



Dave Yost • Auditor of State

MONTGOMERY COUNTY

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MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Direct</i>			
Substance Abuse and Mental Health - Montgomery County Juvenile Drug Court	93.243	1H79TI024979-01	\$9,648
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Substance Abuse and Mental Health Services - Ohio Suicide Prevention	93.243	N/A	1,000
Total Substance Abuse and Mental Health Services			<u>10,648</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Community Based Child Abuse Prevention	93.590	G-1213-11-0087/G-1415-11-5402	1,983
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Social Services Block Grant - Title XX 12-13	93.667	N/A	347,224
Social Services Block Grant - Title XX 13-14			<u>91,240</u>
			438,464
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant - Title XX Base - 2013	93.667	G-1213-11-0087/G-1415-11-5402	1,407,060
Social Services Block Grant - Title XX Base - 2014			90,000
Socail Services Block Grant - Title XX Transfer - 2013			<u>1,030,250</u>
			2,527,310
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant - Title XX	93.667	N/A	375,397
Total Social Services Block Grant			<u>3,341,171</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
State Children's Insurance Program - Title XXI 11-12	93.767	N/A	32,585
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Children's Insurance Program (SCHIP) - 2013	93.767	G-1213-11-0087/G-1415-11-5402	53,443
State Children's Insurance Program (SCHIP) - 2014			<u>21,031</u>
			74,474
Total State Children's Insurance Program			<u>107,059</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program (Medicaid) - MAC Payments	93.778	N/A	940,222
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Medicaid JFSMT13	93.778	G-1213-11-0087/G-1415-11-5402	1,527,188
Medicaid MCDFMT13	93.778	G-1213-11-0087/G-1415-11-5402	838,460
Medicaid MCDFMT14	93.778	G-1213-11-0087/G-1415-11-5402	727,851
Medicaid Enhanced 2014	93.778	G-1213-11-0087/G-1415-11-5402	1,420
Medicaid NET MCDFMT13	93.778	G-1213-11-0087/G-1415-11-5402	269,954
Medicaid NET MCDFMT14	93.778	G-1213-11-0087/G-1415-11-5402	264,963
Medicaid NET JFSMT13	93.778	G-1213-11-0087/G-1415-11-5402	452,489
Medicaid Pregnancy Related Services/Transportation	93.778	G-1213-11-0087/G-1415-11-5402	693
Medicaid Child Welfare Related	93.778	G-1213-11-0087/G-1415-11-5402	1,879
Waiver Administration - MCBDDS	93.778	G-1213-11-0087/G-1415-11-5402	104,978
Medical Assistance Program (Medicaid) - MCBDDS 13	93.778	G-1213-11-0087/G-1415-11-5402	186,590
Medical Assistance Program (Medicaid) - MCBDDS 14	93.778	G-1213-11-0087/G-1415-11-5402	128,885
Total Medicaid Passed through Ohio Department of Job and Family Services			<u>4,505,350</u>
Total Medical Assistance Program			<u>5,445,572</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Projects for Assistance in Transition From Homelessness 12-13	93.150	N/A	112,825
Projects for Assistance in Transition From Homelessness 13-14	93.150	99-0057-PATH-T-14-100-20-010	32,592
Total Projects for Assistance in Transition From Homelessness			<u>145,417</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Care and Development Block Grant - Administration 2013	93.575	G-1213-11-0087/G-1415-11-5402	409,747
Child Care and Development Block Grant - Administration 2014	93.575	G-1213-11-0087/G-1415-11-5402	4,230
Child Care and Development Block Grant - Non-Admin 2013	93.575	G-1213-11-0087/G-1415-11-5402	276,014
Child Care and Development Block Grant - Non-Admin 2014	93.575	G-1213-11-0087/G-1415-11-5402	<u>259,827</u>
Total Child Care and Development Block Grant			949,818

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Promoting Safe & Stable Families - FAST Dollars 12-13	93.556	5AU-13-100-22-058	57,351
Promoting Safe & Stable Families - FAST Dollars 13-14	93.556	99-5AU-14-100-22-057	2,509
			<u>59,860</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families - Caseworker Visits 2013	93.556	G-1213-11-0087/G-1415-11-5402	1,000
Promoting Safe and Stable Families - Caseworker Visits Admin 2013	93.556	G-1213-11-0087/G-1415-11-5402	128
Promoting Safe and Stable Families - ESAA Preservation 2013	93.556	G-1213-11-0087/G-1415-11-5402	328,951
Promoting Safe and Stable Families - ESAA Preservation 2014	93.556	G-1213-11-0087/G-1415-11-5402	52,020
Promoting Safe and Stable Families - ESAA Reunification 2013	93.556	G-1213-11-0087/G-1415-11-5402	56,992
Promoting Safe and Stable Families - ESAA Reunification 2014	93.556	G-1213-11-0087/G-1415-11-5402	10,329
Promoting Safe and Stable Families - Post Adoption Special 2013	93.556	G-1213-11-0087/G-1415-11-5402	144,605
Promoting Safe and Stable Families - Post Adoption Special 2014	93.556	G-1213-11-0087/G-1415-11-5402	72,229
			<u>666,254</u>
Total Promoting Safe and Stable Families			726,114
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Refugee and Entrance Assistance - Social Services 2011	93.566	G-1213-11-0087/G-1415-11-5402	20,848
Refugee and Entrance Assistance - Social Services 2012	93.566	G-1213-11-0087/G-1415-11-5402	115,790
Total Refugee and Entrance Assistance			<u>136,638</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Temporary Assistance for Needy Families - Administration 2013	93.558	G-1213-11-0087/G-1415-11-5402	5,176,681
Temporary Assistance for Needy Families - Administration 2014	93.558	G-1213-11-0087/G-1415-11-5402	1,262,256
Temporary Assistance for Needy Families - Earn/Collections 2013	93.558	G-1213-11-0087/G-1415-11-5402	18,237
Temporary Assistance for Needy Families - Regular 2013	93.558	G-1213-11-0087/G-1415-11-5402	3,273,971
Temporary Assistance for Needy Families - Regular 2014	93.558	G-1213-11-0087/G-1415-11-5402	1,555,950
Temporary Assistance for Needy Families - Summer Youth 2013	93.558	G-1213-11-0087/G-1415-11-5402	1,649,109
Temporary Assistance for Needy Families - Supplemental 2012	93.558	G-1213-11-0087/G-1415-11-5402	467,262
Temporary Assistance for Needy Families - Independent Living 2012	93.558	G-1213-11-0087/G-1415-11-5402	76,949
Temporary Assistance for Needy Families - Independent Living 2013	93.558	G-1213-11-0087/G-1415-11-5402	42,654
Temporary Assistance for Needy Families - Connecting the Dots 2013	93.558	G-1213-11-0087/G-1415-11-5402	52,190
Temporary Assistance for Needy Families - Connecting the Dots 2014	93.558	G-1213-11-0087/G-1415-11-5402	9,547
Total Temporary Assistance for Needy Families			<u>13,584,806</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Support Enforcement - 2013	93.563	G-1213-11-0087/G-1415-11-5402	5,215,408
Child Support Enforcement - 2014	93.563	G-1213-11-0087/G-1415-11-5402	1,450,241
Child Support Enforcement Incentives	93.563	G-1213-11-0087/G-1415-11-5402	524,195
Total Child Support Enforcement			<u>7,189,844</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Childrens Justice Grants to States - Youth Advisory Board 2011	93.643	G-1213-11-0087/G-1415-11-5402	6,687
Childrens Justice Grants to States - Youth Advisory Board 2012	93.643	G-1213-11-0087/G-1415-11-5402	9,514
Total Childrens Justice Grants to States			<u>16,201</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Foster Care Title IV-E Administration 2013	93.658	G-1213-11-0087/G-1415-11-5402	2,379,125
Foster Care Title IV-E Administration 2014	93.658	G-1213-11-0087/G-1415-11-5402	615,233
Foster Care Title IV-E Direct Training	93.658	G-1213-11-0087/G-1415-11-5402	80,759
Foster Care Maintenance	93.658	G-1213-11-0087/G-1415-11-5402	6,924,581
Foster Care Maintenance - ARRA	93.658	G-1213-11-0087/G-1415-11-5402	394
Total Foster Care Title IV-E			<u>10,000,092</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Adoption Assistance Administration 2013	93.659	G-1213-11-0087/G-1415-11-5402	4,556,822
Adoption Assistance Administration 2014	93.659	G-1213-11-0087/G-1415-11-5402	1,131,518
Title IV-E Contracts	93.659	G-1213-11-0087/G-1415-11-5402	1,218
Non-Recurring Adoption 2013	93.659	G-1213-11-0087/G-1415-11-5402	25,341
Non-Recurring Adoption 2014	93.659	G-1213-11-0087/G-1415-11-5402	4,922
Total Adoption Assistance			<u>5,719,821</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chafee Foster Care Independence Program 2013	93.674	G-1213-11-0087/G-1415-11-5402	173,004
Chafee Foster Care Independence Program 2014	93.674	G-1213-11-0087/G-1415-11-5402	48,612
Total Chafee Foster Care Independence Program			<u>221,616</u>

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Money Follows the Person Rebalancing Demonstration - Ohio Home Choice	93.791	G-1213-11-0087/G-1415-11-5402	149,816
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Block Grants for Community Health Services - Community Plan 12-13	93.958	N/A	184,213
Block Grants for Community Health Services - Community Plan 13-14	93.958	N/A	115,937
Block Grants for Community Health Services - Forensic Block Grant 12-13	93.958	N/A	1,341
Block Grants for Community Health Services - Forensic Block Grant 13-14	93.958	N/A	1,100
Block Grants for Community Health Services - Innovation Mini-Grant 12-13	93.958	N/A	32,000
Block Grants for Community Health Services - Suicide Prevention 12-13	93.958	N/A	1,000
Total Block Grants for Community Health Services			<u>335,591</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
SAPT Block Grant - UMADAOP 12-13	93.959	N/A	80,434
SAPT Block Grant - UMADAOP 13-14	93.959	N/A	40,217
SAPT Block Grant - Nova House 12-13	93.959	N/A	99,167
SAPT Block Grant - Nova House 13-14	93.959	N/A	33,056
SAPT Block Grant - Project Cure 12-13	93.959	N/A	88,978
SAPT Block Grant - Project Cure 13-14	93.959	N/A	29,659
SAPT Block Grant - Federal Per Capita Prevention 12-13	93.959	N/A	396,906
SAPT Block Grant - Federal Per Capita Prevention 13-14	93.959	N/A	132,302
SAPT Block Grant - Federal Per Capita Treatment 12-13	93.959	N/A	1,296,822
SAPT Block Grant - Federal Per Capita Treatment 13-14	93.959	N/A	497,397
SAPT Block Grant - UMADAOP - Elder Care 12-13	93.959	N/A	26,971
SAPT Block Grant - UMADAOP - Elder Care 13-14	93.959	N/A	13,485
SAPT Block Grant - Juvenile Court TASC Program 12-13	93.959	N/A	134,364
SAPT Block Grant - Juvenile Court TASC Program 13-14	93.959	N/A	44,300
SAPT Block Grant - ODADAS TANF Prevention 12-13	93.959	N/A	24,548
SAPT Block Grant - ODADAS TANF Prevention 13-14	93.959	N/A	8,183
SAPT Block Grant - Youth Led Prevention 12-13	93.959	N/A	3,339
SAPT Block Grant - Youth Led Prevention 13-14	93.959	N/A	1,670
SAPT Block Grant - Federal Healthy Youth 12-13	93.959	N/A	20,360
SAPT Block Grant - Circle of Recovery 12-13	93.959	N/A	27,227
SAPT Block Grant - Circle of Recovery 13-14	93.959	N/A	13,613
ODADAS/Suicide Prevention 12-13	93.959	N/A	1,000
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>3,013,998</u>
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities - In-Person Pollworker Training	93.617	N/A	4,787
Total U.S. Department of Health and Human Services			<u>51,100,992</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct:</i>			
Community Development Block Grant	14.218	B-10-UC-39-0004	42,034
Community Development Block Grant	14.218	B-11-UC-39-0004	452,656
Community Development Block Grant	14.218	B-12-UC-39-0004	1,176,360
Community Development Block Grant	14.218	B-13-UC-39-0004	29,870
Neighborhood Stabilization Program I	14.218	B-08-UN-39-0006	140,009
Total Community Development Block Grant			<u>1,840,929</u>
<i>Passed Through Ohio Development Services Agency:</i>			
Emergency Solutions Grant Program - Housing Stability Program	14.231	B-K-11-1DH-1	52,851
<i>Direct:</i>			
HOME Investment Partnership Program	14.239	M-09-DC-39-0208	206,489
HOME Investment Partnership Program	14.239	M-10-UC-39-0208	630,409
HOME Investment Partnership Program	14.239	M-11-UC-39-0208	645,359
HOME Investment Partnership Program	14.239	M-12-UC-39-0208	9,325
HOME Investment Partnership Program	14.239	M-13-UC-39-0208	17,638
Total HOME Investment Partnership Program			<u>1,509,220</u>
Supportive Housing Program	14.235	OH0127B5E051104	40,823
Supportive Housing Program - Homeless Management Information Systems	14.235	OH0127L5E051205	85,314
Total Supportive Housing Program			<u>126,137</u>
Neighborhood Stabilization Program III	14.264	B-11-UN-39-0006	315,617
Continuum of Care Grant	14.267	OH0446L5E051200	1,119

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed Through City of Dayton:</i>			
ARRA -Neighborhood Stabilization Program II- ARRA	14.256	B-09-CN-OH-0029	310,886
<i>Direct:</i>			
Lead Based Paint Hazard Control in Privately Owned Housing	14.900	OHLHB0448-09	<u>863,537</u>
Total U.S. Department of Housing and Urban Development			<u>5,020,296</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Crime Lab Improvement DNA Backlog Reduction	16.564	2011-DN-BX-K483	59,503
Crime Lab Improvement DNA Backlog Reduction	16.564	2012-DN-BX-0079	<u>146,189</u>
Total Crime Lab Improvement DNA Backlog Reduction			205,692
<i>Passed Through Ohio Department of Youth Services:</i>			
Juvenile Accountability Block Grants (JAIBG)	16.523	2010-JB-011-A056	742
Juvenile Accountability Block Grants (JAIBG)	16.523	2010-JB-015-B092	26,195
Juvenile Accountability Block Grants (JAIBG)	16.523	2011-JB-011-A056	<u>14,780</u>
Total Juvenile Accountability Block Grants			41,717
<i>Direct:</i>			
Community Based Violence Prevention Program - LIFE Expansion 2013-2014	16.123	2012-MO-BX-0005	81,113
Violence Against Women with Disabilities	16.529	2009-FW-AX-K007	52,221
<i>Passed Through Ohio Department of Youth Services:</i>			
Juvenile Justice/Delinquency Prevention - DMC Title II	16.540	2010-JJ-DMC-0203	2,644
Rise Sister Rise [Keeping African American Communities Safe for Black Girls]	16.540	2009-JJ-DMC-0031D	<u>19,114</u>
Total Juvenile Justice and Delinquency Prevention			21,758
<i>Passed Through Ohio Attorney General's Office:</i>			
Victims of Crime Act	16.575	2013VACHAE499	19,499
Victims of Crime Act	16.575	2014VACHAE499	<u>4,904</u>
Total Crime Victim Assistance			24,403
Paul Coverdell Forensic Sciences Improvement Program	16.742	2012-CD-BX-0065	95,500
<i>Passed Through Ohio Department of Public Safety:</i>			
Paul Coverdell Forensic Sciences Improvement Program	16.742	2011-PC-NFS-7806	461
Paul Coverdell Forensic Sciences Improvement Program	16.742	2012-PC-NFS-7806	<u>24,849</u>
Total Paul Coverdell Forensic Sciences Improvement Program			25,310
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Grant - RANGE Task Force	16.738	2011-JG-A01-6803	465
Edward Byrne Memorial Justice Grant - RANGE Task Force	16.738	2009-JG-A0V-V6803	30,477
Edward Byrne Memorial Justice Grant - Cold Case Investigations 2012	16.738	2011-JG-E01-6948	<u>591</u>
Total Edward Byrne Memorial Justice Grant			31,533
National Institute of Justice Research, Evaluation, and Development - Cold Case Squad and DNA Project	16.560	2012-DN-BX-K014	150,056
<i>Passed Through Ohio Department of Public Safety:</i>			
Residential Substance Abuse Treatment for State Prisoners Program	16.593	2012-RS-SAT-101	9,216
Residential Substance Abuse Treatment for State Prisoners Program	16.593	2011-RS-SAT-101A	27,683
Residential Substance Abuse Treatment for State Prisoners Program	16.593	2011-RS-SAT-101B	<u>27,617</u>
Total Residential Substance Abuse Treatment for State Prisoners			64,516
Equitable Sharing Agreement and Certification - Prosecutor's Office	16.922	OH057013A	25,000
Equitable Sharing Agreement and Certification - Sheriff's Office	16.922	N/A	247,254
Federal Forfeited Assets - R.A.N.G.E Taskforce	16.922	N/A	<u>11,254</u>
Total Equitable Sharing Program			283,508
Total U.S. Department of Justice			<u>1,077,327</u>

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Jobs and Family Services/Area 7 Workforce Investment Board:</i>			
WIA Cluster:			
WIA-Adult Programs	17.258	G-1213-11-0087/G-1415-11-5402	907,805
WIA-Adult Programs - Admin	17.258	G-1213-11-0087/G-1415-11-5402	12,679
Total CFDA Number 17.258			<u>920,484</u>
WIA-Youth Activities In-School	17.259	G-1213-11-0087/G-1415-11-5402	572,238
WIA-Youth Activities Out of School	17.259	G-1213-11-0087/G-1415-11-5402	571,925
WIA-Youth Activities - Admin	17.259	G-1213-11-0087/G-1415-11-5402	27,795
Total CFDA Number 17.259			<u>1,171,958</u>
WIA-Dislocated Workers	17.278	G-1213-11-0087/G-1415-11-5402	810,607
WIA-Dislocated Workers - Admin	17.278	G-1213-11-0087/G-1415-11-5402	46,183
Total CFDA Number 17.260			<u>856,790</u>
Total WIA Cluster			<u>2,949,232</u>
Total U.S. Department of Labor			<u>2,949,232</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	PID 78893	93,725
Highway Planning and Construction	20.205	PID 80263	37,084
Highway Planning and Construction	20.205	PID 84824	64,503
Highway Planning and Construction	20.205	PID 87089	98,048
Highway Planning and Construction	20.205	PID 92742	7,975
Highway Planning and Construction	20.205	PID 93896	46,834
Highway Planning and Construction	20.205	PID 84240	570,982
Highway Planning and Construction	20.205	PID 95393	128,427
Total Highway Planning and Construction			<u>1,047,578</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety - High Visibility Enforcement Overtime 2013	20.600	HVEO-2013-57-00-00-00379-00	61,392
State and Community Highway Safety - High Visibility Enforcement Overtime 2014	20.600	HVEO-2014-57-00-00-00380-00	7,832
Total State and Community Highway Safety			<u>69,224</u>
<i>Passed Through Ohio Emergency Management Agency:</i>			
Hazardous Materials Emergency Preparedness	20.703	HM-HMP-0243-11-01-00	5,838
Hazardous Materials Emergency Preparedness	20.703	HM-HMP-0302-12-01-01	13,080
Total Interagency Hazardous Materials Public Sector Training and Planning Grants			<u>18,918</u>
Total U.S. Department of Transportation			<u>1,135,720</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency:</i>			
State and Local Homeland Security National Training - FY10 Interoperable Emergency Communications Grant Program	97.005	2010-IP-T0-0007	26,500
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance	97.042	EMW-2012-EP-00004-S01	176,659

MONTGOMERY COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed Through Ohio Emergency Management Agency:</i>			
Montgomery County Regional Mass Fatality Exercise	97.067	EMW-2012-SS-00001	47,741
State Homeland Security Program 08	97.067	2008-GE-T8-0025	7,923
State Homeland Security Program 09	97.067	2009-SS-T9-0089	28
State Homeland Security Program 09 - Law Enforcement	97.067	2009-SS-T9-0089	62,896
Citizen Corps Programs 09	97.067	2009-SS-T9-0089	976
State Homeland Security Program 10	97.067	2010-SS-T0-0012	291,269
Law Enforcement State Homeland Security Program 10	97.067	2010-SS-T0-0012	320,695
Law Enforcement State Homeland Security Program 11	97.067	EMW-2011-SS-00070	150,863
State Homeland Security Program 10 - Regional Animal Team	97.067	2010-SS-T0-0012	2,966
State Homeland Security Program 09	97.067	2009-SS-T9-0089	7
Citizen Corps Programs 10	97.067	2010-SS-T0-0012	3,843
State Homeland Security Program 09	97.067	2009-SS-T9-0089	29,694
State Homeland Security Structural Collapse Training 09	97.067	2009-SS-T9-0089	15,000
State Homeland Security Training 10	97.067	2010-SS-T0-0012	18,600
Citizen Corps Program 11 - Moraine	97.067	EMW-2011-SS-00070	4,595
Citizen Corps Program 11 - Huber Heights	97.067	EMW-2011-SS-00070	2,489
Citizen Corps Program 11 - German Township	97.067	EMW-2011-SS-00070	1,629
Citizen Corps Program 11 - Brookville	97.067	EMW-2011-SS-00070	1,629
State Homeland Security Program 11	97.067	EMW-2011-SS-00070	96,049
Total Homeland Security Grant Program			<u>1,058,892</u>
Total U.S. Department of Homeland Security			<u>1,262,051</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Montgomery County Joint Vocational School:</i>			
Adult Basic and Literary Education - ABLE	84.002	051284-AB-S1-2013	16,047
Adult Basic and Literary Education - ABLE	84.002	051284-AB-S1-2014	16,047
Total Adult Education - Basic Grants to States			<u>32,094</u>
<i>Passed Through Ohio Department of Rehabilitation & Correction:</i>			
Title I Program for Neglected/Delinquent Children	84.010	2013-T1-ED-0005	6,000
Title I Program for Neglected/Delinquent Children	84.010	2014-T1-ED-0005	4,000
Total Title I			<u>10,000</u>
Total U.S. Department of Education			<u>42,094</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Food Assistance Exchange Program Contracts 2013	10.561	G-1213-11-0087/G-1415-11-5402	1,947
FAET Operating 2013	10.561	G-1213-11-0087/G-1415-11-5402	214,496
Food Assistance 2013	10.561	G-1213-11-0087/G-1415-11-5402	2,859,658
Food Assistance 2014	10.561	G-1213-11-0087/G-1415-11-5402	847,780
Food Assistance Employment & Training 2013	10.561	G-1213-11-0087/G-1415-11-5402	13,950
Food Assistance Employment & Training 2014	10.561	G-1213-11-0087/G-1415-11-5402	21,031
Total Grants for Supplemental Nutrition Assistance			<u>3,958,862</u>
<i>Passed Through Ohio Department of Education:</i>			
Child Nutrition Cluster:			
National School Lunch	10.555	N/A	129,606
National School Breakfast	10.553	N/A	79,474
Total Child Nutrition Cluster			<u>209,080</u>
Total U.S. Department of Agriculture			<u>4,167,942</u>
Total			<u>\$66,755,654</u>

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

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

MONTGOMERY COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUB-RECIPIENTS

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

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

Housing loans are collateralized by mortgages on the property. Business loans are collateralized by real estate, machinery and equipment and/or by personal guarantees. At December 31, 2013, the gross amount of economic development loans outstanding under the CDBG program was \$1,235,735.

