>\$ 11,138,024</u>

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,345,822	\$ 3,345,822	\$ 3,222,394	\$ (123,428)
Fees and Charges for Services	2,144,725	2,144,725	2,044,597	(100,128)
Intergovernmental Revenues	15,671,616	16,064,876	15,996,162	(68,714)
Miscellaneous Revenues	36,500	37,750	1,151,264	1,113,514
<i>Total Revenues</i>	<u>21,198,663</u>	<u>21,593,173</u>	<u>22,414,417</u>	<u>821,244</u>
<b>Expenditures:</b>				
<i>Social Services</i>				
MC Board of Development Disabilities Subfund				
<i>Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>				
Operating Supplies	153,434	153,434	118,911	34,523
Contractual Professional Services	350,244	350,244	344,186	6,058
Maintenance and Repair Services	414,691	450,891	379,362	71,529
Communications	1,000	1,000	747	253
Public Utility Services	582,484	582,484	514,354	68,130
Rentals	3,562	5,562	3,616	1,946
Miscellaneous	11,546	21,532	20,065	1,467
<i>Total Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>	<u>1,516,961</u>	<u>1,565,147</u>	<u>1,381,241</u>	<u>183,906</u>
<i>Montgomery County Board of DDS - Administration</i>				
Salaries	2,666,869	2,646,869	2,529,584	117,285
Fringe Benefits	1,062,752	1,060,752	977,432	83,320
Special Fringe Benefits	13,858	13,858	2,650	11,208
Post Employment Services	750	750	-	750
Pre-Employment Services	34,069	34,069	26,182	7,887
Operating Supplies	114,223	136,523	115,398	21,125
Outside Agency Bd Approved Travel	20,772	15,972	13,068	2,904
Routine Business	42,140	42,140	28,507	13,633
Staff Training and Development	83,736	83,736	77,030	6,706
Contractual Professional Services	491,412	449,712	347,568	102,144
Social Services Contractual Services	3,714	3,714	-	3,714
Maintenance and Repair Services	178,931	178,931	143,501	35,430
Communications	114,558	114,558	81,488	33,070
Insurance	47,470	55,735	55,735	-
Public Utility Services	42,164	43,964	41,983	1,981
Rentals	8,856	8,856	8,388	468
Intergovernmental	10,000	10,000	-	10,000
Miscellaneous	289,209	145,658	43,753	101,905
Tax Settlement Fees and Expenses	62,000	62,000	55,098	6,902
Capital Outlays	178,950	178,950	123,050	55,900
<i>Total Montgomery County Board of DDS - Administration</i>	<u>5,466,433</u>	<u>5,286,747</u>	<u>4,670,415</u>	<u>616,332</u>
<i>Montgomery County Board of DDS - Recreation Services</i>				
Salaries	567,206	567,206	462,631	104,575
Fringe Benefits	95,816	138,816	137,336	1,480
Special Fringe Benefits	4,500	4,500	-	4,500
Operating Supplies	39,585	35,885	29,385	6,500
Routine Business	280	3,280	2,226	1,054
Contractual Professional Services	7,941	11,641	9,225	2,416
Social Services Contractual Services	49,217	49,217	34,217	15,000
Communications	1,200	1,200	651	549

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Recreation Services</i>				
Public Utility Services	740	1,040	966	74
Rentals	14,100	44,100	30,657	13,443
<i>Total Montgomery County Board of DDS - Recreation Services</i>	<u>780,585</u>	<u>856,885</u>	<u>707,294</u>	<u>149,591</u>
<i>Montgomery County Board of DDS - Transportation</i>				
Salaries	1,052,299	1,092,299	1,071,113	21,186
Fringe Benefits	322,714	342,714	305,271	37,443
Special Fringe Benefits	1,500	1,500	185	1,315
Pre-Employment Services	750	750	-	750
Operating Supplies	681,930	558,630	180,691	377,939
Outside Agency Bd Approved Travel	1,790	1,790	1,225	565
Routine Business	510	510	101	409
Staff Training and Development	50	50	35	15
Contractual Professional Services	14,871	14,871	10,125	4,746
Maintenance and Repair Services	72,515	70,515	18,756	51,759
Communications	17,150	17,150	10,573	6,577
Insurance	44,656	44,656	43,449	1,207
Public Utility Services	1,287	1,287	979	308
Rentals	550	850	424	426
Intergovernmental	2,066,330	2,371,330	2,371,330	-
Miscellaneous	101,204	101,204	101,204	-
<i>Total Montgomery County Board of DDS - Transportation</i>	<u>4,380,106</u>	<u>4,620,106</u>	<u>4,115,461</u>	<u>504,645</u>
<i>Montgomery County Board of DDS - Investigative</i>				
Salaries	615,488	643,488	635,820	7,668
Fringe Benefits	239,652	243,652	239,610	4,042
Operating Supplies	2,000	2,150	2,082	68
Outside Agency Bd Approved Travel	1,725	3,225	2,501	724
Routine Business	3,010	2,860	1,649	1,211
Contractual Professional Services	500	500	479	21
Communications	4,400	5,400	4,947	453
Public Utility Services	431	431	397	34
<i>Total Montgomery County Board of DDS - Investigative</i>	<u>867,206</u>	<u>901,706</u>	<u>887,485</u>	<u>14,221</u>
<i>Montgomery County Board of DDS - Service and Support</i>				
Salaries	5,731,143	5,731,143	5,510,624	220,519
Fringe Benefits	2,417,758	2,417,758	2,348,396	69,362
Special Fringe Benefits	6,500	6,500	1,700	4,800
Operating Supplies	5,938	5,938	4,763	1,175
Outside Agency Bd Approved Travel	12,910	20,910	20,159	751
Routine Business	114,652	114,652	100,682	13,970
Contractual Professional Services	5,986	6,986	4,954	2,032
Communications	4,350	5,600	5,513	87
Public Utility Services	61,122	13,347	12,744	603
Rentals	-	500	500	-
<i>Total Montgomery County Board of DDS - Service and Support</i>	<u>8,360,359</u>	<u>8,323,334</u>	<u>8,010,035</u>	<u>313,299</u>
<i>Montgomery County Board of DDS - Adult Services</i>				
Salaries	4,771,792	4,306,792	3,909,889	396,903
Fringe Benefits	1,821,270	1,821,270	1,782,937	38,333
Special Fringe Benefits	7,250	7,250	1,436	5,814
Operating Supplies	27,835	27,835	10,316	17,519
Outside Agency Bd Approved Travel	5,990	3,940	1,987	1,953

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Adult Services</i>				
Routine Business	19,520	5,020	2,983	2,037
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	519,686	1,017,636	931,070	86,566
Social Services Contractual Services	386,984	290,734	213,147	77,587
Maintenance and Repair Services	900	2,900	654	2,246
Communications	6,955	3,955	1,894	2,061
Public Utility Services	72,429	78,729	77,810	919
Rentals	12,150	12,150	12,000	150
Intergovernmental	2,673,670	2,673,670	2,673,670	-
Miscellaneous	150,800	150,800	150,000	800
<i>Total Montgomery County Board of DDS - Adult Services</i>	<u>10,478,231</u>	<u>10,403,681</u>	<u>9,769,793</u>	<u>633,888</u>
<i>Montgomery County Board of DDS - Waiver Department</i>				
Operating Supplies	980	980	241	739
Outside Agency Bd Approved Travel	2,720	3,520	1,812	1,708
Routine Business	7,910	7,910	6,435	1,475
Contractual Professional Services	30,000	-	-	-
Social Services Contractual Services	125,000	113,000	112,686	314
Communications	335	335	200	135
Public Utility Services	1,589	1,714	1,636	78
<i>Total Montgomery County Board of DDS - Waiver Department</i>	<u>168,534</u>	<u>127,459</u>	<u>123,010</u>	<u>4,449</u>
<i>Montgomery County Board of DDS - Children's Program and Services Director</i>				
Salaries	3,259,066	3,259,066	3,114,427	144,639
Fringe Benefits	1,165,742	1,165,742	1,077,333	88,409
Special Fringe Benefits	5,500	5,500	1,017	4,483
Operating Supplies	26,504	26,504	14,803	11,701
Outside Agency Bd Approved Travel	4,549	8,899	7,809	1,090
Routine Business	103,555	100,555	93,769	6,786
Contractual Professional Services	42,392	42,392	37,284	5,108
Social Services Contractual Services	2,000	2,000	172	1,828
Communications	2,815	3,565	3,302	263
Public Utility Services	7,536	8,786	8,189	597
<i>Total Montgomery County Board of DDS - Children's Program and Services Director</i>	<u>4,619,659</u>	<u>4,623,009</u>	<u>4,358,105</u>	<u>264,904</u>
MC Bd of DDS Family Home Services Subfund				
<i>Montgomery County Board of DDS - Family Home Services Fund</i>				
Social Services Contractual Services	996,967	996,967	964,721	32,246
Intergovernmental	264,176	264,176	264,176	-
<i>Total Montgomery County Board of DDS - Family Home Services Program</i>	<u>1,261,143</u>	<u>1,261,143</u>	<u>1,228,897</u>	<u>32,246</u>
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS - Residential Services</i>				
Social Services Contractual Services	3,337,276	3,289,276	2,424,204	865,072
Intergovernmental	10,864,197	10,864,197	10,861,798	2,399
Miscellaneous	561,000	609,000	607,809	1,191
Cost Recovery and Intergov't Transfers	20,000	20,000	6,075	13,925
<i>Total Montgomery County Board of DDS - Residential Services</i>	<u>14,782,473</u>	<u>14,782,473</u>	<u>13,899,886</u>	<u>882,587</u>
MC Bd of DDS Mental Health Program Subfund				
<i>Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>				

**MONTGOMERY COUNTY , OHIO**

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

**Board of Developmental Disabilities Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>				
Salaries	-	265,000	261,598	3,402
Fringe Benefits	-	115,000	107,718	7,282
Special Fringe Benefits	-	250	100	150
Operating Supplies	-	2,675	1,977	698
Outside Agency Bd Approved Travel	-	875	283	592
Routine Business	-	10,000	8,094	1,906
Staff Training and Development	-	150	-	150
Contractual Professional Services	-	88,850	85,658	3,192
Maintenance and Repair Services	-	7,000	6,995	5
Communications	-	600	319	281
Public Utility Services	-	310	249	61
Interfund Agreements	-	6,050	-	6,050
Capital Outlays	-	750	75	675
<i>Total Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>	-	497,510	473,066	24,444
<i>Total Expenditures</i>	52,681,690	53,249,200	49,624,688	3,624,512
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(31,483,027)	(31,656,027)	(27,210,271)	4,445,756
<b>Other Financing Sources:</b>				
Transfers in	28,050,622	28,315,335	29,512,732	1,197,397
Transfers out	(466,000)	(577,713)	(577,656)	57
<i>Total Other Financing Sources And Uses</i>	27,584,622	27,737,622	28,935,076	1,197,454
<i>Net Change in Fund Balance</i>	(3,898,405)	(3,918,405)	1,724,805	5,643,210
<i>Fund Balance at Beginning of Year</i>	3,087,910	3,087,910	3,087,910	-
<i>Prior Year Encumbrances Appropriated</i>	1,909,514	1,909,514	1,909,514	-
<i>Fund Balance At End Of Year</i>	\$ 1,099,019	\$ 1,079,019	\$ 6,722,229	\$ 5,643,210

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 113,081,549	\$ 113,081,549	\$ 115,005,005	\$ 1,923,456
Intergovernmental Revenues	15,362,559	15,362,559	15,093,650	(268,909)
Miscellaneous Revenues	-	12,000	22,276	10,276
<b>Total Revenues</b>	<b>128,444,108</b>	<b>128,456,108</b>	<b>130,120,931</b>	<b>1,664,823</b>
<b>Expenditures:</b>				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Plan &amp; Develop - Human Services Levy</i>				
Intergovernmental	55,000	55,000	-	55,000
Tax Settlement Fees and Expenses	1,430,978	1,430,978	1,154,072	276,906
<i>Total Human Services Plan &amp; Develop - Human Services Levy</i>	<b>1,485,978</b>	<b>1,485,978</b>	<b>1,154,072</b>	<b>331,906</b>
<i>Human Services Plan &amp; Develop - City of Oakwood</i>				
Social Services Contractual Services	116,289	116,289	116,289	-
<i>Total Human Services Plan &amp; Develop - City of Oakwood</i>	<b>116,289</b>	<b>116,289</b>	<b>116,289</b>	<b>-</b>
<i>Human Services Plan &amp; Develop - Public Health Dayton &amp; Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	15,844,106	15,882,881	15,874,863	8,018
<i>Total Human Services Plan &amp; Develop - Public Health Dayton &amp; Mont Co Transfer</i>	<b>15,844,106</b>	<b>15,882,881</b>	<b>15,874,863</b>	<b>8,018</b>
<i>Human Services Plan &amp; Develop - Family &amp; Children First Transfer</i>				
Cost Recovery and Intergov't Transfers	840,000	840,000	840,000	-
<i>Total Human Services Plan &amp; Develop - Family &amp; Children First Transfer</i>	<b>840,000</b>	<b>840,000</b>	<b>840,000</b>	<b>-</b>
<i>Human Services Plan &amp; Develop - Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	200,000	167,991	32,009
<i>Total Human Services Plan &amp; Develop - Sheriff Prisoner Care Transfer</i>	<b>200,000</b>	<b>200,000</b>	<b>167,991</b>	<b>32,009</b>
<i>Human Services Plan &amp; Develop - Supported Services</i>				
Salaries	140,486	140,486	115,744	24,742
Fringe Benefits	41,040	41,040	30,170	10,870
Special Fringe Benefits	-	100	3	97
Pre-Employment Services	150	150	75	75
Operating Supplies	1,700	1,700	1,657	43
Routine Business	1,000	1,000	36	964
Board Approved Travel	4,000	4,000	1,460	2,540
Staff Training and Development	500	500	-	500
Contractual Professional Services	59,130	59,030	14,371	44,659
Social Services Contractual Services	3,550,668	4,317,664	3,481,380	836,284
Communications	2,900	2,900	2,645	255
Insurance	-	1,504	1,504	-
Rentals	7,750	7,750	6,830	920
<i>Total Human Services Plan &amp; Develop - Supported Services</i>	<b>3,809,324</b>	<b>4,577,824</b>	<b>3,655,875</b>	<b>921,949</b>
<i>Human Services Plan &amp; Develop - County Collaborative Project</i>				
Routine Business	20,000	20,000	-	20,000
Contractual Professional Services	66,925	66,925	22,875	44,050
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Human Services Plan &amp; Develop - County Collaborative Project</i>	<b>111,925</b>	<b>111,925</b>	<b>22,875</b>	<b>89,050</b>



**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Human Services Levy B (6.03 Mill) Subfund</b>				
<i>Human Services Plan &amp; Develop - Human Services Levy</i>				
Intergovernmental	43,000	43,000	-	43,000
Tax Settlement Fees and Expenses	1,048,407	1,048,407	927,433	120,974
<i>Total Human Services Plan &amp; Develop - Human Services Levy</i>	<u>1,091,407</u>	<u>1,091,407</u>	<u>927,433</u>	<u>163,974</u>
<i>Human Services Plan &amp; Develop - FCFC Community Initiatives</i>				
Contractual Professional Services	540,068	141,568	136,319	5,249
<i>Total Human Services Plan &amp; Develop - FCFC Community Initiatives</i>	<u>540,068</u>	<u>141,568</u>	<u>136,319</u>	<u>5,249</u>
<i>Human Services Plan &amp; Develop - Handicapped Children</i>				
Social Services Contractual Services	911,233	911,233	911,233	-
<i>Total Human Services Plan &amp; Develop - Handicapped Children</i>	<u>911,233</u>	<u>911,233</u>	<u>911,233</u>	<u>-</u>
<i>Human Services Plan &amp; Develop - Healthcare Safety Net</i>				
Contractual Professional Services	1,058,500	1,058,500	58,500	1,000,000
<i>Total Human Services Plan &amp; Develop - Healthcare Safety Net</i>	<u>1,058,500</u>	<u>1,058,500</u>	<u>58,500</u>	<u>1,000,000</u>
<i>Human Services Plan &amp; Develop - Youth Resource Center</i>				
Salaries	83,148	71,448	66,169	5,279
Fringe Benefits	44,162	33,312	22,183	11,129
Special Fringe Benefits	-	2,500	2,480	20
Operating Supplies	1,339	1,339	697	642
Routine Business	1,300	1,900	1,527	373
Staff Training and Development	250	250	-	250
Contractual Professional Services	250	23,020	22,250	770
Communications	5,590	6,840	6,327	513
Rentals	84,600	92,030	91,821	209
<i>Total Human Services Plan &amp; Develop - Youth Resource Center</i>	<u>220,639</u>	<u>232,639</u>	<u>213,454</u>	<u>19,185</u>
<b>Indigent Care Subfund</b>				
<i>Human Services Plan &amp; Develop - Indigent Ill Hospital Payments</i>				
Social Services Contractual Services	10,000,000	12,415,127	6,738,627	5,676,500
<i>Total Human Services Plan &amp; Develop - Indigent Ill Hospital Payments</i>	<u>10,000,000</u>	<u>12,415,127</u>	<u>6,738,627</u>	<u>5,676,500</u>
<b>Levy Administration Subfund</b>				
<i>Human Services Plan &amp; Develop - Levy Administration</i>				
Salaries	347,356	347,356	332,213	15,143
Fringe Benefits	121,106	121,106	100,704	20,402
Special Fringe Benefits	3,100	3,100	2,812	288
Pre-Employment Services	150	150	126	24
Operating Supplies	7,450	7,450	3,815	3,635
Routine Business	14,750	14,750	6,608	8,142
Board Approved Travel	4,221	6,947	6,553	394
Staff Training and Development	1,100	1,100	175	925
Contractual Professional Services	41,488	35,107	11,382	23,725
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	11,600	10,100	6,691	3,409
Insurance	300	5,455	5,455	-
Rentals	44,500	44,500	29,262	15,238
Capital Outlays	2,000	2,000	1,552	448
<i>Total Human Services Plan &amp; Develop - Levy Administration</i>	<u>600,121</u>	<u>600,121</u>	<u>507,348</u>	<u>92,773</u>
<b>Community Education Subfund</b>				
<i>Human Services Plan &amp; Develop - FCFC/Levy Community</i>				

**MONTGOMERY COUNTY , OHIO**

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

**Human Services Levy Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Education</i>				
Salaries	49,966	49,966	26,629	23,337
Fringe Benefits	10,171	10,171	6,037	4,134
Special Fringe Benefits	162	162	54	108
Operating Supplies	500	500	-	500
Routine Business	500	500	-	500
Contractual Professional Services	13,938	13,938	467	13,471
Communications	24,763	24,763	347	24,416
<i>Total Human Services Plan &amp; Develop - FCFC/Levy Community Education</i>	<u>100,000</u>	<u>100,000</u>	<u>33,534</u>	<u>66,466</u>
<b>Supported Services Subfund</b>				
<i>Human Services Plan &amp; Develop - Supported Services Fund</i>				
Contractual Professional Services	45,000	570,000	556,250	13,750
<i>Total Human Services Plan &amp; Develop - Supported Services Fund</i>	<u>45,000</u>	<u>570,000</u>	<u>556,250</u>	<u>13,750</u>
<b>FCFC Community Initiatives Subfund</b>				
<i>Human Services Plan &amp; Develop - FCFC Community Initiatives Fund</i>				
Contractual Professional Services	55,000	70,251	68,750	1,501
Social Services Contractual Services	-	13,012	13,012	-
<i>Total Human Services Plan &amp; Develop - FCFC Community Initiatives Fund</i>	<u>55,000</u>	<u>83,263</u>	<u>81,762</u>	<u>1,501</u>
<b>Youth Resource Center Subfund</b>				
<i>Human Services Plan &amp; Develop - Youth Resource Center Fund</i>				
Contractual Professional Services	-	11,500	3,600	7,900
<i>Total Human Services Plan &amp; Develop - Youth Resource Center Fund</i>	<u>-</u>	<u>11,500</u>	<u>3,600</u>	<u>7,900</u>
<b>Total Expenditures</b>	<u>37,029,590</u>	<u>40,430,255</u>	<u>32,000,025</u>	<u>8,430,230</u>
<b>Excess (Deficiency) Of Revenues Over Expenses</b>	<u>91,414,518</u>	<u>88,025,853</u>	<u>98,120,906</u>	<u>10,095,053</u>
<b>Other Financing Sources:</b>				
Transfers in	5,920,000	7,835,127	9,352,626	1,517,499
Transfers out	(110,353,814)	(114,413,591)	(108,331,385)	6,082,206
<b>Total Other Financing Sources And Uses</b>	<u>(104,433,814)</u>	<u>(106,578,464)</u>	<u>(98,978,759)</u>	<u>7,599,705</u>
<b>Net Change in Fund Balance</b>	<u>(13,019,296)</u>	<u>(18,552,611)</u>	<u>(857,853)</u>	<u>17,694,758</u>
<b>Fund Equity at Beginning of Year</b>	66,627,564	66,627,564	66,627,564	-
<b>Prior Year Encumbrances Appropriated</b>	6,065,576	6,065,576	6,065,576	-
<b>Fund Balance At End Of Year</b>	<u>\$ 59,673,844</u>	<u>\$ 54,140,529</u>	<u>\$ 71,835,287</u>	<u>\$ 17,694,758</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 557,500	\$ 557,500	\$ 408,894	\$ (148,606)
Intergovernmental Revenues	25,803,599	25,803,599	23,751,468	(2,052,131)
Miscellaneous Revenues	36,600	36,600	75,384	38,784
<b>Total Revenues</b>	<b>26,397,699</b>	<b>26,397,699</b>	<b>24,235,746</b>	<b>(2,161,953)</b>
<b>Expenditures:</b>				
<i>Social Services</i>				
Children Services Subfund				
<i>Job and Family Services - Interagency Clinical Assessment Team</i>				
Operating Supplies	75	75	-	75
Social Services Contractual Services	90,000	50,000	40,000	10,000
Miscellaneous	-	1,000	-	1,000
Cost Recovery and Intergov't Transfers	10,000	10,000	-	10,000
<i>Total Job and Family Services - Interagency Clinical Assessment Team</i>	<b>100,075</b>	<b>61,075</b>	<b>40,000</b>	<b>21,075</b>
<i>Job and Family Services - Home Choice Program</i>				
Social Services Contractual Services	-	3,500	-	3,500
Other Social Services	25,500	10,500	2,389	8,111
<i>Total Job and Family Services - Home Choice Program</i>	<b>25,500</b>	<b>14,000</b>	<b>2,389</b>	<b>11,611</b>
<i>Job and Family Services - Transportation</i>				
Operating Supplies	2,240	740	358	382
Maintenance and Repair Services	60,000	34,500	33,540	960
Other Social Services	1,000	-	-	-
<i>Total Job and Family Services - Transportation</i>	<b>63,240</b>	<b>35,240</b>	<b>33,898</b>	<b>1,342</b>
<i>Job and Family Services - Foster Parenting Licensing/Training</i>				
Routine Business	3,000	6,000	3,978	2,022
Contractual Professional Services	13,000	13,000	12,900	100
Social Services Contractual Services	139,689	144,739	125,646	19,093
Other Social Services	5,000	1,950	636	1,314
<i>Total Job and Family Services - Foster Parenting Licensing/Training</i>	<b>160,689</b>	<b>165,689</b>	<b>143,160</b>	<b>22,529</b>
<i>Job and Family Services - Health Services-Nursing Contracts</i>				
Operating Supplies	11,200	9,200	7,594	1,606
Routine Business	500	500	-	500
Contractual Professional Services	38,000	10,000	7,058	2,942
<i>Total Job and Family Services - Health Services-Nursing Contracts</i>	<b>49,700</b>	<b>19,700</b>	<b>14,652</b>	<b>5,048</b>
<i>Job and Family Services - Permanency Round Table</i>				
Operating Supplies	11,252	1,252	-	1,252
Routine Business	1,000	500	-	500
Other Social Services	4,000	1,000	350	650
<i>Total Job and Family Services - Permanency Round Table</i>	<b>16,252</b>	<b>2,752</b>	<b>350</b>	<b>2,402</b>
<i>Job and Family Services - General Recruitment</i>				
Operating Supplies	2,500	1,000	200	800
Routine Business	7,275	4,950	4,469	481
Contractual Professional Services	250	250	-	250
Other Social Services	-	3,325	2,923	402
<i>Total Job and Family Services - General Recruitment</i>	<b>10,025</b>	<b>9,525</b>	<b>7,592</b>	<b>1,933</b>
<i>Job and Family Services - Foster Care Placement Costs</i>				

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Foster Care Placement Costs</i>				
Social Services Contractual Services	21,605,571	23,316,021	23,238,185	77,836
Other Social Services	160,000	581,825	560,471	21,354
Miscellaneous	-	345,000	318,240	26,760
<i>Total Job and Family Services - Foster Care Placement Costs</i>	<u>21,765,571</u>	<u>24,242,846</u>	<u>24,116,896</u>	<u>125,950</u>
<i>Job and Family Services - Post Adoption Special Services Subsidy</i>				
Other Social Services	215,000	215,000	203,079	11,921
<i>Total Job and Family Services - Post Adoption Special Services Subsidy</i>	<u>215,000</u>	<u>215,000</u>	<u>203,079</u>	<u>11,921</u>
<i>Job and Family Services - Adoption Assistance Local</i>				
Other Social Services	2,004,065	1,939,240	1,893,047	46,193
<i>Total Job and Family Services - Adoption Assistance Local</i>	<u>2,004,065</u>	<u>1,939,240</u>	<u>1,893,047</u>	<u>46,193</u>
<i>Job and Family Services - Non-Recurring Adoption</i>				
Other Social Services	128,821	118,821	99,866	18,955
<i>Total Job and Family Services - Non-Recurring Adoption</i>	<u>128,821</u>	<u>118,821</u>	<u>99,866</u>	<u>18,955</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	238,138	243,212	243,212	-
Fringe Benefits	107,586	111,058	110,564	494
Special Fringe Benefits	3,120	3,120	3,098	22
Operating Supplies	1,100	100	-	100
Routine Business	27,000	17,234	17,234	-
Board Approved Travel	2,900	-	-	-
Maintenance and Repair Services	1,000	1,000	-	1,000
Other Social Services	14,000	9,870	9,870	-
Miscellaneous	-	250	250	-
<i>Total Job and Family Services - Wendy's Wonderful Kids</i>	<u>394,844</u>	<u>385,844</u>	<u>384,228</u>	<u>1,616</u>
<i>Job and Family Services - Independent Living</i>				
Operating Supplies	3,200	7,200	6,871	329
Routine Business	23,000	15,000	4,748	10,252
Board Approved Travel	8,750	1,650	-	1,650
Staff Training and Development	200	200	-	200
Contractual Professional Services	6,500	6,500	747	5,753
Maintenance and Repair Services	4,000	4,000	3,888	112
Rentals	10,000	5,000	2,542	2,458
Other Social Services	184,114	105,114	99,228	5,886
Miscellaneous	85,000	95,000	78,923	16,077
<i>Total Job and Family Services - Independent Living</i>	<u>324,764</u>	<u>239,664</u>	<u>196,947</u>	<u>42,717</u>
<i>Job and Family Services - Youth Advisory Board</i>				
Routine Business	1,000	1,000	-	1,000
Contractual Professional Services	3,000	1,000	-	1,000
Miscellaneous	1,000	1,000	225	775
<i>Total Job and Family Services - Youth Advisory Board</i>	<u>5,000</u>	<u>3,000</u>	<u>225</u>	<u>2,775</u>
<i>Job and Family Services - Parent Partnership Grant</i>				
Operating Supplies	400	400	-	400
Routine Business	1,000	1,000	122	878
Board Approved Travel	1,100	-	-	-
Staff Training and Development	2,900	2,900	60	2,840
Contractual Professional Services	11,600	2,600	-	2,600
Other Social Services	-	100	25	75
Miscellaneous	4,000	1,500	750	750

**MONTGOMERY COUNTY , OHIO**

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

**Children Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - Parent Partnership Grant</i>	21,000	8,500	957	7,543
<i>Job and Family Services - CSD Direct Client Contracts</i>				
Contractual Professional Services	32,525	35,925	35,466	459
Social Services Contractual Services	310,200	289,700	264,383	25,317
Rentals	10,300	33,100	31,100	2,000
Other Social Services	3,800	3,800	3,800	-
<i>Total Job and Family Services - CSD Direct Client Contracts</i>	356,825	362,525	334,749	27,776
<i>Job and Family Services - CSD Levy Contracts</i>				
Social Services Contractual Services	766,935	684,135	568,967	115,168
Rentals	140,049	140,049	140,049	-
<i>Total Job and Family Services - CSD Levy Contracts</i>	906,984	824,184	709,016	115,168
<i>Job and Family Services - CSD Direct Client Services</i>				
Operating Supplies	2,000	1,000	582	418
Routine Business	14,500	1,000	-	1,000
Board Approved Travel	18,250	13,300	11,643	1,657
Contractual Professional Services	136,618	143,618	128,082	15,536
Social Services Contractual Services	70,553	62,553	55,024	7,529
Other Social Services	604,111	478,211	303,155	175,056
Miscellaneous	2,500	6,500	4,948	1,552
Cost Recovery and Intergov't Transfers	26,583,989	26,051,989	26,048,989	3,000
<i>Total Job and Family Services - CSD Direct Client Services</i>	27,432,521	26,758,171	26,552,423	205,748
<i>Job and Family Services - Prosecutors Office</i>				
Routine Business	3,000	13,100	5,966	7,134
Interfund Agreements	850,750	915,750	913,929	1,821
<i>Total Job and Family Services - Prosecutors Office</i>	853,750	928,850	919,895	8,955
<i>Total Expenditures</i>	54,834,626	56,334,626	55,653,369	681,257
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(28,436,927)	(29,936,927)	(31,417,623)	(1,480,696)
<b>Other Financing Sources:</b>				
Transfers in	26,356,950	27,856,950	27,976,020	119,070
<i>Net Change in Fund Balance</i>	(2,079,977)	(2,079,977)	(3,441,603)	(1,361,626)
<i>Fund Equity at Beginning of Year</i>	3,652,094	3,652,094	3,652,094	-
<i>Prior Year Encumbrances Appropriated</i>	2,084,974	2,084,974	2,084,974	-
<i>Fund Balance At End Of Year</i>	\$ 3,657,091	\$ 3,657,091	\$ 2,295,465	\$ (1,361,626)

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Real Estate Assessment - Special Revenue Fund**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2018**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 3,800,000	\$ 3,800,000	\$ 6,913,843	\$ 3,113,843
Intergovernmental Revenues	285,000	285,000	290,505	5,505
Miscellaneous Revenues	-	-	11,329	11,329
<i>Total Revenues</i>	<u>4,085,000</u>	<u>4,085,000</u>	<u>7,215,677</u>	<u>3,130,677</u>
<b>Expenditures:</b>				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	1,894,324	1,979,324	1,939,715	39,609
Fringe Benefits	673,840	708,840	700,538	8,302
Special Fringe Benefits	14,000	14,000	3,563	10,437
Operating Supplies	145,448	139,827	100,526	39,301
Routine Business	1,950	1,493	-	1,493
Board Approved Travel	16,849	16,849	6,604	10,245
Staff Training and Development	6,500	6,500	4,338	2,162
Contractual Professional Services	1,378,996	2,525,496	2,147,433	378,063
Maintenance and Repair Services	402,319	367,319	175,354	191,965
Communications	236,676	235,407	219,030	16,377
Insurance	8,000	8,000	2,775	5,225
Rentals	74,485	77,512	77,502	10
Capital Outlays	-	22,820	21,727	1,093
<i>Total Expenditures</i>	<u>4,853,387</u>	<u>6,103,387</u>	<u>5,399,105</u>	<u>704,282</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(768,387)	(2,018,387)	1,816,572	3,834,959
<i>Fund Equity at Beginning of Year</i>	2,949,981	2,949,981	2,949,981	-
<i>Prior Year Encumbrances Appropriated</i>	194,293	194,293	194,293	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,375,887</u>	<u>\$ 1,125,887</u>	<u>\$ 4,960,846</u>	<u>\$ 3,834,959</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Child Support Enforcement - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 1,860,000	\$ 1,860,000	\$ 2,082,615	\$ 222,615
Intergovernmental Revenues	11,933,632	11,933,632	9,683,725	(2,249,907)
Miscellaneous Revenues	210,000	210,000	304,411	94,411
<i>Total Revenues</i>	<u>14,003,632</u>	<u>14,003,632</u>	<u>12,070,751</u>	<u>(1,932,881)</u>
<b>Expenditures:</b>				
<i>Judicial &amp; Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - CSEA Cost Pool</i>				
Salaries	473,794	483,755	483,754	1
Fringe Benefits	173,339	168,839	168,839	-
Special Fringe Benefits	4,973	5,789	5,789	-
Operating Supplies	500	1,268	1,268	-
Routine Business	3,000	7,004	7,003	1
Board Approved Travel	7,250	4,676	4,676	-
Staff Training and Development	500	500	500	-
Contractual Professional Services	850	450	-	450
<i>Total Job and Family Services - CSEA Cost Pool</i>	<u>664,206</u>	<u>672,281</u>	<u>671,829</u>	<u>452</u>
<i>Job and Family Services - CSEA Enforcement</i>				
Salaries	3,081,550	3,015,219	3,015,219	-
Fringe Benefits	1,276,507	1,263,732	1,263,731	1
Special Fringe Benefits	26,756	14,345	14,345	-
Operating Supplies	1,000	56	55	1
Routine Business	1,500	706	706	-
Board Approved Travel	6,525	4,524	4,524	-
Staff Training and Development	1,500	775	775	-
Contractual Professional Services	400	1,069	1,069	-
Communications	-	4,496	4,496	-
Capital Outlays	-	5,012	5,011	1
<i>Total Job and Family Services - CSEA Enforcement</i>	<u>4,395,738</u>	<u>4,309,934</u>	<u>4,309,931</u>	<u>3</u>
<i>Job and Family Services - CSEA Legal</i>				
Salaries	2,920,921	2,937,625	2,937,625	-
Fringe Benefits	1,182,539	1,192,297	1,192,297	-
Special Fringe Benefits	20,391	11,268	11,268	-
Operating Supplies	1,250	651	650	1
Routine Business	3,500	1,901	1,901	-
Board Approved Travel	12,452	7,813	6,935	878
Staff Training and Development	5,000	4,579	4,579	-
Contractual Professional Services	1,100	32	31	1
Maintenance and Repair Services	-	8,098	8,097	1
Communications	-	1,092	1,092	-
<i>Total Job and Family Services - CSEA Legal</i>	<u>4,147,153</u>	<u>4,165,356</u>	<u>4,164,475</u>	<u>881</u>
<i>Job and Family Services - CSEA Quality Improvement</i>				
Salaries	228,718	233,705	233,705	-
Fringe Benefits	77,557	80,263	80,262	1
Special Fringe Benefits	2,525	-	-	-
Operating Supplies	750	-	-	-
Routine Business	600	-	-	-
Board Approved Travel	1,100	-	-	-

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Child Support Enforcement - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Job and Family Services - CSEA Quality Improvement</i>				
Staff Training and Development	750	-	-	-
Contractual Professional Services	200	-	-	-
Miscellaneous	150	-	-	-
<i>Total Job and Family Services - CSEA Quality Improvement</i>	<u>312,350</u>	<u>313,968</u>	<u>313,967</u>	<u>1</u>
<i>Job and Family Services - CSEA Administrative Costs</i>				
Special Fringe Benefits	3,500	1,759	1,758	1
Operating Supplies	10,500	8,444	8,444	-
Routine Business	2,000	1,242	1,242	-
Staff Training and Development	10,000	10,338	10,338	-
Contractual Professional Services	73,074	74,458	57,638	16,820
Maintenance and Repair Services	3,522	5,314	5,314	-
Communications	148,400	147,029	147,029	-
Public Utility Services	111,000	186,520	186,519	1
Rentals	804,479	759,491	759,491	-
Other Social Services	5,309	11,461	11,152	309
Miscellaneous	13,000	20,189	20,188	1
Interfund Agreements	138,375	161,002	161,001	1
Capital Outlays	8,505	4,863	4,863	-
<i>Total Job and Family Services - CSEA Administrative Costs</i>	<u>1,331,664</u>	<u>1,392,110</u>	<u>1,374,977</u>	<u>17,133</u>
<i>Job and Family Services - CSEA Non-Reimbursable</i>				
Special Fringe Benefits	500	-	-	-
Contractual Professional Services	500	-	-	-
Cost Recovery and Intergov't Transfers	1,900,000	1,835,571	1,835,571	-
Capital Outlays	66,000	-	-	-
Construction and Improvements	19,243	38,347	19,104	19,243
<i>Total Job and Family Services - CSEA Non-Reimbursable</i>	<u>1,986,243</u>	<u>1,873,918</u>	<u>1,854,675</u>	<u>19,243</u>
<i>Job and Family Services - Fatherhood Non-Reimbursable</i>				
Contractual Professional Services	1,000	1,168	1,168	-
Other Social Services	19,000	18,379	18,378	1
<i>Total Job and Family Services - Fatherhood Non-Reimbursable</i>	<u>20,000</u>	<u>19,547</u>	<u>19,546</u>	<u>1</u>
<i>Job and Family Services - CSEA Contracts</i>				
Contractual Professional Services	50,000	-	-	-
Interfund Agreements	4,583,405	4,245,860	3,194,402	1,051,458
<i>Total Job and Family Services - CSEA Contracts</i>	<u>4,633,405</u>	<u>4,245,860</u>	<u>3,194,402</u>	<u>1,051,458</u>
<i>Social Services</i>				
<i>Child Support Enforcement Agency Subfund</i>				
<i>Job and Family Services - CSEA Record Room</i>				
Salaries	143,520	109,666	109,665	1
Fringe Benefits	64,689	60,693	60,693	-
Special Fringe Benefits	2,775	-	-	-
Operating Supplies	3,500	-	-	-
Routine Business	300	-	-	-
Board Approved Travel	1,050	-	-	-
Staff Training and Development	425	-	-	-
Contractual Professional Services	350	-	-	-
Capital Outlays	10,000	-	-	-
<i>Total Job and Family Services - CSEA Record Room</i>	<u>226,609</u>	<u>170,359</u>	<u>170,358</u>	<u>1</u>
<i>Job and Family Services - CSEA IT Administration</i>				
Operating Supplies	7,500	712	711	1



**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**  
**Child Support Enforcement - Special Revenue Fund**  
(Non-GAAP Budgetary Basis)  
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSEA IT Administration</i>				
Communications	2,000	-	-	-
<i>Total Job and Family Services - CSEA IT Administration</i>	9,500	712	711	1
<i>Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>				
Operating Supplies	12,000	-	-	-
Capital Outlays	83,500	3,493	3,493	-
Construction and Improvements	-	109,297	109,297	-
<i>Total Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>	95,500	112,790	112,790	-
<i>Total Expenditures</i>	17,822,368	17,276,835	16,187,661	1,089,174
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(3,818,736)	(3,273,203)	(4,116,910)	(843,707)
<b>Other Financing Sources:</b>				
Advances in	-	-	1,300,736	1,300,736
Advances out	-	(500,000)	(500,000)	-
Transfers in	2,300,000	2,300,000	2,047,756	(252,244)
<i>Total Other Financing Sources And Uses</i>	2,300,000	1,800,000	2,848,492	1,048,492
<i>Net Change in Fund Balance</i>	(1,518,736)	(1,473,203)	(1,268,418)	204,785
<i>Fund Equity at Beginning of Year</i>	838,856	838,856	838,856	-
<i>Prior Year Encumbrances Appropriated</i>	1,518,735	1,518,735	1,518,735	-
<i>Fund Balance At End Of Year</i>	\$ 838,855	\$ 884,388	\$ 1,089,173	\$ 204,785

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 38,000	\$ 38,000	\$ 96,275	\$ 58,275
Intergovernmental Revenues	49,995,156	49,995,156	47,804,526	(2,190,630)
Miscellaneous Revenues	29,287,156	29,287,156	28,608,788	(678,368)
<b>Total Revenues</b>	<b>79,320,312</b>	<b>79,320,312</b>	<b>76,509,589</b>	<b>(2,810,723)</b>
<b>Expenditures:</b>				
<i>Social Services</i>				
Job & Family Services Subfund				
<i>Job and Family Services - Shared Cost Pool</i>				
Salaries	440,321	452,092	452,092	-
Fringe Benefits	102,540	110,384	110,383	1
Special Fringe Benefits	4,397	2,189	2,132	57
Operating Supplies	750	319	318	1
Routine Business	3,800	3,084	3,084	-
Board Approved Travel	8,250	3,649	2,323	1,326
Staff Training and Development	2,750	1,399	1,335	64
Contractual Professional Services	350	403	403	-
<i>Total Job and Family Services - Shared Cost Pool</i>	<b>563,158</b>	<b>573,519</b>	<b>572,070</b>	<b>1,449</b>
<i>Job and Family Services - Shared Programs</i>				
Salaries	235,437	240,681	240,679	2
Fringe Benefits	45,627	46,434	46,429	5
Special Fringe Benefits	916	1,480	1,424	56
Operating Supplies	200	220	220	-
Routine Business	2,600	2,163	2,163	-
Board Approved Travel	3,250	210	210	-
Staff Training and Development	750	210	210	-
Contractual Professional Services	100	-	-	-
Social Services Contractual Services	250	-	-	-
<i>Total Job and Family Services - Shared Programs</i>	<b>289,130</b>	<b>291,398</b>	<b>291,335</b>	<b>63</b>
<i>Job and Family Services - Shared Finance</i>				
Salaries	275,028	261,820	261,820	-
Fringe Benefits	73,677	78,330	78,330	-
Special Fringe Benefits	4,397	3,264	3,119	145
Operating Supplies	850	487	477	10
Routine Business	2,400	12,966	12,932	34
Board Approved Travel	5,500	2,388	2,388	-
Staff Training and Development	2,000	1,775	1,447	328
Contractual Professional Services	350	487	121	366
Communications	-	10	9	1
Capital Outlays	-	1,883	1,883	-
<i>Total Job and Family Services - Shared Finance</i>	<b>364,202</b>	<b>363,410</b>	<b>362,526</b>	<b>884</b>
<i>Job and Family Services - Shared Finance Division 1</i>				
Salaries	778,437	757,915	757,912	3
Fringe Benefits	368,040	356,015	356,014	1
Special Fringe Benefits	11,261	2,425	2,425	-
Operating Supplies	1,350	2,591	2,588	3
Routine Business	2,050	1,697	1,696	1
Board Approved Travel	4,250	672	672	-
Staff Training and Development	2,000	406	406	-