Program income is received when CDBG loans are paid back. Loans repaid are used to make additional loans to assist expanding businesses and low-income homeowners through other CDBG approved activities. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

NOTE E - MATCHING REQUIREMENTS

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

MONTGOMERY COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2013
(Continued)**

NOTE F – MEDICAID PROGRAM

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$2,624. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in prior reporting periods.

NOTE G – MERGER OF ODADAS & ODMH

Effective July 1, 2013 the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) and Ohio Department of Mental Health (ODMH) merged to create the Ohio Department of Mental Health and Addiction Services.

NOTE H – VICTIMS OF CRIME ACTS (VOCA) GRANT

The grant period for the VOCA grant [Grant 2012VACHAE499] expired. Therefore, the County refunded unused grant monies in the amount of \$2,033 to the grantor agency.



Dave Yost • Auditor of State

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

Montgomery County
451 West Third Street
Dayton, Ohio 45422

To the Board of County Commissioners:

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2014, wherein we noted the County adopted Governmental Accounting Standard No. 65. We also noted our report refers to other auditors who audited the financial statements of the Monco Enterprises, Inc. and Miami Valley In-Ovations discretely presented component units, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider significant deficiencies in internal control. We consider findings 2013-001 and 2013-002 to be significant deficiencies.

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*

Entity's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

Purpose of this Report

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



Dave Yost
Auditor of State

Columbus, Ohio

June 30, 2014



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Montgomery County
451 West Third Street
Dayton, Ohio 45422

To the Board of County Commissioners:

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) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Montgomery County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings and questioned costs identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Community Development Block Grant and Neighborhood Stabilization Program I

As described in Findings 2013-003, 2013-007 and 2013-008 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program Name	Compliance Requirement
2013-003	14.218	Community Development Block Grant and Neighborhood Stabilization Program I	Allowable Costs/Cost Principles
2013-007	14.218	Community Development Block Grant and Neighborhood Stabilization Program I	Matching, Level of Effort, Earmarking
2013-008	14.218	Community Development Block Grant and Neighborhood Stabilization Program I	Reporting

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to this program.

Qualified Opinion on Community Development Block Grant and Neighborhood Stabilization Program I

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grant and Neighborhood Stabilization Program I* paragraph, the Montgomery County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grant and Neighborhood Stabilization Program I Federal Program for the year ended December 31, 2013.

Basis for Qualified Opinion on Lead Hazard Control

As described in Findings 2013-004, 2013-005, 2013-006, and 2013-012 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program Name	Compliance Requirement
2013-004	14.900	Lead Hazard Control	Period of Availability
2013-005	14.900	Lead Hazard Control	Reporting
2013-006	14.900	Lead Hazard Control	Matching, Level of Effort, Earmarking
2013-012	14.900	Lead Hazard Control	Cash Management

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to this program.

Qualified Opinion on Lead Hazard Control

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Lead Hazard Control* paragraph, the Montgomery County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Lead Hazard Control Federal Program for the year ended December 31, 2013.

Basis for Qualified Opinion on HOME Investment Partnership Program

As described in finding 2013-009 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles applicable to its HOME Investment Partnership Program major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on HOME Investment Partnership Program

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on HOME Investment Partnership Program* paragraph, the Montgomery County complied, in all material respects, with the requirements referred to above that could directly and materially affect its HOME Investment Partnership Program Federal Program for the year ended December 31, 2013.

Basis for Qualified Opinion on ARRA – Neighborhood Stabilization Program II

As described in finding 2013-010 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles applicable to its Neighborhood Stabilization Program II major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on ARRA – Neighborhood Stabilization Program II

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on ARRA – Neighborhood Stabilization Program II* paragraph, the Montgomery County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Neighborhood Stabilization Program II Federal Program for the year ended December 31, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Montgomery County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings and questioned costs as item 2013-011. These findings did not require us to modify our compliance opinion on the major federal program.

The County's responses to our noncompliance findings are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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 OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and a deficiency we consider to be a significant deficiency.

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's 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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-003 through 2013-010 and 2013-012 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency or a combination of deficiencies in internal control over compliance with a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-011 to be a significant deficiency.

The County's responses to our internal control over compliance findings are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

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, 2013, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our unmodified report thereon dated June 30, 2014. Our report refers to other auditors who audited the financial statements of the Monco Enterprises, Inc. and Miami Valley Innovations discretely presented component units, as described in our report on the County's financial statements. Our opinion also explained that the County adopted Governmental Accounting Standard No. 65 during the year. We have not performed any procedures to the audited financial statements subsequent to June 30, 2014. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the 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 financial statements. We subjected this schedule to the auditing procedures we applied to the 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, 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.



Dave Yost
Auditor of State

Columbus, Ohio

September 26, 2014

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MONTGOMERY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	<ul style="list-style-type: none"> * 17.258, 17.259, 17.278 - Workforce Investment Act Cluster – Unqualified * 14.256 - ARRA – Neighborhood Stabilization Program II - Qualified * 97.067 - State Homeland Security - Unqualified * 14.218 - Community Development Block Grant, Neighborhood Stabilization Program I – Qualified * 14.239 – HOME Investment Partnership Program – Qualified * 93.575 - Child Care Block Grant – Unqualified * 20.205 - Federal Aid Highway Program – Unqualified * 14.900 - Lead Hazard Control – Qualified * 93.658 - Foster Care Title IV-E – Unqualified

(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA# 14.218 – Community Development Block Grant and Neighborhood Stabilization Program I CFDA# 14.239 - HOME Investment Partnership Program CFDA# 14.256 – ARRA – Neighborhood Stabilization Program II CFDA# 14.900 – Lead Hazard Control CFDA# 17.258, 17.259, 17.278 – Workforce Investment Act Cluster (WIA) CFDA#20.205 – Federal Aid Highway Program CFDA# 93.575 – Child Care Block Grant CFDA# 93.658 – Foster Care Title IV-E CFDA# 97.067 – State Homeland Security
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$2,002,670 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2013-001

Significant Deficiency

Management is responsible for the design and implementation of any internal control process that provides reasonable assurance of the integrity of its financial reporting, the safeguarding of assets, the efficiency and effectiveness of its operations, and its compliance with applicable laws, regulations and contracts.

Two applications for property tax reductions (CAUV and homestead) were not properly approved. As a rule, when property is transferred the Recorder's and Auditor's Offices will send a conveyance form to Real Estate Assessment. In both of these instances conveyances of properties were not sent to the Real Estate Assessment Department.

Failure to properly approve property tax reduction applications could result in the incorrect assessment of property taxes.

**FINDING NUMBER 2013-001
(Continued)**

The County should implement an effective monitoring control system to assist management in detecting material misstatements in financial or other information. Monitoring controls are comprised of regular management and supervisory activities established to oversee whether management's objectives are being achieved, covering operational and legal compliance, as well as financial control objectives. Effective monitoring controls should identify unexpected results or exceptions (including significant compliance exceptions), investigate underlying causes, and take corrective action.

We recommend that the County approve all property tax reduction applications.

Official's Response:

As a result of the Control Test of Property Tax Reductions, the Montgomery County Auditor is implementing new procedures to monitor the status for CAUV and Homestead Applications. These procedures will allow for better monitoring and review of any applications that are received. First, the Deed Transfer Department will be required to send a list of all conveyances to the Real Estate Department. This will be checked by running a weekly report of all conveyances entered in the system. With respect to the application approvals, all future applications received will be logged into the system and their status, eligibility and approval will be tracked on a monthly report.

FINDING NUMBER 2013-002

Significant Deficiency

GASB 34, paragraph 341 states, " ... the Board decided that it was important to allow governments to begin reporting using a method other than historical cost—based depreciation. The modified approach allows governments to not report depreciation expense for eligible infrastructure assets if (a) the government manages the eligible infrastructure assets using an asset management system that possesses certain characteristics and (b) it documents that the eligible infrastructure assets are being preserved at (or above) a condition level established by the government."

GASB 34, paragraph 342 states, "Under the modified approach, there is no expense reported for a decline in an asset's condition. Therefore, if a government can no longer document that eligible infrastructure assets are being preserved approximately at (or above) a condition level established by the government, the government would stop reporting based on the modified approach and instead would report depreciation expense for those assets in subsequent years."

The County Engineer's established condition level requirement for roads and bridges stated that 95% of County roads and bridges be rated "fair or better". Starting in 2011 the County's roads and bridges did not meet the established condition levels. Therefore, starting in 2012 the County should have begun depreciating those assets.

The County did not depreciate these infrastructure assets. Annual estimated depreciation expense on these assets is \$15,408,013. As such, infrastructure assets for Government Type Activities were overstated by \$30,816,027 at December 31, 2013.

Failure to maintain the County's required condition level for infrastructure assets could result in incorrect valuation of capital assets and inaccurate financial statements. We recommend that the County review the progress towards meeting the condition level requirements stated by the County for the modified infrastructure approach. If those condition levels cannot be maintained the County should begin depreciating those assets or consider formally approving an amended policy on established condition levels.

**FINDING NUMBER 2013-002
 (Continued)**

Official's Response:

The County Engineer's policy that 95% of County roads be maintained in a condition of "fair or better" was established twelve years ago during the implementation of GASB 34. The present County Engineer's term began in 2011. During this time, a new consulting firm was hired to perform the ASTM standardized condition assessments for County roads. This is when the County's road assessment began to fall below the 95% "fair or better" threshold. Some of the change could be attributable to the change in the consultant and their methodology as evidenced by the dramatic drop in the reported condition assessment from 99% in 2010 to 82% in 2011. Since the condition assessment had remained relatively stable in the nearly 10 previous years, it was likely that while the actual condition was probably consistent with prior years, the results reflected a different measurement approach being used without the same apparent "grading curve" used by the previous consultant.

Each year (2011-2013), the Auditor's Office has addressed the road condition assessment with the County Engineer's Office. It has been the County Engineers intention to improve the condition of the roads, but shortages of funds have prevented this. The County Engineer was aware that the County roads were not meeting the established condition level requirement. The previous Auditors were aware of this issue each year and didn't suggest that the County Engineer change the policy or that we start reporting depreciation for the infrastructure assets. Instead, the County Engineer provided an explanation that they were trying to secure additional funds to improve the condition level of the roads.

During 2014, the County Engineer formally reevaluated the policy in light of current and anticipated future funding conditions and to resolve the apparent change in trend. It is his opinion that the previous condition assessment threshold of 95% for roads was not realistic and has officially established an 80% threshold. The Engineer's Office has always achieved at or above the 80% threshold, regardless of the consultants and/or assessment methodologies they used and is capable of realistically maintaining roads at this acceptable level. Generally accepted accounting principles do not preclude periodic changes in policy and do not impose a minimum threshold at which these assets be maintained. Ideally, had the previous Auditors taken this stance last year, the issue would have been resolved. However, the County believes the modified approach continues to accurately depict its position with respect to the monitoring and maintenance of these ongoing assets, which are not conducive to the traditional depreciation method of handling.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

FINDING NUMBER 2013-003

Material Weakness/Questioned Costs – Allowable Costs/Cost Principles

Finding Number	2013-003
CFDA Title and Number	Community Development Block Grant – CFDA # 14.218 Neighborhood Stabilization Program I – CFDA #14.218
Federal Award Number / Year	B-10-UC-39-0004 / 2010 B-11-UC-39-0004 / 2011 B-12-UC-39-0004 / 2012 B-13-UC-39-0004 / 2013 B-08-UN-39-0006 / 2008
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

**FINDING NUMBER 2013-003
(Continued)**

2 CFR Attachment B, §8(h)(4) states, where employees work on multiple activities or cost objectives, a distribution their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.5 of this appendix unless a statistical sampling system (see subsection 8.h.6 of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on: (a) More than one Federal award, (b) A Federal award and a non-Federal award, (c) An indirect cost activity and a direct cost activity, (d) Two or more indirect activities which are allocated using different allocation bases, or (e) An unallowable activity and a direct or indirect cost activity.

2 CFR Attachment B §8(h)(5) states, Personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect the after-the-fact distribution of the actual activity of each employee, (b) They must account for the total activity of each employee, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee. (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that: (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed; (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal award to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual are less than ten percent; and (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

In the Community Development Block Grant the three employees charging payroll to the grant did not complete time and effort certifications. The only documentation of their time provided was bi-weekly time sheets. While these time sheets were approved by their supervisor, the supervisor failed to ensure that the time being charged reflected the time per their time sheets. Each of the employees was set up within the County's Performance Accounting system to charge a set percentage to the grant. These percentages were not based on the actual time spent on the various programs. In addition, there was no indication that the Department performed reviews of the estimates, adjusted the actual payroll charged and adjusted the estimated percentages. The lack of documentation resulted in projected federal questioned costs of \$168,887.

The County and Economic Development Department should develop and implement processes and procedures to track the actual amount of payroll expenditures charged to federal grants. This can be accomplished by charging the amount of time worked on the cost objective each pay period and agreeing this time to the payroll time sheets submitted and approved bi-weekly. The other option to track the time spent on the grant programs would be to continue the use of estimates and, performing and documenting a quarterly review of the actual time spent on the program and making adjustments to the estimate percentage. If the department uses estimates, the actual time and amount of payroll should be adjusted at least once annually.

Official's Response:

The Community and Economic Development staff has engaged in meeting with the Administrative Services Kronos Support Team on the timekeeping issue for the Community Development Block Grant. The Montgomery County Kronos System is an automated timekeeping system that can track employee daily hours toward functions and interfaces those hours per pay period into the EnterpriseOne Payroll system then to the Performance Series Financial System. The Community and Economic Development staff will implement this feature on Kronos beginning November 1st, 2014. The Staff will audit and reconcile all staff time records and documentation to automated County systems. In regards to this matter, the County will maintain time and effort certifications on all employees.

FINDING NUMBER 2013-004

Material Weakness/Questioned Costs – Period of Availability

Finding Number	2013-004
CFDA Title and Number	Lead Hazard Control – CFDA # 14.900
Federal Award Number / Year	OHLHB0448-09 / 2009
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

2 CFR § 215.28 states, "where a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and pre-award costs authorized by the Federal awarding agency." **2 CFR § 215.71 (b)** states, "Unless the Federal awarding agency authorizes an extension, a recipient shall liquidate all obligations incurred under the award not later than 90 calendar days after the funding period or the date of completion as specified in the terms and conditions of the award or in agency implementing instructions."

During 2013 the County Community and Economic Development Office improperly approved applications and charged expenditures to the Lead Hazard Abatement Program. Two applications approved for participation in the program were approved in May, after the March 30, 2013 expiration date for commitment of funding. This resulted in questioned costs of \$44,633 from expenditures associated with the applications.

By charging expenditures outside of the period of availability, the County could cause the information reported to the United States Department of Housing and Urban Development by the State of Ohio to be inaccurate and potentially misleading.

We recommend that the County Community and Economic Development Office should develop policies and procedures to ensure that monies are properly spent within the period of availability.

Official's Response:

The Community and Economic Development Office will develop policies and procedures to maintain compliance and that money is properly committed within the period of availability for all grants. The office will ensure that appropriate notice is received from the US Department of Housing and Urban Development on period of availability prior to commitment of funding.

FINDING NUMBER 2013-005

Material Weakness/Questioned Costs - Reporting

Finding Number	2013-005
CFDA Title and Number	Lead Hazard Control – CFDA # 14.900
Federal Award Number / Year	OHLHB0448-09 / 2009
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

2 C.F.R. Part 225 (Appendix C, Section A(1)) provides that all costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards.

FINDING NUMBER 2013-005

We were not able to agree the County's final quarterly report de-obligating the remaining funds for the Lead Hazard program to the County's accounting records. Additionally, we could not reconcile the County's final grant report to the accounting records. These two reports also disagreed with each other on the total revenues and expenditures in the program. Due to a lack of formal accounting records for the program, we could not determine which amounts were the correct amounts to report. Maintaining accounting records and periodically reconciling them is an important control function. This results in questioned costs of \$2,126,064 [amount of expenditures reported on final grant report].

We recommend that the Office of Community and Economic Development establish a formal grant accounting system and periodically reconcile this with the County's financial accounting system.

Official's Response:

The Community and Economic Development Office will work with other County offices to develop a formal reporting process utilizing all grant actual revenue and expense transactions from the Performance Series Financial System to generate the financials for grant reporting to the US Department of Housing and Urban Development. The new reporting process will generate and reconcile all totals from the County Performance Series Financial Application to the federal reporting system.

FINDING NUMBER 2013-006

Material Weakness/Questioned Costs – Matching, Level of Effort, Earmarking

Finding Number	2013-006
CFDA Title and Number	Lead Hazard Control – CFDA # 14.900
Federal Award Number / Year	OHLHB0448-09 / 2009
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

2 C.F.R. Part 225 (formerly known as OMB Circular A-87), Appendix C, Section A.1 also provides, in part, that all costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards.

The County's accounting system showed that 12.8% of the grant funds were spent on administrative costs, while the grant agreement required a 10% ceiling on such costs. The Office of Community and Economic Development maintained a spreadsheet tracking the percentage of funds spent on administrative costs, but we could not reconcile this spreadsheet to the County's accounting system. The lack of accurate supporting data resulted in a questioned cost of \$58,441 [the 2.8% of administrative costs which exceeded the 10% ceiling per the County's accounting system]. Maintaining and reconciling accurate and complete accounting records is an important control. We recommend the Office of Community and Economic Development establish a formal grant accounting system that would record and track benchmarks required by grant agreements.

Official's Response:

The Community and Economic Development Office will work with other County offices to develop a formal reporting process utilizing all grant actual revenue and expense transactions from the Performance Series Financial System to generate the financials for grant reporting to the US Department of Housing and Urban Development. The new reporting process will generate and reconcile all totals from the County Performance Series Financial Application to the federal reporting system.

FINDING NUMBER 2013-007

Material Weakness/Questioned Costs – Matching, Level of Effort, Earmarking

Finding Number	2013-007
CFDA Title and Number	Community Development Block Grant – CFDA # 14.218 Neighborhood Stabilization Program I – CFDA #14.218
Federal Award Number / Year	B-10-UC-39-0004 / 2010 B-11-UC-39-0004 / 2011 B-12-UC-39-0004 / 2012 B-13-UC-39-0004 / 2013 B-08-UN-39-0006 / 2008
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

2 C.F.R. Part 225 (formerly known as OMB Circular A-87), Appendix C, Section A.1 also provides, in part, that all costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards.

Per the PR26 - Community Development Block Grant (CDBG) Financial Summary Report the County met the required earmarking requirements for the grant. However, we could not verify the amounts reported on the above mentioned report to the County's accounting system.

- CDBG grant expenditures for public services are limited to 15% of total grant expenditures. The total amount expended for public service exceeded this amount by \$334,270. A questioned cost will be issued for this amount.
- CDBG grant expenditures for low and moderate income individuals is required to be at least 70% of total expenditures. The total amount expended for low and moderate income individuals was under this requirement by \$278,244. A questioned cost will be issued for this amount.

We recommend that the County develop and implement policies to ensure that the amounts expended for projects within the Community Development Block Grant are in agreement with requirements of the grant agreement.

Official's Response:

The Community and Economic Development Office will work with other County offices to develop a formal reporting process utilizing all grant actual revenue and expense transactions from the Performance Series Financial System to generate the financials for grant reporting to the US Department of Housing and Urban Development. The new reporting process will generate and reconcile all totals from the County Performance Series Financial Application to the federal reporting system. This will assist with the earmarking reporting requirements of the PR26 – CDBG Financial Summary Report.

FINDING NUMBER 2013-008

Material Weakness/Questioned Costs – Reporting

Finding Number	2013-008
CFDA Title and Number	Community Development Block Grant – CFDA # 14.218 Neighborhood Stabilization Program I – CFDA #14.218
Federal Award Number / Year	B-10-UC-39-0004 / 2010 B-11-UC-39-0004 / 2011 B-12-UC-39-0004 / 2012 B-13-UC-39-0004 / 2013 B-08-UN-39-0006 / 2008
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

2 C.F.R. Part 225 (formerly known as OMB Circular A-87), Appendix C, Section A.1 also provides, in part, that all costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards.

The PR26 - Community Development Block Grant Financial Summary Report showed a total of \$2,005,484 in expenditures for the program year October 2012 - September 2013. We were unable to agree this total to the County's financial accounting system. This resulted in questioned costs of \$2,005,484.

Failure to reconcile reported expenditures could result in misappropriation of funds and improper monitoring of federal grant activity. We recommend that the Office of Community and Economic Development establish a formal grant accounting system and periodically reconcile this with the County's financial accounting system.

Official's Response:

The Community and Economic Development Office will work with other County offices to develop a formal reporting process utilizing all grant actual revenue and expense transactions from the Performance Series Financial System to generate the financials for grant reporting to the US Department of Housing and Urban Development. The new reporting process will generate and reconcile all totals from the County Performance Series Financial Application to the federal reporting system. This will assist with the reporting requirements of the PR26 – CDBG Financial Summary Report.