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Shared Finance Division 1</i>				
Contractual Professional Services	350	20,350	18,977	1,373
<i>Total Job and Family Services - Shared Finance Division 1</i>	<u>1,167,738</u>	<u>1,142,071</u>	<u>1,140,690</u>	<u>1,381</u>
<i>Job and Family Services - Shared Finance Division 2</i>				
Salaries	319,326	424,698	424,698	-
Fringe Benefits	131,451	179,428	179,428	-
Special Fringe Benefits	3,936	2,636	2,085	551
Operating Supplies	1,350	1,331	1,331	-
Routine Business	2,900	2,505	2,505	-
Board Approved Travel	4,500	547	546	1
Staff Training and Development	3,250	1,219	1,219	-
Contractual Professional Services	350	103	103	-
<i>Total Job and Family Services - Shared Finance Division 2</i>	<u>467,063</u>	<u>612,467</u>	<u>611,915</u>	<u>552</u>
<i>Job and Family Services - Shared Information Technology</i>				
Salaries	583,778	489,744	489,742	2
Fringe Benefits	227,801	189,012	189,011	1
Special Fringe Benefits	3,975	1,575	1,512	63
Operating Supplies	2,250	1,158	1,157	1
Routine Business	2,250	1,080	1,079	1
Board Approved Travel	21,275	-	-	-
Staff Training and Development	10,500	-	-	-
Contractual Professional Services	350	597	596	1
Communications	-	284	262	22
<i>Total Job and Family Services - Shared Information Technology</i>	<u>852,179</u>	<u>683,450</u>	<u>683,359</u>	<u>91</u>
<i>Job and Family Services - Shared Human Resources</i>				
Salaries	685,215	648,060	648,059	1
Fringe Benefits	277,095	263,731	263,729	2
Special Fringe Benefits	3,485	3,485	2,827	658
Pre-Employment Services	7,570	7,570	186	7,384
Operating Supplies	3,000	1,317	1,317	-
Routine Business	3,200	1,939	1,817	122
Board Approved Travel	8,000	576	575	1
Staff Training and Development	4,000	1,321	1,321	-
Contractual Professional Services	28,500	38,099	34,226	3,873
Communications	-	920	917	3
Capital Outlays	7,000	-	-	-
<i>Total Job and Family Services - Shared Human Resources</i>	<u>1,027,065</u>	<u>967,018</u>	<u>954,974</u>	<u>12,044</u>
<i>Job and Family Services - Shared Facilities</i>				
Salaries	276,233	282,875	282,875	-
Fringe Benefits	134,594	118,159	118,158	1
Special Fringe Benefits	7,068	2,635	2,635	-
Operating Supplies	1,400	-	-	-
Routine Business	750	395	395	-
Board Approved Travel	1,150	-	-	-
Staff Training and Development	2,100	-	-	-
Contractual Professional Services	10,300	-	-	-
Communications	-	1,122	1,060	62
<i>Total Job and Family Services - Shared Facilities</i>	<u>433,595</u>	<u>405,186</u>	<u>405,123</u>	<u>63</u>
<i>Job and Family Services - Shared Service Integration</i>				
Special Fringe Benefits	480	-	-	-

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Shared Service Integration</i>				
Operating Supplies	500	-	-	-
Routine Business	550	-	-	-
Board Approved Travel	1,600	664	609	55
Staff Training and Development	900	-	-	-
Contractual Professional Services	250	-	-	-
<i>Total Job and Family Services - Shared Service Integration</i>	<u>4,280</u>	<u>664</u>	<u>609</u>	<u>55</u>
<i>Job and Family Services - Shared Training &amp; Development</i>				
Special Fringe Benefits	240	-	-	-
Operating Supplies	500	-	-	-
Routine Business	550	163	162	1
Board Approved Travel	1,600	-	-	-
Staff Training and Development	900	-	-	-
Contractual Professional Services	250	-	-	-
<i>Total Job and Family Services - Shared Training &amp; Development</i>	<u>4,040</u>	<u>163</u>	<u>162</u>	<u>1</u>
<i>Job and Family Services - Shared Record Room</i>				
Salaries	53,257	67,732	67,732	-
Fringe Benefits	20,699	20,066	20,066	-
Special Fringe Benefits	2,525	149	112	37
Operating Supplies	1,000	-	-	-
Routine Business	350	-	-	-
Board Approved Travel	1,050	400	-	400
Staff Training and Development	700	-	-	-
Contractual Professional Services	350	350	50	300
Maintenance and Repair Services	500	-	-	-
<i>Total Job and Family Services - Shared Record Room</i>	<u>80,431</u>	<u>88,697</u>	<u>87,960</u>	<u>737</u>
<i>Job and Family Services - Shared Quality Improvement</i>				
Salaries	136,575	139,172	139,172	-
Fringe Benefits	58,278	61,526	61,526	-
Special Fringe Benefits	365	320	320	-
Operating Supplies	800	-	-	-
Routine Business	600	332	331	1
Board Approved Travel	4,525	-	-	-
Staff Training and Development	1,400	1,790	1,790	-
Contractual Professional Services	500	-	-	-
Capital Outlays	1,000	-	-	-
<i>Total Job and Family Services - Shared Quality Improvement</i>	<u>204,043</u>	<u>203,140</u>	<u>203,139</u>	<u>1</u>
<i>Job and Family Services - Shared Administration</i>				
Special Fringe Benefits	76,000	25,251	18,811	6,440
Operating Supplies	172,339	187,998	182,078	5,920
Routine Business	1,500	1,500	500	1,000
Staff Training and Development	-	26,775	26,382	393
Contractual Professional Services	313,750	253,825	224,309	29,516
Maintenance and Repair Services	54,577	92,077	63,205	28,872
Communications	138,541	75,257	45,610	29,647
Public Utility Services	56,100	178,100	172,930	5,170
Rentals	434,659	398,411	398,411	-
Miscellaneous	1,800,450	1,758,886	1,744,863	14,023
Interfund Agreements	-	2,400	-	2,400
Cost Recovery and Intergov't Transfers	6,000	6,000	-	6,000

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Shared Administration</i>				
Capital Outlays	130,856	52,594	49,347	3,247
<i>Total Job and Family Services - Shared Administration</i>	<u>3,184,772</u>	<u>3,059,074</u>	<u>2,926,446</u>	<u>132,628</u>
<i>Job and Family Services - Shared IT Administration</i>				
Operating Supplies	154,000	73,837	9,166	64,671
Contractual Professional Services	1,624,750	1,442,907	1,442,907	-
Maintenance and Repair Services	386,840	312,812	288,583	24,229
Capital Outlays	155,000	25,000	-	25,000
<i>Total Job and Family Services - Shared IT Administration</i>	<u>2,320,590</u>	<u>1,854,556</u>	<u>1,740,656</u>	<u>113,900</u>
<i>Job and Family Services - HR Shared Administration</i>				
Post Employment Services	-	5,000	406	4,594
Pre-Employment Services	-	43,831	36,492	7,339
Operating Supplies	-	250	69	181
Contractual Professional Services	-	24,900	7,665	17,235
Communications	-	100	-	100
<i>Total Job and Family Services - HR Shared Administration</i>	<u>-</u>	<u>74,081</u>	<u>44,632</u>	<u>29,449</u>
<i>Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>				
Operating Supplies	10,000	-	-	-
Maintenance and Repair Services	53,270	3,870	2,125	1,745
Construction and Improvements	-	31,400	31,356	44
<i>Total Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>	<u>63,270</u>	<u>35,270</u>	<u>33,481</u>	<u>1,789</u>
<i>Job and Family Services - Shared Non-Reimbursable</i>				
Special Fringe Benefits	1,000	231	231	-
Routine Business	10,000	1,625	1,625	-
Social Services Contractual Services	1,000	137	137	-
Communications	-	149	149	-
Other Social Services	1,000	-	-	-
Miscellaneous	1,000	-	-	-
Capital Outlays	15,500	67	67	-
Construction and Improvements	9,734	19,257	9,523	9,734
<i>Total Job and Family Services - Shared Non-Reimbursable</i>	<u>39,234</u>	<u>21,466</u>	<u>11,732</u>	<u>9,734</u>
<i>Job and Family Services - 1-Income Maintenance Cost Pool</i>				
Salaries	386,766	485,561	485,561	-
Fringe Benefits	131,603	144,046	144,036	10
Special Fringe Benefits	5,981	6,381	6,311	70
Operating Supplies	350	234	234	-
Routine Business	1,700	9,830	9,830	-
Board Approved Travel	5,896	2,039	1,693	346
Staff Training and Development	400	2,182	213	1,969
Contractual Professional Services	200	225	225	-
<i>Total Job and Family Services - 1-Income Maintenance Cost Pool</i>	<u>532,896</u>	<u>650,498</u>	<u>648,103</u>	<u>2,395</u>
<i>Job and Family Services - 2-Income Maintenance Cost Pool</i>				
Salaries	383,960	344,142	344,141	1
Fringe Benefits	92,654	122,796	122,707	89
Special Fringe Benefits	605	3,905	3,183	722
Operating Supplies	2,750	152	151	1
Routine Business	600	-	-	-
Board Approved Travel	1,937	1,888	1,600	288
Staff Training and Development	2,350	547	547	-
Contractual Professional Services	200	-	-	-

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - 2-Income Maintenance Cost Pool</i>	485,056	473,430	472,329	1,101
<i>Job and Family Services - Medicaid Hospital</i>				
Salaries	474,779	23,836	23,835	1
Fringe Benefits	213,976	18,086	18,085	1
Special Fringe Benefits	2,525	-	-	-
Operating Supplies	350	-	-	-
Routine Business	800	-	-	-
Board Approved Travel	500	485	484	1
Staff Training and Development	550	23	-	23
Contractual Professional Services	100	40	39	1
Communications	12,400	11,200	11,200	-
<i>Total Job and Family Services - Medicaid Hospital</i>	705,980	53,670	53,643	27
<i>Job and Family Services - Medicaid Nursing Home</i>				
Salaries	-	97,650	97,650	-
Fringe Benefits	-	57,961	57,787	174
Special Fringe Benefits	2,525	-	-	-
Operating Supplies	350	-	-	-
Routine Business	575	-	-	-
Board Approved Travel	500	-	-	-
Staff Training and Development	550	-	-	-
Contractual Professional Services	100	-	-	-
<i>Total Job and Family Services - Medicaid Nursing Home</i>	4,600	155,611	155,437	174
<i>Job and Family Services - ADAMHS Outpost</i>				
Salaries	-	2,902	2,902	-
Fringe Benefits	-	1,018	1,018	-
Special Fringe Benefits	125	-	-	-
Operating Supplies	200	75	-	75
Routine Business	500	-	-	-
Board Approved Travel	925	-	-	-
Staff Training and Development	200	-	-	-
Contractual Professional Services	200	-	-	-
<i>Total Job and Family Services - ADAMHS Outpost</i>	2,150	3,995	3,920	75
<i>Job and Family Services - FAD Intake</i>				
Salaries	1,885,543	2,000,191	2,000,189	2
Fringe Benefits	780,820	807,410	806,079	1,331
Special Fringe Benefits	6,025	7,285	7,285	-
Operating Supplies	2,000	240	240	-
Routine Business	2,100	84	83	1
Board Approved Travel	2,550	2,251	2,251	-
Staff Training and Development	1,000	-	-	-
Contractual Professional Services	200	-	-	-
Communications	-	450	275	175
<i>Total Job and Family Services - FAD Intake</i>	2,680,238	2,817,911	2,816,402	1,509
<i>Job and Family Services - FAD Division 1 - Ongoing</i>				
Salaries	1,080,051	1,079,315	1,079,315	-
Fringe Benefits	420,464	450,531	440,513	10,018
Special Fringe Benefits	8,500	878	610	268
Operating Supplies	2,000	168	168	-
Routine Business	2,300	718	81	637
Board Approved Travel	2,550	350	350	-

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - FAD Division 1 - Ongoing</i>				
Staff Training and Development	1,100	10	10	-
Contractual Professional Services	300	-	-	-
Communications	-	300	262	38
Capital Outlays	-	1,080	1,080	-
<i>Total Job and Family Services - FAD Division 1 - Ongoing</i>	<u>1,517,265</u>	<u>1,533,350</u>	<u>1,522,389</u>	<u>10,961</u>
<i>Job and Family Services - FAD Division 2 - Ongoing</i>				
Salaries	2,042,565	1,215,731	1,215,730	1
Fringe Benefits	841,702	514,457	513,306	1,151
Special Fringe Benefits	3,975	13,975	12,691	1,284
Operating Supplies	2,500	41	41	-
Routine Business	2,300	-	-	-
Board Approved Travel	2,550	6,907	6,907	-
Staff Training and Development	1,000	4,000	-	4,000
Contractual Professional Services	300	-	-	-
Communications	-	300	262	38
<i>Total Job and Family Services - FAD Division 2 - Ongoing</i>	<u>2,896,892</u>	<u>1,755,411</u>	<u>1,748,937</u>	<u>6,474</u>
<i>Job and Family Services - FAD Call Center</i>				
Salaries	2,092,128	2,438,890	2,438,890	-
Fringe Benefits	783,491	926,881	926,880	1
Special Fringe Benefits	3,400	7,650	7,463	187
Operating Supplies	3,700	-	-	-
Routine Business	2,050	1,183	1,183	-
Board Approved Travel	1,606	1,786	894	892
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	260,050	276,107	262,555	13,552
Communications	-	626	525	101
<i>Total Job and Family Services - FAD Call Center</i>	<u>3,147,425</u>	<u>3,654,123</u>	<u>3,638,390</u>	<u>15,733</u>
<i>Job and Family Services - Ohio Works First Division 5</i>				
Salaries	1,579,591	1,419,385	1,419,384	1
Fringe Benefits	632,556	587,295	552,259	35,036
Special Fringe Benefits	8,500	12,900	12,578	322
Operating Supplies	2,000	200	200	-
Routine Business	1,200	553	553	-
Board Approved Travel	6,982	1,746	1,197	549
Staff Training and Development	1,500	319	319	-
Contractual Professional Services	70,350	97,667	97,327	340
Communications	-	306	305	1
<i>Total Job and Family Services - Ohio Works First Division 5</i>	<u>2,302,679</u>	<u>2,120,371</u>	<u>2,084,122</u>	<u>36,249</u>
<i>Job and Family Services - FAD Lobby Services</i>				
Salaries	620,026	1,134,541	1,134,541	-
Fringe Benefits	332,516	404,903	404,901	2
Special Fringe Benefits	3,310	409	409	-
Operating Supplies	1,300	300	-	300
Routine Business	2,050	508	507	1
Board Approved Travel	3,750	-	-	-
Staff Training and Development	1,100	-	-	-
Contractual Professional Services	75,200	67,458	67,457	1
Communications	-	300	265	35
Capital Outlays	2,000	636	636	-

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - FAD Lobby Services</i>	1,041,252	1,609,055	1,608,716	339
<i>Job and Family Services - FAD Specialized Services</i>				
Salaries	1,791,954	1,971,474	1,971,474	-
Fringe Benefits	793,398	812,021	812,021	-
Special Fringe Benefits	7,755	8,861	8,860	1
Operating Supplies	7,750	-	-	-
Routine Business	22,750	5,550	5,549	1
Board Approved Travel	8,250	-	-	-
Staff Training and Development	2,500	115	115	-
Contractual Professional Services	50,500	1,168	1,168	-
Maintenance and Repair Services	15,500	1,647	1,133	514
Communications	912	1,259	316	943
Cost Recovery and Intergov't Transfers	1,000	-	-	-
Capital Outlays	28,000	-	-	-
<i>Total Job and Family Services - FAD Specialized Services</i>	2,730,269	2,802,095	2,800,636	1,459
<i>Job and Family Services - FAD Senior Services</i>				
Salaries	1,204,841	1,577,810	1,577,808	2
Fringe Benefits	501,871	668,217	668,216	1
Special Fringe Benefits	3,700	5,200	4,979	221
Operating Supplies	500	51	50	1
Routine Business	1,150	7,543	7,543	-
Board Approved Travel	2,300	1,928	1,928	-
Staff Training and Development	1,100	75	75	-
Contractual Professional Services	250	124	123	1
Communications	-	302	282	20
<i>Total Job and Family Services - FAD Senior Services</i>	1,715,712	2,261,250	2,261,004	246
<i>Job and Family Services - FAD Record Room</i>				
Salaries	429,022	496,953	496,953	-
Fringe Benefits	211,643	211,643	211,322	321
Special Fringe Benefits	7,450	-	-	-
Operating Supplies	2,950	-	-	-
Routine Business	600	-	-	-
Board Approved Travel	1,150	-	-	-
Staff Training and Development	1,625	-	-	-
Contractual Professional Services	750	65	65	-
Communications	-	400	285	115
Capital Outlays	40,000	-	-	-
<i>Total Job and Family Services - FAD Record Room</i>	695,190	709,061	708,625	436
<i>Job and Family Services - FAD Quality Improvement</i>				
Salaries	937,883	1,057,873	1,057,873	-
Fringe Benefits	389,912	473,199	473,198	1
Special Fringe Benefits	2,625	627	627	-
Operating Supplies	500	-	-	-
Routine Business	1,700	3,237	1,987	1,250
Board Approved Travel	12,150	1,835	1,834	1
Staff Training and Development	1,400	1,790	1,790	-
Contractual Professional Services	500	81	81	-
<i>Total Job and Family Services - FAD Quality Improvement</i>	1,346,670	1,538,642	1,537,390	1,252
<i>Job and Family Services - FAD Administrative Costs</i>				
Special Fringe Benefits	1,000	1,000	569	431



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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - FAD Administrative Costs</i>				
Operating Supplies	83,950	24,142	23,036	1,106
Contractual Professional Services	152,000	135,955	133,164	2,791
Maintenance and Repair Services	22,888	33,888	25,841	8,047
Communications	363,957	286,720	279,608	7,112
Public Utility Services	307,820	560,779	560,778	1
Rentals	2,245,638	2,086,101	2,086,101	-
Other Social Services	1,000	1,000	794	206
Miscellaneous	7,500	6,200	2,805	3,395
Interfund Agreements	153,750	130,720	130,719	1
Capital Outlays	136,259	144,889	144,889	-
<i>Total Job and Family Services - FAD Administrative Costs</i>	<u>3,475,762</u>	<u>3,411,394</u>	<u>3,388,304</u>	<u>23,090</u>
<i>Job and Family Services - FAD IT Administration</i>				
Operating Supplies	-	1,300	-	1,300
Contractual Professional Services	-	3,100	-	3,100
Maintenance and Repair Services	32,000	2,148	-	2,148
Communications	2,443	-	-	-
<i>Total Job and Family Services - FAD IT Administration</i>	<u>34,443</u>	<u>6,548</u>	<u>-</u>	<u>6,548</u>
<i>Job and Family Services - FAD T&amp;D Administration</i>				
Operating Supplies	2,000	-	-	-
Contractual Professional Services	10,000	2,036	2,036	-
<i>Total Job and Family Services - FAD T&amp;D Administration</i>	<u>12,000</u>	<u>2,036</u>	<u>2,036</u>	<u>-</u>
<i>Job and Family Services - Area 7</i>				
Communications	-	325	264	61
Construction and Improvements	539	2,939	359	2,580
<i>Total Job and Family Services - Area 7</i>	<u>539</u>	<u>3,264</u>	<u>623</u>	<u>2,641</u>
<i>Job and Family Services - Job Center 2.0 - IM Cost Pool</i>				
Special Fringe Benefits	-	2,400	-	2,400
Operating Supplies	33,000	3,000	-	3,000
Contractual Professional Services	-	20,000	17,022	2,978
Capital Outlays	221,000	-	-	-
Construction and Improvements	-	292,460	292,423	37
<i>Total Job and Family Services - Job Center 2.0 - IM Cost Pool</i>	<u>254,000</u>	<u>317,860</u>	<u>309,445</u>	<u>8,415</u>
<i>Job and Family Services - IM Non-Reimbursable</i>				
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	1,000	500	-	500
Communications	-	500	-	500
Capital Outlays	263,070	-	-	-
Construction and Improvements	53,393	107,373	53,863	53,510
<i>Total Job and Family Services - IM Non-Reimbursable</i>	<u>318,463</u>	<u>109,373</u>	<u>53,863</u>	<u>55,510</u>
<i>Job and Family Services - TANF Contracts</i>				
Social Services Contractual Services	2,621,551	2,011,702	1,437,992	573,710
Other Social Services	100,000	8,631	8,631	-
<i>Total Job and Family Services - TANF Contracts</i>	<u>2,721,551</u>	<u>2,020,333</u>	<u>1,446,623</u>	<u>573,710</u>
<i>Job and Family Services - TANF CCMEP</i>				
Salaries	-	27,978	27,977	1
Fringe Benefits	-	12,703	8,674	4,029
Social Services Contractual Services	2,649,921	2,034,900	1,703,676	331,224
<i>Total Job and Family Services - TANF CCMEP</i>	<u>2,649,921</u>	<u>2,075,581</u>	<u>1,740,327</u>	<u>335,254</u>
<i>Job and Family Services - Title XX Domestic Violence</i>				

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Title XX Domestic Violence</i>				
Staff Training and Development	-	871	-	871
Social Services Contractual Services	124,662	138,791	97,921	40,870
<i>Total Job and Family Services - Title XX Domestic Violence</i>	124,662	139,662	97,921	41,741
<i>Job and Family Services - Title XX Adult Protective Services</i>				
Social Services Contractual Services	351,717	351,717	281,769	69,948
<i>Total Job and Family Services - Title XX Adult Protective Services</i>	351,717	351,717	281,769	69,948
<i>Job and Family Services - Day Care</i>				
Contractual Professional Services	-	21,000	21,000	-
Social Services Contractual Services	30,000	22,753	22,752	1
<i>Total Job and Family Services - Day Care</i>	30,000	43,753	43,752	1
<i>Job and Family Services - Food Assistance Education &amp; Training</i>				
Contractual Professional Services	276,140	202,110	162,421	39,689
<i>Total Job and Family Services - Food Assistance Education &amp; Training</i>	276,140	202,110	162,421	39,689
<i>Job and Family Services - TANF Prevention, Retention &amp; Contingency</i>				
Other Social Services	200,000	43,401	43,401	-
<i>Total Job and Family Services - TANF Prevention, Retention &amp; Contingency</i>	200,000	43,401	43,401	-
<i>Job and Family Services - Enhanced Medicaid Transportation</i>				
Contractual Professional Services	1,000	1,500	1,075	425
Social Services Contractual Services	4,979,161	4,301,140	4,179,783	121,357
<i>Total Job and Family Services - Enhanced Medicaid Transportation</i>	4,980,161	4,302,640	4,180,858	121,782
<i>Job and Family Services - Disability Assistance &amp; SSI</i>				
Miscellaneous	1,000	1,000	-	1,000
<i>Total Job and Family Services - Disability Assistance &amp; SSI</i>	1,000	1,000	-	1,000
<i>Job and Family Services - Social Services Cost Pool</i>				
Salaries	700,689	1,066,543	1,066,542	1
Fringe Benefits	229,815	289,778	289,778	-
Special Fringe Benefits	6,340	6,340	2,327	4,013
Operating Supplies	1,250	694	693	1
Routine Business	10,200	219,260	218,981	279
Board Approved Travel	3,799	23,549	20,439	3,110
Staff Training and Development	250	491	491	-
Contractual Professional Services	300	-	-	-
<i>Total Job and Family Services - Social Services Cost Pool</i>	952,643	1,606,655	1,599,251	7,404
<i>Job and Family Services - CSD Intake</i>				
Salaries	1,628,049	1,651,402	1,651,401	1
Fringe Benefits	667,216	670,811	670,810	1
Special Fringe Benefits	14,820	10,056	8,701	1,355
Operating Supplies	750	161	160	1
Routine Business	30,150	11,965	11,964	1
Board Approved Travel	2,350	1,156	1,156	-
Staff Training and Development	250	225	225	-
Contractual Professional Services	21,100	20,183	19,382	801
Capital Outlays	-	297	296	1
<i>Total Job and Family Services - CSD Intake</i>	2,364,685	2,366,256	2,364,095	2,161
<i>Job and Family Services - CSD District 1</i>				
Salaries	2,488,769	2,562,582	2,562,578	4

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSD District 1</i>				
Fringe Benefits	972,957	999,957	958,555	41,402
Special Fringe Benefits	11,815	12,677	12,677	-
Operating Supplies	750	-	-	-
Routine Business	145,300	98,035	98,035	-
Board Approved Travel	1,150	-	-	-
Staff Training and Development	700	40	40	-
Contractual Professional Services	850	579	540	39
Miscellaneous	-	20	20	-
<i>Total Job and Family Services - CSD District 1</i>	<u>3,622,291</u>	<u>3,673,890</u>	<u>3,632,445</u>	<u>41,445</u>
<i>Job and Family Services - CSD District 2</i>				
Salaries	2,659,520	2,750,097	2,750,096	1
Fringe Benefits	978,918	1,082,072	1,068,071	14,001
Special Fringe Benefits	6,845	5,796	5,796	-
Operating Supplies	1,000	-	-	-
Routine Business	145,300	91,495	91,494	1
Board Approved Travel	1,594	802	358	444
Staff Training and Development	600	10	10	-
Contractual Professional Services	850	450	450	-
<i>Total Job and Family Services - CSD District 2</i>	<u>3,794,627</u>	<u>3,930,722</u>	<u>3,916,275</u>	<u>14,447</u>
<i>Job and Family Services - CSD District 3</i>				
Salaries	2,436,530	2,438,499	2,438,499	-
Fringe Benefits	914,038	898,394	898,394	-
Special Fringe Benefits	23,761	16,971	16,971	-
Operating Supplies	1,000	4	4	-
Routine Business	145,300	96,025	96,024	1
Board Approved Travel	1,823	951	394	557
Staff Training and Development	600	-	-	-
Contractual Professional Services	850	465	465	-
<i>Total Job and Family Services - CSD District 3</i>	<u>3,523,902</u>	<u>3,451,309</u>	<u>3,450,751</u>	<u>558</u>
<i>Job and Family Services - CSD Family Services</i>				
Salaries	1,640,706	1,746,983	1,746,982	1
Fringe Benefits	672,228	671,431	667,136	4,295
Special Fringe Benefits	7,510	5,733	5,732	1
Operating Supplies	1,500	949	824	125
Routine Business	75,300	33,227	33,226	1
Board Approved Travel	6,581	1,261	1,179	82
Staff Training and Development	600	-	-	-
Contractual Professional Services	850	150	150	-
<i>Total Job and Family Services - CSD Family Services</i>	<u>2,405,275</u>	<u>2,459,734</u>	<u>2,455,229</u>	<u>4,505</u>
<i>Job and Family Services - CSD Placement Resources</i>				
Salaries	2,011,182	2,229,781	2,229,781	-
Fringe Benefits	767,825	827,326	827,325	1
Special Fringe Benefits	8,585	6,415	5,249	1,166
Operating Supplies	4,250	1,168	1,168	-
Routine Business	90,300	53,921	53,921	-
Board Approved Travel	1,150	5,002	4,968	34
Staff Training and Development	1,200	1,040	1,040	-
Contractual Professional Services	8,500	2,694	2,693	1
Capital Outlays	1,000	-	-	-

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - CSD Placement Resources</i>	2,893,992	3,127,347	3,126,145	1,202
<i>Job and Family Services - CSD Adoption &amp; Adolescent Services</i>				
Salaries	1,730,765	1,780,878	1,780,875	3
Fringe Benefits	720,861	674,208	674,206	2
Special Fringe Benefits	7,926	5,476	5,476	-
Operating Supplies	750	347	346	1
Routine Business	145,300	70,921	70,921	-
Board Approved Travel	4,789	7,852	4,214	3,638
Staff Training and Development	600	110	110	-
Contractual Professional Services	850	1,527	1,526	1
Miscellaneous	-	75	74	1
<i>Total Job and Family Services - CSD Adoption &amp; Adolescent Services</i>	2,611,841	2,541,394	2,537,748	3,646
<i>Job and Family Services - CSD Record Room</i>				
Salaries	318,284	251,484	251,484	-
Fringe Benefits	124,668	120,820	97,501	23,319
Special Fringe Benefits	4,925	624	624	-
Operating Supplies	10,000	22,850	22,850	-
Routine Business	1,100	5	5	-
Board Approved Travel	600	-	-	-
Staff Training and Development	875	-	-	-
Contractual Professional Services	15,350	-	-	-
Maintenance and Repair Services	6,000	-	-	-
Capital Outlays	26,000	-	-	-
<i>Total Job and Family Services - CSD Record Room</i>	507,802	395,783	372,464	23,319
<i>Job and Family Services - CSD Quality Improvement</i>				
Salaries	223,532	223,944	223,943	1
Fringe Benefits	78,226	81,662	81,661	1
Special Fringe Benefits	2,740	240	240	-
Operating Supplies	500	111	111	-
Routine Business	325	43	43	-
Board Approved Travel	1,250	-	-	-
Staff Training and Development	2,100	1,123	1,123	-
Contractual Professional Services	350	25	25	-
Capital Outlays	1,000	-	-	-
<i>Total Job and Family Services - CSD Quality Improvement</i>	310,023	307,148	307,146	2
<i>Job and Family Services - CSD Administrative Costs</i>				
Special Fringe Benefits	500	500	422	78
Operating Supplies	92,783	77,233	74,740	2,493
Routine Business	6,000	10,189	9,719	470
Staff Training and Development	25,000	8,278	5,841	2,437
Contractual Professional Services	120,187	121,892	99,568	22,324
Maintenance and Repair Services	159,008	183,780	150,383	33,397
Communications	331,242	353,612	333,450	20,162
Public Utility Services	391,370	476,270	342,834	133,436
Rentals	117,000	132,557	132,557	-
Miscellaneous	8,000	8,000	7,997	3
Interfund Agreements	1,000,000	832,877	832,540	337
Cost Recovery and Intergov't Transfers	1,000	1,000	-	1,000
Capital Outlays	112,338	189,908	104,310	85,598

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSD Administrative Costs</i>				
Construction and Improvements	2,880	2,880	2,880	-
<i>Total Job and Family Services - CSD Administrative Costs</i>	<u>2,367,308</u>	<u>2,398,976</u>	<u>2,097,241</u>	<u>301,735</u>
<i>Job and Family Services - CSD IT Administration</i>				
Operating Supplies	355,000	13,383	13,383	-
Contractual Professional Services	41,101	28,587	28,587	-
Maintenance and Repair Services	128,200	47,246	34,754	12,492
Public Utility Services	-	4,400	-	4,400
Capital Outlays	-	40,600	40,599	1
<i>Total Job and Family Services - CSD IT Administration</i>	<u>524,301</u>	<u>134,216</u>	<u>117,323</u>	<u>16,893</u>
<i>Job and Family Services - CSD Non-Reimbursable</i>				
Routine Business	-	320	-	320
Communications	-	180	-	180
Capital Outlays	30,000	22,928	22,928	-
Construction and Improvements	371,000	23,854	-	23,854
<i>Total Job and Family Services - CSD Non-Reimbursable</i>	<u>401,000</u>	<u>47,282</u>	<u>22,928</u>	<u>24,354</u>
<i>Job and Family Services - Job and Family Services</i>				
Salaries	469,403	507,962	507,962	-
Fringe Benefits	151,223	155,704	155,704	-
Special Fringe Benefits	4,464	23,088	15,814	7,274
Operating Supplies	3,000	5,887	5,887	-
Routine Business	4,250	1,457	1,457	-
Board Approved Travel	3,100	4,779	4,778	1
Staff Training and Development	180	300	300	-
Contractual Professional Services	1,750	257	257	-
Communications	-	625	548	77
Rentals	10,000	7,624	7,112	512
<i>Total Job and Family Services - Job and Family Services</i>	<u>647,370</u>	<u>707,683</u>	<u>699,819</u>	<u>7,864</u>
<i>Business Services - Workforce Development</i>				
Salaries	848,531	848,531	780,862	67,669
Fringe Benefits	282,964	282,964	261,087	21,877
Special Fringe Benefits	4,400	4,400	3,713	687
Operating Supplies	102,436	90,186	59,746	30,440
Routine Business	30,878	25,878	20,756	5,122
Board Approved Travel	22,906	12,156	7,241	4,915
Staff Training and Development	11,375	11,375	10,853	522
Contractual Professional Services	169,290	502,410	479,651	22,759
Maintenance and Repair Services	100,300	51,680	4,892	46,788
Communications	77,000	61,400	40,356	21,044
Interfund Agreements	-	38,000	38,000	-
Capital Outlays	461,009	311,009	299,962	11,047
<i>Total Business Services - Workforce Development</i>	<u>2,111,089</u>	<u>2,239,989</u>	<u>2,007,119</u>	<u>232,870</u>
<i>Business Services - Finance Division Workforce</i>				
Salaries	197,926	329,926	279,970	49,956
Fringe Benefits	73,151	111,351	110,304	1,047
Special Fringe Benefits	-	300	240	60
Operating Supplies	12,000	8,600	7,796	804
Routine Business	9,000	5,500	1,699	3,801
Board Approved Travel	7,900	7,600	4,990	2,610
Contractual Professional Services	-	4,200	3,389	811

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Finance Division Workforce</i>				
Communications	-	1,200	1,083	117
<i>Total Business Services - Finance Division Workforce</i>	<u>299,977</u>	<u>468,677</u>	<u>409,471</u>	<u>59,206</u>
<i>Business Services - Business Services</i>				
Salaries	1,039,746	839,014	839,014	-
Fringe Benefits	381,295	375,094	310,074	65,020
Special Fringe Benefits	4,400	4,400	1,410	2,990
Operating Supplies	13,500	8,340	7,098	1,242
Routine Business	15,000	10,500	3,760	6,740
Board Approved Travel	19,013	16,013	11,101	4,912
Staff Training and Development	9,000	7,000	5,643	1,357
Contractual Professional Services	3,366	33,133	27,206	5,927
Communications	-	5,500	5,038	462
Insurance	-	733	733	-
Rentals	-	6,160	6,100	60
Capital Outlays	9,500	-	-	-
<i>Total Business Services - Business Services</i>	<u>1,494,820</u>	<u>1,305,887</u>	<u>1,217,177</u>	<u>88,710</u>
<i>Business Services - Youth Career Services</i>				
Salaries	346,974	214,974	208,435	6,539
Fringe Benefits	166,559	134,559	101,412	33,147
Special Fringe Benefits	-	400	180	220
Operating Supplies	27,660	7,697	7,586	111
Routine Business	9,000	8,461	782	7,679
Board Approved Travel	6,415	5,755	3,394	2,361
Staff Training and Development	-	100	22	78
Contractual Professional Services	7,000	6,700	6,046	654
Communications	4,800	11,600	11,200	400
Insurance	-	502	502	-
Capital Outlays	32,000	16,200	16,200	-
<i>Total Business Services - Youth Career Services</i>	<u>600,408</u>	<u>406,948</u>	<u>355,759</u>	<u>51,189</u>
<i>Business Services - Talent</i>				
Salaries	863,436	749,206	749,205	1
Fringe Benefits	341,795	341,795	314,356	27,439
Special Fringe Benefits	3,480	3,480	561	2,919
Operating Supplies	6,100	6,100	2,419	3,681
Routine Business	29,500	12,900	3,981	8,919
Board Approved Travel	23,500	13,500	2,623	10,877
Staff Training and Development	10,500	10,500	8,647	1,853
Contractual Professional Services	29,000	24,707	16,311	8,396
Communications	-	3,683	3,266	417
Capital Outlays	6,000	6,000	6,000	-
<i>Total Business Services - Talent</i>	<u>1,313,311</u>	<u>1,171,871</u>	<u>1,107,369</u>	<u>64,502</u>
<i>Business Services - Job Fairs/Events</i>				
Operating Supplies	1,200	-	-	-
Routine Business	5,000	-	-	-
Contractual Professional Services	6,000	4,000	3,926	74
Communications	35,800	45,120	43,800	1,320
Rentals	15,000	32,000	30,236	1,764
Other Social Services	10,000	10,000	9,940	60
<i>Total Business Services - Job Fairs/Events</i>	<u>73,000</u>	<u>91,120</u>	<u>87,902</u>	<u>3,218</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Cost Avoidance Services</i>				
Contractual Professional Services	12,000	2,000	-	2,000
Communications	9,246	4,246	-	4,246
<i>Total Business Services - Cost Avoidance Services</i>	<u>21,246</u>	<u>6,246</u>	<u>-</u>	<u>6,246</u>
<i>Business Services - Business Services - TANF Services</i>				
Other Social Services	98,500	29,500	2,379	27,121
<i>Total Business Services - Business Services - TANF Services</i>	<u>98,500</u>	<u>29,500</u>	<u>2,379</u>	<u>27,121</u>
<i>Business Services - TANF Summer Youth</i>				
Other Social Services	5,500	5,500	-	5,500
<i>Total Business Services - TANF Summer Youth</i>	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
<i>Business Services - TANF Year Round Youth</i>				
Operating Supplies	-	1,500	43	1,457
Contractual Professional Services	2,000	2,000	-	2,000
Social Services Contractual Services	15,580	11,830	-	11,830
Rentals	-	13,750	8,920	4,830
Miscellaneous	139,000	41,609	-	41,609
<i>Total Business Services - TANF Year Round Youth</i>	<u>156,580</u>	<u>70,689</u>	<u>8,963</u>	<u>61,726</u>
<i>Business Services - Youth CCMEP</i>				
Salaries	86,404	86,404	21,512	64,892
Fringe Benefits	27,640	27,640	7,775	19,865
Operating Supplies	-	3,000	2,790	210
Contractual Professional Services	345,000	477,000	456,454	20,546
Social Services Contractual Services	124,564	124,564	36,693	87,871
Communications	-	23,000	22,566	434
Rentals	2,500	2,500	2,384	116
Miscellaneous	1,518,743	837,942	819,198	18,744
<i>Total Business Services - Youth CCMEP</i>	<u>2,104,851</u>	<u>1,582,050</u>	<u>1,369,372</u>	<u>212,678</u>
<i>Business Services - OMJ Resource Center</i>				
Contractual Professional Services	-	1,110	1,110	-
<i>Total Business Services - OMJ Resource Center</i>	<u>-</u>	<u>1,110</u>	<u>1,110</u>	<u>-</u>
<i>Business Services - OMJ Contracts</i>				
Pre-Employment Services	65,000	65,000	61,300	3,700
Contractual Professional Services	2,500	2,500	2,093	407
Maintenance and Repair Services	26,965	26,965	25,025	1,940
Other Social Services	45,209	41,559	20,581	20,978
<i>Total Business Services - OMJ Contracts</i>	<u>139,674</u>	<u>136,024</u>	<u>108,999</u>	<u>27,025</u>
<i>Business Services - Development Services</i>				
Salaries	293,342	293,342	280,505	12,837
Fringe Benefits	80,056	80,056	79,231	825
Special Fringe Benefits	2,202	3,662	1,130	2,532
Operating Supplies	500	2,500	2,397	103
Routine Business	6,000	3,657	1,975	1,682
Board Approved Travel	13,000	12,500	10,688	1,812
Contractual Professional Services	-	1,930	1,269	661
Communications	-	1,000	311	689
Public Utility Services	45,679	7,679	-	7,679
Rentals	414,144	82,102	82,102	-
Capital Outlays	-	843	791	52
<i>Total Business Services - Development Services</i>	<u>854,923</u>	<u>489,271</u>	<u>460,399</u>	<u>28,872</u>
<i>Total Expenditures</i>	<u>84,500,362</u>	<u>80,698,052</u>	<u>77,717,074</u>	<u>2,980,978</u>

**MONTGOMERY COUNTY , OHIO**

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

**Job & Family Services - Special Revenue Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(5,180,050)	(1,377,740)	(1,207,485)	170,255
<b>Other Financing Sources:</b>				
Advances out	-	(4,000,000)	(4,000,000)	-
Transfers in	2,061,979	2,061,979	2,495,989	434,010
<i>Total Other Financing Sources And Uses</i>	2,061,979	(1,938,021)	(1,504,011)	434,010
<i>Net Change in Fund Balance</i>	(3,118,071)	(3,315,761)	(2,711,496)	604,265
<i>Fund Equity at Beginning of Year</i>	2,420,234	2,420,234	2,420,234	-
<i>Prior Year Encumbrances Appropriated</i>	3,272,238	3,272,238	3,272,238	-
<i>Fund Balance At End Of Year</i>	\$ 2,574,401	\$ 2,376,711	\$ 2,980,976	\$ 604,265



**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)**

**For the Year Ended December 31, 2018**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 120,000	\$ 120,000	\$ 200,548	\$ 80,548
Intergovernmental Revenues	100,000	100,000	165,144	65,144
Miscellaneous Revenues	20,000	20,000	277,007	257,007
<i>Total Revenues</i>	<u>240,000</u>	<u>240,000</u>	<u>642,699</u>	<u>402,699</u>
<b>Expenditures:</b>				
<i>Social Services</i>				
<i>ADAMHS Board-CY Subfund</i>				
<i>ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,297,180	2,297,179	2,066,354	230,825
Fringe Benefits	777,451	777,451	728,166	49,285
Special Fringe Benefits	6,000	6,000	3,822	2,178
Operating Supplies	81,640	135,140	87,369	47,771
Outside Agency Bd Approved Travel	59,473	109,473	85,012	24,461
Routine Business	50,844	60,844	49,519	11,325
Staff Training and Development	47,500	72,500	35,379	37,121
Contractual Professional Services	485,629	555,629	449,694	105,935
Social Services Contractual Services	28,539,354	27,867,354	20,822,299	7,045,055
Maintenance and Repair Services	576,721	528,032	343,539	184,493
Communications	18,755	18,755	12,774	5,981
Insurance	6,000	19,522	19,521	1
Public Utility Services	45,706	45,706	20,715	24,991
Rentals	283,000	295,668	295,668	-
Cost Recovery and Intergov't Transfers	40,000	450,000	420,513	29,487
Capital Outlays	125,236	201,236	121,100	80,136
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>	<u>33,440,489</u>	<u>33,440,489</u>	<u>25,561,444</u>	<u>7,879,045</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	654,486	654,486	606,639	47,847
Maintenance and Repair Services	3,500	3,500	-	3,500
Miscellaneous	1,500	1,500	1,446	54
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>	<u>659,486</u>	<u>659,486</u>	<u>608,085</u>	<u>51,401</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,439,722	1,439,722	1,439,164	558
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>	<u>1,439,722</u>	<u>1,439,722</u>	<u>1,439,164</u>	<u>558</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>				
Social Services Contractual Services	907,439	907,439	543,384	364,055
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>	<u>907,439</u>	<u>907,439</u>	<u>543,384</u>	<u>364,055</u>
<i>Total Expenditures</i>	<u>36,447,136</u>	<u>36,447,136</u>	<u>28,152,077</u>	<u>8,295,059</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(36,207,136)</u>	<u>(36,207,136)</u>	<u>(27,509,378)</u>	<u>8,697,758</u>
<b>Other Financing Sources:</b>				
Transfers in	26,087,848	26,087,848	25,783,653	(304,195)
<i>Net Change in Fund Balance</i>	<u>(10,119,288)</u>	<u>(10,119,288)</u>	<u>(1,725,725)</u>	<u>8,393,563</u>
<i>Fund Equity at Beginning of Year</i>	9,819,066	9,819,066	9,819,066	-
<i>Prior Year Encumbrances Appropriated</i>	7,919,288	7,919,288	7,919,288	-
<i>Fund Balance At End Of Year</i>	<u>\$ 7,619,066</u>	<u>\$ 7,619,066</u>	<u>\$ 16,012,629</u>	<u>\$ 8,393,563</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, 2018**

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Other Taxes	\$ 4,200,000	\$ 4,200,000	\$ 4,462,236	\$ 262,236
Fees and Charges for Services	193,923	193,930	58,735	(135,195)
Fines and Forfeitures	332,000	332,000	262,489	(69,511)
Intergovernmental Revenues	8,571,540	8,787,836	6,747,639	(2,040,197)
Investment Earnings	100,000	121,056	279,722	158,666
Miscellaneous Revenues	27,500	28,823	78,232	49,409
<i>Total Revenues</i>	<u>13,424,963</u>	<u>13,663,645</u>	<u>11,889,053</u>	<u>(1,774,592)</u>
<b>Expenditures:</b>				
<i>Environment &amp; Public Works</i>				
Road Auto and Gas Subfund				
<i>Engineer - Engineering</i>				
Statutory Salaries	114,885	124,885	114,914	9,971
Salaries	2,591,994	2,561,102	2,561,101	1
Fringe Benefits	879,802	871,331	871,330	1
Special Fringe Benefits	16,180	7,180	5,685	1,495
Operating Supplies	10,000	6,609	1,615	4,994
Routine Business	14,465	16,465	12,320	4,145
Board Approved Travel	20,974	28,192	24,665	3,527
Staff Training and Development	43,255	54,695	47,936	6,759
Contractual Professional Services	106,307	74,524	71,306	3,218
Maintenance and Repair Services	170,318	170,318	117,007	53,311
Insurance	150,000	283,069	282,772	297
Public Utility Services	107,813	137,813	110,382	27,431
Intergovernmental	58,000	210	210	-
Miscellaneous	17,000	11,500	11,157	343
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
<i>Total Engineer - Engineering</i>	<u>4,300,993</u>	<u>4,348,893</u>	<u>4,233,400</u>	<u>115,493</u>
<i>Engineer - Roads</i>				
Salaries	1,937,780	1,935,805	1,839,577	96,228
Fringe Benefits	702,918	704,893	704,890	3
Special Fringe Benefits	47,089	32,089	14,476	17,613
Post Employment Services	1,222	1,222	965	257
Pre-Employment Services	600	600	188	412
Operating Supplies	753,729	951,920	699,129	252,791
Staff Training and Development	4,000	4,000	820	3,180
Contractual Professional Services	101,360	104,360	78,914	25,446
Maintenance and Repair Services	31,830	2,830	513	2,317
Communications	49,783	47,283	46,190	1,093
Public Utility Services	51,590	51,590	37,801	13,789
Rentals	13,516	13,516	7,500	6,016
Capital Outlays	10,702	12,702	9,780	2,922
Construction and Improvements	1,974,529	2,138,347	2,050,630	87,717
Debt Service	401,836	401,836	391,335	10,501
<i>Total Engineer - Roads</i>	<u>6,082,484</u>	<u>6,402,993</u>	<u>5,882,708</u>	<u>520,285</u>
<i>Engineer - Bridges</i>				
Salaries	884,307	844,307	785,011	59,296
Fringe Benefits	271,245	271,245	254,138	17,107

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)**  
**Road Auto and Gas - Special Revenue Fund**  
(Non-GAAP Budgetary Basis and Perspective)  
**For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - Bridges</i>				
Special Fringe Benefits	4,500	4,500	-	4,500
Operating Supplies	241,497	208,097	172,450	35,647
Staff Training and Development	3,000	1,800	-	1,800
Contractual Professional Services	3,500	3,500	2,514	986
Rentals	9,854	9,854	7,500	2,354
Debt Service	8,010	8,010	8,010	-
<i>Total Engineer - Bridges</i>	<u>1,425,913</u>	<u>1,351,313</u>	<u>1,229,623</u>	<u>121,690</u>
<i>Engineer - Fleet &amp; Maintenance</i>				
Salaries	576,374	616,374	603,366	13,008
Fringe Benefits	227,736	267,736	232,986	34,750
Special Fringe Benefits	4,500	4,500	545	3,955
Operating Supplies	1,046,769	940,586	599,293	341,293
Staff Training and Development	6,500	1,000	-	1,000
Contractual Professional Services	9,974	9,483	4,527	4,956
Maintenance and Repair Services	52,757	54,940	29,617	25,323
Public Utility Services	2,607	2,607	1,500	1,107
Rentals	7,999	7,999	3,248	4,751
Capital Outlays	405,000	405,000	401,832	3,168
Debt Service	27,712	27,712	26,748	964
<i>Total Engineer - Fleet &amp; Maintenance</i>	<u>2,367,928</u>	<u>2,337,937</u>	<u>1,903,662</u>	<u>434,275</u>
<i>Total Expenditures</i>	<u>14,177,318</u>	<u>14,441,136</u>	<u>13,249,393</u>	<u>1,191,743</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(752,355)	(777,491)	(1,360,340)	(582,849)
<i>Fund Equity at Beginning of Year</i>	10,861,728	10,861,728	10,861,728	-
<i>Prior Year Encumbrances Appropriated</i>	863,249	863,249	863,249	-
<i>Fund Balance At End Of Year</i>	<u>\$ 10,972,622</u>	<u>\$ 10,947,486</u>	<u>\$ 10,364,637</u>	<u>\$ (582,849)</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund**

**(Non-GAAP Budgetary Basis and Perspective)**  
**For the Year Ended December 31, 2018**

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 195,829	\$ 205,189	\$ 163,690	\$ (41,499)
<i>Total Revenues</i>	<u>195,829</u>	<u>205,189</u>	<u>163,690</u>	<u>(41,499)</u>
<b>Expenditures:</b>				
<i>Environment &amp; Public Works</i>				
Ditch Maintenance-Villages of Miami Subfund				
<i>Soil &amp; Water Ditch Maintenance - Villages of Miami</i>				
Construction and Improvements	4,480	4,480	189	4,291
<i>Total Soil &amp; Water Ditch Maintenance - Villages of Miami</i>	<u>4,480</u>	<u>4,480</u>	<u>189</u>	<u>4,291</u>
Ditch Maintenance-Chimney Springs Subfund				
<i>Soil &amp; Water Ditch Maintenance - Chimney Springs</i>				
Construction and Improvements	3,020	3,020	199	2,821
<i>Total Soil &amp; Water Ditch Maintenance - Chimney Springs</i>	<u>3,020</u>	<u>3,020</u>	<u>199</u>	<u>2,821</u>
Ditch Maintenance-Wolfe Creek Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wolfe Creek</i>				
Construction and Improvements	4,980	4,980	1,149	3,831
<i>Total Soil &amp; Water Ditch Maintenance - Wolfe Creek</i>	<u>4,980</u>	<u>4,980</u>	<u>1,149</u>	<u>3,831</u>
Ditch Maintenance-Kingery Subfund				
<i>Soil &amp; Water Ditch Maintenance - Kingery</i>				
Construction and Improvements	7,329	7,166	4,071	3,095
<i>Total Soil &amp; Water Ditch Maintenance - Kingery</i>	<u>7,329</u>	<u>7,166</u>	<u>4,071</u>	<u>3,095</u>
Ditch Maintenance-Kingery North Waterway Subfund				
<i>Soil &amp; Water Ditch Maintenance - Kingery North Waterway</i>				
Construction and Improvements	2,500	2,500	1,481	1,019
<i>Total Soil &amp; Water Ditch Maintenance - Kingery North Waterway</i>	<u>2,500</u>	<u>2,500</u>	<u>1,481</u>	<u>1,019</u>
Ditch Maintenance-Horning Subfund				
<i>Soil &amp; Water Ditch Maintenance - Horning</i>				
Construction and Improvements	6,820	6,820	737	6,083
<i>Total Soil &amp; Water Ditch Maintenance - Horning</i>	<u>6,820</u>	<u>6,820</u>	<u>737</u>	<u>6,083</u>
Ditch Maintenance-Routsong Subfund				
<i>Engineer - Special Assessment Ditch Maintenance</i>				
Construction and Improvements	10,000	10,000	6,246	3,754
<i>Total Engineer - Special Assessment Ditch Maintenance</i>	<u>10,000</u>	<u>10,000</u>	<u>6,246</u>	<u>3,754</u>
Ditch Maintenance-Tom's Run Subfund				
<i>Soil &amp; Water Ditch Maintenance - Tom's Run</i>				
Construction and Improvements	8,750	8,750	8,295	455
<i>Total Soil &amp; Water Ditch Maintenance - Tom's Run</i>	<u>8,750</u>	<u>8,750</u>	<u>8,295</u>	<u>455</u>
Ditch Maintenance-Wysong Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wysong</i>				
Construction and Improvements	6,210	6,210	1,549	4,661
<i>Total Soil &amp; Water Ditch Maintenance - Wysong</i>	<u>6,210</u>	<u>6,210</u>	<u>1,549</u>	<u>4,661</u>
Ditch Maintenance-Marshall/Sweet Potato Subfund				
<i>Soil &amp; Water Ditch Maintenance - Marshall/Sweet Potato</i>				
Construction and Improvements	6,589	6,589	3,150	3,439
<i>Total Soil &amp; Water Ditch Maintenance - Marshall/Sweet Potato</i>	<u>6,589</u>	<u>6,589</u>	<u>3,150</u>	<u>3,439</u>
Ditch Maintenance-Swamp Creek Subfund				
<i>Soil &amp; Water Ditch Maintenance - Swamp Creek</i>				
Construction and Improvements	23,525	23,525	4,249	19,276
<i>Total Soil &amp; Water Ditch Maintenance - Swamp Creek</i>	<u>23,525</u>	<u>23,525</u>	<u>4,249</u>	<u>19,276</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance-Mohler Joint County Subfund				
<i>Soil &amp; Water Ditch Maintenance - Mohler Joint County</i>				
Construction and Improvements	37,380	37,380	9,484	27,896
<i>Total Soil &amp; Water Ditch Maintenance - Mohler Joint County</i>	37,380	37,380	9,484	27,896
Ditch Maintenance-Pleasant Plain Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Pleasant Plain Group</i>				
Construction and Improvements	2,967	2,967	404	2,563
<i>Total Soil &amp; Water Ditch Maintenance - Pleasant Plain Group</i>	2,967	2,967	404	2,563
Ditch Maintenance-Arlington Drain Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Arlington Drain Group</i>				
Construction and Improvements	120	123	122	1
<i>Total Soil &amp; Water Ditch Maintenance - Arlington Drain Group</i>	120	123	122	1
Ditch Maintenance-Shafer/Carr Ditch Subfund				
<i>Soil &amp; Water Ditch Maintenance - Shafer/Carr Ditch</i>				
Construction and Improvements	1,993	1,993	1,164	829
<i>Total Soil &amp; Water Ditch Maintenance - Shafer/Carr Ditch</i>	1,993	1,993	1,164	829
Ditch Maintenance - Wolf Creek North Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wolf Creek North</i>				
Construction and Improvements	851	1,206	1,203	3
<i>Total Soil &amp; Water Ditch Maintenance - Wolf Creek North</i>	851	1,206	1,203	3
Ditch Maint - Butternut Volunteer Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Butternut Volunteer Group</i>				
Construction and Improvements	4,086	4,086	449	3,637
<i>Total Soil &amp; Water Ditch Maintenance - Butternut Volunteer Group</i>	4,086	4,086	449	3,637
Ditch Maint - Wolf Creek North Tile Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wolf Creek North Tile</i>				
Construction and Improvements	150	295	294	1
<i>Total Soil &amp; Water Ditch Maintenance - Wolf Creek North Tile</i>	150	295	294	1
Ditch Maint - Waitman North Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Waitman North Group</i>				
Construction and Improvements	307	307	286	21
<i>Total Soil &amp; Water Ditch Maintenance - Waitman North Group</i>	307	307	286	21
Ditch Maint - Keeneland Drive Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Keeneland Drive Group</i>				
Construction and Improvements	110	110	2	108
<i>Total Soil &amp; Water Ditch Maintenance - Keeneland Drive Group</i>	110	110	2	108
Ditch Maint - Hardin West Subfund				
<i>Soil &amp; Water Ditch Maintenance - Hardin West</i>				
Construction and Improvements	2,672	2,672	1,227	1,445
<i>Total Soil &amp; Water Ditch Maintenance - Hardin West</i>	2,672	2,672	1,227	1,445
Ditch Maint - Manning Road Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Manning Road Group</i>				
Construction and Improvements	1,300	1,300	199	1,101
<i>Total Soil &amp; Water Ditch Maintenance - Manning Road Group</i>	1,300	1,300	199	1,101
Ditch Maint-Tom's Run West Group Drain Subfund				
<i>Soil &amp; Water Ditch Maintenance - Tom's Run West Group Drain</i>				
Construction and Improvements	2,671	2,671	1,566	1,105
<i>Total Soil &amp; Water Ditch Maintenance - Tom's Run West Group Drain</i>	2,671	2,671	1,566	1,105
Ditch Maint-Lutheran Road Subfund				

**MONTGOMERY COUNTY , OHIO**

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

**Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Soil &amp; Water Ditch Maintenance - Lutheran Road</i>				
Construction and Improvements	3,040	3,040	323	2,717
<i>Total Soil &amp; Water Ditch Maintenance - Lutheran Road</i>	3,040	3,040	323	2,717
Ditch Maint-Little Farms Group Subfund				
<i>Soil &amp; Water Ditch Maintenance - Little Farms Group</i>				
Construction and Improvements	3,689	3,789	3,607	182
<i>Total Soil &amp; Water Ditch Maintenance - Little Farms Group</i>	3,689	3,789	3,607	182
Ditch Maint-Wylie Joint County Ditch Subfund				
<i>Soil &amp; Water Ditch Maintenance - Wylie Joint County Ditch</i>				
Construction and Improvements	2,000	2,000	465	1,535
<i>Total Soil &amp; Water Ditch Maintenance - Wylie Joint County Ditch</i>	2,000	2,000	465	1,535
Ditch Maintenance - Dodson Road Subfund				
<i>Soil &amp; Water Ditch Maintenance - Dodson Road</i>				
Construction and Improvements	10,779	4,014	3,653	361
<i>Total Soil &amp; Water Ditch Maintenance - Dodson Road</i>	10,779	4,014	3,653	361
Ditch Maintenance - Springs Run West Subfund				
<i>Soil &amp; Water Ditch Maintenance - Springs Run West</i>				
Construction and Improvements	-	13,100	9,620	3,480
<i>Total Soil &amp; Water Ditch Maintenance - Springs Run West</i>	-	13,100	9,620	3,480
SW Maint-The Exchange at Spring Valley Subfund				
<i>Engineer - Special Assess. Storm Water Maintenance</i>				
Construction and Improvements	10,000	10,000	-	10,000
<i>Total Engineer - Special Assess. Storm Water Maintenance</i>	10,000	10,000	-	10,000
<i>Total Expenditures</i>	168,318	175,093	65,383	109,710
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	27,511	30,096	98,307	68,211
<i>Fund Equity at Beginning of Year</i>	381,974	381,974	381,974	-
<i>Prior Year Encumbrances Appropriated</i>	3,225	3,225	3,225	-
<i>Fund Balance At End Of Year</i>	\$ 412,710	\$ 415,295	\$ 483,506	\$ 68,211

**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, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 18,907,970	\$ 19,105,962	\$ 17,322,909	\$ (1,783,053)
Intergovernmental Revenues	1,101,744	1,105,860	1,150,198	44,338
Miscellaneous Revenues	-	-	37,156	37,156
<i>Total Revenues</i>	<u>20,009,714</u>	<u>20,211,822</u>	<u>18,510,263</u>	<u>(1,701,559)</u>
<b>Expenditures:</b>				
<i>Judicial &amp; Law Enforcement</i>				
Sheriff Northland Village Contract Subfund				
<i>Northland Village</i>				
Salaries	153,588	129,679	129,679	-
Fringe Benefits	74,222	42,001	42,001	-
Special Fringe Benefits	1,000	820	-	820
Insurance	1,500	1,500	103	1,397
<i>Total Northland Village</i>	<u>230,310</u>	<u>174,000</u>	<u>171,783</u>	<u>2,217</u>
Sheriff Harrison Township Contract Subfund				
<i>Harrison Township</i>				
Salaries	2,679,869	2,667,869	2,632,142	35,727
Fringe Benefits	1,187,073	1,060,835	1,055,383	5,452
Special Fringe Benefits	13,734	13,734	12,753	981
Operating Supplies	20,000	7,000	6,550	450
Contractual Professional Services	695,469	706,469	705,766	703
Communications	52,093	64,093	55,623	8,470
Insurance	150,000	150,000	80,820	69,180
Intergovernmental	200,000	200,000	200,000	-
Cost Recovery and Intergov't Transfers	-	2,000	-	2,000
<i>Total Harrison Township</i>	<u>4,998,238</u>	<u>4,872,000</u>	<u>4,749,037</u>	<u>122,963</u>
Sheriff Washington Township Contract Subfund				
<i>Washington Township</i>				
Salaries	2,634,637	2,485,183	2,434,191	50,992
Fringe Benefits	1,236,184	935,606	925,608	9,998
Special Fringe Benefits	13,646	23,646	17,311	6,335
Operating Supplies	12,500	7,500	4,625	2,875
Contractual Professional Services	390,463	393,463	392,183	1,280
Communications	50,602	62,602	48,647	13,955
Insurance	100,000	90,000	45,721	44,279
Intergovernmental	200,000	200,000	200,000	-
Cost Recovery and Intergov't Transfers	-	2,000	-	2,000
<i>Total Washington Township</i>	<u>4,638,032</u>	<u>4,200,000</u>	<u>4,068,286</u>	<u>131,714</u>
Sheriff Jefferson Township Contract Subfund				
<i>Jefferson Township</i>				
Salaries	391,441	407,374	399,493	7,881
Fringe Benefits	172,484	176,349	164,381	11,968
Special Fringe Benefits	2,250	2,250	1,070	1,180
Operating Supplies	20,184	11,684	9,488	2,196
Contractual Professional Services	200,113	205,968	205,968	-
Maintenance and Repair Services	10,000	-	-	-
Communications	9,500	11,084	10,705	379
Insurance	20,000	13,016	13,016	-
Capital Outlays	40,793	74,040	74,040	-

**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Jefferson Township</i>	866,765	901,765	878,161	23,604
<b>Sheriff CSB Security Contract Subfund</b>				
<i>Children Services Board Security</i>				
Salaries	150,645	163,645	162,589	1,056
Fringe Benefits	70,063	57,063	55,929	1,134
Special Fringe Benefits	850	850	-	850
Communications	792	734	-	734
Insurance	100	158	158	-
Intergovernmental	26,873	26,873	26,873	-
<i>Total Children Services Board Security</i>	249,323	249,323	245,549	3,774
<b>Sheriff Recycle Ohio Contract Subfund</b>				
<i>Sheriff's Recycle Ohio</i>				
Salaries	148,717	141,663	141,661	2
Fringe Benefits	73,736	69,076	68,896	180
Special Fringe Benefits	1,000	1,000	-	1,000
Communications	446	446	-	446
Insurance	1,600	1,600	138	1,462
Intergovernmental	13,705	13,705	13,705	-
Capital Outlays	-	4,800	4,788	12
<i>Total Sheriff's Recycle Ohio</i>	239,204	232,290	229,188	3,102
<b>Sheriff Child Support Security Subfund</b>				
<i>Child Support Security</i>				
Salaries	75,322	69,168	66,087	3,081
Fringe Benefits	35,441	35,441	34,264	1,177
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	1,500	1,500	74	1,426
Intergovernmental	13,436	13,436	13,436	-
<i>Total Child Support Security</i>	126,995	120,841	113,861	6,980
<b>Sheriff's Overtime Reimbursement Subfund</b>				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	140,000	159,276	157,068	2,208
Fringe Benefits	31,570	39,570	31,473	8,097
Operating Supplies	9,000	-	-	-
Maintenance and Repair Services	5,000	4,900	-	4,900
Insurance	-	100	100	-
<i>Total Sheriff's Overtime Reimbursements</i>	185,570	203,846	188,641	15,205
<b>Sheriff Public Health Security Contract Subfund</b>				
<i>Sheriff Public Health Security Contract</i>				
Salaries	75,322	77,730	75,421	2,309
Fringe Benefits	36,781	31,876	27,591	4,285
Special Fringe Benefits	850	-	-	-
Communications	446	-	-	-
Insurance	500	120	68	52
Intergovernmental	13,436	15,676	13,436	2,240
<i>Total Sheriff Public Health Security Contract</i>	127,335	125,402	116,516	8,886
<b>Regional Dispatch Subfund</b>				
<i>Regional Dispatching</i>				
Salaries	5,441,956	5,252,256	5,252,233	23
Fringe Benefits	1,913,467	1,960,467	1,960,370	97



**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, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Regional Dispatching</i>				
Special Fringe Benefits	26,011	26,011	16,230	9,781
Operating Supplies	51,699	51,699	34,571	17,128
Board Approved Travel	10,000	10,000	7,514	2,486
Staff Training and Development	31,000	31,000	7,395	23,605
Contractual Professional Services	102,352	121,752	68,158	53,594
Maintenance and Repair Services	639,066	287,923	279,681	8,242
Communications	200,450	226,050	188,413	37,637
Insurance	25,500	25,500	18,505	6,995
Public Utility Services	159,287	159,287	137,381	21,906
Rentals	571,232	508,790	506,975	1,815
Capital Outlays	20,000	8,118	8,118	-
<i>Total Regional Dispatching</i>	<u>9,192,020</u>	<u>8,668,853</u>	<u>8,485,544</u>	<u>183,309</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff Job Center Security Contract</i>				
Salaries	75,674	74,674	72,741	1,933
Fringe Benefits	35,515	36,515	36,313	202
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	70	430
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Job Center Security Contract</i>	<u>126,421</u>	<u>126,421</u>	<u>122,560</u>	<u>3,861</u>
Regional Dispatch Capital Set-A-Side Subfund				
<i>Regional Dispatching Capital Set-A-Side</i>				
Communications	-	1,400	-	1,400
Cost Recovery and Intergov't Transfers	-	1,327,461	618,801	708,660
Capital Outlays	31,000	323,675	33,675	290,000
<i>Total Regional Dispatching Capital Set-A-Side</i>	<u>31,000</u>	<u>1,652,536</u>	<u>652,476</u>	<u>1,000,060</u>
Sheriff South Information Technology Subfund				
<i>South Information Technology Contract</i>				
Salaries	50,539	50,539	49,883	656
Fringe Benefits	27,743	15,239	15,238	1
Operating Supplies	1,000	1,000	-	1,000
Contractual Professional Services	4,682	-	-	-
Communications	500	500	500	-
Insurance	500	500	40	460
Capital Outlays	1,500	113	-	113
<i>Total South Information Technology Contract</i>	<u>86,464</u>	<u>67,891</u>	<u>65,661</u>	<u>2,230</u>
Sheriff ODOT Litter Contract Fund Subfund				
<i>ODOT Litter Program</i>				
Salaries	76,354	61,612	61,294	318
Fringe Benefits	33,998	35,810	31,556	4,254
Insurance	-	62	62	-
<i>Total ODOT Litter Program</i>	<u>110,352</u>	<u>97,484</u>	<u>92,912</u>	<u>4,572</u>
Sheriff Centerville-Wash Park Overtime Subfund				
<i>Sheriff Centerville-Wash Park Overtime</i>				
Salaries	9,090	6,041	5,501	540
Fringe Benefits	1,910	1,906	1,079	827
Insurance	-	4	4	-
<i>Total Sheriff Centerville-Wash Park Overtime</i>	<u>11,000</u>	<u>7,951</u>	<u>6,584</u>	<u>1,367</u>

**MONTGOMERY COUNTY , OHIO**

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

**Sheriff Contracts - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Expenditures</i>	21,219,029	21,700,603	20,186,759	1,513,844
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(1,209,315)	(1,488,781)	(1,676,496)	(187,715)
<b>Other Financing Sources:</b>				
Advances out	(300,000)	(300,000)	-	300,000
Transfers in	2,653,200	2,653,200	2,891,367	238,167
Transfers out	(514,500)	(1,037,667)	(1,037,667)	-
<i>Total Other Financing Sources And Uses</i>	1,838,700	1,315,533	1,853,700	538,167
<i>Net Change in Fund Balance</i>	629,385	(173,248)	177,204	350,452
<i>Fund Equity at Beginning of Year</i>	4,341,417	4,341,417	4,341,417	-
<i>Prior Year Encumbrances Appropriated</i>	55,729	55,729	55,729	-
<i>Fund Balance At End Of Year</i>	\$ 5,026,531	\$ 4,223,898	\$ 4,574,350	\$ 350,452

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Job Center - Special Revenue Fund**  
(Non-GAAP Budgetary Basis)  
**For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and Charges for Services	\$ 3,651,589	\$ 3,651,589	\$ 3,567,419	\$ (84,170)
Miscellaneous Revenues	-	-	1,145	1,145
<i>Total Revenues</i>	<u>3,651,589</u>	<u>3,651,589</u>	<u>3,568,564</u>	<u>(83,025)</u>
<b>Expenditures:</b>				
<i>Social Services</i>				
Job Center Subfund				
Insurance	-	3,549	3,549	-
Public Utility Services	453,359	422,359	373,639	48,720
Rentals	3,232,035	3,263,035	3,262,424	611
<i>Total Expenditures</i>	<u>3,685,394</u>	<u>3,688,943</u>	<u>3,639,612</u>	<u>49,331</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(33,805)	(37,354)	(71,048)	(33,694)
<i>Fund Equity at Beginning of Year</i>	526,711	526,711	526,711	-
<i>Prior Year Encumbrances Appropriated</i>	73,359	73,359	73,359	-
<i>Fund Balance At End Of Year</i>	<u>\$ 566,265</u>	<u>\$ 562,716</u>	<u>\$ 529,022</u>	<u>\$ (33,694)</u>

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Certificate of Title Administration - Special Revenue Fund (1)**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2018**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 3,179,921	\$ 3,179,921	\$ 3,723,791	\$ 543,870
Miscellaneous Revenues	-	-	31,181	31,181
<i>Total Revenues</i>	<u>3,179,921</u>	<u>3,179,921</u>	<u>3,754,972</u>	<u>575,051</u>
<b>Expenditures:</b>				
<i>Judicial &amp; Law Enforcement</i>				
Certificate of Title Administration Subfund				
Statutory Salaries	40,393	40,393	39,407	986
Salaries	1,645,471	1,645,471	1,414,267	231,204
Fringe Benefits	647,152	647,152	522,798	124,354
Special Fringe Benefits	41,512	33,512	2,264	31,248
Pre-Employment Services	1,000	1,000	150	850
Operating Supplies	81,250	80,750	60,634	20,116
Routine Business	3,350	3,350	749	2,601
Board Approved Travel	31,529	31,529	5,933	25,596
Staff Training and Development	26,800	26,800	6,401	20,399
Contractual Professional Services	96,496	85,996	52,899	33,097
Maintenance and Repair Services	45,870	45,870	17,281	28,589
Communications	88,145	83,645	67,966	15,679
Insurance	7,807	20,534	20,534	-
Public Utility Services	42,070	29,343	15,315	14,028
Rentals	91,483	97,983	97,715	268
Capital Outlays	8,600	70,900	69,041	1,859
Construction and Improvements	-	23,200	23,031	169
Debt Service	3,900	3,900	3,860	40
<i>Total Expenditures</i>	<u>2,902,828</u>	<u>2,971,328</u>	<u>2,420,245</u>	<u>551,083</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>277,093</u>	<u>208,593</u>	<u>1,334,727</u>	<u>1,126,134</u>
<b>Other Financing Sources:</b>				
Transfers out	-	(1,000,000)	(1,000,000)	-
<i>Net Change in Fund Balance</i>	<u>277,093</u>	<u>(791,407)</u>	<u>334,727</u>	<u>1,126,134</u>
<i>Fund Equity at Beginning of Year</i>	10,279,103	10,279,103	10,279,103	-
<i>Prior Year Encumbrances Appropriated</i>	2,893	2,893	2,893	-
<i>Fund Balance At End Of Year</i>	<u>\$ 10,559,089</u>	<u>\$ 9,490,589</u>	<u>\$ 10,616,723</u>	<u>\$ 1,126,134</u>

(1) For Gaap reporting purposes, this fund is combined with the General Fund.

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Public Works Building Maintenance - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Fees and Charges for Services	\$ 2,461,809	\$ 2,494,809	\$ 2,505,952	\$ 11,143
Miscellaneous Revenues	3,000	3,000	16,163	13,163
<i>Total Revenues</i>	<u>2,464,809</u>	<u>2,497,809</u>	<u>2,522,115</u>	<u>24,306</u>
<b>Expenditures:</b>				
<i>General Government</i>				
Reibold Building Subfund				
<i>Reibold Building</i>				
Salaries	341,501	363,501	354,555	8,946
Fringe Benefits	119,457	128,757	127,321	1,436
Special Fringe Benefits	8,200	8,825	8,037	788
Post Employment Services	150	150	-	150
Operating Supplies	87,655	75,955	72,753	3,202
Routine Business	10	10	-	10
Contractual Professional Services	352,001	388,569	386,676	1,893
Maintenance and Repair Services	229,295	253,495	213,443	40,052
Communications	29,133	22,633	14,557	8,076
Insurance	50,566	67,336	67,336	-
Public Utility Services	604,018	511,748	431,531	80,217
Miscellaneous	74,928	72,135	70,179	1,956
Capital Outlays	9,039	12,839	12,280	559
Construction and Improvements	128,225	128,225	119,394	8,831
<i>Total Reibold Building</i>	<u>2,034,178</u>	<u>2,034,178</u>	<u>1,878,062</u>	<u>156,116</u>
Dora Tate Building Subfund				
<i>Dora Tate Building</i>				
Special Fringe Benefits	13	13	-	13
Operating Supplies	11,699	8,559	3,200	5,359
Contractual Professional Services	28	28	-	28
Maintenance and Repair Services	29,903	29,903	12,100	17,803
Communications	1,800	1,800	1,677	123
Insurance	2,050	2,050	1,011	1,039
Public Utility Services	63,014	59,964	43,944	16,020
Miscellaneous	1,000	1,000	997	3
Construction and Improvements	9,915	13,055	13,055	-
<i>Total Dora Tate Building</i>	<u>119,422</u>	<u>116,372</u>	<u>75,984</u>	<u>40,388</u>
<i>Judicial &amp; Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>DayMont Courts Building</i>				
Salaries	313,800	282,351	269,641	12,710
Fringe Benefits	140,390	129,345	128,429	916
Special Fringe Benefits	-	400	380	20
Post Employment Services	100	400	376	24
Operating Supplies	61,137	61,337	47,126	14,211
Contractual Professional Services	7,890	50,384	48,485	1,899
Maintenance and Repair Services	76,353	76,353	67,994	8,359
Communications	3,362	3,362	2,620	742
Insurance	6,700	8,285	8,285	-
Public Utility Services	221,255	219,670	171,479	48,191
Miscellaneous	429,702	346,502	334,857	11,645

**MONTGOMERY COUNTY , OHIO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Public Works Building Maintenance - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>DayMont Courts Building</i>				
Capital Outlays	11,126	13,426	12,114	1,312
Construction and Improvements	96,389	176,389	175,337	1,052
<i>Total DayMont Courts Building</i>	<u>1,368,204</u>	<u>1,368,204</u>	<u>1,267,123</u>	<u>101,081</u>
Coroner/Crime Lab Building Subfund				
<i>Coroner/Crime Lab</i>				
Salaries	54,109	57,819	55,910	1,909
Fringe Benefits	18,796	15,086	14,036	1,050
Special Fringe Benefits	-	219	209	10
Operating Supplies	20,126	22,616	21,864	752
Contractual Professional Services	2,828	1,328	917	411
Maintenance and Repair Services	50,371	55,662	53,544	2,118
Communications	300	300	262	38
Insurance	1,000	15,701	15,701	-
Public Utility Services	174,166	152,965	124,553	28,412
Miscellaneous	6,274	6,274	5,581	693
Capital Outlays	4,813	4,813	4,349	464
Construction and Improvements	11,452	11,452	11,339	113
<i>Total Coroner/Crime Lab</i>	<u>344,235</u>	<u>344,235</u>	<u>308,265</u>	<u>35,970</u>
<i>Social Services</i>				
Stillwater Center Contract Subfund				
<i>Stillwater Center Contract</i>				
Salaries	144,844	144,844	131,261	13,583
Fringe Benefits	46,806	46,806	46,021	785
Special Fringe Benefits	-	48	44	4
Post Employment Services	-	120	119	1
Operating Supplies	21,001	59,431	58,494	937
Contractual Professional Services	300	1,830	1,736	94
Maintenance and Repair Services	132,650	136,842	131,149	5,693
Communications	591	711	689	22
Insurance	-	6,000	5,682	318
Public Utility Services	-	890	448	442
Capital Outlays	1,800	1,070	1,070	-
Construction and Improvements	18,000	-	-	-
<i>Total Stillwater Center Contract</i>	<u>365,992</u>	<u>398,592</u>	<u>376,713</u>	<u>21,879</u>
Children Services Board Contract Subfund				
<i>Children Services Board</i>				
Salaries	163,334	176,404	176,403	1
Fringe Benefits	61,004	57,695	57,694	1
Special Fringe Benefits	-	116	106	10
Post Employment Services	200	150	-	150
Operating Supplies	23,321	22,385	21,178	1,207
Contractual Professional Services	204,361	203,841	200,668	3,173
Maintenance and Repair Services	56,097	60,955	58,850	2,105
Communications	2,100	2,034	973	1,061
Insurance	1,000	12,175	12,158	17
Miscellaneous	37,585	33,247	32,886	361
<i>Total Children Services Board</i>	<u>549,002</u>	<u>569,002</u>	<u>560,916</u>	<u>8,086</u>
<i>Total Expenditures</i>	<u>4,781,033</u>	<u>4,830,583</u>	<u>4,467,063</u>	<u>363,520</u>

**MONTGOMERY COUNTY , OHIO**

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

**Public Works Building Maintenance - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(2,316,224)	(2,332,774)	(1,944,948)	387,826
<b>Other Financing Sources:</b>				
Advances in	-	2,050	-	(2,050)
Advances out	-	(3,050)	(3,050)	-
Transfers in	2,025,441	2,025,441	1,718,504	(306,937)
<i>Total Other Financing Sources And Uses</i>	2,025,441	2,024,441	1,715,454	(308,987)
<i>Net Change in Fund Balance</i>	(290,783)	(308,333)	(229,494)	78,839
<i>Fund Equity at Beginning of Year</i>	1,463,290	1,463,290	1,463,290	-
<i>Prior Year Encumbrances Appropriated</i>	467,614	467,614	467,614	-
<i>Fund Balance At End Of Year</i>	\$ 1,640,121	\$ 1,622,571	\$ 1,701,410	\$ 78,839

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

(Non-GAAP Budgetary Basis and Perspective)  
 For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Property Taxes	\$ 3,740,000	\$ 3,740,000	\$ 4,107,712	\$ 367,712
Other Taxes	3,376,178	3,376,178	3,239,404	(136,774)
Licenses and Permits	3,518,222	3,518,222	3,741,935	223,713
Fees and Charges for Services	10,645,157	10,849,452	9,891,918	(957,534)
Fines and Forfeitures	722,150	722,150	643,882	(78,268)
Intergovernmental Revenues	5,635,900	6,345,610	5,230,817	(1,114,793)
Investment Earnings	100,000	100,000	172,896	72,896
Miscellaneous Revenues	449,804	524,804	328,512	(196,292)
<i>Total Revenues</i>	<u>28,187,411</u>	<u>29,176,416</u>	<u>27,357,076</u>	<u>(1,819,340)</u>
<b>Expenditures:</b>				
<i>General Government</i>				
Treasurer's Prepayment Interest Subfund				
<i>Treasurer - Tax Prepayment Program</i>				
Salaries	58,508	58,508	53,551	4,957
Fringe Benefits	30,659	30,659	29,317	1,342
Operating Supplies	500	500	-	500
Contractual Professional Services	15,037	11,667	4,927	6,740
Communications	22,467	24,467	22,596	1,871
Insurance	200	200	66	134
Construction and Improvements	-	1,370	1,370	-
<i>Total Treasurer - Tax Prepayment Program</i>	<u>127,371</u>	<u>127,371</u>	<u>111,827</u>	<u>15,544</u>
Internet Auction Administration Subfund				
<i>Internet Auction Administration</i>				
Salaries	48,589	50,689	50,606	83
Fringe Benefits	32,977	34,177	34,131	46
Operating Supplies	750	750	348	402
Contractual Professional Services	46,342	55,842	54,270	1,572
Maintenance and Repair Services	2,800	2,800	2,288	512
Communications	1,700	1,700	1,313	387
Insurance	1,600	1,600	87	1,513
Public Utility Services	300	300	222	78
Rentals	5,000	6,000	6,000	-
Miscellaneous	100	100	47	53
<i>Total Internet Auction Administration</i>	<u>140,158</u>	<u>153,958</u>	<u>149,312</u>	<u>4,646</u>
County Recorder Equipment Needs Subfund				
<i>Recorder - Set-Aside Fund</i>				
Salaries	56,988	64,988	63,950	1,038
Fringe Benefits	36,907	39,754	39,495	259
Operating Supplies	46,400	43,400	14,287	29,113
Contractual Professional Services	11,992	14,992	4,003	10,989
Maintenance and Repair Services	138,960	138,460	19,983	118,477
Communications	19,473	19,473	11,043	8,430
Rentals	5,000	5,500	5,027	473
Miscellaneous	105,000	167,170	167,169	1
Capital Outlays	116,500	116,500	63,210	53,290
<i>Total Recorder - Set-Aside Fund</i>	<u>537,220</u>	<u>610,237</u>	<u>388,167</u>	<u>222,070</u>
Emergency Management Operating Subfund				



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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Emergency Management Director</i>				
Salaries	217,968	223,368	223,319	49
Fringe Benefits	109,492	111,292	110,827	465
Special Fringe Benefits	3,508	3,508	2,289	1,219
Operating Supplies	5,040	5,040	1,187	3,853
Routine Business	2,000	2,300	2,048	252
Board Approved Travel	1,422	3,622	2,287	1,335
Staff Training and Development	500	600	590	10
Contractual Professional Services	29,877	55,077	47,313	7,764
Maintenance and Repair Services	3,332	3,332	2,834	498
Communications	19,800	19,800	17,705	2,095
Insurance	800	800	797	3
Public Utility Services	6,218	6,218	4,121	2,097
Rentals	33,485	33,485	27,134	6,351
<i>Total Emergency Management Director</i>	<u>433,442</u>	<u>468,442</u>	<u>442,451</u>	<u>25,991</u>
<i>MCOEM - MGCLERC</i>				
Salaries	41,638	38,438	37,459	979
Fringe Benefits	13,563	11,763	11,183	580
Pre-Employment Services	-	190	189	1
Routine Business	1,000	756	644	112
Board Approved Travel	344	738	395	343
Contractual Professional Services	1,430	1,035	822	213
Communications	20	75	75	-
<i>Total MCOEM - MGCLERC</i>	<u>57,995</u>	<u>52,995</u>	<u>50,767</u>	<u>2,228</u>
<i>MCO Futures Subfund</i>				
<i>Administrative Services - MCO Future Program</i>				
Contractual Professional Services	102,722	105,522	105,522	-
Insurance	40	52	52	-
<i>Total Administrative Services - MCO Future Program</i>	<u>102,762</u>	<u>105,574</u>	<u>105,574</u>	<u>-</u>
<i>Auditor License Bureau-Deputy Registrar Subfund</i>				
<i>Auditor - License Bureau</i>				
Salaries	107,373	117,373	116,903	470
Fringe Benefits	48,299	58,299	57,439	860
Special Fringe Benefits	1,669	1,082	-	1,082
Pre-Employment Services	175	175	-	175
Operating Supplies	325	325	-	325
Contractual Professional Services	-	587	587	-
Insurance	271	271	102	169
Rentals	13,424	13,647	13,645	2
Capital Outlays	2,897	5,794	2,897	2,897
<i>Total Auditor - License Bureau</i>	<u>174,433</u>	<u>197,553</u>	<u>191,573</u>	<u>5,980</u>
<i>DETAC-Treasurer Subfund</i>				
<i>Treasurer - DETAC</i>				
Salaries	689,955	724,955	695,510	29,445
Fringe Benefits	315,838	315,838	304,892	10,946
Special Fringe Benefits	8,600	8,600	1,355	7,245
Operating Supplies	14,540	12,865	6,301	6,564
Routine Business	1,500	1,500	425	1,075
Board Approved Travel	7,700	7,700	-	7,700
Staff Training and Development	5,300	5,300	2,410	2,890

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Treasurer - DETAC</i>				
Contractual Professional Services	208,369	172,769	116,864	55,905
Maintenance and Repair Services	400	1,300	1,292	8
Communications	309,900	309,034	220,103	88,931
Insurance	1,200	2,066	2,066	-
Rentals	2,700	2,700	1,246	1,454
Construction and Improvements	-	1,375	1,375	-
<i>Total Treasurer - DETAC</i>	<u>1,566,002</u>	<u>1,566,002</u>	<u>1,353,839</u>	<u>212,163</u>
<i>Treasurer - DETAC Land Re-utilization</i>				
Intergovernmental	1,600,000	1,766,110	1,766,110	-
<i>Total Treasurer - DETAC Land Re-utilization</i>	<u>1,600,000</u>	<u>1,766,110</u>	<u>1,766,110</u>	<u>-</u>
<b>Treasurer-Tax Certificate Administration Subfund</b>				
<i>Treasurer - Tax Certificate Administration</i>				
Contractual Professional Services	35,850	45,850	32,484	13,366
Communications	120,000	110,000	50,278	59,722
Insurance	150	150	80	70
<i>Total Treasurer - Tax Certificate Administration</i>	<u>156,000</u>	<u>156,000</u>	<u>82,842</u>	<u>73,158</u>
<i>Judicial &amp; Law Enforcement</i>				
<b>Dog and Kennel Subfund</b>				
<i>Animal Rescue</i>				
Salaries	499,137	531,413	531,412	1
Fringe Benefits	216,972	229,029	229,029	-
Special Fringe Benefits	240	240	240	-
Operating Supplies	10,900	14,392	13,244	1,148
Routine Business	740	1,051	1,050	1
Contractual Professional Services	6,800	7,702	7,702	-
Maintenance and Repair Services	47,400	42,223	42,223	-
Communications	5,750	4,771	4,771	-
Insurance	23,000	33,417	33,417	-
Capital Outlays	55,415	51,632	51,217	415
<i>Total Animal Rescue</i>	<u>866,354</u>	<u>915,870</u>	<u>914,305</u>	<u>1,565</u>
<i>Animal Shelter</i>				
Salaries	776,704	740,104	738,009	2,095
Fringe Benefits	322,417	302,846	287,129	15,717
Special Fringe Benefits	5,988	4,988	4,963	25
Pre-Employment Services	800	2,444	2,364	80
Operating Supplies	40,837	53,761	50,082	3,679
Agricultural Supplies	90,000	114,880	114,250	630
Staff Training and Development	1,100	1,710	1,460	250
Contractual Professional Services	38,130	85,228	80,121	5,107
Maintenance and Repair Services	81,194	62,950	58,141	4,809
Communications	45,633	50,950	41,200	9,750
Public Utility Services	183,971	173,571	160,098	13,473
Rentals	2,600	3,161	3,160	1
Miscellaneous	5,350	4,864	4,768	96
Interfund Agreements	21,000	21,000	21,000	-
Capital Outlays	-	55,647	55,581	66
<i>Total Animal Shelter</i>	<u>1,615,724</u>	<u>1,678,104</u>	<u>1,622,326</u>	<u>55,778</u>
<i>Animal Licensing</i>				
Salaries	35,277	36,877	36,799	78