FINDING NUMBER 2013-009

Material Weakness/Questioned Costs – Allowable Costs/Cost Principles

Finding Number	2013-009
CFDA Title and Number	HOME Investment Partnership Program – CFDA # 14.239
Federal Award Number / Year	M-09-DC-39-0208 / 2009 M-10-UC-39-0208 / 2010 M-11-UC-39-0208 / 2011 M-12-UC-39-0208 / 2012 M-13-UC-39-0208 / 2013
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

**FINDING NUMBER 2013-009
(Continued)**

2 CFR Attachment B, §8(h)(4) states, where employees work on multiple activities or cost objectives, a distribution their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.5 of this appendix unless a statistical sampling system (see subsection 8.h.6 of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on: (a) More than one Federal award, (b) A Federal award and a non-Federal award, (c) An indirect cost activity and a direct cost activity, (d) Two or more indirect activities which are allocated using different allocation bases, or (e) An unallowable activity and a direct or indirect cost activity. 2 CFR Attachment B §8(h)(5) states, Personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect the after-the-fact distribution of the actual activity of each employee, (b) They must account for the total activity of each employee, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee. (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that: (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed; (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal award to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual are less than ten percent; and (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

In the Home Investment Partnership Program the two employees charging payroll to the grant did not complete time and effort certifications. The only documentation of their time provided was bi-weekly time sheets. While these time sheets were approved by their supervisor, the supervisor failed to ensure that the time being charged reflected the time per their time sheets. Each of the employees was set up within the County's Performance Accounting system to charge a set percentage to the grant. These percentages were not based on the actual time spent on the various programs. In addition, there was no indication that the Department performed reviews of the estimates, adjusted the actual payroll charged and adjusted the estimated percentages. The lack of documentation resulted in projected federal questioned costs of \$89,578 for the Home Investment Partnership Grant.

The County and Economic Development Department should develop and implement processes and procedures to track the actual amount of payroll expenditures charged to federal grants. This can be accomplished by charging the amount of time worked on the cost objective each pay period and agreeing this time to the payroll time sheets submitted and approved bi-weekly. The other option to track the time spent on the grant programs would be to continue the use of estimates and, performing and documenting a quarterly review of the actual time spent on the program and making adjustments to the estimate percentage. If the department uses estimates, the actual time and amount of payroll should be adjusted at least once annually.

Official's Response:

The Community and Economic Development staff has engaged in meeting with the Administrative Services Kronos Support Team on the timekeeping issue for the HOME Investment Partnership Program. The Montgomery County Kronos System is an automated timekeeping system that can track employee daily hours toward functions and interfaces those hours per pay period into the EnterpriseOne Payroll system then to the Performance Series Financial System. The Community and Economic Development staff will implement this feature on Kronos by November 1st, 2014. The Staff will audit and reconcile all staff time records and documentation to automated County systems. In regards to this matter, the County will maintain time and effort certifications on all employees.

FINDING NUMBER 2013-010

Material Weakness/Questioned Costs – Allowable Costs/Cost Principles

Finding Number	2013-010
CFDA Title and Number	ARRA - Neighborhood Stabilization Program II – CFDA # 14.256
Federal Award Number / Year	B-09-CN-OH-0029 / 2009
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	City of Dayton

2 CFR § 225 (OMB Circular A-87), Appendix B 8.h(3) states that where employees are expected to work solely on a single Federal Award or cost objective, charges for their salaries and wages are to be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications are to be prepared at least semi-annually and will be signed by the employee and supervisor or just the supervisor, if they have firsthand knowledge of the information contained in the certification.

The County Department of Community and Economic Development did not complete time and effort certifications for the employee charged to the Neighborhood Stabilization Program (CFDA #14.256) during 2013. This resulted in questioned costs totaling \$31,900.

Failure to complete required time and effort certifications could result in disallowed costs for the County's federal programs. We recommend the Department of Community and Economic Development complete required time and effort certifications for federal grant programs.

Official's Response:

The Community and Economic Development staff has engaged in meeting with the Administrative Services Kronos Support Team on the timekeeping issue for the Neighborhood Stabilization Program. The Montgomery County Kronos System is an automated timekeeping system that can track employee daily hours toward functions and interfaces those hours per pay period into the EnterpriseOne Payroll system then to the Performance Series Financial System. The Community and Economic Development staff will implement this feature on Kronos beginning November 1st, 2014. The Staff will audit and reconcile all staff time records and documentation to automated County systems. In regards to this matter, the County will maintain time and effort certifications on all employees.

FINDING NUMBER 2013-011

Significant Deficiency/Questioned Costs – Allowable Costs/Cost Principles

Finding Number	2013-011
CFDA Title and Number	Lead Hazard Control – CFDA # 14.900
Federal Award Number / Year	OHLHB0448-09 / 2009
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

**FINDING NUMBER 2013-011
(Continued)**

2 CFR Attachment B, §8(h)(4) states, where employees work on multiple activities or cost objectives, a distribution their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.5 of this appendix unless a statistical sampling system (see subsection 8.h.6 of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on: (a) More than one Federal award, (b) A Federal award and a non-Federal award, (c) An indirect cost activity and a direct cost activity, (d) Two or more indirect activities which are allocated using different allocation bases, or (e) An unallowable activity and a direct or indirect cost activity.

2 CFR Attachment B §8(h)(5) states, personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect the after-the-fact distribution of the actual activity of each employee, (b) They must account for the total activity of each employee, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee. (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that: (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed; (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal award to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual are less than ten percent; and (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

In the Lead Hazard Grant one employee did not complete time and effort certification. The only documentation of their time provided was bi-weekly time sheets. While these time sheets were approved by their supervisor, the supervisor failed to ensure that the time being charged reflected the time per their time sheets. The employee was set up within the County's Performance Accounting system to charge a set percentage to the grant. These percentages were not based on the actual time spent on the various programs. In addition, there was no indication that the Department performed reviews of the estimates, adjusted the actual payroll charged and adjusted the estimated percentages. The lack of documentation resulted in federal questioned costs of \$31,610 for the Lead Hazard Grant.

The County and Economic Development Department should develop and implement processes and procedures to track the actual amount of payroll expenditures charged to federal grants. This can be accomplished by charging the amount of time worked on the cost objective each pay period and agreeing this time to the payroll time sheets submitted and approved bi-weekly. The other option to track the time spent on the grant programs would be to continue the use of estimates and, performing and documenting a quarterly review of the actual time spent on the program and making adjustments to the estimate percentage. If the department uses estimates, the actual time and amount of payroll should be adjusted at least once annually.

Official's Response:

The Community and Economic Development staff has engaged in meeting with the Administrative Services Kronos Support Team on the timekeeping issue for the Lead Hazard Grant. The Montgomery County Kronos System is an automated timekeeping system that can track employee daily hours toward functions and interfaces those hours per pay period into the EnterpriseOne Payroll system then to the Performance Series Financial System. The Community and Economic Development staff will implement this feature on Kronos beginning November 1st, 2014. The Staff will audit and reconcile all staff time records and documentation to automated County systems. In regards to the matter, the County will maintain time and effort certifications on all employees.

FINDING NUMBER 2013-012

Material Weakness – Cash Management

Finding Number	2013-012
CFDA Title and Number	Lead Hazard Control – CFDA # 14.900
Federal Award Number / Year	OHLHB0448-09 / 2009
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None

24 CFR §84.22 states:

- (a) Payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury and the issuance or redemption of checks, warrants, or payment by other means by the recipients. Payment methods of State agencies or instrumentalities shall be consistent with Treasury-State CMIA agreements or default procedures codified at 31 CFR part 205.
- (b) Recipients are to be paid in advance, provided they maintain or demonstrate the willingness to maintain:
 - (1) Written procedures that minimize the time elapsing between the transfer of funds and disbursement by the recipient; and
 - (2) Financial management systems that meet the standards for fund control and accountability as established in §84.21. Cash advances to a recipient organization shall be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs

24 CFR §84.21 states:

- (b) Recipients' financial management systems shall provide for the following:
 - (1) Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in §84.52. If a recipient maintains its records on other than an accrual basis, the recipient shall not be required to establish an accrual accounting system. These recipients may develop such accrual data for their reports on the basis of an analysis of the documentation on hand.
 - (2) Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.
 - (3) Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.
 - (4) Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.
 - (5) Written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for program purposes by the recipient. To the extent that the provisions of the Cash Management Improvement Act (CMIA) (Pub. L. 101-453) govern, payment methods of State agencies, instrumentalities, and fiscal agents shall be consistent with CMIA Treasury-State Agreements or the CMIA default procedures codified at 31 CFR part 205, "Withdrawal of Cash from the Treasury for Advances under Federal Grant and Other Programs."
 - (6) Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.
 - (7) Accounting records including cost accounting records that are supported by source documentation.

**FINDING NUMBER 2013-012
(Continued)**

The County submitted reimbursement requests for the Lead Hazard Grant program during the 2013 fiscal year totaling \$848,424. We were unable to trace these reimbursement requests to the County's accounting records for the same time frames indicated on the request form. Through alternative audit procedures we were able to agree these expenditures to supporting documentation. The lack of readily available accounting data to reconcile the official County records to requests for Federal funding could result in either the County double counting expenditures and receiving funding for expenditures that have already been reimbursed or the County submitting incomplete reimbursement requests and not receiving all of the Federal funds it is entitled to. Additionally, this lack of control poses a risk that the County reports incorrect data to the Federal government regarding funding requests.

Additionally, the County has a balance remaining in the Lead Hazard fund of \$48,168. We were able to determine that this balance was due to an over receipt of Federal funding, but because the funding requests do not reconcile directly to the accounting records, we could not determine the source of the overpayment. These unspent grant monies should be returned to the Federal Department of Housing and Urban Development along with any interest monies earned by these funds.

We recommend that the County develop a system for reconciling the accounting data in the County's accounting system to all of the individual department's grant accounting records to ensure that all data is accurate and complete.

Official's Response:

The Community and Economic Development Office is reviewing fund drawdown procedures with respect to the timing and process of requesting money from the US Department of Housing and Urban Development. This would include reviewing the processing time of disbursements from the County treasury to vendors and modifying the cash drawdown process more closely to align with HUD. In addition, the County will contact HUD in regards to the balance remaining in the Lead Hazard Fund and the possible return of funds to the federal government.

The Community and Economic Development Office will work with other County offices to develop a formal reporting process utilizing all grant actual revenue and expense transactions from the Performance Series Financial System to generate the financials for grant reporting to the US Department of Housing and Urban Development. The new reporting process will generate and reconcile all totals from the County Performance Series Financial Application to the federal reporting system.

MONTGOMERY COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-1	Significant deficiency related to procedures for solid waste collections	Yes	

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MONTGOMERY COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2013

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-003	The Community and Economic Development Office will meet with the Kronos Support Staff to implement detailed timekeeping for the staff working under federal programs. Time and effort certifications will be maintained.	November 1, 2014	Tawana Jones and Richard Chandler
2013-004	The Community and Economic Development Office will develop policies and procedures to maintain compliance and that money is properly committed within the period of availability for all grants. The office will ensure that appropriate notice is received from the US Department of Housing and Urban Development on period of availability prior to commitment of funding.	Effective Immediately	Tawana Jones and Richard Chandler
2013-005	The Community and Economic Development Office will work with other County offices to develop a formal reporting process utilizing all grant actual revenue and expense transactions from the Performance Series Financial System to generate the financials for grant reporting to the US Department of Housing and Urban Development. The new reporting process will reconcile all totals from the County Performance Series Financial Application to the federal reporting system.	November 1, 2014	Tawana Jones and Richard Chandler
2013-006	Same as 2013-005	November 1, 2014	Tawana Jones and Richard Chandler
2013-007	Same as 2013-005	November 1, 2014	Tawana Jones and Richard Chandler
2013-008	The Community and Economic Development Office will work with other County offices to develop a formal reporting process utilizing all grant actual revenue and expense transactions from the Performance Series Financial System to generate the financials for grant reporting to the US Department of Housing and Urban Development. The new reporting process will generate and reconcile all totals from the County Performance Series Financial Application to the federal reporting system.	November 1, 2014	Tawana Jones and Richard Chandler
2013-009	The Community and Economic Development Office will meet with the Kronos Support Staff to implement detailed timekeeping for the staff working under federal programs. Time and effort certifications will be maintained.	November 1, 2014	Tawana Jones and Richard Chandler

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-011	Same as 2013-009	November 1, 2014	Tawana Jones and Richard Chandler
2013-012	<p>The Community and Economic Development Office will review fund drawdown procedures with respect to the timing and process of requesting money from the US Department of Housing and Urban Development. This would include reviewing the processing time of disbursements from the County treasury to vendors and modifying the cash drawdown process more closely to align with HUD. In addition, the County will contact HUD in regards to the balance remaining in the Lead Hazard Fund and the possible return of funds to the federal government.</p> <p>Same as 2013-008</p>	<p>Effective Immediately</p> <p>November 1, 2014</p>	<p>Tawana Jones and Richard Chandler</p> <p>Tawana Jones and Richard Chandler</p>



MONTGOMERY
C O U N T Y

2013

Comprehensive
Annual
Financial
Report



For the Year Ended
December 31, 2013

MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 1 3



KARL L. KEITH
Montgomery County Auditor

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

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For the Year Ended December 31, 2013*

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*Comprehensive Annual Financial Report
For the Year Ended December 31, 2013*

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MONTGOMERY
C O U N T Y

INTRODUCTORY SECTION



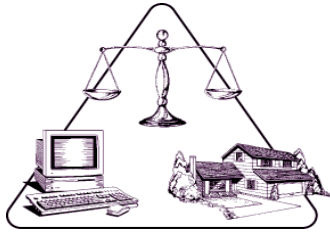


MONTGOMERY
C O U N T Y

INTRODUCTORY SECTION



Transmittal Letter
From County Auditor



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

June 30, 2014
To the Citizens and Board of County
Commissioners of Montgomery County:

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 pages which follow. On their behalf, I am pleased to present this report.

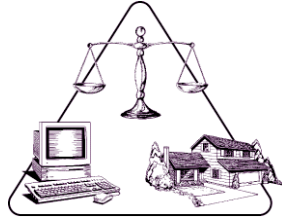
This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2013. It has been prepared in accordance with generally accepted accounting principles for governments, and all disclosures required by GAAP in order to ensure a fair representation of the County's financial condition have been included.

I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for review by the Government Finance Officers Association, and we anticipate receiving another Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the thirtieth consecutive year. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who play a part in making this possible.

Sincerely,

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 30, 2014
Honorable Karl L. Keith
Montgomery County Auditor

Honorable Dan Foley
Honorable Judy Dodge
Honorable Deborah A. Lieberman
Montgomery County Commissioners

Honorable Carolyn Rice
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2013. This report, which conforms to generally accepted accounting principles, provides full and complete disclosure of the financial position and operations of the County. 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 the accuracy, completeness, and fairness of this report 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 fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial 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 bases can be found in Notes B and C, respectively.

Included in this report is an unqualified ("clean") opinion, issued by the Auditor of State, on the County's operations and financial position, as well as its existing assets, deferred outflows, liabilities and deferred inflows as reported in the financial statements, for the year ended December 31, 2013. An annual, independent audit of the County's financial

Transmittal Letter (Cont'd.)

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

This transmittal letter is designed to provide a general overview of the County and its operations, to be used in conjunction with the Management's Discussion and Analysis, which provides financial information, narrative, overview and analysis to accompany the Basic Financial Statements.

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 536,000 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison between the Board of County Commissioners, other County elected officials, designated boards, and other units of government. The County provides its citizens with a wide range of services that include human and social services, health and community assistance-related services, civil and criminal justice system service, road and bridge maintenance, and other general and administrative support services. The County also operates several Enterprise Funds that include a water system, wastewater system, solid waste management system, an intermediate care facility for persons with profound mental retardation and developmental disabilities, and three parking garages.

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

The Montgomery County Treasurer serves as the custodian of, and investing authority for, all County funds, pursuant to state law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investment policies of the County. The basic objectives of Montgomery County's investment program are: to ensure the safety of public funds by protecting investment principal; to maintain sufficient liquidity to meet the County's operating requirements; and to attain the maximum yield possible consistent with the first two objectives. Monies held in the County Treasury are pooled for the purpose of investment management. Investment income is distributed on the basis of the average daily balance of those funds eligible to receive investment income, as prescribed by Ohio Law, to the average daily balance of the total County Treasury, with the General Fund receiving the balance of the earnings. Investment earnings are an important source of General Fund revenues. Additional information on the cash management function is contained in Note E 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 Alcohol, Drug Addiction & Mental Health Services Board and the Board of Developmental Disabilities Services obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty

Transmittal Letter (Cont'd.)

liability risks are managed through a self-funding program. The County also maintains self-funding programs for employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, including those applicable to a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County. Additional information regarding risk management is contained in Note H 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 2013 annual average unemployment rate for the County was 7.5%, which was an improvement from the prior year's average. The unemployment rate in December was 6.8%, a significant improvement, but still above the national rate of 6.7%, but below the state rate of 7.2%. The Ohio Department of Job & Family Services reports that for the Dayton MSA, the workforce in nonagricultural wage and salary employment decreased by 1,200 jobs over the year. Growth occurred in educational and health services, up 1,200 jobs; financial activities, up 300 jobs; and trade, transportation, and utilities, up 200 jobs. Decreases in federal government, down 500 jobs, were partially outweighed by small gains in local government, up 300 jobs, and state government, up 100 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 29,000. 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, 40 organizations, with combined employment of approximately 4,000 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 4,000. 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. 2013 marked the fourth year of the County's 2010-2014 five-year General Fund financial plan. The plan was prepared by a financial planning committee, comprised of local business leaders,

Transmittal Letter (Cont'd.)

community leaders and elected officials. Their recommendations provided overall direction for implementation beginning with the General Fund budget for 2010 and continuing beyond. The creation of the committee was consistent with the County commission's strategic initiatives as well. These strategic initiatives were created by the County as a road map to focus energy, time and resources. The initiatives of economic development, human services safety net, operational efficiency, regional collaboration and quality of life outline the beliefs, challenges, strategies and goals for each. The operational efficiency initiative speaks directly to the efforts of the planning committee and its resultant five-year financial plan, which includes: a balanced General Fund budget plan which right-sizes expenditures to revenues; continued collaboration with County elected officials, commissions and agencies; prioritization of spending to reflect state and federal mandates and community need; maintaining an adequate fund reserve to support bond ratings and cash flow; and the development of long-term capital planning for infrastructure projects. For the 2014 General Fund budget, the \$137.6 million appropriation is 2.3% more compared to 2013, which had reflected a 4% increase from the previous year. The 2014 budget again functions within the anticipated revenue stream. The budget for total health insurance costs has decreased \$.8 million, or 6.8% from 2013. This is in addition to the \$2.5 million, or 15.3%, savings in 2013 from the 2012 costs. These savings stem primarily from the County's wellness incentive program and the health savings account incentive plan that accompanied the high deductible insurance alternative. For the 2014 budget, sales tax revenue is projected at \$71 million, representing about a 4.4% increase from the prior year's original estimate. Further sales tax projections assume a 2% yearly growth rate for 2014-2016 and 2.5% for 2017-2018. Local Government Fund receipts, which are correlated to state income performance, are projected to remain flat, at \$7 million annually, through 2018, with other intergovernmental revenues estimated at \$6.9 million for 2014, at \$7 million annually for 2015-2017 and at \$7.1 million for 2018. These estimates include \$3.4 million as the County's continued projected annual share of the state revenues to be derived from newly completed casinos in Cincinnati, Cleveland, Columbus and Toledo, Ohio. Since this is a relatively new source of General Fund revenue, the projected amounts are subject to change and the County anticipates the proceeds will be earmarked for community and economic development.

Another focus of long-term financial planning is on the major Human Service Levy fund. There are three subordinate funding mechanisms which comprise the County's Human Service Levy System: Designated funds that provide predetermined allocations to agencies with defined needs; Supported services funds that provide allocations for services to address unmet needs; and Contingency funds that provide allocations on an emergency basis. Oversight of the Human Service Levy dollars is provided by the Human Services Levy Council, a group of community volunteers appointed by the Board of County Commissioners. Human services levies continue to support the needs of the community for comprehensive social services in Montgomery County. To an extent, the levy fund reserves are intended to help ensure the County's continued ability to still meet significant human services needs during transitional periods of funding.

For the major funds of business-type activities, long-term financial planning includes water and sewer rate adjustments. For water rates, there is a 6.8% rate increase for 2014 and planned increases of 2.2% for 2015 and 3% for 2016. For sewer rates, there is a 1.9% rate increase for 2014 and planned increases of 3.7% for 2015 and 3% for 2016, with consumption levels expected to remain flat during the projection period. Water consumption is projected based on historical billed water consumption levels and wastewater consumption is based on 92.3% of these historical water consumption levels, while solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees are expected to remain relatively unchanged over the next five years.

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

RELEVANT FINANCIAL POLICIES

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County's year-end cash

Transmittal Letter (Cont'd.)

reserves for the General Fund approximated 19% of the following year's budget. The fund reserve has been recommended to be at a level to support bond ratings and cash flow. The County's 2014 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. From an operational perspective, it is the usual policy for the cash balance of any fund to be sufficient to cover any operating deficit. For those few exceptions where a fund incurs an operating deficit and is permitted to overdraw its cash 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.

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 12.5% 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.

MAJOR INITIATIVES

Significant Events For 2013

During 2013, the Montgomery County Treasurer, working with the Montgomery County Auditor's Office and the Office of Management and Budget, successfully refinanced nearly \$27 million of outstanding debt. Montgomery County received positive ratings from two of the leading national bond rating agencies. Moody's Investors Service assigned an Aa1 rating to Montgomery County's Various Purpose General Obligation Refunding Bonds, Series 2013 and Standard & Poors Rating Services assigned it's 'AA' long-term rating, and stable outlook to Montgomery County. In the words of the County Administrator, "Making the best use of County resources by planning for investment in our infrastructure and maintaining a good credit rating is key to our debt management. The County continues to aggressively manage the issuance of debt. We expect these ratings to remain solid".

In follow-up to the gathering of data and public input from the MCOFuture campaign, which included a series of community public forums, the Board of County Commissioners and the MCOFuture partners, during 2013, unveiled four initiatives that target key areas vital to our County's success in the years to come. Based on university experts' review of hundreds of counties nationwide, as well as research and feedback from local citizens, MCOFuture has identified these high-priority initiatives: 1. Increase the percentage of adults who have a college degree or post high-school credential that certifies they have a skill or trade; 2. Target the County's economic development assistance to small business; 3. Collaborate to save money, improve efficiency and add competitiveness; and 4. Measure our results, improve our best practices and market our successes. Now the hard work begins – organizing to make changes happen now, creating working groups with accountable leaders and committing ourselves to ensure these goals are realized.

Plans For 2014 and Beyond

Like much of the Midwest, a major challenge facing the County involves undergoing an unprecedented transition in its local economy from one heavily dependent on large-scale manufacturing to one comprised of smaller, more diverse companies. The five-year financial plan and report from the County's General Fund Financial Planning Committee advises that a structural transformation of Montgomery County government is necessary to respond to the long-term changes in the local and national economies. The County is incorporating the Committee's recommendations regarding: revenue generation; funding alternatives for County services; mandated versus non-mandated services; operational efficiency; and economic development. Recommendations are both short and long-term, some directly impacting county government and some public policy recommendations, which more generally affect Montgomery County communities and the region. It is the firm conclusion of the Committee members that the ongoing fiscal stability of the County will not be achieved until the local economy rebounds and that the County must continue to play an important

Transmittal Letter (Cont'd.)

role in economic development and reflect that priority in the General Fund budget.

It is a longstanding tradition of Montgomery County to provide effective and efficient service to residents of our community. The County takes great pride in implementing innovative solutions to community issues and concerns, especially during this time of increasing costs and reductions in federal and state funding. In the implementation of the five-year financial plan, the County continues to review its revenue sources in light of future projections and to develop feasible methods of cost containment which enable the County to “right-size” its General Fund budget in order to operate within its available revenue stream, while also maintaining the mandatory services it must provide, through the prioritization of spending which reflects state and federal mandates and community need. Montgomery County is committed to sound financial planning policies and procedures and engages in a cooperative and collaborative approach with the Board of County Commissioners and Montgomery County’s elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending, has allowed the County to operate within its revenue sources and yet maintain a sufficient cash reserve level to enhance the financial stability and perseverance of the County. The County will continue to maintain its long tradition of strong financial management and implement policies to continue “best practices” in service delivery to its residents.

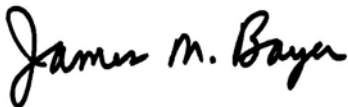
AWARDS AND ACKNOWLEDGEMENTS

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, 2012. This was the twenty-ninth 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.

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: - Accounting Department: Carol Longo, Kris Louthan, Lindsey Miles, Tito Reynolds, Latasha Tillman; - Finance Department: Sam Braun, Cheryl Miller; Office of Management and Budget: Tim Nolan; Treasurer's Office: Joe Lacey, Judy Zimmerman; Environmental Services: John Hopwood.

Sincerely,



James M. Bayer, CPA
Director of Accounting and Finance



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

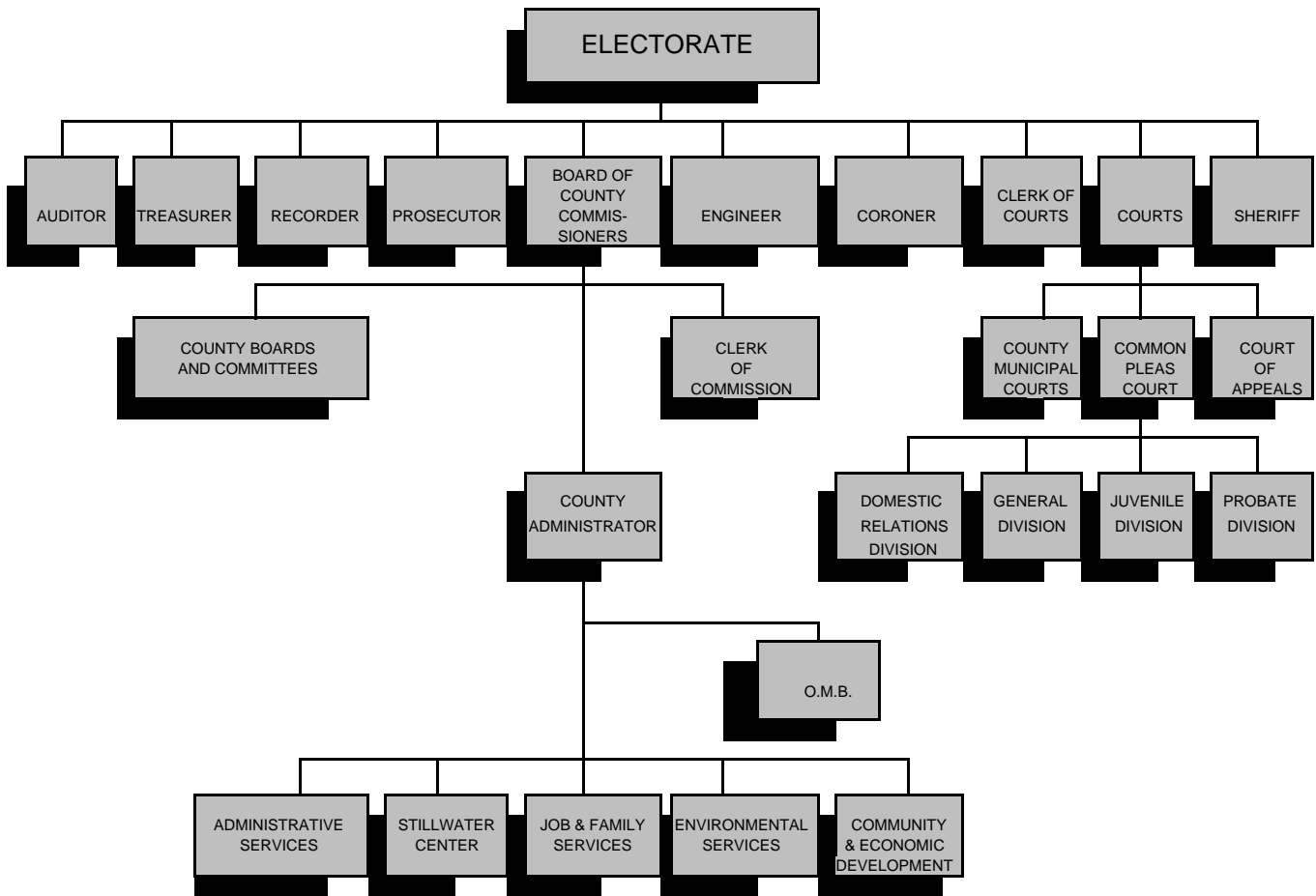
December 31, 2012

Executive Director/CEO

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	
	Gregory A. Brush.....	Clerk of Courts	
	Dr. Kent Harshbarger.....	Coroner	
	Paul Gruner.....	Engineer	
	Mathias H. Heck, Jr.	Prosecutor	
	Willis E. Blackshear.....	Recorder	
	Phil Plummer.....	Sheriff	
	Carolyn Rice.....	Treasurer	
<i>Second District Court of Appeals</i>	Honorable Jeffrey E. Froelich.....	Presiding Judge	
	Honorable Mary E. Donovan.....	Judge	
	Honorable Mike Fain.....	Judge	
	Honorable Michael T. Hall.....	Judge	
	Honorable Jeffrey M. Welbaum.....	Judge	
<i>Common Pleas Court</i>	<i>General Division</i>		
	Honorable Barbara P. Gorman.....	Presiding Judge	
	Honorable Michael L. Tucker.....	Administrative Judge	
	Honorable Dennis Adkins.....	Judge	
	Honorable Steven Dankof.....	Judge	
	Honorable Mary Katherine Huffman.....	Judge	
	Honorable Michael W. Krumholtz.....	Judge	
	Honorable Dennis J. Langer.....	Judge	
	Honorable Frances E. McGee.....	Judge	
	Honorable Timothy N. O'Connell.....	Judge	
	Honorable Gregory F. Singer.....	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 McCollum.....	Judge	
	<i>County Municipal Courts</i>	<i>Eastern Division</i>	
		Honorable James A. Hensley, Jr.....	Judge
		Honorable James D. Piergies.....	Judge
<i>Western Division</i>			
Honorable James Manning.....		Administrative & Presiding Judge	
Honorable Adele Riley.....	Judge		

*Montgomery County
Organizational Chart*



County Boards and Committees

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



MONTGOMERY
C O U N T Y

FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Montgomery County
451 West Third Street
Dayton, Ohio 45422

To the Board of County Commissioners:

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Monco Enterprises, Inc. and Miami Valley In-Ovations, which represent 12.2% and 78.7%, respectively, of the assets, 20% and 69.3%, respectively, of net position, and 36.1% and 38.4%, respectively, of revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc. and Miami Valley In-Ovations, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

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

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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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Children Services, Alcohol, Drug Addiction and Mental Health Services Board, Job and Family Services, Human Services Levy, and Board of Developmental Disabilities 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 P to the financial statements, during the year ended December 31, 2013, the County adopted the provisions of Governmental Accounting Standard No. 65, *Items Previously Reported as Assets and Liabilities*. 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* and *Schedules for infrastructure assets accounted for using the modified approach*, 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 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 subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 30, 2014

Management's Discussion and Analysis (Unaudited)

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, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2013 by \$1,242,768,193. Of this amount, \$247,658,611 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$143,747,095 and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business type activities is \$103,911,516 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net position decreased \$15,052,683 in 2013. Net position of the governmental activities decreased \$14,922,877, compared to an increase of more than \$7.4 million from the previous year. Net position of the business-type activities decreased \$129,796, compared to an increase of almost \$3.9 million from the previous year.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$260,855,437, a decrease of \$16,562,889 from the prior year. \$49,084,311 of this fund balance is considered unassigned at December 31, 2013.
- At the end of the current year, unassigned fund balance for the general fund was \$51,941,022, which represents 43.13% of general fund expenditures.
- The County's total long-term liabilities decreased by \$112,892, or .18%, in governmental activities and decreased by \$8,495,398, or 10.50%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

The statement of net position presents information on all of the County's assets, deferred outflows of resource, 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

Management's Discussion and Analysis (Unaudited) (Cont'd.)

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

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

The government-wide financial statements can be found on pages 29 - 31 of this report.

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

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

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

The County maintains thirty-eight governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Children Services, Alcohol, Drug Addiction and Mental Health Services Bd., Job & Family Services, Human Services Levy and Board of Developmental Disabilities 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 32 - 43 of this report.

Management's Discussion and Analysis (Unaudited) (Cont'd.)

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Wastewater and Solid Waste Management funds, all of which are considered to be major funds. Data from the nonmajor enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this report. 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 44- 48 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 49 – 50 of this report.

Component Units: The County has three discretely presented component units as described in Note A. Combining statements of the component unit information can be found on pages 51- 52 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 53 – 95 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 96 – 97, relating to infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise 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 103 - 376 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position exceeded \$1 billion as of December 31, 2013 and 2012, as follows:

Management's Discussion and Analysis (Unaudited) (Cont'd.)

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>
Current and other assets	\$ 535,204	\$ 550,182	\$ 128,072	\$ 129,008	\$ 663,276	\$ 679,190
Capital assets	526,943	525,539	363,757	370,098	890,700	895,637
<i>Total Assets</i>	<u>1,062,147</u>	<u>1,075,721</u>	<u>491,829</u>	<u>499,106</u>	<u>1,553,976</u>	<u>1,574,827</u>
Total deferred outflows of resources	921	37	421	250	1,342	287
Long-term liabilities outstanding	62,912	63,025	72,382	80,878	135,294	143,903
Other liabilities	29,676	26,281	11,124	9,604	40,800	35,885
<i>Total Liabilities</i>	<u>92,588</u>	<u>89,306</u>	<u>83,506</u>	<u>90,482</u>	<u>176,094</u>	<u>179,788</u>
Total deferred inflows of resources	136,456	137,505	-	-	136,456	137,505
Net Position:						
Net investment in capital assets	496,620	493,348	295,068	294,563	791,688	787,911
Restricted	193,657	210,276	9,764	11,948	203,421	222,224
Unrestricted	143,747	145,323	103,912	102,363	247,659	247,686
<i>Total Net Position</i>	<u>\$ 834,024</u>	<u>\$ 848,947</u>	<u>\$ 408,744</u>	<u>\$ 408,874</u>	<u>\$ 1,242,768</u>	<u>\$ 1,257,821</u>

The largest portion of the County's total net position, 63.70 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), 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, 16.37 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, approximating \$248 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2013, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a net decrease, of more than \$8.6 million in long-term liabilities for the County as a whole, as debt principal reductions during the year exceeded new long-term liabilities, while total combined net position restrictions decreased more than 8% from the prior year.

The following provides a summary of the County's changes in net position for 2013, along with comparative data for the prior year.

Management's Discussion and Analysis (Unaudited) (Cont'd.)

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 61,207	\$ 63,352	\$ 106,570	\$ 111,768	\$ 167,777	\$ 175,120
Operating grants and contributions	155,841	182,570			155,841	182,570
Capital grants and contributions	7,538	9,959	953	573	8,491	10,532
General revenues:						
Property taxes	126,054	118,089			126,054	118,089
Sales taxes	71,111	68,878			71,111	68,878
Other taxes	9,196	9,137			9,196	9,137
Unrestricted grants	16,958	14,068			16,958	14,068
Gain from disposal of capital assets	146	1,309	125	390	271	1,699
Unrestricted investment earnings	(2,704)	3,989	14	38	(2,690)	4,027
Miscellaneous	789	1,792	2,216	818	3,005	2,610
<i>Total Revenues</i>	<u>446,136</u>	<u>473,143</u>	<u>109,878</u>	<u>113,587</u>	<u>556,014</u>	<u>586,730</u>
Expenses:						
General government	42,994	42,969			42,994	42,969
Judicial and law enforcement	156,260	150,289			156,260	150,289
Environment and public works	18,994	18,199			18,994	18,199
Social services	223,644	235,291			223,644	235,291
Community and economic development	15,079	14,771			15,079	14,771
Interest and fiscal charges	1,040	1,365			1,040	1,365
Water			34,583	36,827	34,583	36,827
Wastewater			42,801	40,056	42,801	40,056
Solid Waste Management			18,557	18,590	18,557	18,590
Parking Facilities			1,297	1,133	1,297	1,133
Stillwater Center			15,818	15,893	15,818	15,893
<i>Total Expenses</i>	<u>458,011</u>	<u>462,884</u>	<u>113,056</u>	<u>112,499</u>	<u>571,067</u>	<u>575,383</u>
Increase (decrease) in net position before transfers	(11,875)	10,259	(3,178)	1,088	(15,053)	11,347
Transfers	(3,048)	(2,791)	3,048	2,791	0	0
Increase (decrease) in net position	(14,923)	7,468	(130)	3,879	(15,053)	11,347
Net Position - Beginning	848,947	841,479	408,874	404,995	1,257,821	1,246,474
Net Position - Ending	<u>\$ 834,024</u>	<u>\$ 848,947</u>	<u>\$ 408,744</u>	<u>\$ 408,874</u>	<u>\$ 1,242,768</u>	<u>\$ 1,257,821</u>

Governmental Activities:

Operating grants and contributions, of approximately \$156 million, represent the largest program revenue, and approximately 35% of total governmental revenue. The major recipients of intergovernmental revenue were the Job & Family Services Fund, receiving approximately \$30.2 million, along with the Children Services Fund, the Board of Developmental Disabilities Services Fund, the Human Services Levy Fund and the General Fund, receiving approximately \$21 million, \$19.6 million, \$18.9 million, \$17.3 million, respectively. The decrease in this revenue source, by about \$26.7 million compared to the previous year, is primarily attributable to the Alcohol, Drug Addiction and Mental Health Services Board, which saw an overall decline in intergovernmental revenues by more than \$16.4 million compared to the prior year, reflecting a drop in federal Title 19 Medicaid resources into this fund during the year, as well as reductions in state Medicaid matching funds and other resources for certain mental health programs provided through the Ohio Department of Mental Health and the Ohio Department of Alcohol, Drug Addiction and Mental Health Services. Capital grants and contributions decreased by more than \$2.4 million from the prior year level, a result of fewer federally-provided resources directed to the County Engineer's Federal Aid Projects capital fund during the year, for various County Engineer road and bridge projects.

Tax revenue accounts for more than \$206 million of the \$446.1 million total revenue for governmental activities, approximating 46% of total revenue. Sales tax accounted for approximately \$71.1 million, approximately 34% of total tax revenue. Total tax revenues increased by more than \$10 million compared to the prior year. Property tax revenues

Management's Discussion and Analysis (Unaudited) (Cont'd.)

experienced about an \$8 million increase during 2013. The County experienced some improvement in the original levy tax collection rate and also carried out two negotiated tax lien sales during June and November, involving more than 1,000 parcels. Also, during 2013 the Board of County Commissioner's enacted an additional five percent, of all collections of delinquent property taxes for deposit to the Treasurer's Delinquent Tax and Assessment Collection Fund, for the use of the County Land Reutilization Corporation. During the year, sales tax revenues saw a more than \$2.2 million increase over the prior year, representing a 3.2% growth in this revenue source and an encouraging sign of still-improving economic conditions as well as the continued growth of sales tax resulting from managed care premiums received by Medicaid health-insuring corporations, a service that has been subjected to sales tax only since a statutory change was enacted in 2009. Other taxes held steady overall, compared to the prior year, increasing only by about .6%. These other tax sources include revenues from the property transfer tax, which grew by about 3.8%, while revenues from the hotel/motel lodging tax decline by about 2% and revenues from the motor vehicle license tax increased by only about .5%, compared to the prior year.

Investment earnings for the County decreased by about \$6.7 million compared to the prior year, and are reported as a negative \$2.7 million, primarily resulting from the 2013 recognition of an unrealized loss, based on a decline in the market value of the County's year-end investment portfolio, compared to a gain in market value that was recognized in the prior year. The General Fund is the major beneficiary of these investment earnings, where this market value loss is also reflected, resulting in a negative \$3 million of investment income being reported, compared to a positive \$4.2 million in the prior year.

The County's direct charges to users of governmental services made up about \$61.2 million, approximately 13.7% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. The stability of this revenue source, which experienced about a 3.4% decline compared to the prior year, is attributable to the general government function, resulting from the impact of the 2013 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for approximately \$223.6 million of the \$458 million total expenses for governmental activities, representing about 49% of total expenses. Compared to the prior year, the more than \$11.6 million decrease in this category of expense was attributable primarily to the Alcohol, Drug Addiction and Mental Health Services Board which saw an overall decline in expenditures of nearly \$15 million compared to the prior year, mostly due to reductions in contractual service activity with affiliated agencies who deliver direct services to clients, a result of the decreased funding the County received for these programs during 2013 from federal and state sources. An expenditure decline, compared to the prior year, of about \$2.5 million also occurred in the Board of Developmental Disabilities Services Fund, while the fund that showed the largest increase in social services expenditures during the year was the Job & Family Services Fund, where expenditures increased by almost \$4.7 million, with the dominant increase occurring in contracted services.

Business-type Activities:

The net position for business-type activities remained nearly unchanged and decreased by just \$.13 million during 2013. Major revenue sources were charges for services of almost \$106.6 million. While charges for services remained relatively stable for the nonmajor enterprise funds, it decreased, overall, by nearly \$4.5 million for the major enterprise funds, primarily due to lower consumption levels. Only the Solid Waste Management Fund reported operating income during the year, of approximately \$2.5 million, while the Water fund reported an operating loss during the year of almost \$2.1million, and the Wastewater Fund, reported an operating loss of approximately \$1.6 million. After nonoperating revenues and expenses, capital contributions and transfers, the Solid Waste Management fund reported an increase in net position of almost \$2.9 million, while the Water and Wastewater funds reported decreases in net positions of approximately \$1.6 million and \$3.1 million, respectively. There were no water or wastewater rate changes enacted for 2013 for any of the County's utility customers. Business-type activities received approximately \$3 million in net transfers from governmental activities during the year. Total expenses for business-type activities increased overall by approximately \$.6 million, which resulted from decreased costs primarily in Wastewater activities, where operating expenses increased by almost \$2.7 million, compared to the prior year, most notably in the areas of utilities, as a result of wastewater services purchased from other governments in order to service County customer demands, and other expenses.

Management's Discussion and Analysis (Unaudited) (Cont'd.)

The Water and Solid Waste Management funds experienced decreases in operating costs, compared to the prior year, by about \$1 million and \$.2 million, respectively. As a measure of cost containment, relative to the level of revenues for enterprise activities, the proportion of total expenses to total revenues for 2013 was 103 percent, compared to 99 percent for the previous year.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of almost \$260.9 million, a decrease of approximately \$16.6 million in comparison with the prior year. Except for an almost \$.4 million increase reported by the Board of Developmental Disabilities Fund, the remaining major governmental funds each reported decreases, ranging from a decrease of more than \$7.4 million in the General Fund, to decreases of approximately \$4.7 million, \$3.1 million, \$2.8 million and \$1.8 million, in the Human Services Levy Fund, the Job & Family Services Fund, the Alcohol, Drug Addiction and Mental Health Services Board Fund and the Children Services Fund, respectively, while the Other Governmental Funds reported an overall net increase in fund balance by approximately \$2.8 million. Of the combined governmental fund balance: approximately 18.8% of this total (\$49.1 million) constitutes unassigned fund balance, comprised of the unassigned portion of the General Fund, offset by deficit balances in other governmental funds; 59.4% of this total (\$155 million) is restricted to specific purposes due to constraints imposed externally or by law; 18.6% of this total (\$48.5 million) is committed to specific purposes pursuant to constraints formally imposed by the Board of County Commissioners; .3% of this total (\$.8 million) is assigned to be used for specific purposes pursuant to the County's intent; and 2.9% of the total (\$7.5 million) is in a nonspendable form, including amounts to offset noncurrent loans receivable.

The General Fund is the primary operating fund of the County. At the end of the year, the committed fund balance of the General Fund was \$14,891,941 and the assigned fund balance was \$808,257. The unassigned fund balance was \$51,941,022 representing approximately 69.1% of the total fund balance of \$75,170,839. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 43.13 percent of total General Fund expenditures, while total fund balance represents 62.42 percent of that same amount.

The fund balance of the County's General Fund decreased by approximately \$7.4 million during 2013, which compares unfavorably to the prior year's \$4.4 million increase. Key factors contributing to this year's decrease include a reduction of more than \$5.3 million in overall revenues. This primarily resulted from a nearly \$7.2 million decrease in investment earnings, due to the recognition of an unrealized loss in the market value of the County's year-end investment portfolio, compared to the prior year. This resulted in the General Fund reporting negative investment earnings for 2013. While sales tax revenue was up by about \$2.2 million, compared to the prior year, it was tempered somewhat by about a \$.6 million decline in intergovernmental revenue. Compared to the prior year, the most significant overall expenditure increases occurred primarily in the functional areas of community and economic development and judicial and law enforcement, where expenditures grew by approximately \$4.4 million and \$2.1 million, respectively. Other financing sources reflect a decrease, of approximately \$1.2 million, in net transfers out during the year in connection with resources the General Fund provided primarily to nonmajor governmental funds.