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Licensing</i>				
Fringe Benefits	12,738	13,653	13,568	85
Operating Supplies	1,000	-	-	-
Agricultural Supplies	13,000	18,459	18,458	1
Contractual Professional Services	1,650	12,000	11,995	5
Maintenance and Repair Services	5,300	-	-	-
Communications	14,291	15,841	15,824	17
Intergovernmental	6,800	6,330	6,329	1
<i>Total Animal Licensing</i>	<u>90,056</u>	<u>103,160</u>	<u>102,973</u>	<u>187</u>
<b>Caring Program-Animal Shelter Subfund</b>				
<i>Caring Program</i>				
Operating Supplies	1,000	1,000	856	144
Contractual Professional Services	5,800	5,800	5,290	510
Insurance	100	100	44	56
<i>Total Caring Program</i>	<u>6,900</u>	<u>6,900</u>	<u>6,190</u>	<u>710</u>
<i>Tiny Tim Disabled Animal Medical Fund</i>				
Salaries	12,038	13,138	13,008	130
Fringe Benefits	5,776	6,876	6,831	45
Agricultural Supplies	600	600	-	600
Contractual Professional Services	1,618	1,618	1,343	275
<i>Total Tiny Tim Disabled Animal Medical Fund</i>	<u>20,032</u>	<u>22,232</u>	<u>21,182</u>	<u>1,050</u>
<i>Animal Resource Center Retail Store</i>				
Operating Supplies	400	400	-	400
<i>Total Animal Resource Center Retail Store</i>	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
<i>Animal Resource Center Education Classes</i>				
Salaries	12,147	13,447	13,210	237
Fringe Benefits	5,022	5,542	5,429	113
Board Approved Travel	22,253	18,653	15,600	3,053
Staff Training and Development	7,450	6,580	5,595	985
Contractual Professional Services	1,218	1,668	1,650	18
<i>Total Animal Resource Center Education Classes</i>	<u>48,090</u>	<u>45,890</u>	<u>41,484</u>	<u>4,406</u>
<i>Bark Park Fund</i>				
Operating Supplies	1,000	1,000	1,000	-
Public Utility Services	1,652	1,652	1,625	27
<i>Total Bark Park Fund</i>	<u>2,652</u>	<u>2,652</u>	<u>2,625</u>	<u>27</u>
<b>Animal Control Contracts Subfund</b>				
<i>Animal Rescue - Contract Fund</i>				
Salaries	32,256	32,256	23,050	9,206
Fringe Benefits	12,246	12,246	10,682	1,564
Agricultural Supplies	25,835	25,826	23,755	2,071
Contractual Professional Services	450	479	479	-
Maintenance and Repair Services	4,220	4,200	4,200	-
<i>Total Animal Rescue - Contract Fund</i>	<u>75,007</u>	<u>75,007</u>	<u>62,166</u>	<u>12,841</u>
<b>Juvenile Court Probation IV-E Subfund</b>				
<i>Juvenile Court - Juvenile Court Probation IV-E</i>				
Salaries	872,764	872,764	755,593	117,171
Fringe Benefits	388,224	388,224	325,732	62,492
Special Fringe Benefits	7,000	7,500	7,301	199
Operating Supplies	4,500	4,000	-	4,000
Routine Business	7,918	7,918	5,200	2,718

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Juvenile Court Probation IV-E</i>				
Board Approved Travel	8,900	8,900	7,711	1,189
Staff Training and Development	2,800	2,800	975	1,825
Contractual Professional Services	218,297	217,880	183,044	34,836
Maintenance and Repair Services	11,000	11,000	3,920	7,080
Communications	13,904	13,904	4,536	9,368
Insurance	700	1,117	1,117	-
Construction and Improvements	2,000,000	2,000,000	2,000,000	-
<i>Total Juvenile Court - Juvenile Court Probation IV-E</i>	<u>3,536,007</u>	<u>3,536,007</u>	<u>3,295,129</u>	<u>240,878</u>
<b>Juvenile Detention Education Program Subfund</b>				
<i>Juvenile Court - Juvenile Court Schools</i>				
Salaries	907,810	907,810	907,194	616
Fringe Benefits	356,024	356,024	340,597	15,427
Special Fringe Benefits	1,200	3,450	2,993	457
Operating Supplies	21,000	20,250	7,952	12,298
Routine Business	2,100	2,100	2,096	4
Board Approved Travel	2,500	2,500	140	2,360
Staff Training and Development	1,225	1,225	300	925
Contractual Professional Services	115,765	113,933	72,361	41,572
Insurance	600	932	932	-
Miscellaneous	2,000	2,000	-	2,000
<i>Total Juvenile Court - Juvenile Court Schools</i>	<u>1,410,224</u>	<u>1,410,224</u>	<u>1,334,565</u>	<u>75,659</u>
<b>Coroner's Special Lab Fee Account Subfund</b>				
<i>Coroner - Coroner Special Lab Fee</i>				
Statutory Salaries	61,988	61,988	30,153	31,835
Salaries	1,319,300	1,319,300	1,059,444	259,856
Fringe Benefits	349,976	349,976	315,504	34,472
Special Fringe Benefits	120	141	123	18
Operating Supplies	459,889	468,868	370,166	98,702
Routine Business	2,000	2,000	1,332	668
Board Approved Travel	15,500	15,500	11,012	4,488
Staff Training and Development	3,600	10,055	8,792	1,263
Contractual Professional Services	258,124	247,561	137,824	109,737
Maintenance and Repair Services	155,399	155,399	120,470	34,929
Communications	14,000	14,000	11,353	2,647
Insurance	1,500	6,808	6,808	-
Rentals	21,200	12,200	5,538	6,662
Capital Outlays	200,000	198,800	9,617	189,183
<i>Total Coroner - Coroner Special Lab Fee</i>	<u>2,862,596</u>	<u>2,862,596</u>	<u>2,088,136</u>	<u>774,460</u>
<i>Coroner - Ohio Mortuary Operational Response Team</i>				
Operating Supplies	-	500	-	500
Contractual Professional Services	-	1,000	-	1,000
Maintenance and Repair Services	-	2,550	1,908	642
Rentals	-	3,000	3,000	-
Miscellaneous	-	10,364	4,080	6,284
<i>Total Coroner - Ohio Mortuary Operational Response Team</i>	<u>-</u>	<u>17,414</u>	<u>8,988</u>	<u>8,426</u>
<b>Forensic Crime Laboratory Subfund</b>				
<i>Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>				
Salaries	1,515,982	1,515,982	1,444,059	71,923

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>				
Fringe Benefits	513,747	513,747	478,049	35,698
Operating Supplies	217,427	211,454	127,724	83,730
Board Approved Travel	3,000	5,000	60	4,940
Staff Training and Development	-	1,000	175	825
Contractual Professional Services	40,383	53,383	44,010	9,373
Maintenance and Repair Services	158,547	173,547	169,323	4,224
Communications	9,000	21,700	16,194	5,506
Insurance	3,200	13,173	13,173	-
Rentals	4,000	4,000	1,720	2,280
Capital Outlays	163,415	115,715	5,472	110,243
<i>Total Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>	<u>2,628,701</u>	<u>2,628,701</u>	<u>2,299,959</u>	<u>328,742</u>
<b>Probate Court Dispute Resolution Subfund</b>				
<i>Probate Court - Dispute Resolution</i>				
Salaries	23,090	23,232	23,231	1
Fringe Benefits	8,374	9,667	9,065	602
Board Approved Travel	4,100	4,100	-	4,100
Contractual Professional Services	2,544	2,402	50	2,352
<i>Total Probate Court - Dispute Resolution</i>	<u>38,108</u>	<u>39,401</u>	<u>32,346</u>	<u>7,055</u>
<b>Alternative Dispute Resolution Subfund</b>				
<i>Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>				
Salaries	122,868	127,273	114,024	13,249
Fringe Benefits	58,440	42,100	36,646	5,454
Operating Supplies	500	500	-	500
Board Approved Travel	1,000	1,000	-	1,000
Contractual Professional Services	100	100	-	100
Communications	900	900	38	862
<i>Total Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>	<u>183,808</u>	<u>171,873</u>	<u>150,708</u>	<u>21,165</u>
<i>Common Pleas Court - General - Mediation Services</i>				
Law Enforcement Services	70,000	70,000	69,800	200
<i>Total Common Pleas Court - General - Mediation Services</i>	<u>70,000</u>	<u>70,000</u>	<u>69,800</u>	<u>200</u>
<b>Co Municipal Court Probation Services Subfund</b>				
<i>County Municipal Court - Probation Services Fee</i>				
Salaries	49,974	49,974	49,863	111
Fringe Benefits	14,626	14,626	11,720	2,906
Insurance	130	130	-	130
<i>Total County Municipal Court - Probation Services Fee</i>	<u>64,730</u>	<u>64,730</u>	<u>61,583</u>	<u>3,147</u>
<b>Common Pleas Court Probation Services Subfund</b>				
<i>Common Pleas Court - General - Probation Services Fee</i>				
Operating Supplies	-	9,400	9,350	50
Routine Business	-	220	219	1
Board Approved Travel	-	2,181	2,181	-
Contractual Professional Services	17,795	49,644	49,644	-
Rentals	2,800	2,800	2,800	-
Capital Outlays	2,942	4,492	3,455	1,037
<i>Total Common Pleas Court - General - Probation Services Fee</i>	<u>23,537</u>	<u>68,737</u>	<u>67,649</u>	<u>1,088</u>
<b>Indigent Guardianship Subfund</b>				
<i>Probate Court - Indigent Guardianship</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Probate Court - Indigent Guardianship</i>				
Routine Business	750	750	179	571
Contractual Professional Services	19,980	19,980	13,289	6,691
Interfund Agreements	50,000	50,000	-	50,000
<i>Total Probate Court - Indigent Guardianship</i>	<u>70,730</u>	<u>70,730</u>	<u>13,468</u>	<u>57,262</u>
<b>Clerk of Courts MIS Subfund</b>				
<i>Clerk of Courts - Clerk of Courts MIS</i>				
Operating Supplies	2,000	2,000	-	2,000
Board Approved Travel	15,000	15,000	3,157	11,843
Staff Training and Development	5,000	2,000	948	1,052
Contractual Professional Services	10,000	7,000	5,053	1,947
Maintenance and Repair Services	-	10,000	5,510	4,490
Capital Outlays	10,000	6,000	-	6,000
<i>Total Clerk of Courts - Clerk of Courts MIS</i>	<u>42,000</u>	<u>42,000</u>	<u>14,668</u>	<u>27,332</u>
<b>Indigent Drivers Interlock/Alcohol Monitor Subfund</b>				
<i>County Municipal Court - Indigent Drivers Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	-	20,000
<i>Total County Municipal Court - Indigent Drivers Interlock/Alcohol Monitor</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<b>Co Municipal Court Indigent Drug Alcohol Subfund</b>				
<i>County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>				
Contractual Professional Services	50,000	50,000	-	50,000
<i>Total County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<b>Sheriff Seized Assets Subfund</b>				
<i>Seized Assets - Federal Seizures</i>				
Salaries	137,644	133,019	-	133,019
Fringe Benefits	57,384	57,384	1,962	55,422
Contractual Professional Services	3,500	3,500	-	3,500
Intergovernmental	-	589,334	371,486	217,848
Cost Recovery and Intergov't Transfers	-	4,625	-	4,625
<i>Total Seized Assets - Federal Seizures</i>	<u>198,528</u>	<u>787,862</u>	<u>373,448</u>	<u>414,414</u>
<i>Seized Assets - State Seizures</i>				
Operating Supplies	15,000	15,000	308	14,692
Board Approved Travel	5,000	-	-	-
Staff Training and Development	5,000	5,000	-	5,000
Contractual Professional Services	45,000	13,739	10,000	3,739
Capital Outlays	-	36,261	36,219	42
<i>Total Seized Assets - State Seizures</i>	<u>70,000</u>	<u>70,000</u>	<u>46,527</u>	<u>23,473</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	15,000	15,000	-	15,000
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<b>OPOTA Professional Training Program Subfund</b>				
<i>OPOTA Professional Training Program</i>				
Board Approved Travel	10,000	30,000	13,685	16,315
Staff Training and Development	8,000	28,000	14,053	13,947
<i>Total OPOTA Professional Training Program</i>	<u>18,000</u>	<u>58,000</u>	<u>27,738</u>	<u>30,262</u>
<b>800 MHz Operating Subfund</b>				
<i>800 MHz Radio</i>				
Insurance	-	62	62	-

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>800 MHz Radio</i>				
Rentals	12,600	12,538	-	12,538
<i>Total 800 MHz Radio</i>	12,600	12,600	62	12,538
<b>Jail Commissary Subfund</b>				
<i>Jail Operations</i>				
Salaries	99,133	162,949	162,053	896
Fringe Benefits	28,877	80,872	77,678	3,194
Operating Supplies	233,094	224,094	141,255	82,839
Contractual Professional Services	181,175	158,132	116,610	41,522
Communications	-	6,000	3,000	3,000
Insurance	-	2,903	2,903	-
Public Utility Services	8,000	8,000	5,608	2,392
Capital Outlays	4,273	80,822	75,750	5,072
<i>Total Jail Operations</i>	554,552	723,772	584,857	138,915
<b>Sheriff's Concealed Handgun License Fund Subfund</b>				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	131,566	131,566	121,301	10,265
Fringe Benefits	65,950	65,950	65,821	129
Operating Supplies	10,000	10,000	9,473	527
Contractual Professional Services	280,918	276,562	200,190	76,372
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	350	350	-	350
Insurance	150	221	221	-
Rentals	2,000	1,929	-	1,929
Capital Outlays	-	4,356	-	4,356
<i>Total Sheriff's Concealed Handgun License</i>	492,434	492,434	397,006	95,428
<b>Prosecutor's Pretrial Diversion Program Subfund</b>				
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	22	378
Operating Supplies	4,120	4,120	3,296	824
Contractual Professional Services	9,400	9,800	5,876	3,924
Maintenance and Repair Services	9,580	9,380	6,200	3,180
Communications	5,000	4,800	2,824	1,976
Rentals	6,500	6,500	1,968	4,532
<i>Total Prosecutor - Prosecutor's Pretrial Diversion Program</i>	35,000	35,000	20,186	14,814
<b>County Prosecutor Victim-Witness Account Subfund</b>				
<i>Prosecutor - Administration</i>				
Operating Supplies	500	500	258	242
<i>Total Prosecutor - Administration</i>	500	500	258	242
<b>Prosecutor's Seminar Account Subfund</b>				
<i>Prosecutor - Prosecutor Seminar Account</i>				
Operating Supplies	1,000	1,000	-	1,000
<i>Total Prosecutor - Prosecutor Seminar Account</i>	1,000	1,000	-	1,000
<b>Domestic Relations-Legal Research Fees Subfund</b>				
<i>Domestic Relations Court - Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000
<i>Total Domestic Relations Court - Legal Research</i>	6,000	6,000	-	6,000
<b>Domestic Relations-Automation Fees Subfund</b>				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	18,350	13,450	12,589	861

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - Legal/Child Support</i>				
Fringe Benefits	5,000	5,000	3,907	1,093
Operating Supplies	1,844	1,594	1,114	480
Board Approved Travel	350	1,450	-	1,450
Staff Training and Development	2,500	1,400	412	988
Contractual Professional Services	1,409	6,309	5,481	828
Maintenance and Repair Services	12,550	12,550	11,832	718
Capital Outlays	4,915	4,915	4,873	42
Debt Service	3,720	3,970	3,950	20
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>50,638</u>	<u>50,638</u>	<u>44,158</u>	<u>6,480</u>
<b>E-Filing Fees Subfund</b>				
<i>Domestic Relations Court - NEW E-Filing Fees</i>				
Contractual Professional Services	14,699	56,699	12,000	44,699
<i>Total Domestic Relations Court - NEW E-Filing Fees</i>	<u>14,699</u>	<u>56,699</u>	<u>12,000</u>	<u>44,699</u>
<b>Probate Court Special Projects Subfund</b>				
<i>Probate Court - Special Projects</i>				
Special Fringe Benefits	-	614	614	-
Routine Business	6,800	5,426	2,804	2,622
Board Approved Travel	5,959	7,333	6,533	800
Staff Training and Development	13,400	12,786	7,637	5,149
Capital Outlays	15,700	20,700	20,700	-
<i>Total Probate Court - Special Projects</i>	<u>41,859</u>	<u>46,859</u>	<u>38,288</u>	<u>8,571</u>
<b>Probate Court-Legal Research Fees Subfund</b>				
<i>Probate Court - Legal Research</i>				
Salaries	47,117	48,001	47,819	182
Fringe Benefits	14,339	14,615	14,600	15
Operating Supplies	2,000	1,978	1,796	182
Contractual Professional Services	78,276	78,298	78,298	-
<i>Total Probate Court - Legal Research</i>	<u>141,732</u>	<u>142,892</u>	<u>142,513</u>	<u>379</u>
<b>Probate Court-Automation Fees Subfund</b>				
<i>Probate Court - Automation Fund</i>				
Salaries	59,643	57,076	54,749	2,327
Fringe Benefits	13,164	21,964	20,964	1,000
Special Fringe Benefits	2,400	-	-	-
Operating Supplies	500	110	109	1
Staff Training and Development	1,000	-	-	-
Contractual Professional Services	220	252	252	-
Maintenance and Repair Services	75,015	76,390	76,390	-
<i>Total Probate Court - Automation Fund</i>	<u>151,942</u>	<u>155,792</u>	<u>152,464</u>	<u>3,328</u>
<b>Common Pleas-Legal Research Fees Subfund</b>				
<i>Common Pleas Court - General - Legal Research</i>				
Staff Training and Development	23,065	23,065	6,565	16,500
Contractual Professional Services	6,000	8,400	-	8,400
<i>Total Common Pleas Court - General - Legal Research</i>	<u>29,065</u>	<u>31,465</u>	<u>6,565</u>	<u>24,900</u>
<b>Common Pleas- Automation Fees Subfund</b>				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	240,450	216,350	212,565	3,785
Fringe Benefits	67,650	67,650	62,617	5,033
Operating Supplies	11,467	10,167	8,933	1,234
Board Approved Travel	9,650	18,650	12,976	5,674



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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - Legal/Child Support</i>				
Staff Training and Development	24,400	12,400	8,722	3,678
Contractual Professional Services	146,674	298,842	96,497	202,345
Maintenance and Repair Services	77,550	77,550	72,688	4,862
Capital Outlays	35,494	35,494	32,910	2,584
Debt Service	22,947	24,247	24,124	123
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>636,282</u>	<u>761,350</u>	<u>532,032</u>	<u>229,318</u>
<i>Clerk of Courts - General Division E-Filing Automation</i>				
Salaries	-	3,000	-	3,000
<i>Total Clerk of Courts - General Division E-Filing Automation</i>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Common Pleas - Special Project Fees Subfund</b>				
<i>Common Pleas Court - General - Special Project Fees</i>				
Salaries	97,496	97,496	90,222	7,274
Fringe Benefits	36,733	30,637	30,637	-
Routine Business	6,000	5,552	5,281	271
Maintenance and Repair Services	8,094	8,094	8,094	-
<i>Total Common Pleas Court - General - Special Project Fees</i>	<u>148,323</u>	<u>141,779</u>	<u>134,234</u>	<u>7,545</u>
<i>Common Pleas Court - General - Special Project Fees E Filing</i>				
Salaries	86,090	90,100	88,635	1,465
Fringe Benefits	26,187	27,500	27,162	338
Operating Supplies	12,350	12,500	6,309	6,191
Board Approved Travel	5,000	-	-	-
Contractual Professional Services	12,200	36,450	14,385	22,065
Maintenance and Repair Services	70,950	76,250	68,658	7,592
Capital Outlays	-	11,200	1,973	9,227
Debt Service	869	12,469	12,323	146
<i>Total Common Pleas Court - General - Special Project Fees E Filing</i>	<u>213,646</u>	<u>266,469</u>	<u>219,445</u>	<u>47,024</u>
<b>Common Pleas - Technology Advancement Subfund</b>				
<i>Common Pleas Court - General - CPC Technology Advancement</i>				
Salaries	27,952	27,270	26,286	984
Fringe Benefits	4,600	8,180	4,341	3,839
Operating Supplies	4,095	4,095	4,095	-
Contractual Professional Services	-	7,210	-	7,210
Maintenance and Repair Services	43,100	35,890	9,985	25,905
Rentals	25,975	25,975	25,974	1
Capital Outlays	17,850	17,850	12,039	5,811
<i>Total Common Pleas Court - General - CPC Technology Advancement</i>	<u>123,572</u>	<u>126,470</u>	<u>82,720</u>	<u>43,750</u>
<b>Juvenile Court - Legal Research Fees Subfund</b>				
<i>Juvenile Court - Juvenile Division Legal Research Fund</i>				
Operating Supplies	11,598	11,598	1,867	9,731
<i>Total Juvenile Court - Juvenile Division Legal Research Fund</i>	<u>11,598</u>	<u>11,598</u>	<u>1,867</u>	<u>9,731</u>
<b>Juvenile Court - Automation Fees Subfund</b>				
<i>Juvenile Court - Juvenile Division Automation Fund</i>				
Operating Supplies	12,946	12,946	7,947	4,999
Capital Outlays	46,447	46,447	41,308	5,139
<i>Total Juvenile Court - Juvenile Division Automation Fund</i>	<u>59,393</u>	<u>59,393</u>	<u>49,255</u>	<u>10,138</u>
<b>Juvenile Court - Special Project Fee Subfund</b>				
<i>Juvenile Court - Juvenile Court - Special Project Fee</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Juvenile Court - Special Project Fee</i>				
Operating Supplies	10,000	10,000	-	10,000
<i>Total Juvenile Court - Juvenile Court - Special Project Fee</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>Juvenile Human Services Levy Contracts Subfund</b>				
<i>Juvenile Court - Reclaiming Futures Human Service Levy</i>				
Salaries	253,942	253,942	247,120	6,822
Fringe Benefits	127,485	127,485	126,408	1,077
Special Fringe Benefits	3,900	3,900	1,733	2,167
Operating Supplies	34,225	34,225	11,596	22,629
Routine Business	4,700	4,700	1,127	3,573
Board Approved Travel	9,500	9,500	4,254	5,246
Staff Training and Development	400	400	37	363
Contractual Professional Services	12,500	12,500	3,298	9,202
Communications	1,500	1,500	346	1,154
Miscellaneous	10,000	10,000	-	10,000
<i>Total Juvenile Court - Reclaiming Futures Human Service Levy</i>	<u>458,152</u>	<u>458,152</u>	<u>395,919</u>	<u>62,233</u>
<i>Juvenile Court - Assessment and Counseling Program</i>				
Salaries	36,798	38,621	38,614	7
Fringe Benefits	6,112	6,400	6,391	9
Contractual Professional Services	82,090	79,979	968	79,011
<i>Total Juvenile Court - Assessment and Counseling Program</i>	<u>125,000</u>	<u>125,000</u>	<u>45,973</u>	<u>79,027</u>
<i>Juvenile Court - Start Right Program</i>				
Salaries	176,061	183,090	177,422	5,668
Fringe Benefits	68,554	76,054	75,975	79
Special Fringe Benefits	1,100	1,100	561	539
Operating Supplies	4,823	4,718	1,535	3,183
Routine Business	1,500	1,500	881	619
Staff Training and Development	2,000	-	-	-
Contractual Professional Services	14,400	671	671	-
Social Services Contractual Services	500	500	-	500
Communications	2,000	3,200	3,091	109
Insurance	312	417	417	-
<i>Total Juvenile Court - Start Right Program</i>	<u>271,250</u>	<u>271,250</u>	<u>260,553</u>	<u>10,697</u>
<b>Juvenile Court - Mediation Fees Subfund</b>				
<i>Juvenile Court - Mediation Fees</i>				
Contractual Professional Services	-	24,540	11,400	13,140
<i>Total Juvenile Court - Mediation Fees</i>	<u>-</u>	<u>24,540</u>	<u>11,400</u>	<u>13,140</u>
<b>Nicholas Residential Treatment Center Subfund</b>				
<i>Juvenile Court - Nich Res Treat Ctr for Youth</i>				
Salaries	987,546	1,039,965	1,039,322	643
Fringe Benefits	379,625	391,066	390,707	359
Special Fringe Benefits	3,341	3,972	3,972	-
Operating Supplies	101,275	87,695	85,878	1,817
Routine Business	5,119	6,619	4,684	1,935
Staff Training and Development	1,624	1,624	1,600	24
Contractual Professional Services	4,047	5,047	4,720	327
Social Services Contractual Services	5,718	2,505	2,490	15
Maintenance and Repair Services	22,822	19,470	17,780	1,690
Communications	17,388	17,668	17,668	-

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Nich Res Treat Ctr for Youth</i>				
Insurance	-	724	724	-
Public Utility Services	9,901	9,901	8,137	1,764
Rentals	6,792	6,068	3,197	2,871
Miscellaneous	2,220	2,220	1,700	520
Capital Outlays	105,000	85,194	84,411	783
<i>Total Juvenile Court - Nich Res Treat Ctr for Youth</i>	<u>1,652,418</u>	<u>1,679,738</u>	<u>1,666,990</u>	<u>12,748</u>
Co Muni Court Automation/Legal Research Subfund				
<i>County Municipal Court - Co Muni Court Automation/Legal Research</i>				
Salaries	18,576	11,269	9,467	1,802
Fringe Benefits	11,340	11,340	6,349	4,991
Operating Supplies	675	605	412	193
Staff Training and Development	1,100	1,100	1,100	-
Contractual Professional Services	9,353	9,423	8,366	1,057
Capital Outlays	1,200	1,200	367	833
Debt Service	9,686	9,686	8,403	1,283
<i>Total County Municipal Court - Co Muni Court Automation/Legal Research</i>	<u>51,930</u>	<u>44,623</u>	<u>34,464</u>	<u>10,159</u>
County Municipal Court Automation-Clerk Subfund				
<i>Clerk of Courts - County Municipal Court Automation-Clerk</i>				
Salaries	36,795	36,795	29,416	7,379
Fringe Benefits	21,373	21,373	15,432	5,941
Operating Supplies	26,860	22,647	15,975	6,672
Staff Training and Development	1,650	1,663	1,663	-
Contractual Professional Services	33,154	33,154	28,225	4,929
Maintenance and Repair Services	10,026	12,526	10,829	1,697
Communications	3,950	3,950	1,143	2,807
Capital Outlays	10,161	8,496	7,123	1,373
Debt Service	14,527	17,892	12,561	5,331
<i>Total Clerk of Courts - County Municipal Court Automation-Clerk</i>	<u>158,496</u>	<u>158,496</u>	<u>122,367</u>	<u>36,129</u>
Co Municipal Court Special Projects Fund Subfund				
<i>County Municipal Court - Co Municipal Court Special Project Fund</i>				
Salaries	120,265	180,439	173,938	6,501
Fringe Benefits	35,500	48,502	45,735	2,767
Special Fringe Benefits	540	540	540	-
Operating Supplies	1,000	1,000	336	664
Board Approved Travel	13,918	12,418	7,706	4,712
Staff Training and Development	4,174	5,674	4,533	1,141
Contractual Professional Services	2,000	2,000	138	1,862
Law Enforcement Services	2,826	2,826	73	2,753
Maintenance and Repair Services	12,984	19,805	12,177	7,628
Communications	2,500	4,500	4,069	431
Debt Service	-	1,110	-	1,110
<i>Total County Municipal Court - Co Municipal Court Special Project Fund</i>	<u>195,707</u>	<u>278,814</u>	<u>249,245</u>	<u>29,569</u>
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library Resources Operations</i>				
Salaries	237,866	276,909	268,474	8,435
Fringe Benefits	82,274	82,274	80,667	1,607

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Law Library Resources - Law Library Resources Operations</i>				
Special Fringe Benefits	-	5,034	5,034	-
Operating Supplies	327,916	422,188	364,546	57,642
Board Approved Travel	2,000	743	743	-
Staff Training and Development	300	254	254	-
Contractual Professional Services	3,650	2,637	2,537	100
Maintenance and Repair Services	2,000	-	-	-
Communications	5,000	5,677	5,429	248
Insurance	1,500	1,500	887	613
Rentals	5,000	10,711	10,711	-
Intergovernmental	12,000	9,494	9,494	-
<i>Total Law Library Resources - Law Library Resources Operations</i>	<u>679,506</u>	<u>817,421</u>	<u>748,776</u>	<u>68,645</u>
<b>DETAC-Prosecutor Subfund</b>				
<i>Prosecutor - DETAC</i>				
Salaries	444,520	444,520	407,658	36,862
Fringe Benefits	151,361	151,361	125,710	25,651
Special Fringe Benefits	-	480	386	94
Operating Supplies	18,500	17,320	15,125	2,195
Routine Business	400	400	-	400
Board Approved Travel	2,480	3,480	-	3,480
Staff Training and Development	1,750	3,750	70	3,680
Contractual Professional Services	99,600	97,300	89,201	8,099
Maintenance and Repair Services	100	100	-	100
Communications	411,000	410,530	204,808	205,722
Insurance	300	770	770	-
Rentals	6,000	6,000	3,657	2,343
<i>Total Prosecutor - DETAC</i>	<u>1,136,011</u>	<u>1,136,011</u>	<u>847,385</u>	<u>288,626</u>
<i>Community &amp; Economic Development</i>				
<b>Economic Development Initiatives Subfund</b>				
<i>Business Services - DRITA</i>				
Operating Supplies	1,500	1,500	398	1,102
Routine Business	500	500	46	454
Board Approved Travel	11,280	11,280	-	11,280
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	53,870	53,870	3,425	50,445
<i>Total Business Services - DRITA</i>	<u>68,150</u>	<u>68,150</u>	<u>3,869</u>	<u>64,281</u>
<i>Business Services - Economic Development Initiatives</i>				
Routine Business	5,000	2,036	1,520	516
Board Approved Travel	12,250	15,183	11,382	3,801
Contractual Professional Services	18,129	17,429	16,286	1,143
Insurance	-	767	767	-
<i>Total Business Services - Economic Development Initiatives</i>	<u>35,379</u>	<u>35,415</u>	<u>29,955</u>	<u>5,460</u>
<i>Business Services - Economic Development Program</i>				
Contractual Professional Services	675,110	1,797,913	1,605,000	192,913
Maintenance and Repair Services	-	2,197	1,022	1,175
<i>Total Business Services - Economic Development Program</i>	<u>675,110</u>	<u>1,800,110</u>	<u>1,606,022</u>	<u>194,088</u>
<i>Business Services - Business Attraction</i>				
Routine Business	-	36	35	1
Board Approved Travel	5,529	4,029	2,784	1,245
Contractual Professional Services	53,300	54,728	51,411	3,317

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Business Attraction</i>				
Communications	46,381	46,381	28,058	18,323
<i>Total Business Services - Business Attraction</i>	105,210	105,174	82,288	22,886
<i>Business Services - Agricultural Society</i>				
Contractual Professional Services	200,000	200,000	-	200,000
<i>Total Business Services - Agricultural Society</i>	200,000	200,000	-	200,000
Community Development Seed Program Subfund				
<i>Business Services - Community &amp; Economic SEED</i>				
Contractual Professional Services	-	150,000	150,000	-
<i>Total Business Services - Community &amp; Economic SEED</i>	-	150,000	150,000	-
Cultural Facilities Subfund				
<i>Cultural Facilities Administration</i>				
Contractual Professional Services	719,000	835,803	735,750	100,053
Insurance	10,000	10,000	440	9,560
Intergovernmental	20,000	20,000	20,000	-
Miscellaneous	18,000	22,893	22,893	-
<i>Total Cultural Facilities Administration</i>	767,000	888,696	779,083	109,613
<i>Courthouse Square</i>				
Salaries	102,718	102,718	88,113	14,605
Fringe Benefits	21,896	21,896	20,328	1,568
Special Fringe Benefits	36	56	47	9
Pre-Employment Services	185	145	-	145
Operating Supplies	5,800	5,820	5,816	4
Contractual Professional Services	34,137	37,837	37,591	246
Maintenance and Repair Services	22,336	18,636	11,618	7,018
Communications	1,200	1,200	289	911
Insurance	5,000	5,000	2,030	2,970
Public Utility Services	40,887	40,887	24,784	16,103
Miscellaneous	3,036	3,036	366	2,670
<i>Total Courthouse Square</i>	237,231	237,231	190,982	46,249
<i>Memorial Hall</i>				
Insurance	-	3,304	3,304	-
Construction and Improvements	86,980	86,980	79,725	7,255
<i>Total Memorial Hall</i>	86,980	90,284	83,029	7,255
BusinessFirst! Subfund				
<i>Business Services - Business First!</i>				
Operating Supplies	725	725	433	292
Routine Business	1,100	1,100	1,049	51
Board Approved Travel	3,350	2,350	-	2,350
Staff Training and Development	-	70	70	-
Contractual Professional Services	38,200	118,130	63,963	54,167
Maintenance and Repair Services	1,905	1,905	29	1,876
Communications	1,220	1,189	347	842
Insurance	-	31	31	-
<i>Total Business Services - Business First!</i>	46,500	125,500	65,922	59,578
Building Regulations Subfund				
<i>Business Services - Building Regulations</i>				
Salaries	990,390	980,390	921,084	59,306
Fringe Benefits	366,280	366,280	354,381	11,899
Special Fringe Benefits	7,936	7,936	5,503	2,433

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Building Regulations</i>				
Pre-Employment Services	250	250	-	250
Operating Supplies	9,500	9,500	7,968	1,532
Routine Business	1,356	206	65	141
Board Approved Travel	3,400	2,500	2,401	99
Staff Training and Development	4,800	2,900	2,773	127
Contractual Professional Services	118,065	127,565	72,335	55,230
Maintenance and Repair Services	94,818	87,818	60,002	27,816
Communications	25,025	20,991	18,244	2,747
Insurance	-	4,034	4,034	-
Rentals	41,000	40,000	39,366	634
Miscellaneous	2,450	29,900	29,717	183
Capital Outlays	62,000	47,000	46,562	438
<i>Total Business Services - Building Regulations</i>	<u>1,727,270</u>	<u>1,727,270</u>	<u>1,564,435</u>	<u>162,835</u>
<b>Hotel/Motel Tax Administration Subfund</b>				
<i>Office of Management &amp; Budget - OMB Hotel/Motel Tax Administration</i>				
Salaries	78,367	78,367	74,350	4,017
Fringe Benefits	25,691	25,691	22,427	3,264
Special Fringe Benefits	108	108	72	36
Operating Supplies	200	200	6	194
Routine Business	200	200	-	200
Contractual Professional Services	1,800	1,259	1,026	233
Communications	1,320	1,320	1,038	282
Insurance	1,000	1,541	1,541	-
Miscellaneous	2,457,487	2,476,648	2,316,533	160,115
<i>Total Office of Management &amp; Budget - OMB Hotel/Motel Tax Administration</i>	<u>2,566,173</u>	<u>2,585,334</u>	<u>2,416,993</u>	<u>168,341</u>
<b>Plat and Site Review Subfund</b>				
<i>Business Services - Plat &amp; Site Review</i>				
Contractual Professional Services	1,500	1,500	-	1,500
<i>Total Business Services - Plat &amp; Site Review</i>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<i>Environment &amp; Public Works</i>				
<b>HB 592 District Planning Fee Subfund</b>				
<i>Environmental Services - MCMRF</i>				
Salaries	265,491	282,491	277,839	4,652
Fringe Benefits	107,145	120,145	118,635	1,510
Special Fringe Benefits	2,867	2,867	240	2,627
Post Employment Services	400	400	-	400
Operating Supplies	7,374	4,374	142	4,232
Routine Business	650	650	-	650
Staff Training and Development	1,400	1,400	-	1,400
Contractual Professional Services	5,395	5,395	2,383	3,012
Maintenance and Repair Services	1,500	1,500	6	1,494
Communications	11,500	4,485	457	4,028
Insurance	1,420	8,435	8,435	-
Public Utility Services	30,531	30,531	25,960	4,571
Rentals	2,010	5,010	5,010	-
<i>Total Environmental Services - MCMRF</i>	<u>437,683</u>	<u>467,683</u>	<u>439,107</u>	<u>28,576</u>
<i>Environmental Services - Recycling &amp; Education Programs</i>				
Salaries	375,369	343,369	316,587	26,782

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental Services - Recycling &amp; Education Programs</i>				
Fringe Benefits	160,986	147,286	137,227	10,059
Special Fringe Benefits	6,300	5,300	781	4,519
Post Employment Services	100	100	-	100
Pre-Employment Services	500	500	175	325
Operating Supplies	60,991	59,991	42,673	17,318
Routine Business	5,512	6,512	5,347	1,165
Board Approved Travel	8,750	8,750	1,660	7,090
Staff Training and Development	5,670	5,670	3,580	2,090
Contractual Professional Services	717,756	717,756	635,850	81,906
Maintenance and Repair Services	8,850	8,850	76	8,774
Communications	114,757	114,757	97,876	16,881
Insurance	1,820	1,820	1,444	376
Public Utility Services	38,647	38,647	28,153	10,494
Rentals	9,015	9,015	5,634	3,381
Intergovernmental	558,254	558,254	418,576	139,678
Miscellaneous	141,640	191,640	178,237	13,403
Interfund Agreements	5,000	5,000	-	5,000
Capital Outlays	60,861	10,861	9,205	1,656
<i>Total Environmental Services - Recycling &amp; Education Programs</i>	<u>2,280,778</u>	<u>2,234,078</u>	<u>1,883,081</u>	<u>350,997</u>
<i>Environmental Services - Keep Montgomery County Beautiful</i>				
Salaries	-	15,000	8,274	6,726
Fringe Benefits	-	1,700	1,295	405
Special Fringe Benefits	240	240	-	240
Operating Supplies	44,729	44,729	29,193	15,536
Routine Business	1,300	1,300	235	1,065
Board Approved Travel	3,000	3,000	1,504	1,496
Staff Training and Development	800	800	665	135
Contractual Professional Services	124,500	104,500	80,297	24,203
Communications	65,098	60,098	23,468	36,630
Insurance	700	700	105	595
Public Utility Services	15,000	33,000	31,847	1,153
Rentals	1,356	1,356	-	1,356
Interfund Agreements	225,000	232,000	232,000	-
<i>Total Environmental Services - Keep Montgomery County Beautiful</i>	<u>481,723</u>	<u>498,423</u>	<u>408,883</u>	<u>89,540</u>
<i>Enviro Svs Stormwater Management Subfund</i>				
<i>Environmental Services - Stormwater</i>				
Operating Supplies	-	2,500	-	2,500
Maintenance and Repair Services	-	12,000	9,279	2,721
Public Utility Services	-	3,000	2,500	500
<i>Total Environmental Services - Stormwater</i>	<u>-</u>	<u>17,500</u>	<u>11,779</u>	<u>5,721</u>
<i>Development Fee Subfund</i>				
<i>Environmental Services - Development Fund</i>				
Contractual Professional Services	194,447	194,447	91,427	103,020
Miscellaneous	300,000	300,000	-	300,000
<i>Total Environmental Services - Development Fund</i>	<u>494,447</u>	<u>494,447</u>	<u>91,427</u>	<u>403,020</u>
<i>Social Services</i>				
<i>Housing Bond Fees Subfund</i>				
<i>Human Services Plan &amp; Develop - Gateway Shelter Capital Reserve</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan &amp; Develop - Gateway Shelter Capital Reserve</i>				
Contractual Professional Services	17,500	17,500	17,500	-
<i>Total Human Services Plan &amp; Develop - Gateway Shelter Capital Reserve</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
<b>Victims of Domestic Violence Subfund</b>				
<i>Human Services Plan &amp; Develop - Victims of Domestic Violence</i>				
Social Services Contractual Services	161,895	162,499	156,998	5,501
<i>Total Human Services Plan &amp; Develop - Victims of Domestic Violence</i>	<u>161,895</u>	<u>162,499</u>	<u>156,998</u>	<u>5,501</u>
<b>Criminal Justice Information Sys (CJIS) Subfund</b>				
<i>Human Services Plan &amp; Develop - Justice Web Operations</i>				
Operating Supplies	3,800	3,800	-	3,800
Contractual Professional Services	220,090	220,090	186,490	33,600
Maintenance and Repair Services	86,497	86,497	81,332	5,165
Communications	6,100	6,100	2,841	3,259
Insurance	200	200	165	35
<i>Total Human Services Plan &amp; Develop - Justice Web Operations</i>	<u>316,687</u>	<u>316,687</u>	<u>270,828</u>	<u>45,859</u>
<b>Homeless Solutions Administration Subfund</b>				
<i>Human Services Plan &amp; Develop - Homeless Administration</i>				
Salaries	194,374	194,374	83,437	110,937
Fringe Benefits	69,611	69,611	36,268	33,343
Special Fringe Benefits	400	400	-	400
Pre-Employment Services	100	100	-	100
Operating Supplies	2,700	2,700	1,167	1,533
Routine Business	13,100	13,100	4,770	8,330
Board Approved Travel	4,850	5,250	5,170	80
Staff Training and Development	1,500	1,500	590	910
Contractual Professional Services	59,000	58,153	39,170	18,983
Maintenance and Repair Services	500	500	-	500
Communications	3,450	3,450	1,735	1,715
Insurance	1,000	1,447	1,447	-
Rentals	250	250	35	215
Interfund Agreements	18,000	18,000	16,978	1,022
Capital Outlays	1,400	1,400	1,035	365
<i>Total Human Services Plan &amp; Develop - Homeless Administration</i>	<u>370,235</u>	<u>370,235</u>	<u>191,802</u>	<u>178,433</u>
<i>Human Services Plan &amp; Develop - Homeless Services</i>				
<i>Contracts</i>				
Social Services Contractual Services	2,597,372	2,597,372	2,486,181	111,191
<i>Total Human Services Plan &amp; Develop - Homeless Services Contracts</i>	<u>2,597,372</u>	<u>2,597,372</u>	<u>2,486,181</u>	<u>111,191</u>
<b>MC Bd of DDS HSL Contract Fund Subfund</b>				
<i>Montgomery County Board of DDS - HSL - URS Youth Services</i>				
Contractual Professional Services	38,000	95,000	66,500	28,500
<i>Total Montgomery County Board of DDS - HSL - URS Youth Services</i>	<u>38,000</u>	<u>95,000</u>	<u>66,500</u>	<u>28,500</u>
<i>Montgomery County Board of DDS - HSL - We Care Arts</i>				
Contractual Professional Services	29,620	72,620	50,120	22,500
<i>Total Montgomery County Board of DDS - HSL - We Care Arts</i>	<u>29,620</u>	<u>72,620</u>	<u>50,120</u>	<u>22,500</u>
<b>JFS-Frail &amp; Elderly Services Subfund</b>				
<i>Job and Family Services - Frail &amp; Elderly</i>				



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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Frail &amp; Elderly</i>				
Salaries	81,198	81,198	66,632	14,566
Fringe Benefits	22,172	22,172	18,663	3,509
Special Fringe Benefits	816	816	81	735
Operating Supplies	250	250	-	250
Routine Business	2,700	1,849	20	1,829
Board Approved Travel	3,000	3,801	2,579	1,222
Staff Training and Development	200	200	-	200
Contractual Professional Services	-	50	26	24
Social Services Contractual Services	11,855,709	11,854,347	11,353,400	500,947
Insurance	5,000	6,362	6,362	-
<i>Total Job and Family Services - Frail &amp; Elderly</i>	<u>11,971,045</u>	<u>11,971,045</u>	<u>11,447,763</u>	<u>523,282</u>
<b>Youth Works and Workforce Development Subfund</b>				
<i>Business Services - Initiatives Fund</i>				
Routine Business	16,000	4,033	3,033	1,000
Social Services Contractual Services	151,569	178,069	155,848	22,221
Other Social Services	70,660	79,886	54,256	25,630
<i>Total Business Services - Initiatives Fund</i>	<u>238,229</u>	<u>261,988</u>	<u>213,137</u>	<u>48,851</u>
<i>Business Services - Business Solutions Center</i>				
Operating Supplies	11,706	14,665	14,359	306
Routine Business	100	1,100	1,000	100
Contractual Professional Services	21,874	17,469	5,595	11,874
Maintenance and Repair Services	-	7,188	7,187	1
Communications	110,193	53,844	46,370	7,474
Insurance	-	513	474	39
Rentals	204,781	254,712	244,948	9,764
Miscellaneous	-	31,649	31,649	-
Capital Outlays	-	19,792	19,791	1
<i>Total Business Services - Business Solutions Center</i>	<u>348,654</u>	<u>400,932</u>	<u>371,373</u>	<u>29,559</u>
<i>Business Services - YouthWorks - Non TANF</i>				
Contractual Professional Services	11,266	1,489	1,489	-
Other Social Services	22,700	7,700	7,700	-
Miscellaneous	487,848	436,588	421,747	14,841
<i>Total Business Services - YouthWorks - Non TANF</i>	<u>521,814</u>	<u>445,777</u>	<u>430,936</u>	<u>14,841</u>
<b>Office of Re-Entry Subfund</b>				
<i>Human Services Plan &amp; Develop - Office of Re-Entry</i>				
Operating Supplies	3,000	4,000	-	4,000
Routine Business	2,470	5,470	-	5,470
Board Approved Travel	-	100	-	100
Contractual Professional Services	1,000	3,900	-	3,900
Maintenance and Repair Services	14,000	14,000	-	14,000
Rentals	-	6,594	4,954	1,640
<i>Total Human Services Plan &amp; Develop - Office of Re-Entry</i>	<u>20,470</u>	<u>34,064</u>	<u>4,954</u>	<u>29,110</u>
<b>MCO Futures Subfund</b>				
<i>Human Services Plan &amp; Develop - MCO Future Program</i>				
Contractual Professional Services	325,000	851,502	851,501	1
Social Services Contractual Services	475,000	-	-	-
<i>Total Human Services Plan &amp; Develop - MCO Future Program</i>	<u>800,000</u>	<u>851,502</u>	<u>851,501</u>	<u>1</u>
<b>Total Expenditures</b>	<u>54,028,527</u>	<u>57,491,503</u>	<u>50,467,855</u>	<u>7,023,648</u>

**MONTGOMERY COUNTY , OHIO**

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

**Other Special Revenue Funds - Various Subfunds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(25,841,116)	(28,315,087)	(23,110,779)	5,204,308
<b>Other Financing Sources:</b>				
Advances in	-	104,100	101,716	(2,384)
Advances out	-	(204,100)	(204,100)	-
Transfers in	17,644,529	19,234,772	18,732,967	(501,805)
Transfers out	(970,120)	(1,006,593)	(911,332)	95,261
<i>Total Other Financing Sources And Uses</i>	16,674,409	18,128,179	17,719,251	(408,928)
<i>Net Change in Fund Balance</i>	(9,166,707)	(10,186,908)	(5,391,528)	4,795,380
<i>Fund Equity at Beginning of Year</i>	44,478,351	44,478,351	44,478,351	-
<i>Prior Year Encumbrances Appropriated</i>	4,370,287	4,370,287	4,370,287	-
<i>Fund Balance At End Of Year</i>	\$ 39,681,931	\$ 38,661,730	\$ 43,457,110	\$ 4,795,380

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

**(Non-GAAP Budgetary Basis and Perspective)**  
**For the Year Ended December 31, 2018**

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Special Assessments	\$ 22,913	\$ 22,913	\$ 22,524	\$ (389)
<i>Total Revenues</i>	<u>22,913</u>	<u>22,913</u>	<u>22,524</u>	<u>(389)</u>
<b>Expenditures:</b>				
<i>Debt Service</i>				
SA-07 Waitman Nrth Grp Drain Ditch Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,035	2,035	2,035	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>	<u>-</u>
SA-07 Wolf Creek North Ditch Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	4,069	4,069	4,069	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>4,069</u>	<u>4,069</u>	<u>4,069</u>	<u>-</u>
SA-08 Manning Road Ditch Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,328	2,328	2,328	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,328</u>	<u>2,328</u>	<u>2,328</u>	<u>-</u>
SA-08 Hardin Road Ditch Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	1,919	1,919	1,919	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>1,919</u>	<u>1,919</u>	<u>1,919</u>	<u>-</u>
SA-11 Tom's Run Ditch Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	1,352	1,352	1,352	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>1,352</u>	<u>1,352</u>	<u>1,352</u>	<u>-</u>
SA-13 Lutheran Rd Grp Drain Ditch Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	1,890	1,890	1,890	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>1,890</u>	<u>1,890</u>	<u>1,890</u>	<u>-</u>
SA-13 Little Farms Grp Drain Ditch Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	3,960	3,960	3,960	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>3,960</u>	<u>3,960</u>	<u>3,960</u>	<u>-</u>
SA-17 Dodson Rd Grp Drainage Proj Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	3,535	3,535	3,535	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>3,535</u>	<u>3,535</u>	<u>3,535</u>	<u>-</u>
SA-17 Spring Run W Grp Drainage Proj Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	1,825	1,825	1,825	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>1,825</u>	<u>1,825</u>	<u>1,825</u>	<u>-</u>
<i>Total Expenditures</i>	<u>22,913</u>	<u>22,913</u>	<u>22,913</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	-	(389)	(389)
<b>Other Financing Sources:</b>				
Advances in	-	-	2,117	2,117
Advances out	-	(3)	(1,754)	(1,751)
Transfers out	-	(1,751)	-	1,751
<i>Total Other Financing Sources And Uses</i>	-	(1,754)	363	2,117

**MONTGOMERY COUNTY , OHIO**

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

**Road Assessment Debt Service - Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Net Change in Fund Balance</i>	-	(1,754)	(26)	1,727
<i>Fund Equity at Beginning of Year</i>	46,699	46,699	46,699	-
<i>Fund Balance At End Of Year</i>	\$ 46,699	\$ 44,945	\$ 46,673	\$ 1,727

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

**(Non-GAAP Budgetary Basis and Perspective)**  
**For the Year Ended December 31, 2018**

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Special Assessments	\$ 227,851	\$ 227,851	\$ 225,402	\$ (2,449)
<b>Total Revenues</b>	<u>227,851</u>	<u>227,851</u>	<u>225,402</u>	<u>(2,449)</u>
<b>Expenditures:</b>				
<i>Debt Service</i>				
SA-99 Post Town Water Main Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	16,718	16,718	16,718	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>16,718</u>	<u>16,718</u>	<u>16,718</u>	<u>-</u>
SA-01 Alex Bell Water Main Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,210	2,210	2,210	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,210</u>	<u>2,210</u>	<u>2,210</u>	<u>-</u>
SA-01 Tucson Sanitary Sewer Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	1,390	1,390	1,390	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>1,390</u>	<u>1,390</u>	<u>1,390</u>	<u>-</u>
SA-01 Groby's Sanitary Sewer Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	4,351	4,351	4,351	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>4,351</u>	<u>4,351</u>	<u>4,351</u>	<u>-</u>
SA-01 Mad River Sanitary Sewer Assess Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	20,500	20,500	20,500	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>20,500</u>	<u>20,500</u>	<u>20,500</u>	<u>-</u>
SA-02 Blackbird Lane Trunk Sewer Assess Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	87,550	87,550	87,550	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>87,550</u>	<u>87,550</u>	<u>87,550</u>	<u>-</u>
SA-05 Centerville Forest Sewer Assesmnt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	23,614	23,614	23,614	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>23,614</u>	<u>23,614</u>	<u>23,614</u>	<u>-</u>
SA-05 Homestretch Rd Wtr Main Assessment Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	3,155	3,155	3,155	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>3,155</u>	<u>3,155</u>	<u>3,155</u>	<u>-</u>
SA-06 Wald Waldrum Brantly Wtr Mn Assmnt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	12,163	12,163	12,163	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>12,163</u>	<u>12,163</u>	<u>12,163</u>	<u>-</u>
SA-11 Airway Road Water Main Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,381	2,381	2,381	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,381</u>	<u>2,381</u>	<u>2,381</u>	<u>-</u>
SA-11 Airway Road Sanitary Sewer Assmt Subfund				
<i>Auditor - Auditor - Debt Service Administration</i>				
Debt Service	2,094	2,094	2,094	-
<i>Total Auditor - Auditor - Debt Service Administration</i>	<u>2,094</u>	<u>2,094</u>	<u>2,094</u>	<u>-</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
SA-11 Bigger Lane Water Main Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	6,027	6,027	6,027	-
Total Auditor - Auditor - Debt Service Administration	6,027	6,027	6,027	-
SA-11 Bigger Lane Sanitary Sewer Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	5,994	5,994	5,994	-
Total Auditor - Auditor - Debt Service Administration	5,994	5,994	5,994	-
SA-12 Centerwood Lane Water Main Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	5,158	5,158	5,158	-
Total Auditor - Auditor - Debt Service Administration	5,158	5,158	5,158	-
SA-13 Jack's Lane Pump Station Swr Assmt Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	18,914	18,914	18,914	-
Total Auditor - Auditor - Debt Service Administration	18,914	18,914	18,914	-
SA-15 McKenna Gorman San Sewer Assess Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	8,447	8,447	8,447	-
Total Auditor - Auditor - Debt Service Administration	8,447	8,447	8,447	-
SA-15 Archer/Maltbie/Slagle San Sew Subfund				
Auditor - Auditor - Debt Service Administration				
Debt Service	7,185	7,185	7,185	-
Total Auditor - Auditor - Debt Service Administration	7,185	7,185	7,185	-
Total Expenditures	227,851	227,851	227,851	-
Excess (Deficiency) Of Revenues Over Expenses	-	-	(2,449)	(2,449)
<b>Other Financing Sources:</b>				
Advances in	-	-	679	679
Transfers in	-	-	2,169	2,169
Transfers out	-	(2,169)	(2,169)	-
Total Other Financing Sources And Uses	-	(2,169)	679	2,848
Net Change in Fund Balance	-	(2,169)	(1,770)	399
Fund Equity at Beginning of Year	178,097	178,097	178,097	-
Fund Balance At End Of Year	\$ 178,097	\$ 175,928	\$ 176,327	\$ 399

**MONTGOMERY COUNTY , OHIO**

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

**Reibold Building Debt Service Fund**

**(Non-GAAP Budgetary Basis and Perspective)**

*For the Year Ended December 31, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Debt Service				
2010 Refunding - Reibold Building Renovation				
<i>Auditor - Debt Service Administration</i>				
Debt Service	598,250	598,250	598,250	-
<i>Total Expenditures</i>	598,250	598,250	598,250	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(598,250)	(598,250)	(598,250)	-
<b>Other Financing Sources And Uses:</b>				
Transfers in	598,250	598,250	-	(598,250)
<i>Total Other Financing Sources And Uses</i>	598,250	598,250	0	(598,250)
<i>Net Change in fund Balances</i>	-	-	(598,250)	(598,250)
<i>Fund Balance At Beginning of Year</i>	1,800,307	1,800,307	1,800,307	
<i>Prior Year Encumbrances Appropriated</i>	-	-	-	-
<i>Fund Balance At End Of Year</i>	\$ 1,800,307	\$ 1,800,307	\$ 1,202,057	\$ (598,250)

**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, 2018**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Debt Service				
2013 Refunding - Juvenile Detention Center Debt				
<i>Auditor - Debt Service Administration</i>				
Debt Service	2,560,638	2,560,638	2,560,639	(1)
<i>Total Expenditures</i>	2,560,638	2,560,638	2,560,639	(1)
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,560,638)	(2,560,638)	(2,560,639)	(1)
<b>Other Financing Sources And Uses:</b>				
Transfers in	2,560,638	2,560,638	2,560,638	-
<i>Total Other Financing Sources And Uses</i>	2,560,638	2,560,638	2,560,638	0
<i>Net Change in fund Balances</i>	-	-	(1)	(1)
<i>Fund Balance At Beginning of Year</i>	1	1	1	
<i>Fund Balance At End Of Year</i>	\$ 1	\$ 1	\$ -	\$ (1)



**MONTGOMERY COUNTY , OHIO**

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

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 13,271,114	\$ 13,417,114	\$ 13,092,126	\$ (324,988)
Other Revenues	10,313	20,313	34,922	14,609
<b>Total Revenues</b>	<b>13,281,427</b>	<b>13,437,427</b>	<b>13,127,048</b>	<b>(310,379)</b>
<b>Expenses:</b>				
Stillwater Center Operations				
<i>Protected Costs</i>				
Operating Supplies	429,540	439,853	403,005	36,848
Contractual Professional Services	65,302	65,302	50,025	15,277
Public Utility Services	349,884	341,888	279,436	62,452
Miscellaneous	859,468	859,468	812,433	47,035
<i>Total Protected Costs</i>	<b>1,704,194</b>	<b>1,706,511</b>	<b>1,544,899</b>	<b>161,612</b>
<i>Cost of Ownership</i>				
Operating Supplies	1,500	2,080	1,821	259
Capital Outlays	58,715	78,715	77,090	1,625
Construction and Improvements	44,610	29,610	29,606	4
<i>Total Cost of Ownership</i>	<b>104,825</b>	<b>110,405</b>	<b>108,517</b>	<b>1,888</b>
<i>Stillwater HSL One Time Initiatives</i>				
Construction and Improvements	979	979	(930)	1,909
<i>Total Stillwater HSL One Time Initiatives</i>	<b>979</b>	<b>979</b>	<b>(930)</b>	<b>1,909</b>
<i>Registered Nurse</i>				
Salaries	378,884	378,884	375,175	3,709
Fringe Benefits	138,920	148,720	143,078	5,642
Special Fringe Benefits	-	2,400	2,400	-
Contractual Professional Services	118,506	118,506	112,739	5,767
<i>Total Registered Nurse</i>	<b>636,310</b>	<b>648,510</b>	<b>633,392</b>	<b>15,118</b>
<i>Psychologist</i>				
Contractual Professional Services	15,619	5,619	2,618	3,001
<i>Total Psychologist</i>	<b>15,619</b>	<b>5,619</b>	<b>2,618</b>	<b>3,001</b>
<i>Quality Assurance</i>				
Salaries	82,934	83,665	83,665	-
Fringe Benefits	21,786	23,281	22,307	974
Operating Supplies	100	100	-	100
<i>Total Quality Assurance</i>	<b>104,820</b>	<b>107,046</b>	<b>105,972</b>	<b>1,074</b>
<i>Licensed Practical Nurse</i>				
Salaries	1,410,493	1,390,493	1,382,815	7,678
Fringe Benefits	573,710	573,710	558,774	14,936
Special Fringe Benefits	4,800	4,800	-	4,800
Contractual Professional Services	323,481	541,256	535,351	5,905
<i>Total Licensed Practical Nurse</i>	<b>2,312,484</b>	<b>2,510,259</b>	<b>2,476,940</b>	<b>33,319</b>
<i>In-Service</i>				
Operating Supplies	1,416	166	164	2
Contractual Professional Services	5,750	5,750	3,330	2,420
Maintenance and Repair Services	6,000	7,229	7,228	1
<i>Total In-Service</i>	<b>13,166</b>	<b>13,145</b>	<b>10,722</b>	<b>2,423</b>
<i>Physical Therapy</i>				
Operating Supplies	400	800	400	400
Contractual Professional Services	64,875	34,100	33,000	1,100
<i>Total Physical Therapy</i>	<b>65,275</b>	<b>34,900</b>	<b>33,400</b>	<b>1,500</b>

**MONTGOMERY COUNTY , OHIO**

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

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2018*

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Occupational Therapy</i>				
Salaries	53,742	55,850	55,849	1
Fringe Benefits	21,095	23,119	22,488	631
Operating Supplies	16,337	16,329	13,730	2,599
Contractual Professional Services	135,000	133,000	133,000	-
<i>Total Occupational Therapy</i>	<u>226,174</u>	<u>228,298</u>	<u>225,067</u>	<u>3,231</u>
<i>Speech Therapy</i>				
Contractual Professional Services	22,000	2,000	-	2,000
<i>Total Speech Therapy</i>	<u>22,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<i>Recreation</i>				
Salaries	65,416	64,715	53,155	11,560
Fringe Benefits	31,302	34,802	34,285	517
Operating Supplies	4,715	5,455	4,451	1,004
Contractual Professional Services	3,480	3,480	2,556	924
<i>Total Recreation</i>	<u>104,913</u>	<u>108,452</u>	<u>94,447</u>	<u>14,005</u>
<i>Social Services</i>				
Salaries	50,356	51,552	51,469	83
Fringe Benefits	9,446	15,850	15,849	1
Operating Supplies	100	-	-	-
<i>Total Social Services</i>	<u>59,902</u>	<u>67,402</u>	<u>67,318</u>	<u>84</u>
<i>Programming</i>				
Salaries	3,107,663	2,927,304	2,795,585	131,719
Fringe Benefits	1,500,599	1,452,287	1,256,088	196,199
Special Fringe Benefits	2,400	2,400	2,400	-
Operating Supplies	5,750	5,750	5,557	193
Routine Business	1,100	1,800	1,353	447
Contractual Professional Services	2,348,562	2,683,353	2,669,840	13,513
<i>Total Programming</i>	<u>6,966,074</u>	<u>7,072,894</u>	<u>6,730,823</u>	<u>342,071</u>
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	340,715	344,215	343,638	577
Fringe Benefits	121,970	130,570	126,237	4,333
<i>Total Habilitation Care Supervisors (HCS)</i>	<u>462,685</u>	<u>474,785</u>	<u>469,875</u>	<u>4,910</u>
<i>Nursing</i>				
Salaries	84,555	87,955	86,219	1,736
Fringe Benefits	27,539	32,023	30,390	1,633
Special Fringe Benefits	3,800	1,400	-	1,400
Operating Supplies	5,850	5,850	4,617	1,233
Routine Business	670	670	225	445
Contractual Professional Services	156,443	119,443	116,956	2,487
Maintenance and Repair Services	20,148	20,578	20,577	1
Communications	200	200	83	117
<i>Total Nursing</i>	<u>299,205</u>	<u>268,119</u>	<u>259,067</u>	<u>9,052</u>
<i>Nursing Office</i>				
Salaries	35,069	25,369	20,049	5,320
Fringe Benefits	18,408	13,498	11,566	1,932
Contractual Professional Services	-	17,905	17,442	463
<i>Total Nursing Office</i>	<u>53,477</u>	<u>56,772</u>	<u>49,057</u>	<u>7,715</u>
<i>Restorative Aides</i>				
Salaries	56,637	56,637	44,946	11,691
Fringe Benefits	21,895	21,895	14,844	7,051

**MONTGOMERY COUNTY , OHIO**

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

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Restorative Aides</i>				
Contractual Professional Services	-	3,000	-	3,000
<i>Total Restorative Aides</i>	78,532	81,532	59,790	21,742
<i>QMRP</i>				
Salaries	230,947	225,647	218,989	6,658
Fringe Benefits	77,914	77,274	72,133	5,141
<i>Total QMRP</i>	308,861	302,921	291,122	11,799
<i>Respiratory Therapy</i>				
Salaries	103,007	93,007	76,826	16,181
Fringe Benefits	36,973	24,873	21,415	3,458
Contractual Professional Services	38,725	68,725	60,829	7,896
<i>Total Respiratory Therapy</i>	178,705	186,605	159,070	27,535
<i>Administration</i>				
Salaries	96,843	79,043	77,675	1,368
Fringe Benefits	35,577	29,233	29,185	48
Special Fringe Benefits	1,100	6,100	4,237	1,863
Operating Supplies	3,500	5,759	2,723	3,036
Routine Business	515	515	190	325
Board Approved Travel	4,750	4,750	2,973	1,777
Staff Training and Development	4,235	4,235	3,657	578
Contractual Professional Services	117,808	112,579	109,473	3,106
Communications	2,000	2,000	-	2,000
Insurance	17,000	23,041	23,041	-
<i>Total Administration</i>	283,328	267,255	253,154	14,101
<i>Fiscal Services</i>				
Salaries	205,170	187,470	175,196	12,274
Fringe Benefits	92,460	91,530	84,726	6,804
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	22,536	27,536	25,569	1,967
Routine Business	700	300	171	129
Contractual Professional Services	136,113	148,113	145,783	2,330
Maintenance and Repair Services	8,000	7,698	6,378	1,320
Communications	8,200	16,595	14,689	1,906
Public Utility Services	31,347	19,347	17,238	2,109
<i>Total Fiscal Services</i>	505,526	499,589	469,750	29,839
<i>Human Resources</i>				
Salaries	209,890	215,890	214,838	1,052
Fringe Benefits	101,826	116,568	115,210	1,358
Operating Supplies	2,600	4,700	3,430	1,270
Routine Business	700	500	205	295
Staff Training and Development	600	600	409	191
Contractual Professional Services	34,296	48,363	42,148	6,215
Maintenance and Repair Services	9,000	9,233	9,233	-
Communications	1,500	500	-	500
Cost Recovery and Intergov't Transfers	-	37,251	37,251	-
<i>Total Human Resources</i>	360,412	433,605	422,724	10,881
<i>Maintenance</i>				
Interfund Agreements	334,873	402,396	397,219	5,177
<i>Total Maintenance</i>	334,873	402,396	397,219	5,177
<i>Laundry and Linen</i>				

**MONTGOMERY COUNTY , OHIO**

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

**Stillwater Center - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2018*

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laundry and Linen</i>				
Salaries	19,188	43,503	38,617	4,886
Fringe Benefits	3,540	23,169	13,735	9,434
Operating Supplies	47,247	50,864	44,822	6,042
Contractual Professional Services	61,000	61,000	56,121	4,879
Maintenance and Repair Services	1,000	1,000	893	107
<i>Total Laundry and Linen</i>	<u>131,975</u>	<u>179,536</u>	<u>154,188</u>	<u>25,348</u>
<i>Transportation</i>				
Maintenance and Repair Services	16,300	16,300	9,965	6,335
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	<u>16,320</u>	<u>16,320</u>	<u>9,965</u>	<u>6,355</u>
<i>Medical Records</i>				
Salaries	31,720	34,220	33,739	481
Fringe Benefits	17,791	19,541	19,101	440
Operating Supplies	960	960	767	193
Contractual Professional Services	200	200	99	101
<i>Total Medical Records</i>	<u>50,671</u>	<u>54,921</u>	<u>53,706</u>	<u>1,215</u>
<i>Dietary</i>				
Salaries	340,418	300,418	297,708	2,710
Fringe Benefits	128,501	112,301	112,018	283
Special Fringe Benefits	-	100	-	100
Operating Supplies	395,627	408,377	398,467	9,910
Staff Training and Development	500	-	-	-
Contractual Professional Services	35,165	125,109	115,694	9,415
Maintenance and Repair Services	11,660	16,660	15,968	692
<i>Total Dietary</i>	<u>911,871</u>	<u>962,965</u>	<u>939,855</u>	<u>23,110</u>
<i>Support Services</i>				
Salaries	293,282	334,282	332,692	1,590
Fringe Benefits	93,242	110,520	110,519	1
Special Fringe Benefits	3,193	3,093	2,238	855
Operating Supplies	224,851	307,851	307,221	630
Routine Business	120	20	-	20
Staff Training and Development	175	175	-	175
Contractual Professional Services	27,000	25,322	16,563	8,759
Maintenance and Repair Services	51,967	62,967	58,384	4,583
Miscellaneous	6,800	900	407	493
Interfund Agreements	25,000	25,000	25,000	-
<i>Total Support Services</i>	<u>725,630</u>	<u>870,130</u>	<u>853,024</u>	<u>17,106</u>
<i>Leased Equipment</i>				
Rentals	41,615	50,511	46,504	4,007
<i>Total Leased Equipment</i>	<u>41,615</u>	<u>50,511</u>	<u>46,504</u>	<u>4,007</u>
<i>Habilitation Services Manager</i>				
Salaries	86,572	87,273	87,272	1
Fringe Benefits	31,166	35,166	34,136	1,030
<i>Total Habilitation Services Manager</i>	<u>117,738</u>	<u>122,439</u>	<u>121,408</u>	<u>1,031</u>
<i>Administrator</i>				
Salaries	117,179	123,151	123,128	23
Fringe Benefits	42,375	43,306	42,333	973
Special Fringe Benefits	228	228	228	-
<i>Total Administrator</i>	<u>159,782</u>	<u>166,685</u>	<u>165,689</u>	<u>996</u>

**MONTGOMERY COUNTY , OHIO**

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

**Stillwater Center - Enterprise Fund**  
**(Non-GAAP Budgetary Basis and Perspective)**  
**For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Dietary Supervisor</i>				
Salaries	57,921	57,921	57,911	10
Fringe Benefits	31,245	31,245	31,203	42
<i>Total Dietary Supervisor</i>	<u>89,166</u>	<u>89,166</u>	<u>89,114</u>	<u>52</u>
Stillwater Center Fundraising				
<i>Stillwater Fundraising</i>				
Operating Supplies	-	300	18	282
Contractual Professional Services	-	4,000	2,743	1,257
Communications	-	100	-	100
Rentals	-	1,500	948	552
<i>Total Stillwater Fundraising</i>	<u>-</u>	<u>5,900</u>	<u>3,709</u>	<u>2,191</u>
Stillwater Center - Capital				
<i>Capital/Depreciation</i>				
Capital Outlays	50,000	77,000	70,477	6,523
<i>Total Capital/Depreciation</i>	<u>50,000</u>	<u>77,000</u>	<u>70,477</u>	<u>6,523</u>
2010 Refunding - Stillwater Center Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	677,375	677,375	677,375	-
<i>Total Auditor - Debt Service Administration</i>	<u>677,375</u>	<u>677,375</u>	<u>677,375</u>	<u>-</u>
<i>Total Expenses</i>	<u>18,174,482</u>	<u>18,862,947</u>	<u>18,049,027</u>	<u>813,920</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(4,893,055)</u>	<u>(5,425,520)</u>	<u>(4,921,979)</u>	<u>503,541</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	5,172,822	5,507,613	5,167,108	(340,505)
Transfers out	(752,375)	(752,375)	(752,375)	-
<i>Total Other Financing Sources And Uses</i>	<u>4,420,447</u>	<u>4,755,238</u>	<u>4,414,733</u>	<u>(340,505)</u>
<i>Net Change in Fund Equity</i>	<u>(472,608)</u>	<u>(670,282)</u>	<u>(507,246)</u>	<u>163,036</u>
<i>Fund Equity at Beginning of Year</i>	3,328,312	3,328,312	3,328,312	-
<i>Prior Year Encumbrances Appropriated</i>	509,762	509,762	509,762	-
<i>Fund Equity At End Of Year</i>	<u>\$ 3,365,466</u>	<u>\$ 3,167,792</u>	<u>\$ 3,330,828</u>	<u>\$ 163,036</u>

**MONTGOMERY COUNTY , OHIO**

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

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 48,159,769	\$ 48,159,769	\$ 49,379,160	\$ 1,219,391
Other Revenues	256,759	256,759	381,812	125,053
<i>Total Revenues</i>	<u>48,416,528</u>	<u>48,416,528</u>	<u>49,760,972</u>	<u>1,344,444</u>
<b>Expenses: Wastewater</b>				
Operations				
<i>Administration</i>				
Salaries	487,889	487,889	482,825	5,064
Fringe Benefits	155,826	163,326	158,256	5,070
Special Fringe Benefits	12,393	12,393	10,408	1,985
Pre-Employment Services	2,150	3,127	1,182	1,945
Operating Supplies	192,848	195,051	50,076	144,975
Routine Business	11,511	11,511	6,363	5,148
Board Approved Travel	20,459	20,459	12,682	7,777
Staff Training and Development	53,467	41,307	11,223	30,084
Contractual Professional Services	30,406	33,586	19,026	14,560
Maintenance and Repair Services	620	100	-	100
Communications	23,955	23,955	22,643	1,312
Rentals	42,666	27,525	3,020	24,505
Miscellaneous	1,967	1,967	1,541	426
Cost Recovery and Intergov't Transfers	-	10,600	10,600	-
Capital Outlays	-	10,341	10,314	27
<i>Total Administration</i>	<u>1,036,157</u>	<u>1,043,137</u>	<u>800,159</u>	<u>242,978</u>
<i>Financial Services</i>				
Salaries	234,115	234,115	226,228	7,887
Fringe Benefits	90,638	90,638	80,353	10,285
Special Fringe Benefits	3,656	3,656	191	3,465
Pre-Employment Services	122	122	76	46
Operating Supplies	9,876	8,976	1,895	7,081
Routine Business	840	840	188	652
Board Approved Travel	10,458	9,908	813	9,095
Staff Training and Development	21,378	21,378	14,353	7,025
Contractual Professional Services	315,737	315,737	144,712	171,025
Maintenance and Repair Services	96	96	-	96
Communications	4,332	4,332	1,897	2,435
Insurance	240,000	240,000	144,760	95,240
Rentals	3,780	3,780	1,372	2,408
Miscellaneous	272,345	272,345	270,237	2,108
Capital Outlays	-	8,585	7,711	874
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>1,217,373</u>	<u>1,224,508</u>	<u>894,786</u>	<u>329,722</u>
<i>Laboratory</i>				
Salaries	369,418	394,418	380,935	13,483
Fringe Benefits	162,666	162,666	160,173	2,493
Special Fringe Benefits	1,708	1,272	629	643
Post Employment Services	-	136	136	-
Pre-Employment Services	-	300	109	191
Operating Supplies	72,209	81,364	70,600	10,764

**MONTGOMERY COUNTY , OHIO**

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

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Routine Business	1,225	1,225	277	948
Board Approved Travel	1,875	1,875	390	1,485
Staff Training and Development	1,930	1,930	1,514	416
Contractual Professional Services	44,920	37,765	19,654	18,111
Maintenance and Repair Services	15,502	13,502	5,687	7,815
Communications	2,181	2,181	1,484	697
Public Utility Services	1,060	1,060	-	1,060
Rentals	1,559	1,559	1,222	337
Miscellaneous	4,635	4,635	45	4,590
Capital Outlays	53,630	53,630	13,456	40,174
<i>Total Laboratory</i>	<u>734,518</u>	<u>759,518</u>	<u>656,311</u>	<u>103,207</u>
<i>Field Maintenance</i>				
Salaries	402,833	397,833	383,455	14,378
Fringe Benefits	145,767	145,767	135,806	9,961
Special Fringe Benefits	1,225	1,225	564	661
Post Employment Services	1,000	1,000	239	761
Pre-Employment Services	225	225	-	225
Operating Supplies	199,989	198,489	119,574	78,915
Routine Business	400	400	88	312
Staff Training and Development	3,500	3,500	3,205	295
Contractual Professional Services	89,000	89,000	1,522	87,478
Maintenance and Repair Services	126,714	126,714	67,413	59,301
Public Utility Services	300,771	300,771	210,510	90,261
<i>Total Field Maintenance</i>	<u>1,271,424</u>	<u>1,264,924</u>	<u>922,376</u>	<u>342,548</u>
<i>Fleet Services</i>				
Salaries	185,278	200,278	187,719	12,559
Fringe Benefits	74,973	86,973	85,063	1,910
Special Fringe Benefits	1,469	1,469	127	1,342
Post Employment Services	1,055	1,055	54	1,001
Pre-Employment Services	223	223	-	223
Operating Supplies	394,275	418,275	346,163	72,112
Routine Business	700	700	4	696
Board Approved Travel	1,400	400	-	400
Staff Training and Development	3,800	800	554	246
Contractual Professional Services	76,368	66,368	31,802	34,566
Maintenance and Repair Services	40,427	30,427	26,175	4,252
Communications	500	500	-	500
Rentals	1,600	1,600	754	846
<i>Total Fleet Services</i>	<u>782,068</u>	<u>809,068</u>	<u>678,415</u>	<u>130,653</u>
<i>Facilities Services</i>				
Salaries	204,032	226,032	214,400	11,632
Fringe Benefits	87,122	104,622	100,123	4,499
Special Fringe Benefits	1,469	1,469	-	1,469
Post Employment Services	1,055	1,055	19	1,036
Pre-Employment Services	223	223	-	223
Operating Supplies	46,659	52,609	44,072	8,537
Routine Business	700	700	-	700
Board Approved Travel	1,400	750	-	750
Staff Training and Development	3,800	3,800	203	3,597

**MONTGOMERY COUNTY , OHIO**

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

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Contractual Professional Services	18,025	12,675	8,923	3,752
Maintenance and Repair Services	122,364	127,483	95,935	31,548
Communications	38,825	38,825	30	38,795
Public Utility Services	111,358	111,358	94,559	16,799
Rentals	17,275	17,275	13,638	3,637
Miscellaneous	-	600	101	499
Capital Outlays	-	4,900	4,865	35
<i>Total Facilities Services</i>	<u>654,307</u>	<u>704,376</u>	<u>576,868</u>	<u>127,508</u>
<i>Customer Services</i>				
Salaries	499,613	499,613	469,374	30,239
Fringe Benefits	208,912	208,912	208,382	530
Special Fringe Benefits	3,867	3,867	2,649	1,218
Pre-Employment Services	270	270	88	182
Operating Supplies	153,129	169,559	131,293	38,266
Routine Business	319	319	177	142
Board Approved Travel	6,657	6,657	1,328	5,329
Staff Training and Development	2,553	2,553	580	1,973
Contractual Professional Services	119,668	121,854	95,729	26,125
Maintenance and Repair Services	6,030	6,030	344	5,686
Communications	26,020	26,020	17,857	8,163
Rentals	1,890	1,890	540	1,350
Miscellaneous	222,775	223,295	187,219	36,076
Capital Outlays	18,188	-	-	-
<i>Total Customer Services</i>	<u>1,269,891</u>	<u>1,270,839</u>	<u>1,115,560</u>	<u>155,279</u>
<i>Meter Services</i>				
Salaries	411,206	451,206	425,000	26,206
Fringe Benefits	166,723	166,723	164,432	2,291
Special Fringe Benefits	3,241	3,241	754	2,487
Post Employment Services	348	348	243	105
Pre-Employment Services	670	670	110	560
Operating Supplies	601,452	519,467	342,695	176,772
Routine Business	270	270	-	270
Board Approved Travel	3,188	3,188	38	3,150
Staff Training and Development	6,133	6,133	1,091	5,042
Contractual Professional Services	13,133	13,133	6,111	7,022
Maintenance and Repair Services	8,762	9,634	6,842	2,792
Communications	4,060	4,060	1,539	2,521
Rentals	1,053	1,053	397	656
Capital Outlays	22,505	22,505	19,705	2,800
<i>Total Meter Services</i>	<u>1,242,744</u>	<u>1,201,631</u>	<u>968,957</u>	<u>232,674</u>
<i>Information Technology</i>				
Salaries	252,295	252,295	203,720	48,575
Fringe Benefits	89,321	89,321	66,457	22,864
Special Fringe Benefits	3,393	3,393	3,060	333
Post Employment Services	77	77	-	77
Pre-Employment Services	265	265	101	164
Operating Supplies	42,094	42,094	22,191	19,903
Routine Business	1,897	1,897	234	1,663
Board Approved Travel	6,298	7,398	5,001	2,397



**MONTGOMERY COUNTY , OHIO**

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

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology</i>				
Staff Training and Development	15,750	14,650	8,671	5,979
Contractual Professional Services	430,882	432,382	316,608	115,774
Maintenance and Repair Services	313,046	313,046	222,317	90,729
Communications	12,206	12,206	5,338	6,868
Miscellaneous	1,080	1,080	-	1,080
Capital Outlays	246,283	246,283	212,004	34,279
<i>Total Information Technology</i>	<u>1,414,887</u>	<u>1,416,387</u>	<u>1,065,702</u>	<u>350,685</u>
<i>Wastewater Collection</i>				
Salaries	2,696,466	2,519,466	2,360,369	159,097
Fringe Benefits	1,131,949	1,094,949	977,549	117,400
Special Fringe Benefits	12,850	12,850	1,664	11,186
Post Employment Services	3,500	3,500	3,307	193
Pre-Employment Services	2,000	2,000	1,240	760
Operating Supplies	292,964	323,964	200,606	123,358
Routine Business	5,055	5,055	954	4,101
Board Approved Travel	39,171	21,671	8,056	13,615
Staff Training and Development	59,753	65,753	34,964	30,789
Contractual Professional Services	157,845	162,845	139,063	23,782
Maintenance and Repair Services	24,400	34,400	15,251	19,149
Emergency Repair Services	75,000	112,500	9,972	102,528
Communications	8,735	8,735	5,179	3,556
Insurance	500	500	-	500
Public Utility Services	16,933,165	16,935,665	15,528,767	1,406,898
Rentals	8,601	10,601	7,915	2,686
Miscellaneous	79,484	128,484	118,178	10,306
Cost Recovery and Intergov't Transfers	-	40,000	40,000	-
Capital Outlays	189,700	189,700	138,442	51,258
Debt Service	4,100,315	4,112,515	4,105,777	6,738
<i>Total Wastewater Collection</i>	<u>25,821,453</u>	<u>25,785,153</u>	<u>23,697,253</u>	<u>2,087,900</u>
<i>Western Regional</i>				
Salaries	1,097,259	1,137,259	1,034,355	102,904
Fringe Benefits	463,389	442,889	397,358	45,531
Special Fringe Benefits	2,500	2,500	841	1,659
Post Employment Services	1,100	1,100	493	607
Pre-Employment Services	470	470	235	235
Operating Supplies	350,182	370,182	279,016	91,166
Routine Business	2,200	2,200	2,031	169
Board Approved Travel	10,202	6,507	3,113	3,394
Staff Training and Development	10,025	10,025	9,383	642
Contractual Professional Services	240,672	240,672	165,366	75,306
Maintenance and Repair Services	237,583	230,583	129,822	100,761
Communications	10,300	10,300	4,912	5,388
Public Utility Services	2,106,188	1,994,614	1,538,270	456,344
Rentals	7,319	7,319	5,552	1,767
Miscellaneous	100,161	100,161	97,020	3,141
Debt Service	656,831	656,831	656,828	3
<i>Total Western Regional</i>	<u>5,296,381</u>	<u>5,213,612</u>	<u>4,324,595</u>	<u>889,017</u>
<i>Eastern Regional</i>				
Salaries	763,874	803,874	787,660	16,214

**MONTGOMERY COUNTY , OHIO**

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

**Wastewater - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Eastern Regional</i>				
Fringe Benefits	327,148	347,648	336,869	10,779
Special Fringe Benefits	5,355	4,705	2,823	1,882
Post Employment Services	1,010	1,010	658	352
Pre-Employment Services	200	850	707	143
Operating Supplies	289,412	296,412	241,347	55,065
Routine Business	5,275	5,275	459	4,816
Board Approved Travel	10,202	8,952	2,185	6,767
Staff Training and Development	13,125	13,125	12,090	1,035
Contractual Professional Services	369,700	339,700	136,226	203,474
Maintenance and Repair Services	258,168	258,168	163,991	94,177
Communications	9,321	9,321	3,736	5,585
Public Utility Services	1,078,650	1,019,550	895,565	123,985
Rentals	9,047	9,047	4,086	4,961
Miscellaneous	62,430	65,530	65,411	119
Capital Outlays	-	80,000	58,149	21,851
Debt Service	65,520	65,520	65,520	-
<i>Total Eastern Regional</i>	<u>3,268,437</u>	<u>3,328,687</u>	<u>2,777,482</u>	<u>551,205</u>
2010 Refunding - SR49 I-70 Sewer Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	168,950	168,950	168,950	-
<i>Total Auditor - Debt Service Administration</i>	<u>168,950</u>	<u>168,950</u>	<u>168,950</u>	<u>-</u>
SA-16 USDA Phillipsburg Swr Proj Loan				
<i>Auditor - Debt Service Administration</i>				
Debt Service	85,187	85,187	85,187	-
<i>Total Auditor - Debt Service Administration</i>	<u>85,187</u>	<u>85,187</u>	<u>85,187</u>	<u>-</u>
2008 Caylor Rd Sewer Bonds				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	76,664	76,664	76,664	-
<i>Total Auditor - Debt Service Administration</i>	<u>76,664</u>	<u>76,664</u>	<u>76,664</u>	<u>-</u>
<i>Total Expenses</i>	<u>44,340,441</u>	<u>44,352,641</u>	<u>38,809,265</u>	<u>5,543,376</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>4,076,087</u>	<u>4,063,887</u>	<u>10,951,707</u>	<u>6,887,820</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	168,950	168,950	168,950	-
Transfers out	(5,482,028)	(5,482,033)	(4,852,185)	629,848
<i>Total Other Financing Sources And Uses</i>	<u>(5,313,078)</u>	<u>(5,313,083)</u>	<u>(4,683,235)</u>	<u>629,848</u>
<i>Net Change in Fund Equity</i>	<u>(1,236,991)</u>	<u>(1,249,196)</u>	<u>6,268,472</u>	<u>7,517,668</u>
<i>Fund Equity at Beginning of Year</i>	12,714,166	12,714,166	12,714,166	-
<i>Prior Year Encumbrances Appropriated</i>	4,949,889	4,949,889	4,949,889	-
<i>Fund Equity At End Of Year</i>	<u>\$ 16,427,064</u>	<u>\$ 16,414,859</u>	<u>\$ 23,932,527</u>	<u>\$ 7,517,668</u>

**MONTGOMERY COUNTY , OHIO**

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

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 41,509,998	\$ 41,509,998	\$ 42,746,245	\$ 1,236,247
Other Revenues	279,463	279,463	317,153	37,690
<i>Total Revenues</i>	<u>41,789,461</u>	<u>41,789,461</u>	<u>43,063,398</u>	<u>1,273,937</u>
<b>Expenses:</b>				
Water Operations				
<i>Administration</i>				
Salaries	406,193	414,193	406,954	7,239
Fringe Benefits	130,627	140,627	135,087	5,540
Special Fringe Benefits	11,220	11,220	7,057	4,163
Pre-Employment Services	2,950	3,818	1,044	2,774
Operating Supplies	17,718	16,089	8,200	7,889
Routine Business	8,327	8,327	5,568	2,759
Board Approved Travel	20,174	14,334	11,255	3,079
Staff Training and Development	54,899	44,059	29,591	14,468
Contractual Professional Services	27,895	30,715	19,183	11,532
Maintenance and Repair Services	1,093	650	-	650
Communications	23,650	23,650	19,314	4,336
Rentals	37,409	23,982	2,677	21,305
Miscellaneous	1,215	1,215	857	358
Cost Recovery and Intergov't Transfers	-	9,400	9,400	-
Capital Outlays	195	9,422	9,342	80
<i>Total Administration</i>	<u>743,565</u>	<u>751,701</u>	<u>665,529</u>	<u>86,172</u>
<i>Financial Services</i>				
Salaries	204,202	204,202	194,089	10,113
Fringe Benefits	79,320	79,320	70,223	9,097
Special Fringe Benefits	2,684	2,684	169	2,515
Pre-Employment Services	368	368	68	300
Operating Supplies	8,270	7,470	4,570	2,900
Routine Business	755	755	184	571
Board Approved Travel	9,205	2,451	723	1,728
Staff Training and Development	16,261	14,186	9,459	4,727
Contractual Professional Services	296,289	268,789	136,915	131,874
Maintenance and Repair Services	69	69	-	69
Communications	4,680	4,680	1,675	3,005
Insurance	172,500	172,500	139,445	33,055
Rentals	3,200	3,200	1,217	1,983
Miscellaneous	232,675	232,675	221,131	11,544
Capital Outlays	-	7,615	6,845	770
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>1,040,478</u>	<u>1,010,964</u>	<u>786,713</u>	<u>224,251</u>
<i>Laboratory</i>				
Salaries	327,600	337,600	331,303	6,297
Fringe Benefits	144,258	144,258	140,720	3,538
Special Fringe Benefits	1,686	1,565	551	1,014
Post Employment Services	-	121	121	-
Operating Supplies	63,483	71,828	52,373	19,455
Routine Business	685	685	280	405