Other major governmental funds all reported positive fund balances at the end of the year which were restricted for their specific purpose. These included the Human Services Levy and the Board of Developmental Disabilities Services Funds, which reported fund balances of \$57,629,395 and \$19,054,267, respectively. The fund balance in the Human Services

Management's Discussion and Analysis (Unaudited) (Cont'd.)

Levy Fund is approximately 45 percent of the combined 2013 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the fund balance in the Board of Developmental Disabilities Services Fund represents approximately 38.8 percent of its 2013 expenditures. The Children Services Fund reported a total end-of-year fund balance in the amount of \$6,221,642, or approximately 12.9 percent of its 2013 expenditures. The Job & Family Services and Alcohol, Drug Addiction and Mental Health Services Board Funds reported total fund balances of approximately \$5.9 million and \$5.7 million, respectively.

Expenditures in the Human Services Levy Fund increased by almost \$1 million during the year for contracted social services and transfers out to recipient funds also increased by approximately \$5.4 million, reflecting actual levy allocations processed, as authorized by the Human Services Levy Council, for various social service programs. The Children Services Fund declined by approximately \$1.8 million, resulting from an increase in expenditures during the year for contracted services, including foster care, while the Job & Family Services Fund declined by approximately \$3.1 million, where increases in expenditures during the year in many areas, including personal services, temporary services, client transportation and other public assistance, outpaced increases in revenues and declines in transfers-in. In the Alcohol, Drug Addiction and Mental Health Services Board Fund, the decrease of nearly \$2.8 million during 2013 compared favorably to the prior year's decrease of nearly \$6.2 million and in the Board of Developmental Disabilities Services Fund the increase of approximately \$.4 million compared favorably to the prior year's decrease of nearly \$1.4 million. This year's improved performance in these two funds was primarily attributable to increases in transfers-in from the Human Services Levy Fund.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Water Fund at the end of the year approximated \$31.3 million, and for the Wastewater and Solid Waste Management Funds, it approximated \$35.1 million, and \$37 million, respectively. Total net position in the Solid Waste Management Fund increased by about \$2.9 million, while total net position decreased by approximately \$3.1 million in the Wastewater Fund and decreased by about \$1.6 million in the Water Fund. Compared to the prior year, all of the major enterprise funds reported decreases in operating revenues, reflecting lower consumption levels by utility customers. Operating expenses grew by about 7% in the Wastewater Fund but declined in the Water and Solid Waste Management Funds, by approximately 3% and 1%, respectively. In the Wastewater Fund, the most significant expense growth was in the other expenses category, which includes maintenance and repair, where costs were more than \$2.1 million higher than the prior year. Both the Water and Wastewater Funds reported operating losses for the year, of about \$2.1 million and \$1.6 million, respectively, while the Solid Waste Management Fund reported operating income of almost \$2.5 million. The Water and Wastewater funds each reported significant capital contributions during the year. All bonds of the enterprise funds are paid from enterprise revenues. For the Solid Waste enterprise fund revenue bonds, revenues are formally pledged to secure this debt and are subjected to bond coverage ratios. A ten-year comparison of bond coverage for these bonds is included in the statistical section of this report.

General Fund Budgetary Highlights

The original revenue estimate for the General Fund, approximating \$130.5 million, was mostly unchanged during the year, with only very minor adjustments made to the estimates for fees and charges for services, intergovernmental revenues and miscellaneous revenues. The original \$3.7 million estimate for transfers-in was increased by about \$1.9 million, primarily related to a \$1.8 million transfer in December 2013 for capital reserve funding. The original estimate for advances in was increased by about \$1.5 million, mainly in connection with the repayment to the General Fund of the prior year advance made to the Stillwater Center enterprise fund, along with the repayment of smaller advances made to other governmental funds.

The original appropriation for total expenditures was decreased by approximately \$1.9 million during the year. Net appropriation decreases in the general government function totaled almost \$1.6 million, making up the majority of the change. A net decrease, of about \$.6 million, also occurred in the community and economic development function. Except for minor increases in the environment and public works and social services functions, the only notable increase, for \$.2 million, occurred in the judicial and law enforcement function, with the largest single increases in the Public Defender's Office and Sheriff's Office to cover shortfalls in operating costs. The largest decrease, of

Management's Discussion and Analysis (Unaudited) (Cont'd.)

approximately \$1.6 million, came from overall reductions in the general government function, primarily from more than \$1.2 million in contingency appropriation transfers from this function to others or to transfers out, including \$.7 million for a community programs transfer. The \$.6 million decrease in the community and economic development function mainly covered a \$.5 million increase in transfers out for arts and cultural programs. The original appropriation for transfers out was increased by almost \$8.9 million, including a \$4.6 million increase related to an 800 mega hertz radio upgrade transfer and building depreciation transfer.

The County maintains a level of fund reserves pursuant to the General Fund cash reserve policy in the five-year plan. This reserve is intended to help assure financial stability in light of unanticipated operational demands or downward revenue fluctuations. The reserve level, as a percent of budget, was 19% at the end of 2013, and remained consistent with the average reserve levels during the preceding years. In addition, during 2013, the County maintained its level of General Fund budget stabilization reserves at approximately \$6.9 million and accumulated approximately \$1.8 million of new general fund capital reserves.

General Fund actual revenues exceeded expectations by almost \$3.2 million in all. The positive variance was due to several revenue sources, including the revenue from sales tax, which exceeded the current year estimate by almost \$2.7 million. Other revenues which exceeded expectations included property taxes (by approximately \$.4 million), other taxes (by almost \$.3 million), along with fees, charges for services and miscellaneous revenues, both of which exceeded estimates by more than \$.2 million each. The revenue sources with negative variances included intergovernmental, which failed to meet expectations by more than \$.3 million due to further declines in those amounts the County received from various state reimbursements, and investment earnings, which came in more than \$.2 million short of the estimate. The fact that actual sales tax revenue exceeded the budgeted estimate for the third year in a row is a continued sign of improving economic conditions as well as the continued growth of sales tax resulting from managed care premiums received by Medicaid health-insuring corporations, a service that has been subjected to sales tax only since a statutory change was enacted in 2009.

General Fund actual expenditures and encumbrances were below expectations by almost \$3.2 million. The most significant variance, of about \$1.6 million, occurred in the judicial and law enforcement function and includes more than \$.8 million in combined cost savings in various operating costs, primarily in the organizational units of the Juvenile Court (with more than \$.5 million in savings), Sheriff (with almost \$.2 million in savings) and the Common Pleas Court (with over \$.1 million in savings). Most of the General Fund variance occurred in the areas of salaries and fringe benefits, where actual expenditures were below estimates by approximately \$1.3 million. Of these, approximately \$.4 million in combined salaries and fringe benefits cost savings occurred in the judicial and law enforcement function due to the variances realized in Juvenile Court and other various courts. In the social services function, more than \$.3 million in salaries and fringe benefits cost savings were realized by the Veteran Services department, where actual emergency assistance and relief payments to veterans also fell short of estimates, based on claims filed and processed, by more than \$.2 million. The County closed the year with a fund balance that was higher than what was budgeted by more than \$6.6 million.

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, 2013, approximated \$891 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, decreased by approximately \$4.9 million, or approximately .55 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$1.4 million. Major events for governmental activity capital assets include renovations at several Board of DDS facilities, including the addition of a walkway between the Northview facility and the Stillwater Center. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$6.3 million. This decrease is primarily due to an increase in accumulated depreciation. Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns

Management's Discussion and Analysis (Unaudited) (Cont'd.)

a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed on a biennial basis. For 2013, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$10,417,047 and actual expenditures were \$9,199,527, which represents approximately 88% of the amount budgeted. The \$1,217,520 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which includes road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing. The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2013 of the County's bridges have resulted in ratings the same as the previous year since they found that 94% of the County bridges have a rating of fair or better. The County Engineer's Office is directing funding in the near term to target these poorly rated bridges in order to return to a 95% rating of fair or better. For 2013, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,881,626 and actual expenditures were \$1,743,365, which represents approximately 93% of the amount budgeted. The \$138,261 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, 2013, the net carrying amount of the County's total bonded debt externally outstanding was \$51,569,968. Of this amount, \$29,199,454 represents general obligation bonds applicable for governmental activities and \$735,000 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 \$17,882,793 of self-supporting general obligation bonds and \$3,752,721 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding long-term notes, representing Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, of which \$47,658,507 were payable from business-type activities and \$625,836 were payable from governmental activities. The County's total bonded debt decreased by approximately \$6 million during 2013, as bond principal payments and reductions during the year exceeded new debt. During the year, the County issued \$26,695,000 in Various Purpose General Obligation Refunding Bonds to advance refund \$26,015,000 in principal of outstanding general obligation bond series from 2005. 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 \$93,829,340, 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 H.

Economic Factors and Next Year's General Fund Budget

Although 2013 brought some continued economic recovery, the local economic picture remains complicated with some factors trending up while others continue to show decline. The County General Fund saw a \$2 million increase in sales tax receipts in 2013, compared to the prior year. The unemployment rate began to improve and collections from sales tax have continued to increase. Sales tax revenue for 2014 is expected to be \$3 million over the 2013 estimate amount as the local economy continues to improve. The State of Ohio has also faced a difficult budget environment for many years and, as a result, Montgomery County's General Fund experienced a more than \$2.2 million reduction in state local government funds for 2013.. Since local government funds are based on the actual receipts that come into the State's General Fund and are subject to the state budget, it is anticipated that future growth for this County revenue source will be negligible. 2013 also marked the fourth year of the County's General Fund Five Year Financial Plan, as set forth by the General Fund Financial Planning Committee, for 2010 through 2014. The committee was comprised

Management's Discussion and Analysis (Unaudited) (Cont'd.)

of local business leaders, community leaders and elected officials. The final report of the committee laid out financial recommendations and strategies to maintain stability of services to the public. The categories include: revenue generation; funding alternatives for County services; efficiency and effectiveness of programs and services; mandated versus non-mandated services; operational efficiencies; economic development and public policy strategies.

As part of the 2014 General Fund budget process, the County was guided by the proposed budget balancing framework and the recommendations of the committee. Priorities were based on the mission of Montgomery County and the mandates established by Ohio law to establish a balanced operating budget. However, it is also recognized that long-term financial stability will not be achieved through cost cutting alone and a focused and strategic economic development effort is critical to growing County revenues without raising taxes. It is, therefore, critical that the County continues to play an important role in economic development and that this priority be reflected in the General Fund budget. The development of the 2014 budget reflects the County's continued commitment to financial stability and integrity and has again been adjusted to function within the anticipated revenue stream. The 2014 General Fund budget reflects an increase of \$3.1 million from 2013. The largest single increases were \$1.2 million for funding data processing hardware and software improvements to the County Data Center plus maintenance costs for the data domain project. The budget for total health insurance has decreased \$.8 million, or 6.8 %, from 2013. This is in addition to \$2.2 million in health insurance savings achieved in 2013. The primary drivers of this change are the County's wellness incentive programs and the health savings account incentive plan that accompanied the high deductible insurance alternative. The outlook for the future anticipates a continued path of slow revenue growth for the General Fund, primarily from locally generated sources; however, these may be offset by yet to be announced decreases in federal and state funds.

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.

Statement of Net Position

December 31, 2013

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 307,701,423	\$ 95,948,659	\$ 403,650,082	\$ 3,753,644
Net receivables:				
Taxes.....	159,012,765		159,012,765	
Accounts.....	2,282,432	21,623,527	23,905,959	226,585
Special assessments.....	2,618,053		2,618,053	
Accrued interest.....	1,727,762	23,559	1,751,321	
Due from other governments.....	56,858,811	531,276	57,390,087	
Internal balances.....	4,057,944	(4,057,944)	0	
Prepaid expenses.....	728,574		728,574	9,433
Inventory of supplies.....	216,735	1,615,786	1,832,521	17,602
<i>Restricted Assets:</i>				
Cash and cash equivalents--segregated accounts.....		4,774,095	4,774,095	
Investments--segregated accounts.....		5,006,850	5,006,850	
Other assets.....		2,605,703	2,605,703	130,479
Capital assets not being depreciated.....	388,914,933	21,282,930	410,197,863	2,045,802
Capital assets being depreciated.....	138,028,020	342,474,360	480,502,380	8,664,805
<i>Total Assets</i>	<u>1,062,147,452</u>	<u>491,828,801</u>	<u>1,553,976,253</u>	<u>14,848,350</u>
<i>Deferred Outflows of Resources</i>				
Deferred charge on debt refunding.....	920,897	421,042	1,341,939	
<i>Total Deferred Outflows of Resources</i>	<u>920,897</u>	<u>421,042</u>	<u>1,341,939</u>	<u>0</u>
<i>Liabilities:</i>				
Accounts payable.....	21,402,010	3,825,696	25,227,706	161,413
Accrued wages and benefits.....	6,179,136	1,205,036	7,384,172	62,003
Due to other governments.....	1,964,459	6,027,381	7,991,840	
Accrued interest payable.....	130,697	47,933	178,630	
Other.....			0	558,356
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		17,453	17,453	
Unearned revenue.....			0	5,578,320
<i>Long-term liabilities</i>				
Due within one year.....	19,077,119	10,238,802	29,315,921	
Due in more than one year.....	43,835,036	62,143,436	105,978,472	
<i>Total Liabilities</i>	<u>92,588,457</u>	<u>83,505,737</u>	<u>176,094,194</u>	<u>6,360,092</u>
<i>Deferred Inflows of Resources</i>				
Property taxes.....	136,455,805		136,455,805	
<i>Total Deferred Inflows of Resources</i>	<u>136,455,805</u>	<u>0</u>	<u>136,455,805</u>	<u>0</u>
<i>Net Position:</i>				
Net investment in capital assets.....	496,619,904	295,068,135	791,688,039	10,710,607
<i>Restricted for:</i>				
Capital projects.....	5,328,164	9,340,570	14,668,734	
Debt service.....	4,161,115	423,885	4,585,000	
Human services levy-supported services.....	89,334,101		89,334,101	
Developmental disabilities services.....	21,017,506		21,017,506	
Statutory road-related maintenance and repair.....	7,962,136		7,962,136	
Grant-specific purposes.....	4,600,721		4,600,721	
General government purposes.....	6,656,516		6,656,516	
Judicial and law enforcement purposes.....	23,405,518		23,405,518	
Environment and public works purposes.....	9,323,806		9,323,806	
Social services purposes.....	20,149,019		20,149,019	
Community and economic development purposes.....	1,718,486		1,718,486	
Unrestricted.....	143,747,095	103,911,516	247,658,611	(2,222,349)
<i>Total Net Position</i>	<u>\$ 834,024,087</u>	<u>\$ 408,744,106</u>	<u>\$ 1,242,768,193</u>	<u>\$ 8,488,258</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, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 42,993,954	\$ 27,906,369	\$ 2,039,587	\$
Judicial and law enforcement.....	156,259,913	23,989,323	41,146,720	9,268
Environment and public works.....	18,993,571	2,827,685	8,252,884	6,580,703
Social services.....	223,644,244	5,179,450	100,354,268	947,503
Community and economic development.....	15,078,506	1,303,735	4,047,071	
Interest and fiscal charges on long-term debt.....	1,040,260			
Total Governmental Activities.....	458,010,448	61,206,562	155,840,530	7,537,474
Business-type Activities:				
Water.....	34,583,444	31,926,590		702,255
Wastewater.....	42,800,809	39,313,020		250,481
Solid Waste Management.....	18,556,915	21,058,373		
Parking Facilities.....	1,296,813	1,253,040		
Stillwater Center.....	15,817,452	13,018,773		
Total Business-type Activities.....	113,055,433	106,569,796	0	952,736
Total Primary Government.....	\$ 571,065,881	\$ 167,776,358	\$ 155,840,530	\$ 8,490,210
Component Units:	\$ 4,685,101	\$ 3,052,222	\$ 2,173,940	\$ 316,580

General Revenues:

Property taxes levied for:	
General operating.....	
Developmental disabilities.....	
Human services.....	
Sales tax.....	
Other taxes:	
Property transfer tax.....	
Hotel/motel lodging tax.....	
Motor vehicle license tax.....	
Grants and contributions not restricted to specific programs.....	
Gain from disposal of capital assets.....	
Unrestricted investment earnings.....	
Miscellaneous.....	
Transfers.....	
Total general revenues and transfers.....	
Change in Net Position.....	
Net Position - Beginning, as Restated.....	
Net Position - Ending.....	

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Units
Governmental Activities	Business-type Activities	Total	
\$ (13,047,998)	\$	\$ (13,047,998)	\$
(91,114,602)		(91,114,602)	
(1,332,299)		(1,332,299)	
(117,163,023)		(117,163,023)	
(9,727,700)		(9,727,700)	
(1,040,260)		(1,040,260)	
(233,425,882)	0	(233,425,882)	0
	(1,954,599)	(1,954,599)	
	(3,237,308)	(3,237,308)	
	2,501,458	2,501,458	
	(43,773)	(43,773)	
	(2,798,679)	(2,798,679)	
0	(5,532,901)	(5,532,901)	0
(233,425,882)	(5,532,901)	(238,958,783)	
			857,641
16,535,696		16,535,696	
3,026,894		3,026,894	
106,491,824		106,491,824	
71,111,123		71,111,123	
2,463,221		2,463,221	
2,544,223		2,544,223	
4,188,968		4,188,968	
16,958,404		16,958,404	1,298,799
145,528	124,624	270,152	
(2,704,080)	14,006	(2,690,074)	119,892
789,276	2,216,393	3,005,669	9,742
(3,048,082)	3,048,082	0	
218,502,995	5,403,105	223,906,100	1,428,433
(14,922,887)	(129,796)	(15,052,683)	2,286,074
848,946,974	408,873,902	1,257,820,876	6,202,184
\$ 834,024,087	\$ 408,744,106	\$ 1,242,768,193	\$ 8,488,258

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2013

	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 55,377,736	\$ 8,308,393	\$ 7,218,546	\$ 8,188,890
Net receivables:				
Taxes.....	17,656,922			
Accounts.....	772,160	106,284		
Special assessments.....				
Accrued interest.....	1,652,652			
Due from other funds.....	1,838,227	78,926		255,791
Interfund receivables.....	8,641,791			
Due from other governments.....	25,865,282	1,365,379		40,122
<i>Total Assets</i>	<u>\$ 111,804,770</u>	<u>\$ 9,858,982</u>	<u>\$ 7,218,546</u>	<u>\$ 8,484,803</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 3,151,558	\$ 3,325,532	\$ 1,340,230	\$ 889,658
Due to other funds.....	658,902	266,411	19,400	202,457
Due to other governments.....	922,649	41,943	116,459	17,125
Accrued wages and benefits.....	2,089,202	3,454	55,906	1,416,762
Interfund payables.....				
<i>Total Liabilities</i>	<u>6,822,311</u>	<u>3,637,340</u>	<u>1,531,995</u>	<u>2,526,002</u>
<i>Deferred Inflows of Resources</i>				
Unavailable revenue - property taxes.....	17,337,507			
Unavailable revenue - special assessments.....				
Unavailable revenue - other.....	12,474,113			22,882
<i>Total Deferred Inflows of Resources</i>	<u>29,811,620</u>	<u>0</u>	<u>0</u>	<u>22,882</u>
<i>Fund Balances</i>				
Nonspendable.....	7,529,619			
Restricted.....		6,221,642	5,686,551	5,935,919
Committed.....	14,891,941			
Assigned.....	808,257			
Unassigned.....	51,941,022			
<i>Total Fund Balances</i>	<u>75,170,839</u>	<u>6,221,642</u>	<u>5,686,551</u>	<u>5,935,919</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 111,804,770</u>	<u>\$ 9,858,982</u>	<u>\$ 7,218,546</u>	<u>\$ 8,484,803</u>

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

<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 60,518,547	\$ 16,559,128	\$ 99,233,282	\$ 255,404,522
137,516,268	3,839,575		159,012,765
	94,642	1,140,940	2,114,026
		2,618,053	2,618,053
		75,110	1,727,762
	187,696	590,690	2,951,330
14,694,661	5,387,228	9,506,139	56,858,811
<u>\$ 212,729,476</u>	<u>\$ 26,068,269</u>	<u>\$ 113,164,214</u>	<u>\$ 489,329,060</u>
\$ 5,302,808	\$ 714,731	\$ 6,203,502	\$ 20,928,019
1,700	52,477	1,922,853	3,124,200
59,761	131,568	674,954	1,964,459
12,561	868,165	1,659,092	6,105,142
		3,373,356	3,373,356
<u>5,376,830</u>	<u>1,766,941</u>	<u>13,833,757</u>	<u>35,495,176</u>
135,028,590	3,774,854		156,140,951
		2,618,053	2,618,053
14,694,661	1,472,207	5,555,580	34,219,443
<u>149,723,251</u>	<u>5,247,061</u>	<u>8,173,633</u>	<u>192,978,447</u>
57,629,395	19,054,267	60,450,500	7,529,619
		33,563,035	154,978,274
		(2,856,711)	48,454,976
			808,257
			49,084,311
<u>57,629,395</u>	<u>19,054,267</u>	<u>91,156,824</u>	<u>260,855,437</u>
<u>\$ 212,729,476</u>	<u>\$ 26,068,269</u>	<u>\$ 113,164,214</u>	<u>\$ 489,329,060</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2013**

Total governmental fund balances \$ 260,855,437

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

Capital assets used in governmental activities (excluding internal service fund capital assets) are not financial resources and therefore are not reported in the funds. They consist of:

Land	12,043,307	
Construction-in-progress	12,949,233	
Infrastructure	363,922,393	
Land improvements, net of \$1,513,734 accumulated depreciation	1,866,009	
Buildings, structures and improvements, net of \$100,617,047 accumulated depreciation	118,734,817	
Furniture, fixtures and equipment, net of \$49,344,199 accumulated depreciation	<u>16,764,415</u>	
Total capital assets		526,280,174

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.