**MONTGOMERY COUNTY , OHIO**

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

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Board Approved Travel	1,875	1,875	390	1,485
Staff Training and Development	1,480	1,480	1,244	236
Contractual Professional Services	39,607	33,262	15,807	17,455
Maintenance and Repair Services	13,748	11,748	4,708	7,040
Communications	1,933	1,933	1,316	617
Public Utility Services	940	940	-	940
Rentals	1,410	1,410	1,083	327
Miscellaneous	8,110	8,110	3,616	4,494
Capital Outlays	9,870	9,870	6,113	3,757
<i>Total Laboratory</i>	<u>616,685</u>	<u>626,685</u>	<u>559,625</u>	<u>67,060</u>
<i>Field Maintenance</i>				
Salaries	402,833	395,334	380,914	14,420
Fringe Benefits	145,767	145,767	135,416	10,351
Special Fringe Benefits	1,150	1,150	549	601
Post Employment Services	500	500	239	261
Pre-Employment Services	110	110	-	110
Operating Supplies	182,957	111,057	90,699	20,358
Routine Business	400	400	198	202
Staff Training and Development	3,600	3,600	3,324	276
Contractual Professional Services	90,000	90,000	1,621	88,379
Maintenance and Repair Services	121,008	169,008	126,119	42,889
Public Utility Services	312,286	335,286	296,419	38,867
<i>Total Field Maintenance</i>	<u>1,260,611</u>	<u>1,252,212</u>	<u>1,035,498</u>	<u>216,714</u>
<i>Fleet Services</i>				
Salaries	166,045	178,045	165,397	12,648
Fringe Benefits	67,073	77,073	74,789	2,284
Special Fringe Benefits	1,197	1,197	113	1,084
Post Employment Services	521	521	46	475
Pre-Employment Services	110	110	-	110
Operating Supplies	337,869	359,225	308,618	50,607
Routine Business	250	250	4	246
Board Approved Travel	804	148	-	148
Staff Training and Development	3,230	530	491	39
Contractual Professional Services	63,175	55,175	27,437	27,738
Maintenance and Repair Services	36,216	27,732	23,174	4,558
Rentals	920	920	668	252
<i>Total Fleet Services</i>	<u>677,410</u>	<u>700,926</u>	<u>600,737</u>	<u>100,189</u>
<i>Facilities Services</i>				
Salaries	185,481	203,980	192,098	11,882
Fringe Benefits	78,689	94,689	90,091	4,598
Special Fringe Benefits	1,198	1,198	-	1,198
Post Employment Services	521	521	20	501
Pre-Employment Services	110	110	-	110
Operating Supplies	36,196	45,271	36,419	8,852
Routine Business	250	250	-	250
Board Approved Travel	804	804	-	804
Staff Training and Development	3,230	3,230	183	3,047
Contractual Professional Services	15,750	9,750	6,497	3,253
Maintenance and Repair Services	103,190	107,611	76,979	30,632

**MONTGOMERY COUNTY , OHIO**

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

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Communications	34,824	34,824	16,897	17,927
Public Utility Services	102,405	102,405	86,406	15,999
Rentals	1,495	1,495	581	914
Miscellaneous	-	550	77	473
Capital Outlays	-	4,400	4,314	86
<i>Total Facilities Services</i>	<u>564,143</u>	<u>611,088</u>	<u>510,562</u>	<u>100,526</u>
<i>Customer Services</i>				
Salaries	443,051	443,051	414,125	28,926
Fringe Benefits	185,262	185,262	178,640	6,622
Special Fringe Benefits	3,264	3,264	229	3,035
Pre-Employment Services	230	230	78	152
Operating Supplies	131,065	145,635	116,161	29,474
Routine Business	265	265	168	97
Board Approved Travel	5,128	3,503	1,040	2,463
Staff Training and Development	1,807	1,807	514	1,293
Contractual Professional Services	99,508	101,390	77,206	24,184
Maintenance and Repair Services	5,136	5,136	305	4,831
Communications	21,050	21,050	15,752	5,298
Rentals	1,610	1,610	480	1,130
Miscellaneous	179,316	194,759	164,483	30,276
Capital Outlays	16,130	-	-	-
<i>Total Customer Services</i>	<u>1,092,822</u>	<u>1,106,962</u>	<u>969,181</u>	<u>137,781</u>
<i>Meter Services</i>				
Salaries	364,652	394,652	371,053	23,599
Fringe Benefits	147,852	147,852	145,280	2,572
Special Fringe Benefits	3,493	3,185	663	2,522
Post Employment Services	220	528	335	193
Pre-Employment Services	570	570	98	472
Operating Supplies	509,716	337,374	303,406	33,968
Routine Business	230	230	-	230
Board Approved Travel	2,432	932	-	932
Staff Training and Development	4,946	4,946	1,001	3,945
Contractual Professional Services	11,855	11,855	5,497	6,358
Maintenance and Repair Services	7,460	8,638	6,063	2,575
Communications	3,458	3,458	1,356	2,102
Rentals	897	897	355	542
Miscellaneous	7,500	7,500	7,418	82
Capital Outlays	24,842	24,842	17,443	7,399
<i>Total Meter Services</i>	<u>1,090,123</u>	<u>947,459</u>	<u>859,968</u>	<u>87,491</u>
<i>Information Technology</i>				
Salaries	216,421	232,421	173,581	58,840
Fringe Benefits	76,426	76,426	56,512	19,914
Special Fringe Benefits	2,369	2,369	567	1,802
Post Employment Services	43	43	-	43
Pre-Employment Services	235	235	92	143
Operating Supplies	36,183	36,183	21,051	15,132
Routine Business	1,703	1,703	193	1,510
Board Approved Travel	5,352	6,452	4,436	2,016
Staff Training and Development	13,810	12,710	7,705	5,005

**MONTGOMERY COUNTY , OHIO**

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

**Water - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology</i>				
Contractual Professional Services	360,379	361,879	289,069	72,810
Maintenance and Repair Services	272,194	272,194	195,235	76,959
Communications	11,007	11,007	4,740	6,267
Miscellaneous	920	920	-	920
Capital Outlays	215,684	215,684	185,459	30,225
<i>Total Information Technology</i>	<u>1,212,726</u>	<u>1,230,226</u>	<u>938,640</u>	<u>291,586</u>
<i>Water Distribution</i>				
Salaries	2,593,590	2,506,590	2,298,589	208,001
Fringe Benefits	1,080,808	1,044,808	929,253	115,555
Special Fringe Benefits	16,855	16,855	4,071	12,784
Post Employment Services	3,500	3,500	3,281	219
Pre-Employment Services	2,800	2,800	1,316	1,484
Operating Supplies	514,730	686,219	585,394	100,825
Routine Business	5,601	5,601	1,241	4,360
Board Approved Travel	39,092	10,416	8,185	2,231
Staff Training and Development	60,408	66,408	35,769	30,639
Contractual Professional Services	250,995	255,995	171,560	84,435
Maintenance and Repair Services	2,343,968	2,353,968	2,129,722	224,246
Emergency Repair Services	75,000	-	-	-
Communications	8,500	8,500	5,716	2,784
Public Utility Services	23,071,579	23,074,079	22,494,575	579,504
Rentals	10,151	10,151	6,428	3,723
Miscellaneous	191,323	242,850	235,231	7,619
Cost Recovery and Intergov't Transfers	-	40,000	40,000	-
Capital Outlays	18,950	19,450	15,095	4,355
Debt Service	1,442,390	1,442,390	1,263,644	178,746
<i>Total Water Distribution</i>	<u>31,730,240</u>	<u>31,790,580</u>	<u>30,229,070</u>	<u>1,561,510</u>
2010 Refunding - SR49 I-70 Water Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	121,325	121,325	121,325	-
<i>Total Auditor - Debt Service Administration</i>	<u>121,325</u>	<u>121,325</u>	<u>121,325</u>	<u>-</u>
<i>Total Expenses</i>	<u>40,150,128</u>	<u>40,150,128</u>	<u>37,276,848</u>	<u>2,873,280</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>1,639,333</u>	<u>1,639,333</u>	<u>5,786,550</u>	<u>4,147,217</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	121,325	121,325	121,325	-
Transfers out	(4,497,423)	(4,497,428)	(3,645,591)	851,837
<i>Total Other Financing Sources And Uses</i>	<u>(4,376,098)</u>	<u>(4,376,103)</u>	<u>(3,524,266)</u>	<u>851,837</u>
<i>Net Change in Fund Equity</i>	<u>(2,736,765)</u>	<u>(2,736,770)</u>	<u>2,262,284</u>	<u>4,999,054</u>
<i>Fund Equity at Beginning of Year</i>	9,360,855	9,360,855	9,360,855	-
<i>Prior Year Encumbrances Appropriated</i>	2,836,762	2,836,762	2,836,762	-
<i>Fund Equity At End Of Year</i>	<u>\$ 9,460,852</u>	<u>\$ 9,460,847</u>	<u>\$ 14,459,901</u>	<u>\$ 4,999,054</u>

**MONTGOMERY COUNTY , OHIO**

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

**Solid Waste Management - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 23,365,712	\$ 23,365,712	\$ 22,407,871	\$ (957,841)
Other Revenues	4,000	4,000	105,746	101,746
<i>Total Revenues</i>	<u>23,369,712</u>	<u>23,369,712</u>	<u>22,513,617</u>	<u>(856,095)</u>
<b>Expenses:</b>				
Solid Waste Management				
<i>Solid Waste Administration</i>				
Salaries	335,354	335,354	313,633	21,721
Fringe Benefits	94,292	88,792	88,070	722
Special Fringe Benefits	8,050	8,050	466	7,584
Pre-Employment Services	350	350	57	293
Operating Supplies	11,800	24,300	17,912	6,388
Routine Business	2,483	2,483	1,385	1,098
Board Approved Travel	10,132	7,632	813	6,819
Staff Training and Development	6,100	6,100	814	5,286
Contractual Professional Services	41,625	16,625	2,513	14,112
Maintenance and Repair Services	4,300	4,300	-	4,300
Communications	12,300	12,300	3,881	8,419
Rentals	3,000	3,000	-	3,000
Miscellaneous	979,078	1,014,078	1,013,688	390
Tax Settlement Fees and Expenses	-	60,500	59,174	1,326
Capital Outlays	6,295	6,295	-	6,295
Debt Service	8,000	8,000	1,575	6,425
<i>Total Solid Waste Administration</i>	<u>1,523,159</u>	<u>1,598,159</u>	<u>1,503,981</u>	<u>94,178</u>
<i>Solid Waste Financial &amp; Customer Service</i>				
Salaries	113,095	129,095	117,549	11,546
Fringe Benefits	43,853	43,853	43,634	219
Special Fringe Benefits	1,550	1,550	60	1,490
Operating Supplies	8,700	8,700	1,788	6,912
Routine Business	300	300	-	300
Board Approved Travel	5,000	5,000	-	5,000
Staff Training and Development	1,500	1,500	-	1,500
Contractual Professional Services	24,700	24,700	13,643	11,057
Maintenance and Repair Services	1,100	1,100	-	1,100
Communications	7,000	7,000	439	6,561
Rentals	6,000	6,000	-	6,000
Miscellaneous	12,300	12,300	924	11,376
<i>Total Solid Waste Financial &amp; Customer Service</i>	<u>225,098</u>	<u>241,098</u>	<u>178,037</u>	<u>63,061</u>
<i>Solid Waste Fleet Services</i>				
Salaries	462,132	462,132	435,425	26,707
Fringe Benefits	177,272	174,272	171,210	3,062
Special Fringe Benefits	1,778	1,778	240	1,538
Post Employment Services	319	506	471	35
Pre-Employment Services	637	450	-	450
Operating Supplies	1,103,905	1,074,760	888,469	186,291
Routine Business	427	427	-	427
Board Approved Travel	11,595	11,595	-	11,595
Staff Training and Development	5,600	5,600	-	5,600
Contractual Professional Services	43,908	71,908	39,232	32,676

**MONTGOMERY COUNTY , OHIO**

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

**Solid Waste Management - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2018*

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Solid Waste Fleet Services</i>				
Maintenance and Repair Services	191,163	191,163	158,147	33,016
Communications	948	948	-	948
Miscellaneous	-	1,145	525	620
Capital Outlays	19,349	19,349	19,349	-
<i>Total Solid Waste Fleet Services</i>	<u>2,019,033</u>	<u>2,016,033</u>	<u>1,713,068</u>	<u>302,965</u>
<i>Solid Waste Facilities Services</i>				
Salaries	223,438	245,438	224,182	21,256
Fringe Benefits	73,006	73,006	71,998	1,008
Special Fringe Benefits	762	1,827	1,264	563
Post Employment Services	136	336	241	95
Pre-Employment Services	273	273	165	108
Operating Supplies	153,740	152,475	107,547	44,928
Routine Business	185	185	-	185
Board Approved Travel	4,812	4,812	-	4,812
Staff Training and Development	2,401	2,401	125	2,276
Contractual Professional Services	72,000	72,000	3,295	68,705
Maintenance and Repair Services	245,984	235,984	174,268	61,716
Communications	3,159	3,159	259	2,900
Public Utility Services	377,423	377,423	270,160	107,263
Rentals	39,218	49,218	33,133	16,085
Miscellaneous	1,010	1,010	271	739
<i>Total Solid Waste Facilities Services</i>	<u>1,197,547</u>	<u>1,219,547</u>	<u>886,908</u>	<u>332,639</u>
<i>South Transfer Station Operations</i>				
Salaries	2,820,380	2,782,380	2,765,553	16,827
Fringe Benefits	1,134,275	1,142,775	1,141,499	1,276
Special Fringe Benefits	11,800	11,800	6,322	5,478
Post Employment Services	2,715	2,715	2,676	39
Pre-Employment Services	3,830	3,830	540	3,290
Operating Supplies	162,491	108,991	83,853	25,138
Routine Business	1,350	1,350	687	663
Board Approved Travel	29,200	29,200	8,590	20,610
Staff Training and Development	12,350	12,350	8,008	4,342
Contractual Professional Services	631,639	675,139	612,058	63,081
Maintenance and Repair Services	2,400	2,400	410	1,990
Communications	60,704	60,704	35,026	25,678
Insurance	110,000	110,000	99,179	10,821
Public Utility Services	12,626,144	12,541,144	11,071,886	1,469,258
Rentals	5,500	8,000	5,988	2,012
Miscellaneous	63,473	63,473	53,190	10,283
Capital Outlays	15,450	15,450	6,198	9,252
<i>Total South Transfer Station Operations</i>	<u>17,693,701</u>	<u>17,571,701</u>	<u>15,901,663</u>	<u>1,670,038</u>
<i>South Maintenance Services</i>				
Operating Supplies	-	-	(209)	209
Maintenance and Repair Services	-	-	(71)	71
<i>Total South Maintenance Services</i>	<u>-</u>	<u>-</u>	<u>(280)</u>	<u>280</u>
2010 Solid Waste Revenue Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	382,725	400,595	399,565	1,030
<i>Total Auditor - Debt Service Administration</i>	<u>382,725</u>	<u>400,595</u>	<u>399,565</u>	<u>1,030</u>



**MONTGOMERY COUNTY , OHIO**

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

**Solid Waste Management - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Expenses</i>	23,041,263	23,047,133	20,582,942	2,464,191
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	328,449	322,579	1,930,675	1,608,096
<b>Other Financing Sources And Uses:</b>				
Transfers in	631,694	643,214	925,603	282,389
Transfers out	(2,375,394)	(2,387,394)	(2,386,914)	480
<i>Total Other Financing Sources And Uses</i>	(1,743,700)	(1,744,180)	(1,461,311)	282,869
<i>Net Change in Fund Equity</i>	(1,415,251)	(1,421,601)	469,364	1,890,965
<i>Fund Equity at Beginning of Year</i>	6,644,430	6,644,430	6,644,430	-
<i>Prior Year Encumbrances Appropriated</i>	2,022,663	2,022,663	2,022,663	-
<i>Fund Equity At End Of Year</i>	\$ 7,251,842	\$ 7,245,492	\$ 9,136,457	\$ 1,890,965

**MONTGOMERY COUNTY , OHIO**

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

**Parking Facilities - Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 1,354,000	\$ 1,354,000	\$ 1,237,790	\$ (116,210)
Other Revenues	-	-	1,478	1,478
<i>Total Revenues</i>	<u>1,354,000</u>	<u>1,354,000</u>	<u>1,239,268</u>	<u>(114,732)</u>
<b>Expenses:</b>				
<b>Parking Facilities</b>				
<i>Parking Facilities</i>				
Salaries	111,280	113,680	113,435	245
Fringe Benefits	57,626	63,926	63,801	125
Special Fringe Benefits	200	200	12	188
Operating Supplies	19,500	9,500	2,976	6,524
Contractual Professional Services	50,700	52,769	45,210	7,559
Maintenance and Repair Services	74,707	68,849	46,059	22,790
Communications	3,900	3,900	3,285	615
Insurance	26,000	27,541	27,541	-
Public Utility Services	30,322	27,422	23,972	3,450
Miscellaneous	105,315	118,026	117,502	524
Capital Outlays	-	3,820	3,820	-
<i>Total Parking Facilities</i>	<u>479,550</u>	<u>489,633</u>	<u>447,613</u>	<u>42,020</u>
<i>Reibold Parking Facility</i>				
Salaries	17,644	18,344	18,318	26
Fringe Benefits	11,130	11,530	11,492	38
Operating Supplies	6,500	1,500	110	1,390
Contractual Professional Services	27,500	22,500	21,008	1,492
Maintenance and Repair Services	70,046	68,946	44,301	24,645
Communications	1,500	1,500	1,186	314
Insurance	3,000	3,000	2,950	50
Public Utility Services	21,760	21,760	18,496	3,264
Miscellaneous	54,700	64,700	64,661	39
<i>Total Reibold Parking Facility</i>	<u>213,780</u>	<u>213,780</u>	<u>182,522</u>	<u>31,258</u>
2010 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	294,150	294,150	294,150	-
<i>Total Auditor - Debt Service Administration</i>	<u>294,150</u>	<u>294,150</u>	<u>294,150</u>	<u>-</u>
<i>Total Expenses</i>	<u>987,480</u>	<u>997,563</u>	<u>924,285</u>	<u>73,278</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>366,520</u>	<u>356,437</u>	<u>314,983</u>	<u>(41,454)</u>
<b>Other Financing Sources And Uses:</b>				
Advances out	(200,000)	(200,000)	(200,000)	-
Transfers in	294,150	294,150	294,150	-
Transfers out	(343,350)	(364,067)	(364,067)	-
<i>Total Other Financing Sources And Uses</i>	<u>(249,200)</u>	<u>(269,917)</u>	<u>(269,917)</u>	<u>-</u>
<i>Net Change in Fund Equity</i>	117,320	86,520	45,066	(41,454)
<i>Fund Equity at Beginning of Year</i>	445,859	445,859	445,859	-
<i>Prior Year Encumbrances Appropriated</i>	41,634	41,634	41,634	-
<i>Fund Equity At End Of Year</i>	<u>\$ 604,813</u>	<u>\$ 574,013</u>	<u>\$ 532,559</u>	<u>\$ (41,454)</u>

# MONTGOMERY COUNTY, OHIO

## INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments of the County or to other governments, on a cost-reimbursement basis.

Printing Services – The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.

Mailroom - This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.

Stockroom - The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.

Service Depot - The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.

Other Data Services - The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.

Kronos Timekeeping Services - The Kronos Timekeeping Services Fund was established to account for certain costs in connection with the administration and management of the County's employee timekeeping application.

Information Technology - The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners, under the control of the Administrative Services Department. Offices participating in these services are billed for costs incurred.

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, 2018**

	<b>Printing Services</b>	<b>Mailroom</b>	<b>Stockroom</b>	<b>Service Depot</b>	<b>Other Data Services</b>	<b>Kronos Timekeeping Services</b>
<b>ASSETS:</b>						
Current Assets:						
Equity in Pooled Cash and Cash Equivalents	\$ 211,729	\$ 422,962	\$ 536,705	\$ 284,935	\$ 86,813	\$ 304,273
Materials and Supplies Inventory	1,551	1,709	24,159	34,875		
Accounts Receivable	15,825	9,833	16,314	28,706		
Due from Other Funds	38,025	70,846	119,332	30,331	38,379	
Prepaid Items					26,163	28,524
<i>Total Current Assets</i>	<u>267,130</u>	<u>505,350</u>	<u>696,510</u>	<u>378,847</u>	<u>151,355</u>	<u>332,797</u>
Noncurrent Assets:						
Capital Assets:						
Furniture, Fixtures, and Equipment	129,382	219,580	98,903	28,545	19,734	
Accumulated Depreciation	(102,986)	(131,452)	(66,821)	(28,545)	(13,949)	
<i>Total Noncurrent Assets</i>	<u>26,396</u>	<u>88,128</u>	<u>32,082</u>	<u>0</u>	<u>5,785</u>	<u>0</u>
<i>Total Assets</i>	<u>293,526</u>	<u>593,478</u>	<u>728,592</u>	<u>378,847</u>	<u>157,140</u>	<u>332,797</u>
<b>LIABILITIES:</b>						
Current Liabilities:						
Accounts Payable	70,315	116,350	208,899	35,514	236	8,324
Accrued Wages and Benefits	10,631	10,094	8,424	10,549		11,283
Due to Other Governments			9,641	45		
Interfund Payable		179,243				
Due to Other Funds	209	954	160	5,233		544
Claims Payable						
Compensated Absences Payable	43,375	27,985	22,711			6,400
Capital Leases Payable		27,637				
<i>Total Current Liabilities</i>	<u>124,530</u>	<u>362,263</u>	<u>249,835</u>	<u>51,341</u>	<u>236</u>	<u>26,551</u>
Noncurrent Liabilities:						
Claims Payable - net of current portion						
Compensated Absences Payable - net of current portion	30,621	12,661	4,458	25,091		7,096
Capital Leases Payable-net of current portion		63,737				
<i>Total Noncurrent Liabilities</i>	<u>30,621</u>	<u>76,398</u>	<u>4,458</u>	<u>25,091</u>	<u>0</u>	<u>7,096</u>
<i>Total Liabilities</i>	<u>155,151</u>	<u>438,661</u>	<u>254,293</u>	<u>76,432</u>	<u>236</u>	<u>33,647</u>
<b>NET POSITION:</b>						
Net Investment in Capital Assets	26,396	(3,246)	32,082		5,785	
Unrestricted (Deficit)	111,979	158,063	442,217	302,415	151,119	299,150
<i>Total Net Position</i>	<u>\$ 138,375</u>	<u>\$ 154,817</u>	<u>\$ 474,299</u>	<u>\$ 302,415</u>	<u>\$ 156,904</u>	<u>\$ 299,150</u>

<b>Information Technology</b>	<b>Microsoft Dynamics 365</b>	<b>Telecommunications</b>	<b>Workers' Compensation Risk Management</b>	<b>Property/Casualty Risk Management</b>	<b>Family Medical Leave Act</b>	<b>Healthcare Self-Insurance</b>	<b>Total</b>
\$ 1,242,331	\$ 225,000	\$ 1,380,971	\$ 10,285,276	\$ 4,109,162	\$ 165,377	\$ 15,595,880	\$ 34,851,414
		3,034					65,328
		221	79,094			33,590	183,583
7,170		105,151		1,000			410,234
5,468			158,228	475,829			694,212
<u>1,254,969</u>	<u>225,000</u>	<u>1,489,377</u>	<u>10,522,598</u>	<u>4,585,991</u>	<u>165,377</u>	<u>15,629,470</u>	<u>36,204,771</u>
97,569		1,380,309	24,800	24,800		6,755	2,030,377
(70,405)		(1,285,599)	(24,800)	(24,800)		(5,291)	(1,754,648)
<u>27,164</u>	<u>0</u>	<u>94,710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,464</u>	<u>275,729</u>
<u>1,282,133</u>	<u>225,000</u>	<u>1,584,087</u>	<u>10,522,598</u>	<u>4,585,991</u>	<u>165,377</u>	<u>15,630,934</u>	<u>36,480,500</u>
56,195		92,231	10,030	94,314	8,704	858,651	1,559,763
103,923	11,537	17,785	7,273	7,273	2,590	18,458	219,820
							9,686
							179,243
614		362	503	538		1,468	10,585
			2,110,702	1,007,385		4,378,000	7,496,087
14,251		25,344					140,066
							27,637
<u>174,983</u>	<u>11,537</u>	<u>135,722</u>	<u>2,128,508</u>	<u>1,109,510</u>	<u>11,294</u>	<u>5,256,577</u>	<u>9,642,887</u>
			6,118,351	1,352,495			7,470,846
163,349	43,464	74,270	12,984	12,984	540	16,674	404,192
							63,737
<u>163,349</u>	<u>43,464</u>	<u>74,270</u>	<u>6,131,335</u>	<u>1,365,479</u>	<u>540</u>	<u>16,674</u>	<u>7,938,775</u>
<u>338,332</u>	<u>55,001</u>	<u>209,992</u>	<u>8,259,843</u>	<u>2,474,989</u>	<u>11,834</u>	<u>5,273,251</u>	<u>17,581,662</u>
27,164		94,710				1,464	184,355
916,637	169,999	1,279,385	2,262,755	2,111,002	153,543	10,356,219	18,714,483
<u>\$ 943,801</u>	<u>\$ 169,999</u>	<u>\$ 1,374,095</u>	<u>\$ 2,262,755</u>	<u>\$ 2,111,002</u>	<u>\$ 153,543</u>	<u>\$ 10,357,683</u>	<u>\$ 18,898,838</u>

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2018**

	<b>Printing Services</b>	<b>Mailroom</b>	<b>Stockroom</b>	<b>Service Depot</b>	<b>Other Data Services</b>	<b>Kronos Timekeeping Services</b>
<b>OPERATING REVENUES:</b>						
Charges for Services	\$ 1,346,640	\$ 1,595,953	\$ 3,044,568	\$ 752,593	\$ 84,317	\$ 586,647
Other	<u>7,554</u>	<u>3,103</u>	<u>64,030</u>	<u>2,273</u>		
<i>Total Operating Revenues</i>	<u>1,354,194</u>	<u>1,599,056</u>	<u>3,108,598</u>	<u>754,866</u>	<u>84,317</u>	<u>586,647</u>
<b>OPERATING EXPENSES:</b>						
Personal Services	305,494	300,969	253,957	327,347		249,926
Contractual Services	195,880	168,179	1,398,699	75,466	46,355	179,697
Materials and Supplies	60,186	1,130,064	1,679,811	524,869		542
Utilities						
Claims						
Depreciation	10,483	31,747	9,108		1,299	
Other	<u>667,735</u>	<u>93,734</u>	<u>226,596</u>	<u>12,752</u>	<u>8,900</u>	<u>86,109</u>
<i>Total Operating Expenses</i>	<u>1,239,778</u>	<u>1,724,693</u>	<u>3,568,171</u>	<u>940,434</u>	<u>56,554</u>	<u>516,274</u>
<i>Operating Income (Loss)</i>	<u>114,416</u>	<u>(125,637)</u>	<u>(459,573)</u>	<u>(185,568)</u>	<u>27,763</u>	<u>70,373</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>						
Other Non-Operating Revenues						
Other Non-Operating Expenses	<u>(26,364)</u>	<u>(13,502)</u>				
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(26,364)</u>	<u>(13,502)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>88,052</u>	<u>(139,139)</u>	<u>(459,573)</u>	<u>(185,568)</u>	<u>27,763</u>	<u>70,373</u>
Transfers In				<u>193,675</u>		
<i>Change in Net Position</i>	<u>88,052</u>	<u>(139,139)</u>	<u>(459,573)</u>	<u>8,107</u>	<u>27,763</u>	<u>70,373</u>
<i>Net Position (Deficit) at Beginning of Year</i>	<u>50,323</u>	<u>293,956</u>	<u>933,872</u>	<u>294,308</u>	<u>129,141</u>	<u>228,777</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 138,375</u>	<u>\$ 154,817</u>	<u>\$ 474,299</u>	<u>\$ 302,415</u>	<u>\$ 156,904</u>	<u>\$ 299,150</u>

<b>Information Technology</b>	<b>Microsoft Dynamics 365</b>	<b>Telecommunications</b>	<b>Workers' Compensation Risk Management</b>	<b>Property/Casualty Risk Management</b>	<b>Family Medical Leave Act</b>	<b>Healthcare Self Insurance</b>	<b>Total</b>
\$ 2,733,587	\$	\$ 1,472,974	\$ 3,590,425	\$ 2,590,045	\$ 224,460	\$ 54,248,157	\$ 72,270,366
60		8,599	111,378	3,210		1,899,185	2,099,392
2,733,647	0	1,481,573	3,701,803	2,593,255	224,460	56,147,342	74,369,758
1,923,269	55,001	399,678	238,280	238,224	33,935	9,246,716	13,572,796
202,150		29,633	667,940	1,419,190	81,820	3,707,123	8,172,132
34,370		890,724	695	3,067	765	1,243	3,435,612
			1,004,325	1,476,964		41,173,850	43,655,139
19,514		27,720				1,351	101,222
229,328		12,844	1,693,418	76,418	2,792	80,592	3,191,218
2,408,631	55,001	1,360,599	3,604,658	3,213,863	119,312	54,210,875	73,018,843
325,016	(55,001)	120,974	97,145	(620,608)	105,148	1,936,467	1,350,915
				36,084			36,084
							(39,866)
0	0	0	0	36,084	0	0	(3,782)
325,016	(55,001) 225,000	120,974	97,145	(584,524)	105,148	1,936,467	1,347,133 418,675
325,016	169,999	120,974	97,145	(584,524)	105,148	1,936,467	1,765,808
618,785		1,253,121	2,165,610	2,695,526	48,395	8,421,216	17,133,030
\$ 943,801	\$ 169,999	\$ 1,374,095	\$ 2,262,755	\$ 2,111,002	\$ 153,543	\$ 10,357,683	\$ 18,898,838

**MONTGOMERY COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2018**

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
<i>Cash flows from operating activities:</i>					
Cash receipts from customers	\$ 150,955	\$ 59,176	\$ 3,773	\$ 231,192	\$ 2,190
Cash receipts from interfund services provided	1,180,832	1,606,636	3,038,726	524,318	81,326
Cash payments to employees for services	(243,349)	(238,190)	(202,278)	(248,574)	
Cash payments to suppliers for goods and services	(210,543)	(1,106,489)	(2,651,307)	(566,021)	(66,618)
Cash payments for insurance claims					
Cash payments for interfund services used	(116,157)	(139,000)	(239,264)	(101,968)	(52)
Other operating cash receipts	7,608	3,103	225,086	2,273	
Other non operating cash receipts					
Other cash payments	(676,329)	(100,602)	(227,075)	(9,953)	(8,900)
<i>Net cash provided by (used for) operating activities</i>	<u>93,017</u>	<u>84,634</u>	<u>(52,339)</u>	<u>(168,733)</u>	<u>7,946</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds				193,675	
Amounts borrowed on interfund loans		179,243			
Amounts repaid on interfund loans	(64,000)				
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(64,000)</u>	<u>179,243</u>	<u>0</u>	<u>193,675</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases		(27,221)			
Proceeds from capital leases			(23,040)		
Acquisition and construction of capital assets					(7,084)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>0</u>	<u>(27,221)</u>	<u>(23,040)</u>	<u>0</u>	<u>(7,084)</u>
Net increase (decrease) in cash and cash equivalents	29,017	236,656	(75,379)	24,942	862
Cash and cash equivalents at beginning of year	182,712	186,306	612,084	259,993	85,951
Cash and cash equivalents at end of year	<u>\$ 211,729</u>	<u>\$ 422,962</u>	<u>\$ 536,705</u>	<u>\$ 284,935</u>	<u>\$ 86,813</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>					
Operating income (loss)	\$ 114,416	\$ (125,637)	\$ (459,573)	\$ (185,568)	\$ 27,763
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>					
Depreciation	10,483	31,747	9,108		1,299
Miscellaneous nonoperating income (expense)	(28,032)	(13,502)			
(Increase) decrease in accounts receivable	(11,378)	(5,908)	160,915	2,492	
(Increase) decrease in due from other funds	(3,421)	75,767	(1,928)	425	(801)
(Increase) decrease in inventory of supplies	780	3,442	138,192	1,443	
(Increase) decrease in prepaid expenses					(18,845)
Increase (decrease) in accounts payable	7,551	111,920	85,886	920	(1,470)
Increase (decrease) in due to other funds	(68)	529	(225)	4,685	
Increase (decrease) in due to other governments			9,262	45	
Increase (decrease) in accrued wages and benefits	4,518	3,848	3,806	5,245	
Increase (decrease) in insurance claims payable					
Increase (decrease) in compensated absences	(1,832)	2,428	2,218	1,580	
<i>Total adjustments</i>	<u>(21,399)</u>	<u>210,271</u>	<u>407,234</u>	<u>16,835</u>	<u>(19,817)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 93,017</u>	<u>\$ 84,634</u>	<u>\$ (52,339)</u>	<u>\$ (168,733)</u>	<u>\$ 7,946</u>

*Noncash investing, capital and financing activities:*

During 2018, there were no noncash investing, capital and related financing activities in the Internal Service Funds.



Kronos Timekeeping Services	Information Technology	Microsoft Dynamics 365	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Totals
\$	\$	\$	\$ 163,187	\$ 229,731	\$ (4,836)	\$ 224,460	\$ 7,942,901	\$ 9,002,729
586,647	2,726,417		1,266,364	3,281,600	2,594,881		46,280,521	63,168,268
(211,773)	(1,614,085)	(105,935)	(336,234)	(201,002)	(200,946)	(60,154)	(6,101,850)	(9,764,370)
(128,960)	(85,159)		(894,300)	993,958	(1,335,116)	(75,712)	(3,554,903)	(9,681,170)
				(1,225,143)	(211,411)		(41,388,632)	(42,825,186)
(113,124)	(373,442)		(92,404)	(1,784,177)	(113,482)		(3,250,153)	(6,323,223)
	60	105,935	8,599	111,560	36,084		2,467,918	2,968,226
					6,886			6,886
<u>(81,926)</u>	<u>(239,679)</u>		<u>(16,095)</u>	<u>(1,699,834)</u>	<u>(82,839)</u>	<u>(961)</u>	<u>(75,032)</u>	<u>(3,219,225)</u>
<u>50,864</u>	<u>414,112</u>	<u>0</u>	<u>99,117</u>	<u>(293,307)</u>	<u>689,221</u>	<u>87,633</u>	<u>2,320,770</u>	<u>3,332,935</u>
		225,000						418,675
								179,243
								(64,000)
<u>0</u>	<u>0</u>	<u>225,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>533,918</u>
								(27,221)
								(23,040)
								(7,084)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(57,345)</u>
50,864	414,112	225,000	99,117	(293,307)	689,221	87,633	2,320,770	3,809,508
253,409	828,219		1,281,854	10,578,583	3,419,941	77,744	13,275,110	31,041,906
<u>\$ 304,273</u>	<u>\$ 1,242,331</u>	<u>\$ 225,000</u>	<u>\$ 1,380,971</u>	<u>\$ 10,285,276</u>	<u>\$ 4,109,162</u>	<u>\$ 165,377</u>	<u>\$ 15,595,880</u>	<u>\$ 34,851,414</u>
\$ 70,373	\$ 325,016	\$ (55,001)	\$ 120,974	\$ 97,145	\$ (620,608)	\$ 105,148	\$ 1,936,467	\$ 1,350,915
	19,514		27,720				1,351	101,222
					36,084			(5,450)
			542	(78,912)	4,676		543,998	616,425
	(7,170)		(43,965)		(1,000)			17,907
			(3,034)					140,823
(28,524)	(5,468)			(76,905)	(62,466)			(192,208)
7,863	8,916		(11,774)	(28,039)	63,808	8,704	(168,009)	86,276
379	384		(76)	(99)	(93)		337	5,753
					(5)			9,302
4,594	48,889	11,537	5,319	2,928	2,928	14	7,008	100,634
				(208,380)	1,266,942		(610)	1,057,952
<u>(3,821)</u>	<u>24,031</u>	<u>43,464</u>	<u>3,411</u>	<u>(1,045)</u>	<u>(1,045)</u>	<u>(26,233)</u>	<u>228</u>	<u>43,384</u>
<u>(19,509)</u>	<u>89,096</u>	<u>55,001</u>	<u>(21,857)</u>	<u>(390,452)</u>	<u>1,309,829</u>	<u>(17,515)</u>	<u>384,303</u>	<u>1,982,020</u>
<u>\$ 50,864</u>	<u>\$ 414,112</u>	<u>\$ 0</u>	<u>\$ 99,117</u>	<u>\$ (293,307)</u>	<u>\$ 689,221</u>	<u>\$ 87,633</u>	<u>\$ 2,320,770</u>	<u>\$ 3,332,935</u>

**MONTGOMERY COUNTY , OHIO**

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

**Printing Services - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,307,500	\$ 1,350,060	\$ 1,331,787	\$ (18,273)
Other Revenues	-	-	7,608	7,608
<i>Total Revenues</i>	<u>1,307,500</u>	<u>1,350,060</u>	<u>1,339,395</u>	<u>(10,665)</u>
<b>Expenses:</b>				
<i>Printing Services</i>				
Salaries	169,385	176,085	176,081	4
Fringe Benefits	70,198	75,442	75,440	2
Post Employment Services	-	60	57	3
Operating Supplies	103,237	94,438	87,160	7,278
Board Approved Travel	1,000	1,175	1,174	1
Staff Training and Development	100	-	-	-
Contractual Professional Services	178,174	225,779	225,766	13
Maintenance and Repair Services	4,000	2,577	577	2,000
Communications	3,465	3,540	3,538	2
Insurance	900	880	741	139
Rentals	42,558	42,441	42,439	2
Debt Service	42,781	42,781	28,668	14,113
<i>Total Printing Services</i>	<u>615,798</u>	<u>665,198</u>	<u>641,641</u>	<u>23,557</u>
<i>Administrative Service Copier Management</i>				
Salaries	34,455	35,155	35,084	71
Fringe Benefits	15,899	16,299	16,203	96
Contractual Professional Services	617	797	780	17
Rentals	639,911	639,931	636,269	3,662
<i>Total Administrative Service Copier Management</i>	<u>690,882</u>	<u>692,182</u>	<u>688,336</u>	<u>3,846</u>
<i>Total Expenses</i>	<u>1,306,680</u>	<u>1,357,380</u>	<u>1,329,977</u>	<u>27,403</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>820</u>	<u>(7,320)</u>	<u>9,418</u>	<u>16,738</u>
<b>Other Financing Sources And Uses:</b>				
Advances in	-	64,000	-	(64,000)
Advances out	-	(64,000)	(64,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>(64,000)</u>	<u>(64,000)</u>
<i>Net Change in Fund Equity</i>	<u>820</u>	<u>(7,320)</u>	<u>(54,582)</u>	<u>(47,262)</u>
<i>Fund Equity at Beginning of Year</i>	<u>92,311</u>	<u>92,311</u>	<u>92,311</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>90,403</u>	<u>90,403</u>	<u>90,403</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 183,534</u>	<u>\$ 175,394</u>	<u>\$ 128,132</u>	<u>\$ (47,262)</u>

**MONTGOMERY COUNTY , OHIO**

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

**Mailroom - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,952,000	\$ 1,952,000	\$ 1,665,812	\$ (286,188)
Other Revenues	-	-	3,103	3,103
<i>Total Revenues</i>	<u>1,952,000</u>	<u>1,952,000</u>	<u>1,668,915</u>	<u>(283,085)</u>
<b>Expenses:</b>				
<i>Mailroom Administration</i>				
Salaries	226,206	206,645	206,645	-
Fringe Benefits	113,291	88,037	88,036	1
Special Fringe Benefits	312	12	12	-
Pre-Employment Services	1,500	-	-	-
Operating Supplies	15,298	13,384	7,433	5,951
Board Approved Travel	1,000	1,175	1,174	1
Contractual Professional Services	5,500	5,461	5,461	-
Maintenance and Repair Services	6,400	3,735	3,734	1
Communications	1,295	839	839	-
Insurance	7,500	1,464	1,464	-
Miscellaneous	68,860	68,075	68,075	-
Construction and Improvements	-	46,763	46,763	-
Debt Service	34,241	34,241	34,000	241
<i>Total Mailroom Administration</i>	<u>481,403</u>	<u>469,831</u>	<u>463,636</u>	<u>6,195</u>
<i>Mailroom Postage</i>				
Operating Supplies	1,183,247	1,208,747	1,125,500	83,247
Communications	380,012	355,892	318,686	37,206
<i>Total Mailroom Postage</i>	<u>1,563,259</u>	<u>1,564,639</u>	<u>1,444,186</u>	<u>120,453</u>
<i>Total Expenses</i>	<u>2,044,662</u>	<u>2,034,470</u>	<u>1,907,822</u>	<u>126,648</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(92,662)</u>	<u>(82,470)</u>	<u>(238,907)</u>	<u>(156,437)</u>
<b>Other Financing Sources And Uses:</b>				
Advances in	-	-	179,243	179,243
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>179,243</u>	<u>179,243</u>
<i>Net Change in Fund Equity</i>	<u>(92,662)</u>	<u>(82,470)</u>	<u>(59,664)</u>	<u>22,806</u>
<i>Fund Equity at Beginning of Year</i>	55,814	55,814	55,814	-
<i>Prior Year Encumbrances Appropriated</i>	130,497	130,497	130,497	-
<i>Fund Equity At End Of Year</i>	<u>\$ 93,649</u>	<u>\$ 103,841</u>	<u>\$ 126,647</u>	<u>\$ 22,806</u>

**MONTGOMERY COUNTY , OHIO**

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

**Stockroom - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 3,036,370	\$ 3,193,870	\$ 3,042,499	\$ (151,371)
Other Revenues	140,000	140,000	225,086	85,086
<i>Total Revenues</i>	<u>3,176,370</u>	<u>3,333,870</u>	<u>3,267,585</u>	<u>(66,285)</u>
<b>Expenses:</b>				
<i>Stockroom</i>				
Salaries	140,283	176,283	175,510	773
Fringe Benefits	59,168	72,504	72,423	81
Operating Supplies	1,449,214	1,654,814	1,598,440	56,374
Staff Training and Development	10,100	8,150	8,150	-
Contractual Professional Services	1,487,050	1,439,150	1,425,660	13,490
Maintenance and Repair Services	63,591	62,680	57,926	4,754
Communications	5,150	5,125	4,626	499
Insurance	2,500	3,164	3,164	-
Miscellaneous	174,492	173,327	173,327	-
Capital Outlays	26,500	23,040	23,040	-
Construction and Improvements	-	47,143	47,142	1
<i>Total Expenses</i>	<u>3,418,048</u>	<u>3,665,380</u>	<u>3,589,408</u>	<u>75,972</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(241,678)</u>	<u>(331,510)</u>	<u>(321,823)</u>	<u>9,687</u>
<b>Other Financing Sources And Uses:</b>				
<i>Total Other Financing Sources And Uses</i>	-	-	-	-
<i>Fund Equity at Beginning of Year</i>	415,021	415,021	415,021	-
<i>Prior Year Encumbrances Appropriated</i>	197,056	197,056	197,056	-
<i>Fund Equity At End Of Year</i>	<u>\$ 370,399</u>	<u>\$ 280,567</u>	<u>\$ 290,254</u>	<u>\$ 9,687</u>