Internal service fund assets	54,315,661	
Internal service fund liabilities	(12,883,442)	
Internal service fund consolidation adjustment	<u>(942,053)</u>	
Net adjustment for internal service funds		40,490,166

Some assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. These are comprised of receivables/amounts due for the following revenue sources:

Property taxes	19,685,146	
Sales tax	7,221,071	
Fees and charges for services	140,602	
Special assessments	2,618,053	
Intergovernmental	25,995,287	
Investment earnings	<u>862,483</u>	
Total		56,522,642

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid. 185,836

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 920,897

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (130,697)

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

Special assessment bonds	(735,000)	
General obligation bonds, net carrying value	(29,199,454)	
Long-term notes payable for Ohio Public Works Commission Loans	(625,836)	
Capital leases	(278,197)	
Compensated absences	<u>(20,261,881)</u>	
Total		<u>(51,100,368)</u>

Net position of governmental activities \$ 834,024,087

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

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2013

(Cont'd.)

	General	Children Services	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
<i>Revenues:</i>				
Property taxes.....	\$ 13,415,886	\$	\$	\$
Sales tax.....	70,997,307			
Other taxes.....	2,463,221			
Licenses and permits.....	30,910			
Fees and charges for services.....	25,065,152	398,241	118,126	18,957
Fines and forfeitures.....	1,076,603			
Special assessments.....				
Intergovernmental.....	17,323,826	21,029,956	45,136	30,223,965
Investment earnings.....	(3,023,324)			
Miscellaneous.....	1,071,633			
Total Revenues.....	128,421,214	21,428,197	163,262	30,242,922
<i>Expenditures:</i>				
Current:				
General government.....	19,944,899			
Judicial and law enforcement.....	89,535,307			
Environment and public works.....	413,426			
Social services.....	1,535,434	48,084,258	29,261,512	34,827,034
Community and economic development.....	3,631,708			
Capital outlay.....				
Intergovernmental:				
General government.....	45,497			
Judicial and law enforcement.....	1,007,876			
Environment and public works.....	199,554			
Social services.....				
Community and economic development.....	4,050,680			
Debt service:				
Principal retirement.....	60,931			
Interest.....	1,301			
Bond issuance costs.....				
Total Expenditures.....	120,426,613	48,084,258	29,261,512	34,827,034
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>7,994,601</i>	<i>(26,656,061)</i>	<i>(29,098,250)</i>	<i>(4,584,112)</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	59,755			
Inception of capital leases.....	120,770			
Proceeds of notes from state loans.....				
Refunding bonds issued.....				
Premium on bond issuance.....				
Payment to refunded bond escrow agent.....				
Transfers in.....	3,494,685	24,849,073	26,330,254	2,723,286
Transfers out.....	(19,087,908)			(1,195,525)
Total Other Financing Sources And Uses.....	(15,412,698)	24,849,073	26,330,254	1,527,761
<i>Net Change in Fund Balances.....</i>	<i>(7,418,097)</i>	<i>(1,806,988)</i>	<i>(2,767,996)</i>	<i>(3,056,351)</i>
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>	<i>82,588,936</i>	<i>8,028,630</i>	<i>8,454,547</i>	<i>8,992,270</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<i>\$ 75,170,839</i>	<i>\$ 6,221,642</i>	<i>\$ 5,686,551</i>	<i>\$ 5,935,919</i>

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2013

	Human Services Levy	Board of Developmental Disabilities Services	Other Governmental Funds	Total Governmental Funds
<i>Revenues:</i>				
Property taxes.....	\$ 104,486,195	\$ 2,966,214	\$ 2,862,290	\$ 123,730,585
Sales tax.....				70,997,307
Other taxes.....			6,733,191	9,196,412
Licenses and permits.....			3,151,374	3,182,284
Fees and charges for services.....		1,934,328	19,058,962	46,593,766
Fines and forfeitures.....			1,138,768	2,215,371
Special assessments.....			356,950	356,950
Intergovernmental.....	18,907,839	19,597,205	76,790,354	183,918,281
Investment earnings.....			213,468	(2,809,856)
Miscellaneous.....			143,966	1,215,599
Total Revenues.....	123,394,034	24,497,747	110,449,323	438,596,699
<i>Expenditures:</i>				
Current:				
General government.....			10,215,823	30,160,722
Judicial and law enforcement.....			58,140,379	147,675,686
Environment and public works.....			16,429,132	16,842,558
Social services.....	11,800,772	38,778,711	29,100,923	193,388,644
Community and economic development.....			7,083,630	10,715,338
Capital outlay.....			14,959,700	14,959,700
Intergovernmental:				
General government.....			1,298,799	1,344,296
Judicial and law enforcement.....			569,955	1,577,831
Environment and public works.....			427,424	626,978
Social services.....	16,704,308	10,334,929	20,000	27,059,237
Community and economic development.....				4,050,680
Debt service:				
Principal retirement.....			3,284,913	3,345,844
Interest.....			821,653	822,954
Bond issuance costs.....			231,576	231,576
Total Expenditures.....	28,505,080	49,113,640	142,583,907	452,802,044
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures.....</i>	94,888,954	(24,615,893)	(32,134,584)	(14,205,345)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....			46,892	106,647
Inception of capital leases.....			119,681	240,451
Proceeds of notes from state loans.....			625,836	625,836
Refunding bonds issued.....			21,855,643	21,855,643
Premium on bond issuance.....			668,372	668,372
Payment to refunded bond escrow agent.....			(22,788,028)	(22,788,028)
Transfers in.....		28,949,349	35,608,103	121,954,750
Transfers out.....	(99,609,473)	(3,965,943)	(1,162,366)	(125,021,215)
Total Other Financing Sources And Uses.....	(99,609,473)	24,983,406	34,974,133	(2,357,544)
<i>Net Change in Fund Balances.....</i>	(4,720,519)	367,513	2,839,549	(16,562,889)
<i>Fund Balance (Deficit) at</i>				
<i>Beginning Of Year, as Restated.....</i>	62,349,914	18,686,754	88,317,275	277,418,326
<i>Fund Balance (Deficit) at</i>				
<i>End Of Year.....</i>	\$ 57,629,395	\$ 19,054,267	\$ 91,156,824	\$ 260,855,437

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

**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, 2013**

Net Change in Fund Balances - Total Governmental Funds \$ (16,562,889)

**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	13,248,715	
Depreciation expense	(11,434,123)	
Total	1,814,592	1,814,592

Governmental funds 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 capital asset disposals.

(228,791)

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	2,323,829	
Sales tax	113,816	
Fees and charges for services	(50,928)	
Special assessments	261,625	
Intergovernmental	(4,200,448)	
Investment earnings	105,776	
Miscellaneous	(426,323)	
Total	(1,872,653)	(1,872,653)

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:

Inception of capital leases	(240,451)	
Proceeds of notes from state loans	(625,836)	
Issuance of refunding bonds	(21,855,643)	
Premium on bonds	(668,372)	
Payment to refunded bond escrow agent	22,788,028	
Principal repayment for capital leases	86,500	
Principal repayment for bonds	3,259,344	
Total	2,743,570	2,743,570

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

(20,258)

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

These items include expenses related to the changes in:

Prepaid expenses	48,935	
Amortized amounts on general obligation bonds	39,195	
Compensated absences	(943,705)	
Total	(855,575)	(855,575)

The net revenue of certain activities of internal service funds is reported with governmental activities.

59,117

Change in net position of governmental activities \$ (14,922,887)

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 13,004,555	\$ 13,004,555	\$ 13,370,075	\$ 365,520
Sales Tax	68,000,000	68,000,000	70,684,172	2,684,172
Other Taxes	2,200,000	2,200,000	2,497,595	297,595
Licenses and Permits	29,500	29,500	30,911	1,411
Fees and Charges for Services	21,288,504	21,305,914	21,537,281	231,367
Fines and Forfeitures	1,124,455	1,124,455	1,087,294	(37,161)
Intergovernmental Revenues	16,976,554	17,025,674	16,683,842	(341,832)
Investment Earnings	6,869,468	6,869,468	6,642,609	(226,859)
Miscellaneous Revenues	988,696	988,786	1,192,116	203,330
<i>Total Revenues</i>	<u>130,481,732</u>	<u>130,548,352</u>	<u>133,725,895</u>	<u>3,177,543</u>
Expenditures:				
Current:				
General Government	22,480,038	20,907,844	20,223,699	684,145
Judicial & Law Enforcement	90,414,274	90,617,074	89,039,676	1,577,398
Environment & Public Works	505,440	489,609	467,520	22,089
Social Services	2,191,377	2,198,664	1,531,348	667,316
Community & Economic Development	1,927,273	1,854,010	1,631,961	222,049
Intergovernmental:				
General Government	45,497	45,497	45,497	-
Judicial & Law Enforcement	1,328,703	1,365,456	1,341,619	23,837
Environment & Public Works	182,054	199,554	199,554	-
Community & Economic Development	500,000	-	-	-
<i>Total Expenditures</i>	<u>119,574,656</u>	<u>117,677,708</u>	<u>114,480,874</u>	<u>3,196,834</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>10,907,076</u>	<u>12,870,644</u>	<u>19,245,021</u>	<u>6,374,377</u>
Other Financing Sources And Uses				
Advances in	250,000	1,702,445	1,769,043	66,598
Advances out	-	(183,500)	(201,465)	(17,965)
Transfers in	3,734,266	5,625,266	5,269,409	(355,857)
Transfers out	(18,370,622)	(27,252,510)	(26,701,316)	551,194
<i>Total Other Financing Sources And Uses</i>	<u>(14,386,356)</u>	<u>(20,108,299)</u>	<u>(19,864,329)</u>	<u>243,970</u>
<i>Net Change in fund Balance</i>	<u>(3,479,280)</u>	<u>(7,237,655)</u>	<u>(619,308)</u>	<u>6,618,347</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	32,875,059	32,875,059	32,875,059	-
<i>Prior Year Encumbrances Appropriated</i>	3,017,148	3,017,148	3,017,148	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 32,412,927</u>	<u>\$ 28,654,552</u>	<u>\$ 35,272,899</u>	<u>\$ 6,618,347</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 346,804	\$ 421,054	\$ 368,462	\$ (52,592)
Intergovernmental Revenues	21,080,236	22,724,613	21,545,150	(1,179,463)
Miscellaneous Revenues	268,270	268,270	335,643	67,373
<i>Total Revenues</i>	<u>21,695,310</u>	<u>23,413,937</u>	<u>22,249,255</u>	<u>(1,164,682)</u>
Expenditures:				
Current:				
Social Services	<u>55,692,315</u>	<u>55,338,467</u>	<u>52,042,352</u>	<u>3,296,115</u>
<i>Total Expenditures</i>	<u>55,692,315</u>	<u>55,338,467</u>	<u>52,042,352</u>	<u>3,296,115</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(33,997,005)</u>	<u>(31,924,530)</u>	<u>(29,793,097)</u>	<u>2,131,433</u>
Other Financing Sources And Uses				
Transfers in	<u>26,375,725</u>	<u>26,870,725</u>	<u>24,849,073</u>	<u>(2,021,652)</u>
<i>Total Other Financing Sources And Uses</i>	<u>26,375,725</u>	<u>26,870,725</u>	<u>24,849,073</u>	<u>(2,021,652)</u>
<i>Net Change in fund Balance</i>	<u>(7,621,280)</u>	<u>(5,053,805)</u>	<u>(4,944,024)</u>	<u>109,781</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,638,391	4,638,391	4,638,391	-
<i>Prior Year Encumbrances Appropriated</i>	4,701,095	4,701,095	4,701,095	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,718,206</u>	<u>\$ 4,285,681</u>	<u>\$ 4,395,462</u>	<u>\$ 109,781</u>

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

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 133,333	\$ 133,333	\$ 118,126	\$ (15,207)
Intergovernmental Revenues	-	-	45,136	45,136
Miscellaneous Revenues	118,585	697,081	472,055	(225,026)
<i>Total Revenues</i>	<u>251,918</u>	<u>830,414</u>	<u>635,317</u>	<u>(195,097)</u>
Expenditures:				
Current:				
Social Services	31,943,667	33,479,874	31,384,702	2,095,172
<i>Total Expenditures</i>	<u>31,943,667</u>	<u>33,479,874</u>	<u>31,384,702</u>	<u>2,095,172</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,691,749)</u>	<u>(32,649,460)</u>	<u>(30,749,385)</u>	<u>1,900,075</u>
Other Financing Sources And Uses				
Transfers in	27,002,713	26,925,916	26,330,254	(595,662)
<i>Total Other Financing Sources And Uses</i>	<u>27,002,713</u>	<u>26,925,916</u>	<u>26,330,254</u>	<u>(595,662)</u>
<i>Net Change in fund Balance</i>	<u>(4,689,036)</u>	<u>(5,723,544)</u>	<u>(4,419,131)</u>	<u>1,304,413</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,996,366	5,996,366	5,996,366	-
<i>Prior Year Encumbrances Appropriated</i>	3,453,183	3,453,183	3,453,183	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,760,513</u>	<u>\$ 3,726,005</u>	<u>\$ 5,030,418</u>	<u>\$ 1,304,413</u>

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

MONTGOMERY COUNTY , OHIO

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

Job & Family Services

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 10,000	\$ 10,000	\$ 18,957	\$ 8,957
Intergovernmental Revenues	32,838,190	34,097,390	30,269,581	(3,827,809)
Miscellaneous Revenues	32,941,775	33,171,775	26,645,396	(6,526,379)
<i>Total Revenues</i>	<u>65,789,965</u>	<u>67,279,165</u>	<u>56,933,934</u>	<u>(10,345,231)</u>
Expenditures:				
Current:				
Social Services	<u>69,585,777</u>	<u>67,920,983</u>	<u>62,136,914</u>	<u>5,784,069</u>
<i>Total Expenditures</i>	<u>69,585,777</u>	<u>67,920,983</u>	<u>62,136,914</u>	<u>5,784,069</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(3,795,812)</u>	<u>(641,818)</u>	<u>(5,202,980)</u>	<u>(4,561,162)</u>
Other Financing Sources And Uses				
Transfers in	2,860,000	2,860,000	2,723,286	(136,714)
Transfers out	(1,315,000)	(1,265,000)	(1,195,525)	69,475
<i>Total Other Financing Sources And Uses</i>	<u>1,545,000</u>	<u>1,595,000</u>	<u>1,527,761</u>	<u>(67,239)</u>
<i>Net Change in fund Balance</i>	(2,250,812)	953,182	(3,675,219)	(4,628,401)
<i>Fund Balance (Deficit) At Beginning of Year</i>	7,938,480	7,938,480	7,938,480	-
<i>Prior Year Encumbrances Appropriated</i>	2,098,913	2,098,913	2,098,913	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,786,581</u>	<u>\$ 10,990,575</u>	<u>\$ 6,362,174</u>	<u>\$ (4,628,401)</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 110,037,579	\$ 110,037,579	\$ 104,129,412	\$ (5,908,167)
Intergovernmental Revenues	14,694,661	14,694,661	18,907,840	4,213,179
Miscellaneous Revenues	-	-	590,487	590,487
<i>Total Revenues</i>	<u>124,732,240</u>	<u>124,732,240</u>	<u>123,627,739</u>	<u>(1,104,501)</u>
Expenditures:				
Current:				
Social Services	15,799,770	22,981,019	17,321,063	5,659,956
Intergovernmental:				
Social Services	17,353,667	17,353,667	16,704,308	649,359
<i>Total Expenditures</i>	<u>33,153,437</u>	<u>40,334,686</u>	<u>34,025,371</u>	<u>6,309,315</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>91,578,803</u>	<u>84,397,554</u>	<u>89,602,368</u>	<u>5,204,814</u>
Other Financing Sources And Uses				
Transfers in	5,525,000	9,606,710	9,606,709	(1)
Transfers out	(107,366,905)	(112,863,925)	(109,327,963)	3,535,962
<i>Total Other Financing Sources And Uses</i>	<u>(101,841,905)</u>	<u>(103,257,215)</u>	<u>(99,721,254)</u>	<u>3,535,961</u>
<i>Net Change in fund Balance</i>	<u>(10,263,102)</u>	<u>(18,859,661)</u>	<u>(10,118,886)</u>	<u>8,740,775</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	59,675,919	59,675,919	59,675,919	-
<i>Prior Year Encumbrances Appropriated</i>	5,397,433	5,397,433	5,397,433	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 54,810,250</u>	<u>\$ 46,213,691</u>	<u>\$ 54,954,466</u>	<u>\$ 8,740,775</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,221,613	\$ 3,221,613	\$ 2,947,427	\$ (274,186)
Fees and Charges for Services	2,132,524	2,132,524	1,968,190	(164,334)
Intergovernmental Revenues	17,414,620	17,414,620	17,688,125	273,505
Miscellaneous Revenues	26,400	26,400	56,297	29,897
<i>Total Revenues</i>	<u>22,795,157</u>	<u>22,795,157</u>	<u>22,660,039</u>	<u>(135,118)</u>
Expenditures:				
Current:				
Social Services	44,507,944	43,926,920	40,812,690	3,114,230
Intergovernmental:				
Social Services	10,054,608	10,615,633	10,465,095	150,538
<i>Total Expenditures</i>	<u>54,562,552</u>	<u>54,542,553</u>	<u>51,277,785</u>	<u>3,264,768</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,767,395)</u>	<u>(31,747,396)</u>	<u>(28,617,746)</u>	<u>3,129,650</u>
Other Financing Sources And Uses				
Transfers in	29,368,534	29,368,534	28,949,349	(419,185)
Transfers out	(1,166,000)	(6,886,000)	(6,885,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>28,202,534</u>	<u>22,482,534</u>	<u>22,063,406</u>	<u>(419,128)</u>
<i>Net Change in fund Balance</i>	<u>(3,564,861)</u>	<u>(9,264,862)</u>	<u>(6,554,340)</u>	<u>2,710,522</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	14,069,551	14,069,551	14,069,551	-
<i>Prior Year Encumbrances Appropriated</i>	2,162,763	2,162,763	2,162,763	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 12,667,453</u>	<u>\$ 6,967,452</u>	<u>\$ 9,677,974</u>	<u>\$ 2,710,522</u>

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

MONTGOMERY COUNTY, OHIO

*Statement of Net Position
Proprietary Funds*

December 31, 2013

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 27,625,697	\$ 28,988,616	\$ 35,056,822	\$ 4,277,524	\$ 95,948,659	\$ 52,296,901
Net receivables:						
Accounts.....	6,438,640	9,317,990	4,887,999	978,898	21,623,527	168,406
Accrued interest.....			23,559		23,559	
<i>Total receivables.....</i>	<u>6,438,640</u>	<u>9,317,990</u>	<u>4,911,558</u>	<u>978,898</u>	<u>21,647,086</u>	<u>168,406</u>
Due from other funds.....	25,113	32,126	8,125	36,693	102,057	428,102
Due from other governments.....		102,027	429,249		531,276	
Inventory of supplies.....	208,979	1,162,366	190,121	54,320	1,615,786	216,735
Prepaid expenses.....					0	542,738
<i>Current restricted assets:</i>						
Cash and cash equivalents--segregated accounts.....			4,774,095		4,774,095	
<i>Total current assets.....</i>	<u>34,298,429</u>	<u>39,603,125</u>	<u>45,369,970</u>	<u>5,347,435</u>	<u>124,618,959</u>	<u>53,652,882</u>
<i>Noncurrent assets:</i>						
Investments--segregated accounts.....			5,006,850		5,006,850	
Other assets.....	1,525,161	1,080,542			2,605,703	
<i>Capital assets in service:</i>						
Land.....	1,272,801	3,313,305	4,048,538	1,300,000	9,934,644	
Land improvements.....	7,350	424,882	4,622,717		5,054,949	
Utility plant in service.....	193,811,841	301,249,156			495,060,997	
Buildings, structures and improvements.....	13,396,084	106,128,557	58,914,855	36,142,734	214,582,230	
Furniture, fixtures and equipment.....	4,846,682	6,883,559	8,306,087	542,779	20,579,107	2,348,908
Less: Accumulated depreciation.....	(111,404,651)	(235,066,492)	(33,861,803)	(12,469,977)	(392,802,923)	(1,686,129)
Construction-in-progress.....	2,701,888	3,011,800	5,634,598		11,348,286	
<i>Total net capital assets.....</i>	<u>104,631,995</u>	<u>185,944,767</u>	<u>47,664,992</u>	<u>25,515,536</u>	<u>363,757,290</u>	<u>662,779</u>
<i>Total noncurrent assets.....</i>	<u>106,157,156</u>	<u>187,025,309</u>	<u>52,671,842</u>	<u>25,515,536</u>	<u>371,369,843</u>	<u>662,779</u>
<i>Total Assets.....</i>	<u>\$ 140,455,585</u>	<u>\$ 226,628,434</u>	<u>\$ 98,041,812</u>	<u>\$ 30,862,971</u>	<u>\$ 495,988,802</u>	<u>\$ 54,315,661</u>
<i>Deferred Outflows of Resources</i>						
Deferred charge on debt refunding.....	7,758	301,090		112,194	421,042	
<i>Total deferred outflows of resources.....</i>	<u>7,758</u>	<u>301,090</u>	<u>0</u>	<u>112,194</u>	<u>421,042</u>	<u>0</u>

	Business-type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 658,432	\$ 1,205,399	\$ 1,642,481	\$ 319,384	\$ 3,825,696	\$ 473,991
Current portion of insurance claims payable.....					0	6,621,824
Due to other funds.....	45,569	41,860	49,108	195,482	332,019	25,270
Due to other governments.....	3,136,336	2,726,138		164,907	6,027,381	
Accrued wages and benefits.....	240,277	374,575	172,512	417,672	1,205,036	73,994
Current portion of long-term notes.....	480,817	4,921,914			5,402,731	
Current portion of general obligation bonds.....	166,493	2,207,614		984,096	3,358,203	
Accrued interest on general obligation bonds.....	1,887	24,238		21,808	47,933	
Current portion of revenue bonds.....			270,000		270,000	
Current portion of capitalized leases.....					0	81,357
Current portion of compensated absences.....	156,145	344,041	219,591	361,391	1,081,168	82,110
Current portion of landfill post-closure costs			126,700		126,700	
<i>Current liabilities payable from restricted assets:</i>						
Accrued revenue bond interest.....			17,453		17,453	
Total current liabilities.....	4,885,956	11,845,779	2,497,845	2,464,740	21,694,320	7,358,546
<i>Long-term liabilities:</i>						
Interfund payables.....		786,875		3,983,160	4,770,035	498,400
Long-term notes, net.....	5,888,336	36,367,440			42,255,776	
Insurance claims payable, net.....					0	4,760,951
Revenue bonds, net.....			3,482,721		3,482,721	
General obligation bonds, net.....	695,566	5,061,882		8,767,142	14,524,590	
Capitalized leases, net.....					0	138,205
Compensated absences, net.....	270,956	430,659	248,835	255,600	1,206,050	127,340
Estimated liability for landfill post-closure costs, net			674,299		674,299	
Total long-term liabilities.....	6,854,858	42,646,856	4,405,855	13,005,902	66,913,471	5,524,896
Total Liabilities.....	11,740,814	54,492,635	6,903,700	15,470,642	88,607,791	12,883,442
<i>Net Position</i>						
Net investment in capital assets.....	97,400,783	137,385,917	44,353,704	15,927,731	295,068,135	443,217
Restricted for capital purposes.....			9,340,570		9,340,570	
Restricted for debt service.....			423,885		423,885	
Unrestricted.....	31,321,746	35,050,972	37,019,953	(423,208)	102,969,463	40,989,002
Total Net Position.....	\$ 128,722,529	\$ 172,436,889	\$ 91,138,112	\$ 15,504,523	407,802,053	\$ 41,432,219
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					942,053	
Total Net Position of Business-type Activities.....					\$ 408,744,106	