**MONTGOMERY COUNTY , OHIO**

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

**Service Depot - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 633,000	\$ 774,400	\$ 755,510	\$ (18,890)
Other Revenues	-	-	2,273	2,273
<i>Total Revenues</i>	<u>633,000</u>	<u>774,400</u>	<u>757,783</u>	<u>(16,617)</u>
<b>Expenses:</b>				
<i>Service Depot</i>				
Salaries	199,425	196,325	196,221	104
Fringe Benefits	88,968	97,678	96,822	856
Special Fringe Benefits	240	240	240	-
Operating Supplies	124,787	127,211	119,607	7,604
Staff Training and Development	800	200	159	41
Contractual Professional Services	19,765	25,327	17,643	7,684
Maintenance and Repair Services	23,437	49,737	49,244	493
Communications	7,660	8,710	8,588	122
Insurance	15,500	7,926	551	7,375
Public Utility Services	500	120	-	120
Rentals	12,800	12,800	7,663	5,137
Miscellaneous	200	80	16	64
Capital Outlays	2,115	2,115	2,115	-
<i>Total Service Depot</i>	<u>496,197</u>	<u>528,469</u>	<u>498,869</u>	<u>29,600</u>
<i>Service Depot Fuel Management</i>				
Salaries	19,294	19,294	19,237	57
Fringe Benefits	3,256	8,056	8,002	54
Operating Supplies	352,150	492,150	466,477	25,673
Contractual Professional Services	200	400	339	61
<i>Total Service Depot Fuel Management</i>	<u>374,900</u>	<u>519,900</u>	<u>494,055</u>	<u>25,845</u>
<i>Total Expenses</i>	<u>871,097</u>	<u>1,048,369</u>	<u>992,924</u>	<u>55,445</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(238,097)</u>	<u>(273,969)</u>	<u>(235,141)</u>	<u>38,828</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	193,675	193,675	193,675	-
<i>Total Other Financing Sources And Uses</i>	<u>193,675</u>	<u>193,675</u>	<u>193,675</u>	<u>-</u>
<i>Net Change in Fund Equity</i>	<u>(44,422)</u>	<u>(80,294)</u>	<u>(41,466)</u>	<u>38,828</u>
<i>Fund Equity at Beginning of Year</i>	188,116	188,116	188,116	-
<i>Prior Year Encumbrances Appropriated</i>	71,878	71,878	71,878	-
<i>Fund Equity At End Of Year</i>	<u>\$ 215,572</u>	<u>\$ 179,700</u>	<u>\$ 218,528</u>	<u>\$ 38,828</u>

**MONTGOMERY COUNTY , OHIO**

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

**Other Data Services - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 79,108	\$ 79,108	\$ 83,516	\$ 4,408
<i>Total Revenues</i>	<u>79,108</u>	<u>79,108</u>	<u>83,516</u>	<u>4,408</u>
<b>Expenses:</b>				
<i>General Fund Operations</i>				
Maintenance and Repair Services	56,372	47,455	46,821	634
Communications	21,049	22,437	22,174	263
Insurance	35	52	52	-
Capital Outlays	17,540	26,440	15,984	10,456
<i>Total Expenses</i>	<u>94,996</u>	<u>96,384</u>	<u>85,031</u>	<u>11,353</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(15,888)	(17,276)	(1,515)	15,761
<i>Fund Equity at Beginning of Year</i>	83,981	83,981	83,981	-
<i>Prior Year Encumbrances Appropriated</i>	1,969	1,969	1,969	-
<i>Fund Equity At End Of Year</i>	<u>\$ 70,062</u>	<u>\$ 68,674</u>	<u>\$ 84,435</u>	<u>\$ 15,761</u>

**MONTGOMERY COUNTY , OHIO**

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

**Kronos Timekeeping Services - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 712,986	\$ 712,986	\$ 586,647	\$ (126,339)
<i>Total Revenues</i>	<u>712,986</u>	<u>712,986</u>	<u>586,647</u>	<u>(126,339)</u>
<b>Expenses:</b>				
<i>Kronos Timekeeping Services</i>				
Salaries	197,211	197,211	183,161	14,050
Fringe Benefits	73,931	73,931	65,403	8,528
Special Fringe Benefits	500	625	589	36
Pre-Employment Services	200	200	-	200
Operating Supplies	3,700	3,700	400	3,300
Routine Business	500	1,000	554	446
Board Approved Travel	9,068	13,968	12,079	1,889
Staff Training and Development	19,880	16,774	4,868	11,906
Contractual Professional Services	129,720	98,016	36,895	61,121
Maintenance and Repair Services	197,000	189,821	179,446	10,375
Communications	2,200	2,200	806	1,394
Insurance	200	345	345	-
Rentals	8,173	8,173	8,173	-
Miscellaneous	14,536	46,408	46,408	-
Capital Outlays	64,420	68,867	16,906	51,961
<i>Total Expenses</i>	<u>721,239</u>	<u>721,239</u>	<u>556,033</u>	<u>165,206</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(8,253)</u>	<u>(8,253)</u>	<u>30,614</u>	<u>38,867</u>
<i>Fund Equity at Beginning of Year</i>	245,161	245,161	245,161	-
<i>Prior Year Encumbrances Appropriated</i>	8,252	8,252	8,252	-
<i>Fund Equity At End Of Year</i>	<u>\$ 245,160</u>	<u>\$ 245,160</u>	<u>\$ 284,027</u>	<u>\$ 38,867</u>

**MONTGOMERY COUNTY , OHIO**

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

**Information Technology Fund - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 2,733,253	\$ 2,733,253	\$ 2,726,417	\$ (6,836)
Other Revenues	-	-	60	60
<i>Total Revenues</i>	<u>2,733,253</u>	<u>2,733,253</u>	<u>2,726,477</u>	<u>(6,776)</u>
<b>Expenses:</b>				
<i>Information Technology Administration</i>				
Salaries	405,512	404,712	235,773	168,939
Fringe Benefits	127,544	126,819	84,585	42,234
Special Fringe Benefits	500	740	735	5
Pre-Employment Services	250	1,410	1,360	50
Operating Supplies	1,000	1,000	614	386
Routine Business	1,000	1,000	943	57
Board Approved Travel	8,400	-	-	-
Staff Training and Development	5,000	3,500	3,162	338
Contractual Professional Services	3,500	5,000	4,704	296
Communications	700	700	413	287
Insurance	450	450	165	285
Miscellaneous	-	80,913	80,913	-
<i>Total Information Technology Administration</i>	<u>553,856</u>	<u>626,244</u>	<u>413,367</u>	<u>212,877</u>
<i>Information Technology Operations</i>				
Salaries	1,114,596	1,114,596	1,053,584	61,012
Fringe Benefits	343,959	343,959	335,520	8,439
Special Fringe Benefits	7,700	11,500	6,798	4,702
Pre-Employment Services	700	700	302	398
Operating Supplies	33,000	36,400	34,789	1,611
Routine Business	3,500	3,500	1,897	1,603
Board Approved Travel	32,400	-	-	-
Staff Training and Development	21,168	63,155	61,606	1,549
Contractual Professional Services	119,836	109,874	43,445	66,429
Maintenance and Repair Services	50,050	42,050	41,434	616
Communications	2,800	2,800	1,373	1,427
Insurance	10	912	912	-
Rentals	31,680	22,924	22,923	1
Miscellaneous	56,509	-	-	-
Capital Outlays	54,400	70,732	70,230	502
<i>Total Information Technology Operations</i>	<u>1,872,308</u>	<u>1,823,102</u>	<u>1,674,813</u>	<u>148,289</u>
<i>Information Technology SharePoint</i>				
Salaries	103,431	104,231	104,157	74
Fringe Benefits	28,215	28,940	28,938	2
Special Fringe Benefits	600	600	336	264
Pre-Employment Services	200	200	-	200
Operating Supplies	1,000	1,000	546	454
Routine Business	200	200	188	12
Board Approved Travel	5,900	-	-	-
Staff Training and Development	10,000	1,393	1,393	-
Contractual Professional Services	147,125	146,933	126,986	19,947
Maintenance and Repair Services	59,000	49,000	43,890	5,110
Communications	800	800	113	687
Insurance	-	192	192	-



**MONTGOMERY COUNTY , OHIO**

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

**Information Technology Fund - Internal Service Fund**

(Non-GAAP Budgetary Basis)

*For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology SharePoint</i>				
Rentals	1,639	1,639	1,639	-
Capital Outlays	53,000	52,800	4,800	48,000
<i>Total Information Technology SharePoint</i>	<u>411,110</u>	<u>387,928</u>	<u>313,178</u>	<u>74,750</u>
<i>Total Expenses</i>	<u>2,837,274</u>	<u>2,837,274</u>	<u>2,401,358</u>	<u>435,916</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(104,021)</u>	<u>(104,021)</u>	<u>325,119</u>	<u>429,140</u>
<i>Fund Equity at Beginning of Year</i>	724,211	724,211	724,211	-
<i>Prior Year Encumbrances Appropriated</i>	104,021	104,021	104,021	-
<i>Fund Equity At End Of Year</i>	<u>\$ 724,211</u>	<u>\$ 724,211</u>	<u>\$ 1,153,351</u>	<u>\$ 429,140</u>

**MONTGOMERY COUNTY , OHIO**

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

**Microsoft Dynamics 365 Fund - Internal Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other Revenues	\$ -	\$ 149,622	\$ 105,935	\$ (43,687)
<i>Total Revenues</i>	<u>-</u>	<u>149,622</u>	<u>105,935</u>	<u>(43,687)</u>
<b>Expenses:</b>				
<i>OMB Microsoft Dynamics 365</i>				
Salaries	-	52,408	51,593	815
Fringe Benefits	-	20,681	14,626	6,055
Special Fringe Benefits	-	70	60	10
<i>Total OMB Microsoft Dynamics 365</i>	<u>-</u>	<u>73,159</u>	<u>66,279</u>	<u>6,880</u>
<i>Auditor Microsoft Dynamics 365</i>				
Salaries	-	58,972	31,878	27,094
Fringe Benefits	-	17,491	7,778	9,713
<i>Total Auditor Microsoft Dynamics 365</i>	<u>-</u>	<u>76,463</u>	<u>39,656</u>	<u>36,807</u>
<i>Total Expenses</i>	<u>-</u>	<u>149,622</u>	<u>105,935</u>	<u>43,687</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	-	-	-
<b>Other Financing Sources And Uses:</b>				
Transfers in	-	225,000	225,000	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
<i>Net Change in Fund Equity</i>	-	225,000	225,000	-
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ -</u>

**MONTGOMERY COUNTY , OHIO**

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

**Telecommunications - Internal Service Fund**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 1,620,000	\$ 1,620,000	\$ 1,429,551	\$ (190,449)
Other Revenues	-	-	8,599	8,599
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,438,150</u>	<u>(181,850)</u>
<b>Expenses:</b>				
<i>Telecommunications</i>				
Salaries	261,525	294,525	288,281	6,244
Fringe Benefits	97,833	100,833	98,879	1,954
Special Fringe Benefits	6,900	6,900	3,788	3,112
Operating Supplies	7,500	4,500	1,653	2,847
Routine Business	550	550	-	550
Board Approved Travel	3,900	3,900	-	3,900
Staff Training and Development	2,800	2,558	-	2,558
Contractual Professional Services	35,552	12,552	6,554	5,998
Maintenance and Repair Services	23,249	20,249	9,377	10,872
Communications	39,042	11,042	10,713	329
Insurance	4,942	4,942	2,488	2,454
Public Utility Services	1,308,871	1,326,871	1,189,561	137,310
Rentals	14,654	14,896	13,421	1,475
Capital Outlays	-	3,000	233	2,767
<i>Total Telecommunications</i>	<u>1,807,318</u>	<u>1,807,318</u>	<u>1,624,948</u>	<u>182,370</u>
<i>VOIP Implementation</i>				
Maintenance and Repair Services	-	15,000	-	15,000
Capital Outlays	2,441	2,441	2,441	-
<i>Total VOIP Implementation</i>	<u>2,441</u>	<u>17,441</u>	<u>2,441</u>	<u>15,000</u>
<i>Total Expenses</i>	<u>1,809,759</u>	<u>1,824,759</u>	<u>1,627,389</u>	<u>197,370</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(189,759)</u>	<u>(204,759)</u>	<u>(189,239)</u>	<u>15,520</u>
<i>Fund Equity at Beginning of Year</i>	1,096,350	1,096,350	1,096,350	-
<i>Prior Year Encumbrances Appropriated</i>	185,509	185,509	185,509	-
<i>Fund Equity At End Of Year</i>	<u>\$ 1,092,100</u>	<u>\$ 1,077,100</u>	<u>\$ 1,092,620</u>	<u>\$ 15,520</u>

**MONTGOMERY COUNTY , OHIO**

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

**Workers' Compensation Risk Management - Internal Service Fund**

**(Non-GAAP Budgetary Basis)**

**For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 3,895,132	\$ 3,895,132	\$ 3,511,331	\$ (383,801)
Other Revenues	-	-	59,175	59,175
<i>Total Revenues</i>	<u>3,895,132</u>	<u>3,895,132</u>	<u>3,570,506</u>	<u>(324,626)</u>
<b>Expenses:</b>				
<i>Workers Compensation Self Insured</i>				
Contractual Professional Services	244,563	244,563	193,881	50,682
Insurance	4,151,055	4,117,299	3,057,479	1,059,820
<i>Total Workers Compensation Self Insured</i>	<u>4,395,618</u>	<u>4,361,862</u>	<u>3,251,360</u>	<u>1,110,502</u>
<i>Workers Compensation Administration</i>				
Salaries	172,321	173,321	173,298	23
Fringe Benefits	57,487	62,587	62,331	256
Special Fringe Benefits	1,276	1,276	416	860
Operating Supplies	3,955	3,955	2,949	1,006
Routine Business	1,350	1,350	563	787
Board Approved Travel	3,200	3,200	1,431	1,769
Staff Training and Development	7,680	7,680	5,638	2,042
Contractual Professional Services	77,310	68,651	58,967	9,684
Maintenance and Repair Services	15,100	17,100	15,515	1,585
Communications	4,835	4,835	4,118	717
Insurance	2,500	2,659	2,659	-
Rentals	1,200	1,200	612	588
Miscellaneous	45,003	78,759	78,759	-
Capital Outlays	10,965	11,365	11,293	72
<i>Total Workers Compensation Administration</i>	<u>404,182</u>	<u>437,938</u>	<u>418,549</u>	<u>19,389</u>
<i>Total Expenses</i>	<u>4,799,800</u>	<u>4,799,800</u>	<u>3,669,909</u>	<u>1,129,891</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(904,668)</u>	<u>(904,668)</u>	<u>(99,403)</u>	<u>805,265</u>
<i>Fund Equity at Beginning of Year</i>	3,873,261	3,873,261	3,873,261	-
<i>Prior Year Encumbrances Appropriated</i>	904,667	904,667	904,667	-
<i>Fund Equity At End Of Year</i>	<u>\$ 3,873,260</u>	<u>\$ 3,873,260</u>	<u>\$ 4,678,525</u>	<u>\$ 805,265</u>

**MONTGOMERY COUNTY , OHIO**

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

**Property/Casualty Risk Management - Internal Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Charges for Services	\$ 3,046,728	\$ 3,046,728	\$ 2,590,045	\$ (456,683)
Other Revenues	30,000	30,000	36,084	6,084
Other Revenues	-	-	6,886	6,886
<i>Total Revenues</i>	<u>3,076,728</u>	<u>3,076,728</u>	<u>2,633,015</u>	<u>(443,713)</u>
<b>Expenses:</b>				
<i>Property and Casualty</i>				
Salaries	172,321	173,821	173,255	566
Fringe Benefits	57,487	62,387	62,326	61
Special Fringe Benefits	1,276	1,276	408	868
Operating Supplies	5,955	5,955	3,577	2,378
Routine Business	1,350	1,350	563	787
Board Approved Travel	3,200	14,150	4,608	9,542
Staff Training and Development	7,680	7,680	5,638	2,042
Contractual Professional Services	87,810	69,337	34,429	34,908
Maintenance and Repair Services	15,100	17,100	15,515	1,585
Communications	4,835	4,835	4,611	224
Rentals	1,200	1,200	612	588
Miscellaneous	41,399	51,472	51,472	-
Capital Outlays	10,965	10,965	10,827	138
<i>Total Property and Casualty</i>	<u>410,578</u>	<u>421,528</u>	<u>367,841</u>	<u>53,687</u>
<i>Property and Casualty Premiums &amp; Claims</i>				
Contractual Professional Services	821,315	810,365	440,046	370,319
Maintenance and Repair Services	-	143	143	-
Insurance	2,168,749	2,168,606	1,492,814	675,792
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Property and Casualty Premiums &amp; Claims</i>	<u>3,015,064</u>	<u>3,004,114</u>	<u>1,933,003</u>	<u>1,071,111</u>
<i>Safety Training</i>				
Operating Supplies	2,200	1,750	1,750	-
Staff Training and Development	16,656	17,106	9,650	7,456
<i>Total Safety Training</i>	<u>18,856</u>	<u>18,856</u>	<u>11,400</u>	<u>7,456</u>
<i>Total Expenses</i>	<u>3,444,498</u>	<u>3,444,498</u>	<u>2,312,244</u>	<u>1,132,254</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(367,770)</u>	<u>(367,770)</u>	<u>320,771</u>	<u>688,541</u>
<i>Fund Equity at Beginning of Year</i>	<u>3,052,178</u>	<u>3,052,178</u>	<u>3,052,178</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>367,768</u>	<u>367,768</u>	<u>367,768</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 3,052,176</u>	<u>\$ 3,052,176</u>	<u>\$ 3,740,717</u>	<u>\$ 688,541</u>

**MONTGOMERY COUNTY , OHIO**

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

**Family Medical Leave Act - Internal Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 195,171	\$ 195,171	\$ 224,460	\$ 29,289
<i>Total Revenues</i>	<u>195,171</u>	<u>195,171</u>	<u>224,460</u>	<u>29,289</u>
<b>Expenses:</b>				
<i>Family Medical Leave Act</i>				
Salaries	59,355	59,355	45,593	13,762
Fringe Benefits	21,326	21,326	14,061	7,265
Special Fringe Benefits	500	500	500	-
Operating Supplies	5,000	5,000	801	4,199
Routine Business	1,500	1,500	-	1,500
Board Approved Travel	7,897	5,997	-	5,997
Staff Training and Development	5,000	5,000	961	4,039
Contractual Professional Services	102,944	102,827	88,473	14,354
Communications	2,235	2,235	48	2,187
Insurance	-	117	117	-
Rentals	500	500	-	500
Capital Outlays	-	1,900	1,831	69
<i>Total Expenses</i>	<u>206,257</u>	<u>206,257</u>	<u>152,385</u>	<u>53,872</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(11,086)</u>	<u>(11,086)</u>	<u>72,075</u>	<u>83,161</u>
<i>Fund Equity at Beginning of Year</i>	66,657	66,657	66,657	-
<i>Prior Year Encumbrances Appropriated</i>	11,087	11,087	11,087	-
<i>Fund Equity At End Of Year</i>	<u>\$ 66,658</u>	<u>\$ 66,658</u>	<u>\$ 149,819</u>	<u>\$ 83,161</u>

**MONTGOMERY COUNTY , OHIO**

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

**Healthcare Self Insurance - Internal Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2018

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 50,975,394	\$ 76,463,091	\$ 54,223,422	\$ (22,239,669)
Other Revenues	900,000	1,450,000	2,467,918	1,017,918
<i>Total Revenues</i>	<u>51,875,394</u>	<u>77,913,091</u>	<u>56,691,340</u>	<u>(21,221,751)</u>
<b>Expenses:</b>				
<i>Anthem Benefits - Self Insurance</i>				
Fringe Benefits	8,830,860	4,759,576	4,759,576	-
Contractual Professional Services	3,739,556	2,905,242	2,664,438	240,804
Insurance	48,670,946	32,883,687	30,733,984	2,149,703
Miscellaneous	20,000	14,891	14,891	-
<i>Total Anthem Benefits - Self Insurance</i>	<u>61,261,362</u>	<u>40,563,396</u>	<u>38,172,889</u>	<u>2,390,507</u>
<i>Anthem Benefits - Health Insurance Admin</i>				
Salaries	266,181	266,181	135,235	130,946
Fringe Benefits	93,553	93,553	49,582	43,971
Special Fringe Benefits	2,740	2,740	193	2,547
Operating Supplies	10,600	5,600	-	5,600
Routine Business	3,300	3,300	-	3,300
Board Approved Travel	10,500	10,500	2,182	8,318
Staff Training and Development	11,600	11,600	1,344	10,256
Contractual Professional Services	314,803	314,502	133,022	181,480
Communications	22,325	12,325	3,884	8,441
Insurance	1,000	1,000	411	589
Rentals	9,000	9,000	2,748	6,252
Miscellaneous	34,403	49,704	49,704	-
<i>Total Anthem Benefits - Health Insurance Admin</i>	<u>780,005</u>	<u>780,005</u>	<u>378,305</u>	<u>401,700</u>
<i>UMR- Self Insurance</i>				
Fringe Benefits	-	4,113,709	4,113,709	-
Contractual Professional Services	-	1,042,176	1,042,176	-
Insurance	-	22,961,000	22,961,000	-
<i>Total UMR- Self Insurance</i>	<u>-</u>	<u>28,116,885</u>	<u>28,116,885</u>	<u>-</u>
<i>UMR - Health Insurance Admin</i>				
Salaries	-	132,682	132,682	-
Fringe Benefits	-	47,469	47,468	1
Special Fringe Benefits	-	1,036	1,035	1
Operating Supplies	-	1,388	1,388	-
Board Approved Travel	-	1,765	1,764	1
Staff Training and Development	-	1,092	1,092	-
Contractual Professional Services	-	88,984	88,984	-
Communications	-	290	290	-
Insurance	-	197	196	1
Rentals	-	1,738	1,737	1
Capital Outlays	-	5,493	5,493	-
<i>Total UMR - Health Insurance Admin</i>	<u>-</u>	<u>282,134</u>	<u>282,129</u>	<u>5</u>
<i>Total Expenses</i>	<u>62,041,367</u>	<u>69,742,420</u>	<u>66,950,208</u>	<u>2,792,212</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(10,165,973)</u>	<u>8,170,671</u>	<u>(10,258,868)</u>	<u>(18,429,539)</u>
<b>Other Financing Sources And Uses:</b>				
Transfers in	-	3,100,000	4,666,001	1,566,001
Transfers out	-	(4,666,001)	(4,666,001)	-

**MONTGOMERY COUNTY , OHIO**

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

**Healthcare Self Insurance - Internal Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

*For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Other Financing Sources And Uses</i>	-	(1,566,001)	-	1,566,001
<i>Net Change in Fund Equity</i>	(10,165,973)	6,604,670	(10,258,868)	(16,863,538)
<i>Fund Equity at Beginning of Year</i>	9,816,725	9,816,725	9,816,725	-
<i>Prior Year Encumbrances Appropriated</i>	3,458,383	3,458,383	3,458,383	-
<i>Fund Equity At End Of Year</i>	\$ 3,109,135	\$ 19,879,778	\$ 3,016,240	\$ (16,863,538)



## **MONTGOMERY COUNTY, OHIO**

### **FIDUCIARY FUNDS – AGENCY FUNDS**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.

Other Agency Funds - Other miscellaneous agency funds, for which the County acts as custodian, are reported under this heading.

Payroll Agency Funds - These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.

Undivided Tax Agency Funds - The Undivided Tax Funds include real estate property taxes, public utility property taxes, residual delinquent tangible personal property taxes, residual inheritance taxes and various other taxes collected and distributed by the County.

**MONTGOMERY COUNTY, OHIO**  
**Combining Statements of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2018**

	Beginning Balance	Additions	Deductions	Ending Balance
<b><i>Other Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 18,005,769	\$ 54,341,323	\$ 54,693,294	\$ 17,653,798
Cash and Cash Equivalents in Segregated Accounts	13,607,714	159,933,887	159,103,879	14,437,722
Total Assets	<u>\$ 31,613,483</u>	<u>\$ 214,275,210</u>	<u>\$ 213,797,173</u>	<u>\$ 32,091,520</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 1,410,698	\$ 5,751,679	\$ 5,901,791	\$ 1,260,586
Undistributed Monies	30,202,785	208,523,531	207,895,382	30,830,934
Total Liabilities	<u>\$ 31,613,483</u>	<u>\$ 214,275,210</u>	<u>\$ 213,797,173</u>	<u>\$ 32,091,520</u>
<b><i>Payroll Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 6,082,429	\$ 263,300,803	\$ 265,291,189	\$ 4,092,043
Total Assets	<u>\$ 6,082,429</u>	<u>\$ 263,300,803</u>	<u>\$ 265,291,189</u>	<u>\$ 4,092,043</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 5,380,589	\$ 94,768,518	\$ 96,594,475	\$ 3,554,632
Undistributed Monies	701,840	168,532,285	168,696,714	537,411
Total Liabilities	<u>\$ 6,082,429</u>	<u>\$ 263,300,803</u>	<u>\$ 265,291,189</u>	<u>\$ 4,092,043</u>
<b><i>Undivided Tax Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 55,273,354	\$ 879,799,601	\$ 884,690,896	\$ 50,382,059
Property Taxes Receivable	813,598,874	686,889,622	660,567,277	839,921,219
Total Assets	<u>\$ 868,872,228</u>	<u>\$ 1,566,689,223</u>	<u>\$ 1,545,258,173</u>	<u>\$ 890,303,278</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 868,872,228	\$ 1,566,689,223	\$ 1,545,258,173	\$ 890,303,278
Total Liabilities	<u>\$ 868,872,228</u>	<u>\$ 1,566,689,223</u>	<u>\$ 1,545,258,173</u>	<u>\$ 890,303,278</u>
<b><i>Total Agency Funds</i></b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 79,361,552	\$ 1,197,441,727	\$ 1,204,675,379	\$ 72,127,900
Cash and Cash Equivalents in Segregated Accounts	13,607,714	159,933,887	159,103,879	14,437,722
Property Taxes Receivable	813,598,874	686,889,622	660,567,277	839,921,219
Total Assets	<u>\$ 906,568,140</u>	<u>\$ 2,044,265,236</u>	<u>\$ 2,024,346,535</u>	<u>\$ 926,486,841</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 875,663,515	\$ 1,667,209,420	\$ 1,647,754,439	\$ 895,118,496
Undistributed Monies	30,904,625	377,055,816	376,592,096	31,368,345
Total Liabilities	<u>\$ 906,568,140</u>	<u>\$ 2,044,265,236</u>	<u>\$ 2,024,346,535</u>	<u>\$ 926,486,841</u>



# Statistical Section

**This page intentionally left blank.**

# MONTGOMERY COUNTY, OHIO

## STATISTICAL SECTION

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

<b><u>Contents</u></b>	<b><u>Pages</u></b>
<b>Financial Trends</b>	<b>268-279</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>280-285</b>
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
<b>Debt Capacity</b>	<b>286-290</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>291-293</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	<b>294-298</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs.	

**MONTGOMERY COUNTY, OHIO****Net Position by Component****Last Ten Years***(accrual basis of accounting)*

	2009	2010	2011	2012
<i>Governmental activities</i>				
Net investment in capital assets	\$ 494,468,536	\$ 497,684,238	\$ 491,258,673	\$ 493,347,997
Restricted	132,998,026	212,016,550	219,262,056	210,275,938
Unrestricted	189,610,709	119,784,787	128,822,623	145,323,039
<i>Total governmental activities net position</i>	<u>817,077,271</u>	<u>829,485,575</u>	<u>839,343,352</u>	<u>848,946,974</u>
<i>Business-type activities</i>				
Net investment in capital assets	274,725,098	271,676,375	277,874,738	294,563,350
Restricted	27,984,824	26,500,608	20,560,093	11,947,947
Unrestricted	98,741,238	106,842,122	104,008,005	102,362,605
<i>Total business-type activities net position</i>	<u>401,451,160</u>	<u>405,019,105</u>	<u>402,442,836</u>	<u>408,873,902</u>
<i>Primary government</i>				
Net investment in capital assets	769,193,634	769,360,613	769,133,411	787,911,347
Restricted	160,982,850	238,517,158	239,822,149	222,223,885
Unrestricted	288,351,947	226,626,909	232,830,628	247,685,644
<i>Total primary government net position</i>	<u>\$ 1,218,528,431</u>	<u>\$ 1,234,504,680</u>	<u>\$ 1,241,786,188</u>	<u>\$ 1,257,820,876</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.

2013	2014	2015	2016	Restated 2017	2018
\$ 496,619,904	\$ 501,836,731	\$ 513,372,660	\$ 522,126,752	\$ 520,716,062	\$ 527,894,763
193,657,088	174,648,924	179,175,404	198,105,138	199,655,795	207,700,898
143,747,095	17,323,974	12,338,096	6,698,494	(176,371,055)	(192,654,751)
834,024,087	693,809,629	704,886,160	726,930,384	544,000,802	542,940,910
295,068,135	295,554,551	304,117,559	307,975,552	308,294,830	312,231,848
9,764,455	9,764,455	9,519,873	9,519,873	9,519,873	9,903,779
103,911,516	81,653,070	80,315,978	83,950,136	71,154,839	86,874,465
408,744,106	386,972,076	393,953,410	401,445,561	388,969,542	409,010,092
791,688,039	797,391,282	817,490,219	830,102,304	829,010,892	840,126,611
203,421,543	184,413,379	188,695,277	207,625,011	209,175,668	217,604,677
247,658,611	98,977,044	92,654,074	90,648,630	(105,216,216)	(105,780,286)
\$ 1,242,768,193	\$ 1,080,781,705	\$ 1,098,839,570	\$ 1,128,375,945	\$ 932,970,344	\$ 951,951,002

**MONTGOMERY COUNTY, OHIO**

**Changes in Net Position**

**Last Ten Years**

(accrual basis of accounting)

	2009	2010	2011	2012
<b>Expenses</b>				
<i>Governmental activities:</i>				
General government	\$ 46,267,760	\$ 47,184,127	\$ 45,555,852	\$ 42,969,445
Judicial and law enforcement	170,384,909	165,863,588	160,924,095	150,288,713
Environment and public works	19,950,382	19,558,766	29,724,929	18,198,601
Social services	314,574,968	273,398,775	250,462,369	235,291,034
Community and economic development	17,462,570	16,990,933	17,188,443	14,770,941
Interest and fiscal charges on long-term debt	2,027,940	2,028,967	1,367,555	1,365,046
<i>Total governmental activities expenses</i>	<u>570,668,529</u>	<u>525,025,156</u>	<u>505,223,243</u>	<u>462,883,780</u>
<i>Business-type activities:</i>				
Stillwater Center	16,970,415	16,939,827	15,915,029	15,892,645
Wastewater	42,346,628	44,304,731	44,646,263	40,056,205
Water	34,933,626	34,993,326	34,109,777	36,826,698
Solid Waste Management	19,620,671	19,142,578	20,452,424	18,589,675
Parking Facilities	1,523,288	1,393,749	1,265,946	1,132,534
<i>Total business-type activities expenses</i>	<u>115,394,628</u>	<u>116,774,211</u>	<u>116,389,439</u>	<u>112,497,757</u>
<i>Total primary government expenses</i>	<u>\$ 686,063,157</u>	<u>\$ 641,799,367</u>	<u>\$ 621,612,682</u>	<u>\$ 575,381,537</u>
<b>Program Revenues</b>				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 30,715,992	\$ 31,702,256	\$ 30,055,340	\$ 29,537,120
Judicial and law enforcement	21,196,125	23,892,852	22,746,517	23,240,571
Environment and public works	2,618,993	3,351,542	2,813,610	2,671,787
Social services	10,650,715	8,474,943	9,127,216	6,601,723
Community and economic development	1,058,957	1,126,691	1,057,890	1,300,639
Operating grants and contributions	251,417,223	225,154,922	197,760,439	182,570,088
Capital grants and contributions	4,461,508	10,497,929	11,905,093	9,958,838
<i>Total governmental activities program revenues</i>	<u>322,119,513</u>	<u>304,201,135</u>	<u>275,466,105</u>	<u>255,880,766</u>
<i>Business-type activities:</i>				
Charges for Services				
Stillwater Center	13,626,404	13,048,278	12,975,132	13,451,639
Wastewater	42,382,581	41,328,277	39,358,586	40,666,004
Water	34,259,782	34,658,803	32,925,072	34,416,184
Solid Waste Management	21,404,247	22,726,383	19,897,450	21,712,157
Parking Facilities	1,793,460	1,683,357	1,695,707	1,521,978
Capital grants and contributions	2,523,468	1,620,870	958,631	573,390
<i>Total business-type activities program revenues</i>	<u>115,989,942</u>	<u>115,065,968</u>	<u>107,810,578</u>	<u>112,341,352</u>
<i>Total primary government program revenues</i>	<u>\$ 438,109,455</u>	<u>\$ 419,267,103</u>	<u>\$ 383,276,683</u>	<u>\$ 368,222,118</u>
<b>Net (Expense)/Revenue</b>				
<i>Governmental activities</i>	(248,549,016)	(220,824,021)	(229,757,138)	(207,003,014)
<i>Business-type activities</i>	595,314	(1,708,243)	(8,578,861)	(156,405)
<i>Total primary government net expense</i>	<u>\$ (247,953,702)</u>	<u>\$ (222,532,264)</u>	<u>\$ (238,335,999)</u>	<u>\$ (207,159,419)</u>



(Cont'd.)

	2013	2014	2015	2016	2017	2018
\$	42,993,954	\$ 44,495,065	\$ 30,836,259	\$ 41,168,093	\$ 42,820,266	\$ 43,330,611
	156,259,913	160,529,728	176,019,904	175,056,432	202,777,627	197,718,766
	18,993,571	15,247,904	17,130,746	19,497,635	24,747,077	19,628,664
	223,644,244	228,258,362	227,180,491	230,978,402	253,988,227	255,651,728
	15,078,506	10,694,756	16,249,968	13,374,971	17,275,357	12,351,471
	1,040,260	814,233	741,276	736,532	809,114	594,624
	458,010,448	460,040,048	468,158,644	480,812,065	542,417,668	529,275,864
	15,817,452	16,079,424	15,051,051	16,963,425	18,495,805	18,211,153
	42,800,809	45,132,859	40,884,786	37,436,451	38,852,685	36,561,450
	34,583,444	39,735,621	36,179,863	40,165,033	37,510,391	37,711,793
	18,556,915	19,518,574	20,454,194	23,229,987	24,782,999	23,273,071
	1,296,813	1,193,048	1,602,263	1,391,717	1,185,941	1,441,973
	113,055,433	121,659,526	114,172,157	119,186,613	120,827,821	117,199,440
\$	571,065,881	\$ 581,699,574	\$ 582,330,801	\$ 599,998,678	\$ 663,245,489	\$ 646,475,304
\$	27,906,369	\$ 18,981,171	\$ 18,504,495	\$ 19,125,069	\$ 18,404,711	\$ 22,271,737
	23,989,323	24,825,770	25,059,222	42,245,098	40,797,541	42,967,072
	2,827,685	2,586,256	3,334,365	2,913,706	2,719,456	2,677,760
	5,179,450	4,712,761	4,828,333	6,399,887	7,215,507	7,149,824
	1,303,735	1,779,020	1,426,694	1,374,601	1,623,902	2,060,671
	155,840,530	159,246,348	165,317,305	159,080,190	161,608,032	168,985,519
	7,537,474	9,981,017	14,495,204	16,938,186	8,812,923	15,430,023
	224,584,566	222,112,343	232,965,618	248,076,737	241,182,072	261,542,606
	13,018,773	14,054,894	12,342,650	12,133,997	12,295,009	13,440,096
	39,313,020	42,239,094	41,826,308	41,898,845	43,559,346	50,243,121
	31,926,590	33,977,046	34,722,082	36,336,109	37,101,132	42,481,263
	21,058,373	22,059,803	22,424,794	22,786,490	23,069,183	23,426,724
	1,253,040	1,254,515	1,256,970	1,285,698	1,262,109	1,272,378
	952,736	388,461		39,172		
	107,522,532	113,973,813	112,572,804	114,480,311	117,286,779	130,863,582
\$	332,107,098	\$ 336,086,156	\$ 345,538,422	\$ 362,557,048	\$ 358,468,851	\$ 392,406,188
	(233,425,882)	(237,927,705)	(235,193,026)	(232,735,328)	(301,235,596)	(267,733,258)
	(5,532,901)	(7,685,713)	(1,599,353)	(4,706,302)	(3,541,042)	13,664,142
\$	(238,958,783)	\$ (245,613,418)	\$ (236,792,379)	\$ (237,441,630)	\$ (304,776,638)	\$ (254,069,116)

**MONTGOMERY COUNTY, OHIO**

**Changes in Net Position (Cont'd.)**

**Last Ten Years**

(accrual basis of accounting)

	2009	2010	2011	2012
<b>General Revenues and Other Changes in Net Position</b>				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041
Developmental disabilities	2,958,299	2,948,209	2,987,755	2,804,577
Human services	112,294,936	111,615,319	115,040,009	100,737,060
Sales tax	58,520,545	61,439,062	66,998,226	68,877,849
Other taxes	8,065,138	8,395,654	8,526,021	9,137,155
Grants and entitlements not restricted to specific programs	21,108,365	22,215,732	19,526,597	14,067,609
Loss on disposal of capital assets	192,377	122,510	205,033	1,308,867
Interest	7,066,198	8,770,936	13,199,072	3,989,088
Other non-operating	7,202,111	5,158,664	1,835,146	1,791,862
Transfers	(3,516,133)	(3,573,588)	(4,754,359)	(2,790,956)
<i>Total governmental activities</i>	<u>230,535,432</u>	<u>233,232,325</u>	<u>239,614,915</u>	<u>214,470,152</u>
<i>Business-type activities:</i>				
Loss on disposal of capital assets	94,067	55,614	121,190	389,615
Interest	1,105,443	454,955	261,854	37,672
Other non-operating	1,028,601	1,192,031	865,189	817,747
Transfers	3,516,133	3,573,588	4,754,359	2,790,956
<i>Total business-type activities</i>	<u>5,744,244</u>	<u>5,276,188</u>	<u>6,002,592</u>	<u>4,035,990</u>
<i>Total primary government</i>	<u>\$ 236,279,676</u>	<u>\$ 238,508,513</u>	<u>\$ 245,617,507</u>	<u>\$ 218,506,142</u>
<b>Change in Net Position</b>				
<i>Governmental activities</i>	\$ (18,013,584)	\$ 12,408,304	\$ 9,857,777	\$ 7,467,138
<i>Business-type activities</i>	6,339,558	3,567,945	(2,576,269)	3,879,585
<i>Total primary government</i>	<u>\$ (11,674,026)</u>	<u>\$ 15,976,249</u>	<u>\$ 7,281,508</u>	<u>\$ 11,346,723</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.

	2013	2014	2015	2016	2017	2018
\$	16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166
	3,026,894	2,937,838	3,009,409	3,072,121	3,142,307	3,226,266
	106,491,824	104,166,052	109,270,401	113,184,024	112,915,694	115,329,865
	71,111,123	82,907,788	80,066,149	84,214,882	80,514,788	82,205,183
	9,196,412	8,946,335	9,955,740	10,409,043	11,196,931	11,600,966
	16,958,404	9,321,385	20,361,261	17,818,447	21,957,383	26,523,079
	145,528					
	(2,704,080)	8,317,612	4,520,835	4,605,023	3,839,575	8,669,324
	789,276	3,928,100	5,525,567	8,307,253	4,912,018	5,749,275
	(3,048,082)	(3,108,374)	(3,180,588)	(4,139,460)	(5,214,638)	(4,966,758)
	218,502,995	234,551,424	246,269,557	254,779,552	251,176,187	266,673,366
	124,624					
	14,006	2,620		709	45	9,463
	2,216,393	1,776,621	5,400,099	8,058,284	2,861,600	1,400,187
	3,048,082	3,108,374	3,180,588	4,139,460	5,214,638	4,966,758
	5,403,105	4,887,615	8,580,687	12,198,453	8,076,283	6,376,408
\$	223,906,100	\$ 239,439,039	\$ 254,850,244	\$ 266,978,005	\$ 259,252,470	\$ 273,049,774
\$	(14,922,887)	\$ (3,376,281)	\$ 11,076,531	\$ 22,044,224	\$ (50,059,409)	\$ (1,059,892)
	(129,796)	(2,798,098)	6,981,334	7,492,151	4,535,241	20,040,550
\$	(15,052,683)	\$ (6,174,379)	\$ 18,057,865	\$ 29,536,375	\$ (45,524,168)	\$ 18,980,658

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

	2009	2010	2011	2012
Property taxes levied for:				
General operating	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041
Developmental disabilities	2,958,299	2,948,209	2,987,755	2,804,577
Human services	112,294,936	111,615,319	115,040,009	100,737,060
Sales tax	58,520,545	61,439,062	66,998,226	68,877,849
Other taxes:				
Property transfer tax	1,929,476	2,139,472	1,979,525	2,372,068
Hotel/motel lodging tax	1,990,326	2,073,533	2,402,054	2,597,260
Motor vehicle license tax	4,145,336	4,182,649	4,144,442	4,167,827
Total tax revenues	\$ 198,482,514	\$ 200,538,071	\$ 209,603,426	\$ 196,103,682

	2013	2014	2015	2016	2017	2018
\$	16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166
	3,026,894	2,937,838	3,009,409	3,072,121	3,142,307	3,226,266
	106,491,824	104,166,052	109,270,401	113,184,024	112,915,694	115,329,865
	71,111,123	82,907,788	80,066,149	84,214,882	80,514,788	82,205,183
	2,463,221	2,667,636	3,022,724	3,276,547	3,714,979	3,829,441
	2,544,223	2,719,008	2,921,492	3,097,233	3,097,123	3,309,289
	4,188,968	3,559,691	4,011,524	4,035,263	4,384,829	4,462,236
\$	206,361,949	\$ 216,092,701	\$ 219,042,482	\$ 228,188,289	\$ 225,681,849	\$ 230,698,446

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

	2009	2010	2011	2012
General Fund				
Nonspendable	\$	\$	\$ 7,858,517	\$ 7,755,986
Committed			13,304,946	17,083,949
Assigned				1,108,565
Unassigned (Deficit)			56,982,651	56,640,436
Reserved	8,769,177	7,634,195		
Unreserved	40,839,114	44,690,606		
Total General Fund	49,608,291	52,324,801	78,146,114	82,588,936
Children Services				
Restricted			6,113,851	8,028,630
Committed		18,784		
Unassigned (Deficit)	740,662	5,246,055		
Total Children Services Fund	740,662	5,264,839	6,113,851	8,028,630
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable				
Restricted			14,730,154	8,548,075
Committed	32,836,336	32,816,423		
Unassigned (Deficit)	(23,999,111)	(19,754,154)		
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	8,837,225	13,062,269	14,730,154	8,548,075
Job & Family Services				
Nonspendable				
Restricted			7,731,911	8,992,270
Committed	196,657	3,043		
Unassigned (Deficit)	6,415,433	10,385,310		
Total Job & Family Services Fund	6,612,090	10,388,353	7,731,911	8,992,270
Human Services Levy				
Restricted			58,877,327	62,349,914
Committed		8,048		
Unassigned (Deficit)	68,700,830	59,462,074		
Total Human Services Levy Fund	68,700,830	59,470,122	58,877,327	62,349,914
Board of Developmental Disabilities Services				
Nonspendable				
Restricted			20,130,484	18,686,754
Total Board of Developmental Disabilities Services	0	0	20,130,484	18,686,754
Other Governmental Funds				
Nonspendable				
Restricted			66,245,850	62,840,013
Committed			27,075,299	28,711,954
Assigned			463,028	
Unassigned (Deficit)			(3,689,540)	(3,328,220)
Reserved	26,353,207	31,622,336		
Unreserved, reported in:				
Special revenue funds	68,455,141	70,564,157		
Debt service funds	(2,209,000)	(1,802,000)		
Capital projects funds	27,510,700	21,639,602		
Total Other Governmental Funds	120,110,048	122,024,095	90,094,637	88,223,747
Total Fund Balances of Governmental Funds	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326

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 in 2018 and are reported in the Other Governmental Funds section.

	2013	2014	2015	2016	2017	2018
\$	7,529,619	\$ 6,384,905	\$ 7,532,934	\$ 7,624,482	\$ 7,827,815	\$ 4,985,980
	14,891,941	1,000,000	2,550,000	2,508,883	1,931,883	1,861,456
	808,257	1,147,597	1,760,268	1,994,793	997,407	1,404,140
	51,941,022	71,109,944	68,766,614	77,529,112	81,975,189	83,370,196
	75,170,839	79,642,446	80,609,816	89,657,270	92,732,294	91,621,772
	6,221,642	3,910,144	626,349	1,569,629	1,637,983	
						(255,134)
	6,221,642	3,910,144	626,349	1,569,629	1,637,983	(255,134)
	5,686,551	9,188,966	4,070 13,317,356	5,489 11,386,648	16,387,433	
	5,686,551	9,188,966	13,321,426	11,392,137	16,387,433	0
	5,935,919	67,458 5,898,916	62,013 7,145,428	68,974 5,075,128	67,475 1,247,820	
	5,935,919	5,966,374	7,207,441	5,144,102	1,315,295	0
	57,629,395	50,590,997	51,088,008	76,145,182	69,810,667	69,983,557
	57,629,395	50,590,997	51,088,008	76,145,182	69,810,667	69,983,557
	19,054,267	4,275 13,604,266	27,681 17,404,140	27,688 11,641,631	35,933 9,447,537	11,608 10,521,044
	19,054,267	13,608,541	17,431,821	11,669,319	9,483,470	10,532,652
	60,450,500	35,401 64,206,489	40,845 66,713,229	39,693 71,207,003	45,823 69,866,125	206,687 99,515,146
	33,563,035	34,668,867	32,444,332	35,805,167	36,401,999	38,093,966
	(2,856,711)	(1,614,383)	(2,130,301)	(1,610,593)	(1,898,217)	(1,831,895)
	91,156,824	97,296,374	97,068,105	105,441,270	104,415,730	135,983,904
\$	260,855,437	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872	\$ 307,866,751

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

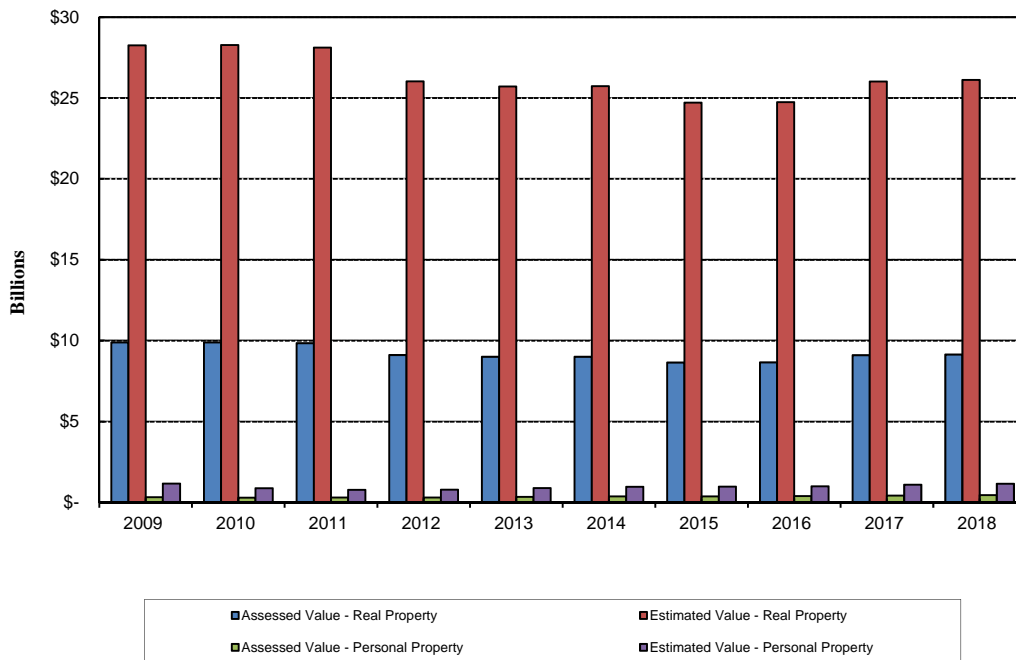
	2009	2010	2011	2012
<i>Revenues:</i>				
Property taxes	\$ 127,913,753	\$ 127,825,433	\$ 132,060,279	\$ 121,497,988
Sales tax	58,729,713	60,821,919	66,650,957	68,802,117
Other local taxes	8,065,138	8,395,654	8,526,021	9,137,155
Special assessments	260,694	284,050	242,775	275,066
Charges for services	49,534,619	50,901,356	50,123,648	47,406,183
Licenses and permits	2,520,649	2,782,412	2,600,608	3,004,187
Fines and forfeitures	1,813,692	2,247,623	2,201,957	2,199,974
Intergovernmental	274,340,334	253,093,228	233,446,056	206,815,454
Interest	8,673,596	9,381,763	13,767,327	4,472,531
Other	6,867,915	4,868,354	2,506,060	1,365,539
<b>Total Revenues</b>	<b>538,720,103</b>	<b>520,601,792</b>	<b>512,125,688</b>	<b>464,976,194</b>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	30,984,590	31,120,275	30,638,844	29,512,308
Judicial and law enforcement	158,534,604	152,986,341	152,253,291	145,429,898
Environment and public works	16,446,192	16,484,840	16,602,745	15,492,540
Social services	289,899,484	246,418,142	225,488,822	207,557,270
Community and economic development	11,403,767	12,376,036	13,721,072	12,876,908
Capital outlay	19,137,468	19,759,213	17,068,021	17,781,785
<i>Intergovernmental:</i>				
General government	3,300	53,300	51,701	45,497
Judicial and law enforcement		1,171,256	990,869	1,010,110
Environment and public works	236,975	223,277	216,879	197,054
Social services	18,431,157	19,579,071	26,113,297	25,457,032
Community and economic development	5,362,719	4,168,179	3,306,614	1,727,051
<i>Debt service (including capital lease payments):</i>				
Principal retirement	2,975,426	13,783,937	3,291,303	3,318,815
Interest and fiscal charges	2,172,581	2,229,051	1,538,134	1,433,367
Bond issuance costs				
<b>Total Expenditures</b>	<b>555,588,263</b>	<b>520,352,918</b>	<b>491,281,592</b>	<b>461,839,635</b>
<i>Excess Of Revenues Over (Under) Expenditures</i>	<b>(16,868,160)</b>	<b>248,874</b>	<b>20,844,096</b>	<b>3,136,559</b>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	153,850	89,670	151,599	1,237,389
Inception of capital leases	138,870	48,327	48,663	27,445
Loans Issued				
Bonds issued				
Refunding bonds issued		10,795,000		
Premium on bond issuance		317,050		
Payment to refunded bond escrow agent				
Transfers in	134,295,876	138,108,717	123,171,135	114,117,409
Transfers out	(137,812,009)	(141,682,305)	(130,925,494)	(116,924,954)
<b>Total Other Financing Sources And Uses</b>	<b>(3,223,413)</b>	<b>7,676,459</b>	<b>(7,554,097)</b>	<b>(1,542,711)</b>
<b>Net Change in Fund Balances</b>	<b>(20,091,573)</b>	<b>7,925,333</b>	<b>13,289,999</b>	<b>1,593,848</b>
<i>Fund Balance at Beginning Of Year</i>	<b>275,528,270</b>	<b>254,609,146</b>	<b>262,534,479</b>	<b>275,824,478</b>
<i>Fund Balance reclassified/restated</i>	<b>(827,551)</b>			
<b>Fund Balance at End Of Year</b>	<b>\$ 254,609,146</b>	<b>\$ 262,534,479</b>	<b>\$ 275,824,478</b>	<b>\$ 277,418,326</b>
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	0.94%	3.16%	0.99%	1.06%



	2013	2014	2015	2016	2017	2018
\$	123,730,585	\$ 121,518,948	\$ 130,378,910	\$ 133,741,681	\$ 134,328,522	\$ 136,523,081
	70,997,307	74,878,470	79,710,558	84,334,449	80,841,400	80,769,240
	9,196,412	8,945,962	9,603,070	10,762,086	11,194,512	11,592,481
	356,950	240,262	268,176	234,086	322,570	329,657
	46,593,766	47,553,630	46,890,515	66,301,078	66,290,907	71,059,723
	3,182,284	3,034,624	3,211,757	3,339,936	3,295,066	3,832,363
	2,215,371	2,123,456	2,837,207	1,510,436	1,948,260	1,883,705
	183,918,281	191,453,768	202,400,064	194,981,460	188,621,492	207,473,390
	(2,809,856)	8,324,023	5,029,862	4,632,343	3,468,400	8,995,054
	1,215,599	3,406,080	6,043,005	8,238,507	4,865,414	5,688,850
	438,596,699	461,479,223	486,373,124	508,076,062	495,176,543	528,147,544
	30,160,722	30,831,641	29,225,821	31,900,283	33,506,810	35,349,887
	147,675,686	151,126,438	157,827,236	159,196,378	167,697,539	173,919,375
	16,842,558	17,007,937	14,895,412	15,089,941	15,191,306	15,403,213
	193,388,644	195,215,717	194,975,716	197,914,628	206,272,595	211,090,354
	10,715,338	7,628,999	12,722,405	10,012,723	14,106,336	9,696,785
	14,959,700	16,808,724	29,914,035	21,203,210	14,569,368	21,910,955
	1,344,296	3,203,086	2,506,156	2,743,503	2,590,532	2,639,361
	1,577,831	1,706,284	1,481,960	1,407,782	1,674,900	2,057,596
	626,978	386,896	546,290	542,941	535,101	517,322
	27,059,237	30,676,509	25,820,246	19,017,193	30,747,806	32,885,837
	4,050,680	2,944,725	2,676,303	2,776,194	2,338,421	1,846,772
	3,345,844	3,738,393	2,957,729	2,803,564	3,119,118	3,147,281
	822,954	876,669	710,864	687,687	820,264	603,501
	231,576					
	452,802,044	462,152,018	476,260,173	465,296,027	493,170,096	511,068,239
	(14,205,345)	(672,795)	10,112,951	42,780,035	2,006,447	17,079,305
	106,647	85,582			995,672	
	240,451		13,747	96,875	13,768	265,966
	625,836	3,043,992	203,014	170,262	74,063	124,041
	21,855,643					
	668,372					
	(22,788,028)					
	121,954,750	121,580,277	124,046,444	112,304,787	118,084,221	130,021,790
	(125,021,215)	(124,688,651)	(127,227,032)	(121,686,016)	(126,410,208)	(135,407,223)
	(2,357,544)	21,200	(2,963,827)	(9,114,092)	(7,242,484)	(4,995,426)
	(16,562,889)	(651,595)	7,149,124	33,665,943	(5,236,037)	12,083,879
	277,418,326	260,855,437	260,203,842	267,352,966	301,018,909	295,782,872
\$	260,855,437	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872	\$ 307,866,751
	1.00%	1.03%	0.81%	0.78%	0.82%	0.76%

**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)
2009	\$ 9,888,366,080	\$ 28,252,474,514	\$ 328,507,650	\$ 1,164,471,021	\$ 10,216,873,730	\$ 29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94
2011	9,841,534,430	28,118,669,800	302,617,930	777,177,866	10,144,152,360	28,895,847,666	15.94
2012	9,112,225,340	26,034,929,543	308,638,740	792,640,400	9,420,864,080	26,827,569,943	15.94
2013	8,998,554,220	25,710,154,914	344,736,430	885,345,832	9,343,290,650	26,595,500,746	15.94
2014	9,006,702,660	25,733,436,171	376,231,380	966,230,590	9,382,934,040	26,699,666,761	15.94
2015	8,649,344,380	24,712,412,514	379,199,400	973,853,005	9,028,543,780	25,686,265,519	16.94
2016	8,660,115,060	24,743,185,886	389,694,590	1,000,806,561	9,049,809,650	25,743,992,447	16.94
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



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

(1) Includes public utility property values.

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010). The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

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

(Cont'd.)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	7.21	7.21	7.21	7.21	7.21	7.21	8.21	8.21	8.21	8.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	15.94	15.94	15.94	15.94	15.94	15.94	16.94	16.94	16.94	16.94
<i>School Districts</i>										
Brookville	69.03	69.03	69.03	69.03	69.03	69.00	74.25	74.25	74.25	74.23
Centerville	67.65	73.55	73.55	73.55	73.55	77.77	77.72	77.64	77.56	77.16
Dayton	75.75	75.75	76.52	77.52	79.85	79.85	79.85	81.35	83.35	80.05
Huber Heights	66.67	66.67	66.67	66.74	66.74	66.74	66.74	66.74	66.74	66.25
Jefferson	66.90	66.90	66.90	66.90	66.90	61.40	61.40	61.40	61.40	61.40
Kettering	72.20	73.10	78.00	78.00	78.00	82.89	82.99	82.99	85.39	85.26
Mad River	65.20	65.20	65.20	65.50	71.40	71.40	71.40	71.40	71.40	71.40
Miamisburg	51.55	51.90	59.74	60.62	60.76	60.86	62.03	62.57	62.52	61.26
New Lebanon	52.02	52.02	52.02	52.02	52.02	51.45	51.45	51.45	51.45	51.05
Northmont	70.05	70.05	70.05	75.95	75.95	75.95	75.95	75.95	81.85	81.85
Northridge	63.00	63.50	63.85	71.00	71.00	71.00	71.00	76.42	76.42	76.42
Oakwood	116.95	116.95	122.70	122.70	123.25	129.00	129.20	129.20	134.95	134.95
Trotwood-Madison	60.06	60.06	60.06	60.06	60.06	61.06	61.56	62.06	62.06	62.06
Valley View	37.11	32.36	32.36	32.36	32.36	39.33	39.33	39.33	39.33	39.33
Vandalia-Butler	53.69	53.72	54.61	55.51	55.57	62.53	62.56	62.48	62.40	61.65
West Carrollton	72.05	72.05	72.05	72.05	72.05	72.05	72.05	72.05	77.55	77.55
<i>Out-Of-County School Districts</i>										
Beavercreek	48.85	48.20	48.20	48.90	48.85	55.10	54.90	54.15	53.84	53.00
Carlisle	43.70	43.70	43.70	43.70	43.70	49.60	49.65	50.55	50.55	56.75
Fairborn	51.90	51.80	51.80	52.65	52.50	52.50	52.65	52.65	55.35	55.25
Preble Shawnee	23.49	23.49	23.49	23.20	23.20	23.20	23.00	20.50	20.50	20.00
Tri County North	42.85	42.85	42.85	43.15	43.55	43.55	41.80	43.45	41.65	41.95
Springboro Community S.D.	59.46	60.71	60.71	60.22	60.36	58.84	58.79	58.08	58.08	57.20

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	5.60	5.60	5.60	5.60	5.60	5.60	8.21	8.21	8.21	8.21
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.67	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29
Kettering	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	21.70	21.70	21.70	25.20
Oakwood	6.30	6.30	6.30	6.30	6.30	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	16.65	19.65	19.65	19.65	19.65	23.80	23.80	23.80	23.80	23.80
Union	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53
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	6.25	6.25

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	20.44	20.44
Clay	14.10	14.10	14.10	14.10	14.10	14.10	17.35	17.35	17.35	17.35
German	16.20	16.20	18.20	18.20	17.70	18.20	18.70	18.70	18.70	18.70
Harrison	23.97	24.97	24.97	24.97	24.97	28.97	32.97	36.97	42.97	42.97
Jackson	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	26.19	26.19
Miami	18.90	19.40	19.40	19.40	14.85	18.90	19.90	19.90	19.90	19.90
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	13.95	13.95	13.90	13.90	14.05	15.70	18.60	18.60	18.90	18.90
<i>Other Units</i>										
Dayton/Montgomery Library	1.25	1.75	1.75	1.75	3.31	3.31	3.31	3.31	3.31	3.31
Washington/Centerville Library	2.70	2.70	2.70	2.70	3.00	3.00	3.00	3.00	3.00	3.00
Community College	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20	4.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library	0.94	1.44	1.44	1.44	1.50	1.50	1.50	1.50	1.50	1.50
Clayton Fire Dist	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley CTC	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	4.01

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

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

*December 31, 2018*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 38,106,076	\$ 330,252,300	3.44%
Vectren Energy Delivery of Ohio	8,181,939	87,928,220	0.92%
Dayton Mall II LLC	3,089,659	31,553,300	0.33%
AES Ohio Generation LLC	1,341,639	24,629,160	0.26%
Kettering Medical Center	1,188,472	19,675,820	0.21%
City of Dayton	1,711,215	17,685,360	0.18%
Miami Valley Hospital	948,041	13,970,470	0.15%
Reynolds and Reynolds	1,225,857	12,024,440	0.13%
ARC NPHUBOH001 LLC	985,460	11,620,000	0.12%
Meijer Stores LTD Partnership	872,100	11,000,280	0.11%
<i>Total Real and Personal Property Valuation</i>		<u>560,339,350</u>	<u>5.85%</u>
All Others		<u>9,033,204,600</u>	<u>94.15%</u>
<i>Total Assessed Valuation</i>		<u>\$ 9,593,543,950</u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2018 levy was based.

*December 31, 2009*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$ 24,511,283	\$ 249,316,670	2.44%
Vectren Energy Delivery of Ohio	3,395,656	32,845,800	0.32%
Ohio Bell	2,552,212	26,584,560	0.26%
Dayton Mall Venture Inc.	2,407,191	31,614,780	0.31%
City of Dayton	2,380,135	31,370,900	0.31%
Huber Investment Corp.	2,001,485	29,065,040	0.28%
Elizabeth Delamore	1,428,750	16,339,420	0.16%
Delphi Automotive Systems LLC	1,201,785	16,045,010	0.16%
Meijer Stores LTD	1,196,403	15,551,640	0.15%
Kettering Medical Center	1,102,990	16,697,250	0.16%
<i>Total Real and Personal Property Valuation</i>		<u>465,431,070</u>	<u>4.55%</u>
All Others		<u>9,751,442,660</u>	<u>95.45%</u>
<i>Total Assessed Valuation</i>		<u>\$ 10,216,873,730</u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2009 levy was based.

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

<i>Fiscal Levy Year</i>	<i>Original Taxes</i>		<i>Adjusted Taxes Levied</i>	<i>Collected Within the Fiscal Levy Year</i>		<i>Collections in Subsequent Years</i>	<i>Total Collections</i>	
	<i>Levied</i>	<i>Adjustments</i>		<i>Amount</i>	<i>Percentage of Original Levy</i>		<i>Amount</i>	<i>Percentage of Adjusted Levy</i>
2009	\$ 131,522,137	\$ (3,619,637)	\$ 127,902,500	\$ 112,384,764	85.45%	\$ 15,320,890	\$ 127,705,655	99.85%
2010	131,969,221	(4,368,530)	127,600,691	103,509,052	78.43%	14,809,126	118,318,178	92.73%
2011	135,929,538	(3,935,715)	131,993,823	116,826,733	85.95%	15,437,889	132,264,622	100.21%
2012	126,168,385	(4,181,411)	121,986,974	108,926,771	86.33%	13,348,986	122,275,757	100.24%
2013	127,380,850	(3,893,020)	123,487,830	113,112,139	88.80%	10,092,021	123,204,160	99.77%
2014	125,981,787	(2,648,247)	123,333,540	112,979,715	89.68%	9,732,140	122,711,855	99.50%
2015	129,207,722	(1,455,192)	127,752,530	115,484,143	89.38%	(1,061,070)	114,423,073	89.57%
2016	133,025,392	(1,571,799)	131,453,593	125,709,648	94.50%	2,710,849	128,420,497	97.69%
2017	141,871,512	(1,674,306)	140,197,206	127,467,976	89.85%	1,751,762	129,219,738	92.17%
2018	144,819,897	(1,050,214)	143,769,683	129,380,774	89.34%	-	129,380,774	89.99%

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			
2009	532,562	\$ 10,216,874	\$ 40,582,359	\$ 28,955,782	\$ 69,538,141	0.68%	130.57
2010	535,153	10,190,472	38,160,570	26,811,426	64,971,996	0.64%	121.41
2011	534,941	10,144,152	34,944,692	23,819,601	58,764,293	0.58%	109.85
2012	534,325	9,420,864	31,767,109	20,694,205	52,461,314	0.56%	98.18
2013	535,846	9,343,291	29,199,454	17,882,793	47,082,247	0.50%	87.87
2014	533,116	9,382,934	25,519,493	14,448,218	39,967,711	0.43%	74.97
2015	532,258	9,028,544	23,028,958	11,006,789	34,035,747	0.38%	63.95
2016	531,239	9,049,810	20,480,621	7,488,161	27,968,782	0.31%	52.65
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

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

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

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

**Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to  
Total Governmental Fund Noncapital Expenditures**  
**Last Ten Years**

Year	Debt Service Requirements		Total Debt Service	Total Governmental	Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges		Fund	
				Noncapital Expenditures	
2009	\$ 2,596,508	\$ 2,087,025	\$ 4,683,533	\$ 545,746,244	0.86%
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%
2012	3,088,238	1,386,213	4,474,451	450,406,080	0.99%
2013	3,185,344	1,015,323	4,200,667	439,553,329	0.96%
2014	3,551,797	839,280	4,391,077	446,113,099	0.98%
2015	2,389,943	671,714	3,061,657	445,343,294	0.69%
2016	2,447,743	619,494	3,067,237	444,092,817	0.69%
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%

Source: Montgomery County Auditor's Office



<i>Other Governmental Activities Debt</i>			<i>Other Business-Type Activities Debt</i>		<i>Total Primary Government</i>	<i>Personal Income (in thousands)(3)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Loans Payable</i>	<i>Capital Leases</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>				
\$ 1,205,425	\$ 0	\$ 563,276	\$ 36,200,807	\$ 60,459,851	\$ 167,967,500	\$ 18,995,875	0.88%	315.40
1,069,789	0	358,219	30,459,158	59,482,558	156,341,720	19,451,335	0.80%	292.14
940,503	0	413,648	25,498,141	57,357,735	142,974,320	20,258,807	0.71%	267.27
809,000	0	423,714	4,020,031	52,962,365	110,676,424	21,263,616	0.52%	207.13
735,000	625,836	497,759	3,752,721	47,658,507	100,352,070	21,514,166	0.47%	187.28
656,000	3,631,723	346,911	3,480,411	44,812,698	92,895,454	21,778,263	0.43%	174.25
583,000	3,405,346	212,424	3,203,101	42,486,690	83,926,308	22,473,513	0.37%	157.68
500,000	3,374,269	201,779	2,920,791	42,906,458	77,872,079	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	Not available	Not available	131.67

**MONTGOMERY COUNTY, OHIO**  
**Legal Debt Margin Information**

<b>Computation of Legal Debt Margin as of December 31, 2018:</b>					
<i>Total of all County Debt Externally Outstanding (1)</i>				\$	22,610,000
<i>Debt exempt from computation:</i>					
Special assessment bonds	\$	335,000			
Revenue bonds		2,320,000			
<i>Self-supporting general obligation bonds paid from:</i>					
Water revenue		115,000			
Wastewater revenue		165,000			
Parking facilities revenue		580,000			
Stillwater Center revenue		4,300,000			
General obligation bonds for Reibold Building Renovation		1,150,000			
General obligation bonds for Juvenile Detention Center		13,645,000			
<i>Total exempt debt</i>					(22,610,000)
Net debt	\$				0
<i>Assessed Valuation of County (2)</i>					
	\$				9,593,543,950
<i>Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000)</i>					
	\$	238,338,599			
Net debt (all unvoted)					0
Direct Legal Debt Margin (Voted and Unvoted)	\$	238,338,599			
<i>Unvoted debt limitation (1% of County assessed valuation)</i>					
	\$	95,935,440			
Net debt (all unvoted)					0
<i>Unvoted Legal Debt Margin</i>	\$	95,935,440			
<i>Ratio of net unvoted debt to unvoted debt limitation</i>					0.00%
<b>Comparative Information for Previous Years:</b>					
	2017	2016	2015	2014	
Direct debt limitation:	\$ 236,854,245	\$ 226,308,127	\$ 224,745,241	\$	224,213,595
Net debt (all unvoted)	0	0	(684,930)		(1,354,596)
Direct Legal Debt Margin (Voted and Unvoted)	236,854,245	226,308,127	224,060,311		222,858,999
<i>Unvoted debt limitation:</i>	95,341,698	91,123,251	90,498,097		90,285,438
Net debt (all unvoted)	0	0	(684,930)		(1,354,596)
<i>Unvoted Legal Debt Margin</i>	95,341,698	91,123,251	89,813,167		88,930,842
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.76%		1.50%
	2013	2012	2011	2010	2009
Direct debt limitation:	\$ 233,073,351	\$ 232,082,266	\$ 234,021,602	\$ 252,103,809	\$ 253,261,799
Net debt (all unvoted)	(2,480,504)	(3,505,532)	(4,519,361)	(5,488,599)	(6,414,561)
Direct Legal Debt Margin (Voted and Unvoted)	230,592,847	228,576,734	229,502,241	246,615,210	246,847,238
<i>Unvoted debt limitation:</i>	93,829,340	93,432,907	94,208,641	101,441,524	101,904,720
Net debt (all unvoted)	(2,480,504)	(3,505,532)	(4,519,361)	(5,488,599)	(6,414,561)
<i>Unvoted Legal Debt Margin</i>	91,348,836	89,927,375	89,689,280	95,952,925	95,490,159
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	2.64%	3.75%	4.80%	5.41%	6.29%

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 2018 levy will be based, is used.

**MONTGOMERY COUNTY, OHIO**  
**Computation of Direct, Overlapping and Underlying Debt**  
**December 31, 2018**

	<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	15,139,179	100.00%	\$ 15,139,179
Special assessment bonds	335,000	100.00%	335,000
Loans payable	2,835,254	100.00%	2,835,254
Capital leases	394,279	100.00%	394,279
<i>Total Net Direct Debt</i>			<u>18,703,712</u>
<i>Overlapping:</i>			
City of Carlisle	2,085,000	4.08%	85,068
City of Centerville	8,332,201	99.13%	8,259,711
City of Huber Heights	59,818,767	97.02%	58,036,168
City of Kettering	23,129,514	98.16%	22,703,931
City of Springboro	17,735,000	4.68%	829,998
City of Union	878,850	98.94%	869,534
Brookville Local School District	13,720,345	98.87%	13,565,305
Kettering Local School District	59,660,000	98.87%	58,985,842
Northmont Local School District	91,904,207	99.28%	91,242,497
Miami Valley Career Technology Center	131,082,944	61.49%	80,602,902
<i>Total Net Overlapping Debt</i>			<u>335,180,956</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County	109,034,842	100.00%	109,034,842
School Districts			
Within Montgomery County	413,859,742	100.00%	413,859,742
<i>Total Net Underlying Debt</i>			<u>522,894,584</u>
<i>Total Net Debt</i>			<u>\$ 876,779,252</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>							
2009	\$ 44,620,209	\$ 15,921,912	\$ 28,698,297	\$ 5,980,000	\$ 672,388	\$ 6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33
2011	45,863,254	17,868,651	27,994,603	250,000	126,230	376,230	74.41
2012	49,198,851	16,041,157	33,157,694	260,000	115,219	375,219	88.37
2013	47,444,502	15,816,889	31,627,613	265,000	110,019	375,019	84.34
2014	27,750,841	22,031,755	5,719,086	270,000	105,340	375,340	15.24
2015	28,587,622	17,141,843	11,445,779	275,000	101,000	376,000	30.44
2016	29,032,980	18,456,148	10,576,832	280,000	93,819	373,819	28.29
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

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: 100% of any unencumbered year-end balance carried over to the current year.

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

Source: Montgomery County Auditor's Office

**MONTGOMERY COUNTY, OHIO**  
**Demographic and Economic Statistics**  
**December 31, 2018**

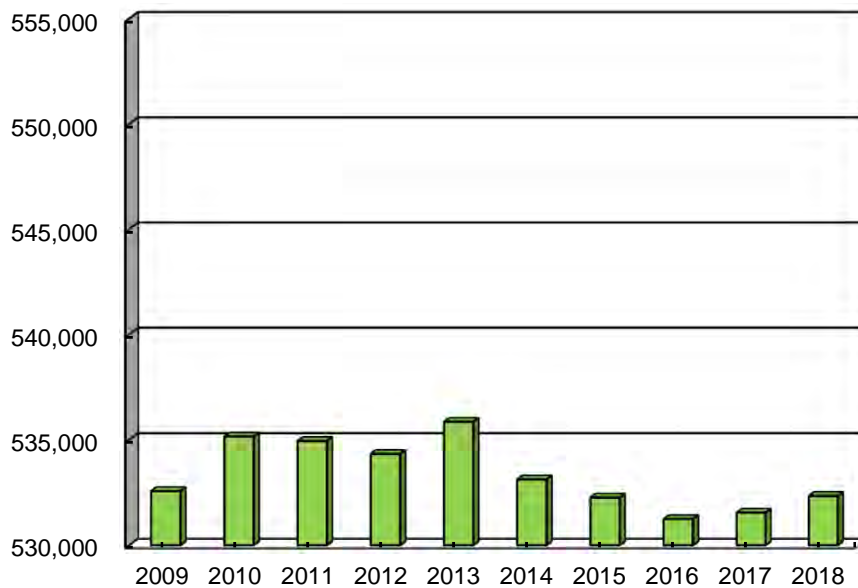
(Cont'd.)

*Population*

	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
2010	535,153	841,502

*Population for the Last Ten Years*

2009	532,562
2010	535,153
2011	534,941
2012	534,325
2013	535,846
2014	533,116
2015	532,258
2016	531,239
2017	531,542
2018	532,331



Source: U.S. Census Bureau

**MONTGOMERY COUNTY, OHIO**  
**Demographic and Economic Statistics (Cont'd.)**  
**December 31, 2018**

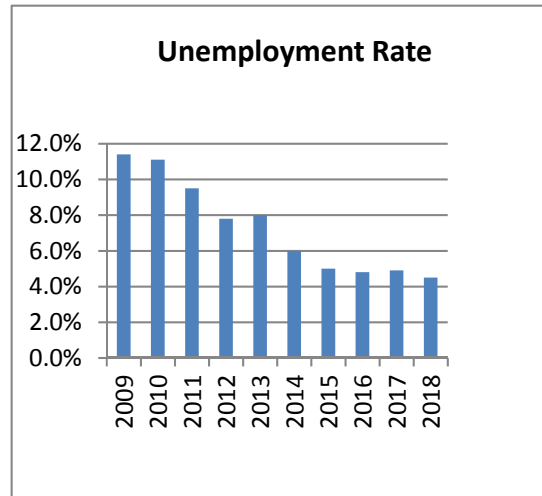
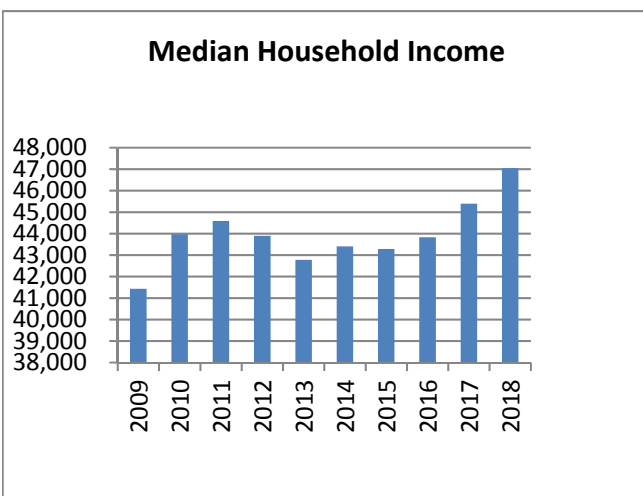
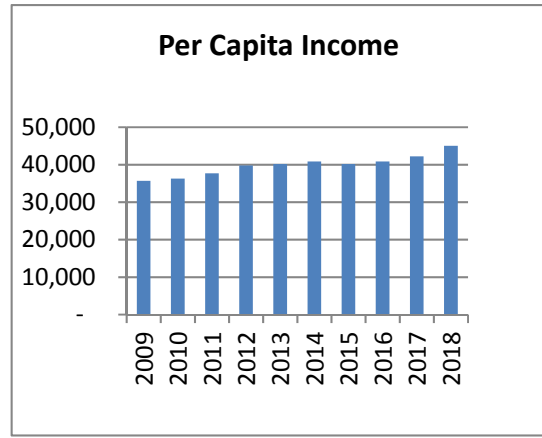
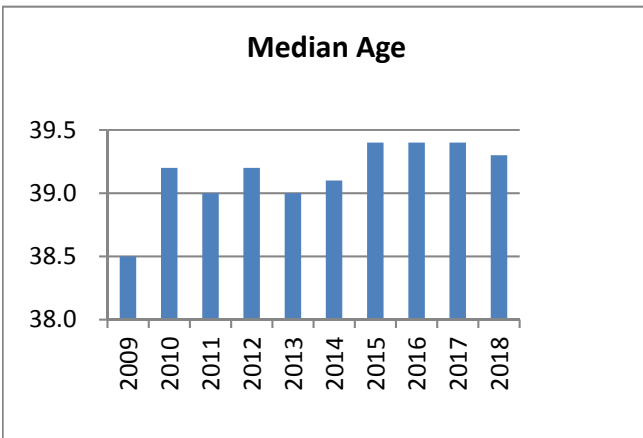
<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	39.2	19,451,335,000	36,302	43,965	11.1%
2011	39.0	20,258,807,000	37,684	44,585	9.5%
2012	39.2	21,263,616,000	39,795	43,895	7.8%
2013	39.0	21,514,166,000	40,150	42,776	8.0%
2014	39.1	21,778,263,000	40,851	43,401	6.0%
2015	39.4	22,473,513,000	40,150	43,281	5.0%
2016	39.4	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	Unavailable	45,039	47,045	4.5%

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

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

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

(4) Source: Ohio Labor Market Information



**MONTGOMERY COUNTY, OHIO**  
**Principal Employers**  
**Current and Nine Years Ago**

*2018 Data:*

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	28,000	11.53%
Premier Health	12,138	5.00%
Kettering Health Network	8,909	3.67%
Kroger Co	4,855	2.00%
Montgomery County	4,366	1.80%
Sinclair Community College	3,085	1.27%
University of Dayton	3,028	1.25%
LexisNexis	3,000	1.24%
Dayton Children's Hospital	2,974	1.22%
CareSource	2,800	1.15%
	<u>73,155</u>	<u>30.13%</u>

Source: Dayton Business Journal

*2009 Data:*

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	25,000	10.79%
Premier Health Partners	14,269	6.16%
Kettering Health Network	8,317	3.59%
Montgomery County	3,787	1.63%
Miami University	3,565	1.54%
Wright State University	3,300	1.42%
Kroger Co	3,000	1.29%
LexisNexis	3,000	1.29%
Honda of America Manufacturing	2,800	1.21%
Dayton Public Schools	2,650	1.14%
	<u>69,688</u>	<u>30.06%</u>

Source: Dayton Area Chamber of Commerce

**MONTGOMERY COUNTY, OHIO**  
**Selected Operating Indicators**  
**Last Ten Years**

	2009	2010	2011	2012
<b>Governmental Activities</b>				
<b>Judicial and law enforcement</b>				
Sheriff				
County jail book-ins	31,573	29,510	27,540	25,734
Calls dispatched handled	430,459	386,542	583,889	635,933
Common Pleas Court				
Caseload for civil cases	16,052	16,327	14,550	13,617
Caseload for criminal cases	5,432	4,865	5,013	4,874
<b>Environment and public works</b>				
County Engineer				
Asphalt resurfacing (tons)	27,891	25,674	31,882	27,000
<b>Community and economic development</b>				
Building Regulations				
Building inspections	7,019	7,691	7,959	8,657
Electrical inspections	4,987	4,647	4,885	5,248
Building permits issued	1,335	1,356	1,567	1,624
Building permits total estimated value of buildings	\$108,159,913	\$312,772,206	\$174,980,692	\$169,269,641
<b>Business-type Activities</b>				
<b>Water</b>				
Historic water consumption, daily maximum (millions of gallons)				
South system	24	28	27	27
North system	15	17	16	17
<b>Wastewater</b>				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	14	14	16	12
Eastern Regional Treatment Plant	8	8	11	8
<b>Solid Waste Management</b>				
Tons of solid waste disposed of	495,467	498,453	513,270	471,373
<b>Parking Facilities</b>				
Public parking capacity (spaces)	1,610	1,610	1,610	1,610
Employee-only parking capacity (spaces)	552	552	552	552
<b>Stillwater Center</b>				
Total patient days	36,670	36,154	36,104	36,140
Percentage of occupancy	101.0%	99.6%	99.2%	98.8%

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



2013	2014	2015	2016	2017	2018
27,474	25,933	25,211	25,211	24,435	23,239
631,206	630,171	613,770	597,340	588,501	555,739
11,756	10,596	9,647	10,000	8,733	8,613
4,874	5,144	4,851	5,000	5,402	5,527
31,200	15,600	13,156	14,876	16,000	27,254
8,973	8,878	9,706	10,141	9,882	9,862
5,382	4,814	5,246	5,514	5,108	5,446
1,583	1,646	1,721	1,847	1,730	1,744
\$255,163,479	\$663,855,046	\$536,089,907	\$268,877,786	\$224,468,562	\$203,599,402
26	23	23	30	24	25
15	14	14	18	17	15
15	15	15	15	15	16
9	9	9	8	9	10
492,919	501,519	531,241	557,653	571,615	498,453
1,610	1,610	1,610	1,610	1,610	1,610
552	552	552	552	552	552
35,665	35,450	35,333	35,368	35,399	35,553
98.7%	97.5%	98.4%	98.3%	98.6%	98.3%

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

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Governmental Activities</b>										
General government	328	307	297	262	304	305	337	1,449	1,752	1,714
Judicial and law enforcement	1,798	1,678	1,604	1,529	1,760	1,741	1,879	670	849	839
Environment and public works	118	116	110	115	117	113	117	94	95	137
Social services	1,699	1,626	1,533	1,412	1,316	1,337	1,485	1,406	810	839
Community and economic development	47	28	25	25	26	34	39	239	28	21
<b>Total Governmental Activities</b>	<b>3,990</b>	<b>3,755</b>	<b>3,569</b>	<b>3,343</b>	<b>3,523</b>	<b>3,530</b>	<b>3,857</b>	<b>3,858</b>	<b>3,534</b>	<b>3,550</b>
<b>Business-type Activities</b>										
Water	82	87	86	86	99	95	110	104	80	71
Wastewater	128	136	129	135	114	115	124	127	129	137
Solid Waste Management	71	67	65	65	62	53	66	70	67	65
Parking Facilities	5	5	5	5	5	5	4	4	3	3
Stillwater Center	175	187	192	180	204	198	213	203	158	177
<b>Total Business-type Activities</b>	<b>461</b>	<b>482</b>	<b>477</b>	<b>471</b>	<b>484</b>	<b>466</b>	<b>517</b>	<b>508</b>	<b>437</b>	<b>453</b>
<b>Total Primary Government</b>	<b>4,451</b>	<b>4,237</b>	<b>4,046</b>	<b>3,814</b>	<b>4,007</b>	<b>3,996</b>	<b>4,374</b>	<b>4,366</b>	<b>3,971</b>	<b>4,003</b>

Source: County position-control records

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Judicial and Law Enforcement</b>										
<i>Sheriff</i>										
Jails	1	1	1	1	1	1	1	1	1	1
<i>County Courts</i>										
Detention Facilities	3	3	3	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3	3	3	3
<b>Environment and Public Works</b>										
<i>County Engineer</i>										
Roads (centerline miles)	318	320	320	320	320	320	320	320	320	335
Bridges	364	387	399	392	393	396	398	401	403	520
<b>Social Services</b>										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	6	6	6	6	6	4	3
<b>Community &amp; Economic Development</b>										
<i>County Parks</i>										
Parks acreage	475	475	475	475	475	475	475	475	475	475
Parks	3	3	3	3	3	3	3	3	3	3
Shelters	11	11	11	11	11	11	11	11	11	11
Tennis courts	16	16	16	16	16	16	16	16	16	16
Basketball courts	3	3	13	13	13	13	13	13	13	13
Ball diamonds	11	11	11	11	11	11	11	11	11	11
<b>Water</b>										
Water lines (miles)	1,348	1,367	1,374	1,374	1,374	1,376	1,379	1,385	1,385	1,390
<b>Wastewater</b>										
Sewer lines (miles)	1,202	1,203	1,207	1,210	1,208	1,224	1,226	1,231	1,233	1,236
Lift stations	37	26	36	36	36	37	45	45	45	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
<b>Solid Waste</b>										
Transfer Facilities	2	2	2	2	2	2	1	1	1	1
<b>Parking Facilities</b>										
Public Parking Garage	2	2	2	2	2	2	2	2	2	2
Public Parking Lot	2	2	2	2	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1	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, 2018**

<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	40000829ECYOHP05	Cyber Liability- 7/1/18-7/1/19			\$1,958
	4000829ENVOHP05	Pollution Liability- 7/1/18-7/1/19			\$735
	40000829PKG0HP09	Workplace Violence- 7/1/18-7/1/19			\$496
	40000829PKG0HP09	7/1/18-7/1/19 Acts or Omissions Directors & Officers Liability	\$5,000,000 Per Incident Aggregate	up to \$2,500	\$47,712
	40000829PKG0HP09	7/1/18-7/1/19 Liability Medical Pay Buses-Comprehensive All Other Vehicles-Comprehensive Buses-Collision All Other Vehicles-Collision	\$5,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$1,000 \$250 \$1,000 \$500	\$40,018
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	MK992	12/5/18-12/5/19 Property/Boiler & Machinery & Terrorism Earthquake and Flood Flood - Flood Plain Locations Property in-transit	Varies by type of covered loss per property summary	\$100,000 up to \$500,000 \$25,000	\$261,605 + 10,000 Engineering Fee
Travelers Insurance	105912654	3/31/17-3/31/20 Crime	\$1,000,000	\$25,000	\$7,151
	106710541	3/31/18-3/31/19 Cyber Liability	\$5,000,000	\$100,000	\$48,343
Lexington Insurance Company	23627396	3/31/18-3/31/19 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$525,000
Allied World National Assurance Co	5111014100	3/31/18-3/31/19 Excess Liability above Lexington Ins Co Policy	\$10,000,000 xs of \$5,000,000 Aggregate xs SIR	\$500,000	\$173,089
Lloyds of London	AH100322	3/31/18-3/31/19 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$32,500
Endurance American Insurance	EXC30000077002	3/31/18-3/31/19 Excess Liability above AWAC	\$10,000,000 xs Per Incident xs of \$15,000,000 Per Incident Aggregate xs SIR	xs \$500,000 SIR	\$50,000
Midwest Employers	EWC009224	11/1/18-11/1/20 Excess Workers' Compensation	Statutory	\$800,000	\$168,237
Travelers Insurance	106435400	12/31/15-12/31/19 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,166
	106059216	3/19/18-3/18/19 Common Pleas Scheduled Bond Program	\$793,000	\$0	\$2,873
	106056682	1/1/18-1/1/21 Furtherance of Justice Bond - Phil Plummer, County Sheriff	\$110,624	\$0	\$870
	105216136	1/1/17-1/1/21 Futherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$260
	105459839	6/29/14-6/29/19 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$455

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



**MONTGOMERY**  
C O U N T Y



**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



## MONTGOMERY COUNTY

### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 26, 2019