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

*Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds*

For the Year Ended December 31, 2013

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Operating Revenues:</i>						
Charges for services.....	\$ 31,926,590	\$ 39,313,020	\$ 21,058,373	\$ 14,271,813	\$ 106,569,796	\$ 60,055,702
Other revenue.....	400,387	192,339	7,810	1,607,900	2,208,436	71,188
Total Operating Revenues.....	32,326,977	39,505,359	21,066,183	15,879,713	108,778,232	60,126,890
<i>Operating Expenses:</i>						
Personal services.....	6,242,334	9,394,804	4,721,814	10,166,295	30,525,247	7,272,164
Materials and supplies.....	952,045	1,419,956	507,560	1,011,806	3,891,367	3,690,192
Contractual services.....	2,587,349	1,166,875	5,242,770	3,054,235	12,051,229	7,737,198
Utilities.....	17,203,858	16,207,496	4,859,101	389,191	38,659,646	1,063,119
Depreciation.....	4,634,491	8,384,208	2,774,572	903,662	16,696,933	238,814
Insurance claims.....					0	39,105,429
Other expenses.....	2,793,921	4,532,696	485,644	1,275,633	9,087,894	977,404
Total Operating Expenses.....	34,413,998	41,106,035	18,591,461	16,800,822	110,912,316	60,084,320
Operating Income (Loss).....	(2,087,021)	(1,600,676)	2,474,722	(921,109)	(2,134,084)	42,570
<i>Nonoperating Revenues (Expenses)</i>						
Investment income.....	532		13,474		14,006	
Interest expense and fiscal charges.....	(176,211)	(1,700,085)	(2,338)	(261,672)	(2,140,306)	(4,647)
Gain (loss) from disposal of capital assets.....	7,654	8,488	108,482		124,624	
Other nonoperating revenue (expense).....		7,957			7,957	
Total Nonoperating Revenues (Expenses).....	(168,025)	(1,683,640)	119,618	(261,672)	(1,993,719)	(4,647)
Income (Loss) Before Capital Contributions and Transfers.....	(2,255,046)	(3,284,316)	2,594,340	(1,182,781)	(4,127,803)	37,923
Capital contributions.....	702,255	250,481			952,736	
Transfers in.....			268,446	2,815,892	3,084,338	18,383
Transfers out.....		(36,256)			(36,256)	
Change in Net Position.....	(1,552,791)	(3,070,091)	2,862,786	1,633,111	(126,985)	56,306
<i>Total Net Position At</i>						
<i>Beginning Of Year, as Restated.....</i>	<u>130,275,320</u>	<u>175,506,980</u>	<u>88,275,326</u>	<u>13,871,412</u>		<u>41,375,913</u>
<i>Total Net Position At</i>						
End Of Year.....	\$ <u>128,722,529</u>	\$ <u>172,436,889</u>	\$ <u>91,138,112</u>	\$ <u>15,504,523</u>		\$ <u>41,432,219</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					(2,811)	
Change in Net Position of Business-type Activities.....					<u>(129,796)</u>	

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

*Statement of Cash Flows
Proprietary Funds*

For the Year Ended December 31, 2013

(Cont'd.)

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Business-type Activities - Enterprise Funds</i>				<i>Totals</i>	<i>Governmental Activities - Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>		
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 31,989,582	\$ 39,396,399	\$ 20,698,528	\$ 11,985,781	\$ 104,070,290	\$ 8,893,614
Cash receipts from interfund services provided.....	113,998	111,661	186,850	2,379,685	2,792,194	51,151,746
Cash payments to employees for services.....	(5,244,826)	(7,885,183)	(3,987,366)	(8,600,485)	(25,717,860)	(5,969,683)
Cash payments to suppliers for goods and services.....	(22,130,244)	(21,950,736)	(10,202,034)	(4,118,446)	(58,401,460)	(12,950,462)
Cash payments for insurance claims.....					0	(38,254,381)
Cash payments for interfund services used.....	(1,586,758)	(2,347,052)	(2,021,110)	(3,100,733)	(9,055,653)	(1,898,728)
Other operating cash receipts.....	500,097	269,182	7,810	1,605,647	2,382,736	72,950
Cash from other sources.....	12,817	22,505	120,998		156,320	3,663
<i>Net cash provided by (used for) operating activities.....</i>	<u>3,654,666</u>	<u>7,616,776</u>	<u>4,803,676</u>	<u>151,449</u>	<u>16,226,567</u>	<u>1,048,719</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....			268,446	2,815,892	3,084,338	18,383
Transfers out to other funds.....		(36,256)			(36,256)	
Amounts borrowed on interfund loans					0	148,400
Amounts repaid on interfund loans		(40,000)		(1,251,245)	(1,291,245)	(306,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>	<u>(76,256)</u>	<u>268,446</u>	<u>1,564,647</u>	<u>1,756,837</u>	<u>(139,217)</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....					0	(79,906)
Interest paid on capital leases.....					0	(4,647)
Principal paid on long-term notes.....	(471,573)	(4,832,285)			(5,303,858)	
Interest paid on long-term notes.....	(151,331)	(1,374,570)			(1,525,901)	
Principal paid on revenue bonds.....			(265,000)		(265,000)	
Interest paid on revenue bonds.....			(110,019)		(110,019)	
Principal paid on general obligation bonds.....	(152,327)	(2,046,975)		(960,355)	(3,159,657)	
Interest paid on general obligation bonds.....	(23,968)	(290,506)		(271,778)	(586,252)	
Refunding bonds issued.....	119,584	4,181,905		537,868	4,839,357	
Premium on bond issuance.....	3,480	121,697		15,654	140,831	
Bond issuance costs paid.....	(1,351)	(47,269)		(6,079)	(54,699)	
Payment on refunded bonds.....	(116,561)	(4,076,150)		(524,270)	(4,716,981)	
Capital debt fiscal charges paid.....	(10,821)	(271,335)	(4,648)	(34,896)	(321,700)	
Acquisition and construction of capital assets.....	(1,144,639)	(874,499)	(6,719,602)	(22,632)	(8,761,372)	(57,146)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(1,949,507)</u>	<u>(9,509,987)</u>	<u>(7,099,269)</u>	<u>(1,266,488)</u>	<u>(19,825,251)</u>	<u>(141,699)</u>
<i>Cash flows from investing activities:</i>						
Interest received on investments.....	4,461		64,857		69,318	
<i>Net cash provided by (used for) investing activities.....</i>	<u>4,461</u>	<u>0</u>	<u>64,857</u>	<u>0</u>	<u>69,318</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	1,709,620	(1,969,467)	(1,962,290)	449,608	(1,772,529)	767,803
Cash and cash equivalents at beginning of year.....	25,916,077	30,958,083	41,793,207	3,827,916	102,495,283	51,529,098
Cash and cash equivalents at end of year.....	<u>\$ 27,625,697</u>	<u>\$ 28,988,616</u>	<u>\$ 39,830,917</u>	<u>\$ 4,277,524</u>	<u>\$ 100,722,754</u>	<u>\$ 52,296,901</u>

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds (Cont'd.)

For the Year Ended December 31, 2013

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ (2,087,021)	\$ (1,600,676)	\$ 2,474,722	\$ (921,109)	\$ (2,134,084)	\$ 42,570
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>						
Depreciation.....	4,634,491	8,384,208	2,774,572	903,662	16,696,933	238,814
Miscellaneous nonoperating income (expense).....	12,817	22,505	120,998		156,320	3,663
(Increase) decrease in accounts receivable.....	192,124	209,829	(198,155)	115,893	319,691	70,434
(Increase) decrease in due from other funds.....	(16,442)	(22,229)	6,032	(24,493)	(57,132)	(87,043)
(Increase) decrease in due from other governments.....		3,788	19,128		22,916	
(Increase) decrease in inventory of supplies.....	(57,554)	(71,098)	(36,569)	1,842	(163,379)	(13,842)
(Increase) decrease in prepaid expenses.....					0	(44,170)
(Increase) decrease in other assets.....	99,213	76,843			176,056	
Increase (decrease) in accounts payable.....	76,663	323,146	(379,472)	(55,092)	(34,755)	(62,591)
Increase (decrease) in due to other funds.....	31,691	23,649	36,231	6,217	97,788	(17,198)
Increase (decrease) in due to other governments.....	731,640	236,817		158,461	1,126,918	
Increase (decrease) in accrued wages and benefits.....	(31,529)	15,098	14,229	(115,555)	(117,757)	(4,441)
Increase (decrease) in insurance claims payable.....					0	851,048
Increase (decrease) in compensated absences.....	68,573	14,896	13,563	81,623	178,655	71,475
Increase (decrease) in liability for landfill post-closure costs			(41,603)		(41,603)	
<i>Total adjustments.....</i>	<u>5,741,687</u>	<u>9,217,452</u>	<u>2,328,954</u>	<u>1,072,558</u>	<u>18,360,651</u>	<u>1,006,149</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 3,654,666</u>	<u>\$ 7,616,776</u>	<u>\$ 4,803,676</u>	<u>\$ 151,449</u>	<u>\$ 16,226,567</u>	<u>\$ 1,048,719</u>

Noncash investing, capital and financing activities:

During 2013, the Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$702,255 and \$250,481, respectively.

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

*Statement of Net Position
Fiduciary Funds*

December 31, 2013

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>	<i>Agency Funds</i>
	<u><i>Unclaimed Funds</i></u>	<u><i>Five Rivers Metroparks</i></u>	
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 1,599,992	\$ 13,426,952	\$ 74,138,273
Cash and cash equivalents-- segregated accounts.....			17,206,625
Accrued interest receivable.....		46,828	
Taxes levied for other governments.....			729,708,138
<i>Total Assets</i>	<u>\$ 1,599,992</u>	<u>\$ 13,473,780</u>	<u>\$ 821,053,036</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	\$ 784,003,989
Other liabilities.....			37,049,047
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 821,053,036</u>
<i>Net Position</i>			
Held in trust.....	<u>\$ 1,599,992</u>		
Held in trust for pool participants.....		<u>\$ 13,473,780</u>	

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

*Statement of Changes in Net Position
Fiduciary Funds*

For the Year Ended December 31, 2013

	<i>Private Purpose Trust <u>Unclaimed Funds</u></i>	<i>Investment Trust <u>Five Rivers Metroparks</u></i>
<i>Additions:</i>		
Additional unclaimed funds.....	\$ 2,309,257	\$ 167,485
Investment income.....		21,135,563
Other income received by fiscal agent.....		<u>21,303,048</u>
<i>Total Additions</i>	<u>2,309,257</u>	<u>21,303,048</u>
<i>Deductions:</i>		
Funds claimed.....	2,741,478	
Other payments made by fiscal agent.....		<u>19,585,222</u>
<i>Total Deductions</i>	<u>2,741,478</u>	<u>19,585,222</u>
<i>Changes in Net Position</i>	(432,221)	1,717,826
<i>Net Position Beginning of Year</i>	<u>2,032,213</u>	<u>11,755,954</u>
<i>Net Position End of Year</i>	<u>\$ 1,599,992</u>	<u>\$ 13,473,780</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, 2013

	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 1,268,028	\$ 1,146,399	\$ 1,339,217	\$ 3,753,644
Net receivables:				
Accounts.....	172,689	53,896		226,585
Prepaid expenses.....	9,240		193	9,433
Inventory of supplies.....	17,602			17,602
Other assets.....	5,888	124,591		130,479
Capital assets not being depreciated.....		2,045,802		2,045,802
Capital assets being depreciated.....	344,324	8,320,481		8,664,805
<i>Total Assets</i>	<u>1,817,771</u>	<u>11,691,169</u>	<u>1,339,410</u>	<u>14,848,350</u>
<i>Liabilities:</i>				
Accounts payable.....	36,318	71,571	53,524	161,413
Accrued wages and benefits.....	62,003			62,003
Other.....	17,860	155,496	385,000	558,356
Unearned revenue.....		5,578,320		5,578,320
<i>Total Liabilities</i>	<u>116,181</u>	<u>5,805,387</u>	<u>438,524</u>	<u>6,360,092</u>
<i>Net Position:</i>				
Net investment in capital assets.....	344,324	10,366,283		10,710,607
Unrestricted.....	1,357,266	(4,480,501)	900,886	(2,222,349)
<i>Total Net Position</i>	<u>\$ 1,701,590</u>	<u>\$ 5,885,782</u>	<u>\$ 900,886</u>	<u>\$ 8,488,258</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, 2013

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
Component Units:								
Monco Enterprises, Inc.....	\$ 2,336,278	\$ 1,880,673	\$ 513,082		\$ 57,477	\$	\$	\$ 57,477
Miami Valley In-Ovations, Inc.....	1,398,144	698,161	1,660,858	316,580		1,277,455		1,277,455
Montgomery County Land Reutilization Corporation.....	950,679	473,388					(477,291)	(477,291)
Total	<u>\$ 4,685,101</u>	<u>\$ 3,052,222</u>	<u>\$ 2,173,940</u>	<u>\$ 316,580</u>	<u>57,477</u>	<u>1,277,455</u>	<u>(477,291)</u>	<u>857,641</u>
General Revenues:								
Grants and contributions not restricted to specific programs.....							1,298,799	1,298,799
Unrestricted investment earnings.....					119,438	384	70	119,892
Miscellaneous.....					50		9,692	9,742
Total general revenues.....					<u>119,488</u>	<u>384</u>	<u>1,308,561</u>	<u>1,428,433</u>
Change in Net Position.....					<u>176,965</u>	<u>1,277,839</u>	<u>831,270</u>	<u>2,286,074</u>
Net Position - Beginning.....					<u>1,524,625</u>	<u>4,607,943</u>	<u>69,616</u>	<u>6,202,184</u>
Net Position - Ending.....					<u>\$ 1,701,590</u>	<u>\$ 5,885,782</u>	<u>\$ 900,886</u>	<u>\$ 8,488,258</u>

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

*Notes to the Basic
Financial Statements
December 31, 2013*

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 536,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

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

Miami Valley Regional Transit Authority: Four of nine Board members are appointed by the County commission.

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

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

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

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

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

*Notes to the Basic
Financial Statements*

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

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, fund equity, 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 unit. The statements distinguish between those activities of the County that are governmental in nature and those that are considered to be business-type. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and identifiable to a particular function. Program revenues include charges paid by the recipient of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

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

There are three classifications of funds: governmental, proprietary and fiduciary.

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

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.

Children Services: This fund accounts for 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.

*Notes to the Basic
Financial Statements*

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

Alcohol, Drug Addiction and Mental Health Services Board: This fund, which the County chose to report as a major fund for 2013, accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. The foundation of this fund is derived from funding from the Human Services Levy transfer.

Job & Family Services: This fund, which the County chose to report as a major fund for 2013, accounts for the administration of public assistance programs under state and federal regulations. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Human Services Levy: This fund accounts for levy proceeds that support various human service organizations which agree to provide services that accommodate unmet needs in the community. The foundation of this fund is derived from property tax revenues for special-purpose levies as restricted by state statute.

Board of Developmental Disabilities Services: This fund manages and operates 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.

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:

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.

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 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 while awaiting claim by rightful owners; an investment trust fund, which accounts for the external portion of the County's investment pool; and agency funds, which report resources held by the County in a purely custodial capacity (assets equal liabilities) which are due largely to other governments or agencies for which the County acts as a fiscal agent.

Additionally, the County reports *Internal Service Funds*, a proprietary fund type, used to account for the financing of goods or services provided primarily by certain functions of the County's administrative services department to other departments or agencies of the County, and occasionally to other governments, generally on a cost-reimbursement basis. The County's internal service activities include printing, mailroom, stockroom, service depot (vehicle fleet) services, telecommunications, along with other data services, Kronos timekeeping services and information technology, 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.

*Notes to the Basic
Financial Statements*

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

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 nonoperating components. Operating revenues and expenses result from providing services and producing and delivering goods. Nonoperating revenues and expenses encompass those things not qualifying as operating items.

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 expenditure/expense 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.

*Notes to the Basic
Financial Statements*

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

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

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

The actual results of operations compared to the original and revised appropriation for the General Fund and all annually-budgeted major Special Revenue Funds by expenditure function and revenue source are presented in the Statements of Revenues, Expenditures and Changes in Fund Balance -Budget and Actual (Non-GAAP Budgetary Basis) as part of the basic financial statements.

Cash and Cash Equivalents and Investments

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

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

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.

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.

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.

*Notes to the Basic
Financial Statements*

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

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 estimated fair market value on the date received. Costs of normal maintenance and repairs that do not add to the value of an asset or materially extend its useful life are not capitalized. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges. Depreciation of capital assets is provided over the estimated useful life using the straight line method.

The estimated useful lives of the various capital assets classes are as follows:

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

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2013, net interest cost of \$106,647 was capitalized to construction-in-progress, in connection with these projects.

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.

*Notes to the Basic
Financial Statements*

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

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 balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue in the Governmental Funds only when measurable and available; however, since special assessments qualify as exchange-like transactions, revenue is recognized for all special assessments receivable in the Government-wide Statements. Special assessments receivable include \$39,294 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. The County only has one item that qualifies for reporting in this category. It is the deferred charge on debt refunding reported in the government-wide and proprietary fund statements of net position. A deferred charge on debt refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt as a component of interest and fiscal charges expense.

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. The County has imposed nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period (the year for which the taxes are levied). This item has been reported as a deferred inflow of resources on the government-wide statement of net position.

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

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.

*Notes to the Basic
Financial Statements*

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

Compensated Absences

The County applies the provisions of GASB Statement No. 16 in accounting for and reporting compensated absences. The vesting method is used to estimate accrued sick leave liabilities. These liabilities, as well as those for vacation leave and other compensatory leave, also include estimates for salary-related payments associated with the payment of compensated absences. In the governmental fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. 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 H.

Fund Balance

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

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

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

*Notes to the Basic
Financial Statements*

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

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

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but that do not meet the criteria to be classified as restricted or committed. In the General Fund, assigned amounts are reported, pursuant to Auditor-of-state specifications, to represent outstanding encumbrances for specific purposes as of year-end. Purchase order assignments occur in the normal course of operations and are authorized by the County’s purchasing director for departments under the Board of County Commissioners or designated purchasing authority for other elected officials or appointing authorities. Unlike commitments, assignments generally only exist temporarily and are removed when the underlying purpose has been fulfilled. Other than assignments for purchase orders, 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 liabilities. 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.

*Notes to the Basic
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2013 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>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>
GAAP Basis.....	\$ (7,418,097)	\$ (1,806,988)	\$ (2,767,996)	\$ (3,056,351)	\$ (4,720,519)	\$ 367,513
Increase (decrease)						
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis.....	(3,475,282)					
Due to revenues:						
Property taxes.....	(45,811)				(356,783)	(18,787)
Sales tax.....	(313,135)					
Other taxes.....	34,374					
Fees and charges for services.....	(255,644)	(29,779)				33,862
Fines and forfeitures.....	10,691					
Intergovernmental.....	(639,984)	515,194		45,616		(1,909,080)
Investment earnings.....	9,665,933					
Miscellaneous.....	314,726	335,643	472,055	26,645,396	590,487	56,297
Due to expenditures:						
Current:						
General government.....	(501,170)					
Judicial and law enforcement.....	(2,073,369)					
Environment and public works.....	(54,094)					
Social services.....	4,086	(3,958,094)	(2,123,190)	(27,309,880)	(5,520,290)	(2,033,979)
Community and economic development.....	1,996,346					
Intergovernmental:						
Judicial and law enforcement.....	(333,743)					
Social services.....						(130,166)
Community and economic development.....	4,050,680					
Debt Service:						
Principal retirement.....	60,931					
Interest and fiscal charges.....	1,301					
Due to other financing sources and (uses):						
Sale of capital assets/sundries.....	(59,755)					
Inception of capital leases.....	(120,770)					
Advances in.....	1,769,208					
Advances out.....	(201,465)					
Transfers in.....	4,640,812				9,606,709	
Transfers out.....	(7,676,077)				(9,718,490)	(2,920,000)
Budgetary basis.....	<u>\$ (619,308)</u>	<u>\$ (4,944,024)</u>	<u>\$ (4,419,131)</u>	<u>\$ (3,675,219)</u>	<u>\$ (10,118,886)</u>	<u>\$ (6,554,340)</u>

*Notes to the Basic
Financial Statements*

NOTE D – 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 H, 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.

*Notes to the Basic
Financial Statements*

NOTE E - 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. All cash and investments with the County Treasurer are considered to be cash equivalents since they are available to County funds on demand. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of (1) Bonds, notes, or other obligations guaranteed by the United States; (2) Bonds, notes, or other obligations issued by any federal government agency or instrumentality; (3) Qualifying commercial paper issued by any corporation incorporated under the laws of the United States or a state; (4) No-load money market mutual funds consisting exclusively of obligations listed in (1), (2) or (3) and repurchase agreements under the terms of which agreement the County purchases and the seller agrees unconditionally to repurchase any of the securities listed in (1), (2) or (3); (5) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions; (6) Qualifying corporate notes issued by a United States-operating corporation incorporated under the laws of the United States or a state; (7) Securities lending agreements with recognized United States securities dealers in which the County lends securities in exchange for qualifying collateral of at least 102% of the fair value of the securities loaned; and (8) the Ohio State Treasurer's investment pool (STAROhio). Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Any investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for as of year-end. Funds invested by fiscal agents are determined by trust agreements and bond indentures. Like the cash invested by the County Treasurer, eligible investments include U.S. government obligations.

Amounts available for deposit or investment are as follows:

Primary Government:

(Carrying Amounts)

Pooled cash and cash equivalents (including the County Treasurer's investment pool):

Governmental Activities.....	\$307,701,423
Business-type Activities.....	95,948,659
Private Purpose Trust.....	1,599,992
Investment Trust.....	13,426,952
Agency Funds.....	74,138,273

Segregated cash and cash equivalents:

Business-type Activities.....	4,774,095
Agency Funds.....	17,206,625

Segregated investments:

Business-type Activities.....	5,006,850
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Reconciling items (net) to arrive at bank balance of deposits.....	6,531,692
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Total available for deposit and investment:

(Bank balance of deposits/fair value of investments).....	<u>\$526,334,561</u>
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Custodial Credit Risk: Any public depository at the time it receives a County deposit or investment is required to pledge to the investing authority, as collateral, eligible securities of aggregate market value that, when added to the portion of the deposit by the Federal Deposit Insurance Corporation, equals or exceeds the amount of County funds deposited. A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current market value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

*Notes to the Basic
Financial Statements*

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

Investments are issued in the name of the County with the County Treasurer, the investing authority, as the designated payee.

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net position. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2013, the fair value of investments was \$3,559,017 below the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$33,253,337 and the bank balance was \$39,785,029. Of the bank balance, \$3,319,375 was covered by federal depository insurance and \$36,465,654 was uninsured with collateral held by the pledging depository's agent not in the County's name, based on the criteria described in GASB Statement No. 40.

The County's investments at December 31, 2013 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 17,155,440	3.52%	Aaa	3.80 years
Federal Home Loan Bank	125,165,400	25.73%	Aaa	2.06 years
Federal Home Loan Mortgage Corp.	182,325,150	37.46%	Aaa	3.59 years
Federal National Mortgage Assoc.	148,523,550	30.53%	Aaa	3.41 years
US Treasury Notes	5,006,850	1.03%	Aaa	0.12 years
Municipal Bonds	3,825,000	0.79%	Not Rated	9.12 years
Repurchase Agreement	1,538,812	0.32%	Not Rated	n/a
STAR Ohio	244,589	0.05%	AAAm	n/a
Federated Government Obligations Fund	294,990	0.06%	Aaa-mf	n/a
PNC Government Money Market Fund	2,469,751	0.51%	AAAm	n/a
<i>Total Investments</i>	<u>\$ 486,549,532</u>	<u>100.00%</u>		

The County serves as a fiscal agent for Five Rivers Metroparks and pools the monies of this external entity with its own for investment purposes. In compliance with GASB Statement No. 31, the County reports this external portion

*Notes to the Basic
Financial Statements*

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

of the investment pool as an investment trust fund (a fiduciary fund). At year end, the external portion approximated only 3% of the pool. The County does not allocate specific investments between the external and internal portions of the pool. The County's investment pool is not registered with the SEC as an investment company. The fair value of investments is determined at least monthly and reported in the custodial account statements. The pool does not issue shares and Five Rivers Metroparks is allocated a pro rata share of the investment income that it earns monthly by the County Treasurer. For 2013, the pool experienced average weighted monthly yields which ranged from .97% to 1.32%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Discretely Presented Component Units: At year-end, Monco Enterprises, Inc. had \$1,268,028 available for deposit. At times, deposits may exceed federally insured limits, but Monco manages credit risk by using high credit quality financial institutions. Miami Valley In-Ovations, Inc. and the Montgomery County Land Reutilization Corporation had amounts available for deposit at year-end of \$1,146,399 and \$1,339,217, respectively. There are no statutory guidelines regarding the deposit and investment of funds for these not-for-profit corporations.

*Notes to the Basic
Financial Statements*

NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2013, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,838,227	\$ 658,902
Children Services.....	78,926	266,411
Alcohol, Drug Addiction and Mental Health Services Board.....		19,400
Job & Family Services.....	255,791	202,457
Human Services Levy.....		1,700
Board of Developmental Disabilities Services.....	187,696	52,477
Other Governmental Funds.....	590,690	1,922,853
	<u>2,951,330</u>	<u>3,124,200</u>
Proprietary Funds:		
Enterprise Funds -		
Water.....	25,113	45,569
Wastewater.....	32,126	41,860
Solid Waste Management.....	8,125	49,108
Nonmajor Enterprise Funds.....	36,693	195,482
	<u>102,057</u>	<u>332,019</u>
Internal Service Funds.....	428,102	25,270
Total.....	<u>\$ 3,481,489</u>	<u>\$ 3,481,489</u>

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

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

	Interfund Receivables	Interfund Payables
General Fund.....	\$ 8,641,791	\$
Other Governmental Funds.....		3,373,356
Wastewater.....		786,875
Nonmajor Enterprise Funds.....		3,983,160
Internal Service Funds.....		498,400
	<u>\$ 8,641,791</u>	<u>\$ 8,641,791</u>

Notes to the Basic Financial Statements

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

The preceding interfund receivable/payables includes \$2,524,048 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, 2013</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2013</i>	<i>Amount Due in 2014</i>
<i>Interfund Paybles 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	\$ 16,180	\$	\$ (1,330)	\$ 14,850	\$ 1,380
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	32,350		(2,640)	29,710	2,760
2008	Manning Road Group Drainage Proj	4.350%	2023	20,100		(1,400)	18,700	1,600
2008	Hardin West Group Drainage Proj	4.350%	2023	15,800		(1,100)	14,700	1,200
2011	Tom's Run West Group Drainage Proj	3.900%	2026	14,361		(790)	13,571	822
2013	Lutheran Road Group Drainage Proj	3.350%	2028		21,987		21,987	1,152
2013	Little Farms Group Drainage Proj	3.350%	2028		46,095		46,095	2,416
	total payable from road assessments			\$ 98,791	\$ 68,082	\$ (7,260)	\$ 159,613	\$ 11,330
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 145,706	\$	\$ (13,214)	\$ 132,492	\$ 13,875
2001	Groby's San Swr Ext	5.000%	2021	30,913		(2,804)	28,109	2,944
2001	Alex-Bell Water Main Ext	5.000%	2021	15,685		(1,422)	14,263	1,494
2001	Tucson San Wwr Reloc	5.000%	2021	9,865		(895)	8,970	939
2005	Centerville Forest San Swr Ext	4.000%	2025	235,772		(14,180)	221,592	14,747
2005	Homestretch Rd Water Main Ext	4.000%	2025	31,497		(1,894)	29,603	1,970
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	116,629		(5,747)	110,882	6,064
2011	Airway Rd Water Main Ext	3.550%	2031	32,520		(1,220)	31,300	1,280
2011	Airway Rd San Sewer Ext	3.550%	2031	28,572		(1,079)	27,493	1,117
2011	Bigger Lane Water Main Ext	3.250%	2031	84,438		(3,282)	81,156	3,388
2011	Bigger Lane San Wewer Ext	3.250%	2031	83,969		(3,264)	80,705	3,369
2012	Centerwood Lane Water Main Ext	2.600%	2032	79,622		(3,086)	76,536	3,166
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033		259,334		259,334	8,800
	total payable from water/sewer assessments			\$ 895,188	\$ 259,334	\$ (52,087)	\$ 1,102,435	\$ 63,153
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center:</i>								
2008	Equipment Acquisition-Regional Dispatch Ctr	4.100%	2014	\$ 937,000	\$	\$ (459,000)	\$ 478,000	\$ 478,000
	total payable from Regional Dispatch Center			\$ 937,000	\$ 0	\$ (459,000)	\$ 478,000	\$ 478,000
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 824,000	\$	\$ (40,000)	\$ 784,000	\$ 42,000
	total payable from Wastewater Fund			\$ 824,000	\$ 0	\$ (40,000)	\$ 784,000	\$ 42,000
	Total Interfund Paybles for Treasurer-held Manuscript Debt			\$ 2,754,979	\$ 327,416	\$ (558,347)	\$ 2,524,048	\$ 594,483

*Notes to the Basic
Financial Statements*

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

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
The annual requirements to amortize long-term interfund payables for Treasurer-held manuscript debt are as follows:			
Payable from Other Governmental Funds for:			
<u>Treasurer-held Road Assessment Bonds</u>			
	2014	\$ 11,330	\$ 6,703
	2015	11,770	5,768
	2016	12,108	5,295
	2017	12,669	4,808
	2018	13,247	4,298
	2019-2023	68,216	13,071
	2024-2028	30,273	3,021
		<u>\$ 159,613</u>	<u>\$ 42,964</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2014	\$ 63,153	\$ 46,672
	2015	65,833	42,095
	2016	68,660	39,281
	2017	71,590	36,343
	2018	74,657	33,275
	2019-2023	365,988	116,804
	2024-2028	242,405	50,427
	2029-2033	150,149	14,529
		<u>\$ 1,102,435</u>	<u>\$ 379,426</u>
<u>Treasurer-held G.O. Bonds for Regional Dispatch Center</u>			
	2014	\$ 478,000	\$ 19,598
		<u>\$ 478,000</u>	<u>\$ 19,598</u>
		<u>\$ 1,740,048</u>	<u>\$ 441,988</u>
total Other Governmental Funds			
Interfund Paybles from Wastewater Fund for:			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2014	\$ 42,000	\$ 34,496
	2015	43,000	32,648
	2016	46,000	30,756
	2017	47,000	28,732
	2018	50,000	26,664
	2019-2023	282,000	98,648
	2024-2027	274,000	30,800
		<u>\$ 784,000</u>	<u>\$ 282,744</u>
		<u>\$ 784,000</u>	<u>\$ 282,744</u>
		<u>\$ 2,524,048</u>	<u>\$ 724,732</u>
Total Manuscript Debt:			

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

Governmental Activities:

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2013</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 11,918,214	\$ 270,759	\$ (145,666)	\$ 12,043,307
Construction-in-progress.....	6,246,474	6,854,987	(152,228)	12,949,233
Infrastructure.....	363,539,741	421,264	(38,612)	363,922,393
<i>Total capital assets, not being depreciated.....</i>	<u>381,704,429</u>	<u>7,547,010</u>	<u>(336,506)</u>	<u>388,914,933</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,379,743			3,379,743
Buildings, structures and improvements.....	216,673,454	3,228,221	(549,811)	219,351,864
Furniture, fixtures and equipment.....	67,336,040	2,721,470	(1,599,988)	68,457,522
<i>Total capital assets, being depreciated.....</i>	<u>287,389,237</u>	<u>5,949,691</u>	<u>(2,149,799)</u>	<u>291,189,129</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,370,372	143,362		1,513,734
Buildings, structures and improvements.....	94,790,879	6,365,533	(539,365)	100,617,047
Furniture, fixtures and equipment.....	47,393,595	5,164,042	(1,527,309)	51,030,328
<i>Total accumulated depreciation.....</i>	<u>143,554,846</u>	<u>11,672,937</u>	<u>(2,066,674)</u>	<u>153,161,109</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>143,834,391</u>	<u>(5,723,246)</u>	<u>(83,125)</u>	<u>138,028,020</u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u>\$ 525,538,820</u>	<u>\$ 1,823,764</u>	<u>\$ (419,631)</u>	<u>\$ 526,942,953</u>

Business-type Activities:

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2013</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,523,072	\$ 1,411,572	\$	\$ 9,934,644
Construction-in-progress.....	6,301,045	7,989,328	(2,942,087)	11,348,286
<i>Total capital assets, not being depreciated.....</i>	<u>14,824,117</u>	<u>9,400,900</u>	<u>(2,942,087)</u>	<u>21,282,930</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2013</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	\$ 5,054,949	\$	\$	\$ 5,054,949
Utility plant in service	493,753,249	1,307,748		495,060,997
Buildings, structures and improvements	213,670,960	911,270		214,582,230
Furniture, fixtures and equipment	19,296,649	1,702,587	(420,129)	20,579,107
<i>Total capital assets, being depreciated</i>	<u>731,775,807</u>	<u>3,921,605</u>	<u>(420,129)</u>	<u>735,277,283</u>
<i>Accumulated Depreciation:</i>				
Land improvements	2,372,840	241,274		2,614,114
Utility plant in service	229,432,854	9,871,660		239,304,514
Buildings, structures and improvements	129,931,074	5,106,836		135,037,910
Furniture, fixtures and equipment	14,765,613	1,477,163	(396,391)	15,846,385
<i>Total accumulated depreciation</i>	<u>376,502,381</u>	<u>16,696,933</u>	<u>(396,391)</u>	<u>392,802,923</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>355,273,426</u>	<u>(12,775,328)</u>	<u>(23,738)</u>	<u>342,474,360</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$ 370,097,543</u>	<u>\$ (3,374,428)</u>	<u>\$ (2,965,825)</u>	<u>\$ 363,757,290</u>

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

Governmental Activities:

General Government	\$ 2,139,096
Judicial and Law Enforcement	6,501,109
Environment and Public Works	611,056
Social Services	2,130,060
Community and Economic Development	291,616
Total Depreciation Expense - Governmental Activities	<u>\$ 11,672,937</u>

Business-type Activities:

Water	\$ 4,634,491
Wastewater	8,384,208
Solid Waste Management	2,774,572
Other Non-major Enterprise	903,662
Total Depreciation Expense - Business-type Activities	<u>\$ 16,696,933</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)**Construction Commitments**

The County's outstanding construction commitments as of December 31, 2013, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Miscellaneous Software Projects	\$ 354,686
Road and Bridge Projects	5,628,177
Total	<u>\$ 5,982,863</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 269,755
Wastewater Projects	595,424
Solid Waste Management Projects	4,290,291
Total	<u>\$ 5,155,470</u>

Discretely Presented Component Units:

Monco Enterprises, Inc.:

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2013</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 37,980	\$	\$	\$ 37,980
Furniture, fixtures and equipment.....	1,003,407	14,123		1,017,530
<i>Total capital assets, being depreciated.....</i>	<u>1,041,387</u>	<u>14,123</u>	<u>0</u>	<u>1,055,510</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	1,889	2,544		4,433
Furniture, fixtures and equipment.....	647,632	59,121		706,753
<i>Total accumulated depreciation.....</i>	<u>649,521</u>	<u>61,665</u>	<u>0</u>	<u>711,186</u>
<i>Total Capital Assets.....</i>	<u>\$ 391,866</u>	<u>\$ (47,542)</u>	<u>\$ 0</u>	<u>\$ 344,324</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

Miami Valley In-Ovations, Inc.:

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2013</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 1,758,504	\$ 287,298	\$	\$ 2,045,802
<i>Total capital assets, not being depreciated.....</i>	<i>1,758,504</i>	<i>287,298</i>	<i>0</i>	<i>2,045,802</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	8,977,992	1,220,068		10,198,060
Furniture, fixtures and equipment.....	126,179	16,173		142,352
<i>Total capital assets, being depreciated.....</i>	<i>9,104,171</i>	<i>1,236,241</i>	<i>0</i>	<i>10,340,412</i>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	1,993,684	20,187		2,013,871
Furniture, fixtures and equipment.....	5,999	61		6,060
<i>Total accumulated depreciation.....</i>	<i>1,999,683</i>	<i>20,248</i>	<i>0</i>	<i>2,019,931</i>
<i>Total capital assets, being depreciated, net.....</i>	<i>7,104,488</i>	<i>1,215,993</i>	<i>0</i>	<i>8,320,481</i>
<i>Total Capital Assets.....</i>	<i>\$ 8,862,992</i>	<i>\$ 1,503,291</i>	<i>\$ 0</i>	<i>\$ 10,366,283</i>

Notes to the Basic Financial Statements

NOTE H - Long-term Debt and Other Obligations

Primary Government:

The following is a summary of bond and long-term note obligations of the County as of December 31, 2013:

Business-type Activities:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	January 1, 2013	Additions	(Reductions)	December 31, 2013	Amount Due in 2014
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
2005	North High Water Main	4.000%-						
	2005 Refunding	5.000%	2014	\$ 223,848	\$	\$ (168,888)	\$ 54,960	\$ 54,960
2010	St Rt 49/I-70 Corr Wtr Impr	1.500%-						
	2010 Refunding	3.000%	2019	765,000		(100,000)	665,000	110,000
2013	North High Water Main	1.250%-						
	2013 Refunding	3.000%	2016		119,584		119,584	1,533
	total payable from Water			\$ 988,848	\$ 119,584	\$ (268,888)	\$ 839,544	\$ 166,493
<i>Payable from Wastewater:</i>								
2005	Sewer Improve Bonds-	4.000%-						
	2005 Refunding	5.000%	2014	\$ 2,297,125		\$ (1,733,125)	\$ 564,000	\$ 564,000
2005	Clyo/Spring Valley	4.000%-						
	Swr Project -2005 Refunding	5.000%	2014	180,000		(90,000)	90,000	90,000
2005	Big Three Trunk	4.000%-						
	Swr Project-2005 Refunding	5.000%	2014	1,813,347		(1,368,657)	444,690	444,690
2005	Water Pollution Control	4.000%-						
	Master Plan-2005 Refunding	5.000%	2014	3,691,653		(2,786,343)	905,310	905,310
2010	St Rt 49/I-70 Corr Swr Impr	1.500%-						
	2010 Refunding	3.000%	2019	1,080,000		(145,000)	935,000	150,000
2013	Sewer Improve Bonds-	1.250%-						
	2013 Refunding	3.000%	2016		1,227,175		1,227,175	15,733
2013	Big Three Trunk	1.250%-						
	Swr Project-2013 Refunding	3.000%	2016		973,288		973,288	12,478
2013	Water Pollution Control	1.250%-						
	Master Plan-2013 Refunding	3.000%	2016		1,981,442		1,981,442	25,403
	total payable from Wastewater			\$ 9,062,125	\$ 4,181,905	\$ (6,123,125)	\$ 7,120,905	\$ 2,207,614
<i>Payable from Nonmajor Enterprise funds:</i>								
2005	Parking Facilities-	4.000%-						
	2005 Refunding	5.000%	2014	\$ 1,006,825	\$	\$ (759,625)	\$ 247,200	\$ 247,200
2010	Parking Garage Facility	1.500%-						
	2010 Refunding	3.000%	2020	2,125,000		(245,000)	1,880,000	245,000
2010	Stillwater Center Repl Facility	1.500%-						
		3.000%	2025	7,330,000		(480,000)	6,850,000	485,000
2013	Parking Facilities-	1.250%-						
	2013 Refunding	3.000%	2016		537,868		537,868	6,896
	total payable from Nonmajor Enterprise Funds			\$ 10,461,825	\$ 537,868	\$ (1,484,625)	\$ 9,515,068	\$ 984,096
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 20,512,798	\$ 4,839,357	\$ (7,876,638)	\$ 17,475,517	\$ 3,358,203

*Notes to the Basic
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2013</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2013</i>	<i>Amount Due in 2014</i>
Revenue Bonds Payable From Enterprise Fund Revenues:								
<i>Payable from Solid Waste Management revenues:</i>								
2010	Solid Waste Rev Bonds	2.000%- 3.375%	2025	\$ 3,990,000	\$	\$ (265,000)	\$ 3,725,000	\$ 270,000
	total payable from Solid Waste Management			\$ 3,990,000	\$ 0	\$ (265,000)	\$ 3,725,000	\$ 270,000
Total Revenue Bonds Payable From Enterprise Fund Revenues:				\$ 3,990,000	\$ 0	\$ (265,000)	\$ 3,725,000	\$ 270,000

Pledged Revenues: In connection with the revenue bonds listed above, the County has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these bonds provided original financing for the construction of capital assets of the solid waste management system. The bonds are payable, through their final maturities as listed above, solely from net revenues applicable to this fund; total interest and principal remaining to be paid on these bonds is: \$4,498,051. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: \$31,627,613, \$375,019, 84.34.

*Notes to the Basic
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2013</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2013</i>	<i>Amount Due in 2014</i>
Long-term Notes Payable From Enterprise Funds:								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 82,125	\$	\$ (27,375)	\$ 54,750	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	935,000		(85,000)	850,000	85,000
2003	David Rd Wtr Tank	0%	2021	761,149		(63,429)	697,720	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	154,440		(11,440)	143,000	11,440
2009	Needmore Wtr Main Replacement	0%	2030	510,000		(30,000)	480,000	30,000
2011	Main Street Waterline	0%	2031	520,125		(27,375)	492,750	27,375
2011	Woodman Drive Water Main	0%	2031	277,500		(15,000)	262,500	15,000
2012	Nordic/Ashcraft/Longines Water Main	0%	2032	679,987		(34,871)	645,116	34,871
2006	Munger Rd Wtr Main Rehab	1.000%	2011	265,702		(16,503)	249,199	16,669
<i>Ohio Water Development Authority Loans:</i>								
2008	Crain's Run Water Line	5.560%	2024	842,000		(50,977)	791,023	53,852
2008	Crain's Run Water System	5.660%	2024	1,812,698		(109,603)	1,703,095	115,806
total payable from Water				\$ 6,840,726	\$ 0	\$ (471,573)	\$ 6,369,153	\$ 480,817
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 18,458	\$	\$ (18,458)	\$ 0	\$
1993	Sewer Rehab	0%	2015	106,374		(42,549)	63,825	42,550
1994	Sewer Rehab	0%	2014	92,316		(46,158)	46,158	46,158
1997	Brumbaugh Relief Sewer	0%	2017	215,422		(47,872)	167,550	47,872
2001	Western Regional Screening	0%	2021	634,313		(74,625)	559,688	74,625
2003	Environmental Lab Roof	0%	2024	201,241		(17,499)	183,742	17,499
2005	Manhole Rehab	0%	2021	221,835		(17,064)	204,771	17,064
2006	Uplands Camp Sewer Rehab	0%	2027	393,411		(28,101)	365,310	28,101
2006	Manhole Rehab	0%	2021	294,638		(18,415)	276,223	18,415
2007	Uplands Camp Sewer	0%	2028	228,555		(14,745)	213,810	14,746
2007	Western Regional Roof Repl	0%	2027	314,147		(21,665)	292,482	21,665
2007	Sugarcreek Manhole Rehab	0%	2027	437,951		(25,026)	412,925	25,026
2007	Sanitary Sewer Main Rehab	0%	2027	252,827		(17,436)	235,391	17,436
2008	Sugarcreek Manhole Rehab	0%	2028	399,168		(23,480)	375,688	23,480
2010	Ome Gardens Sanitary Sewer Rehab	0%	2030	246,535		(14,088)	232,447	14,088
2011	Sludge Storage Facilities	0%	2031	1,387,880		(73,047)	1,314,833	73,046
2000	Uplands Camp Sewer	3.000%	2020	179,148		(20,131)	159,017	20,739
2001	Manhole Rehab	3.000%	2021	151,170		(15,864)	135,306	16,343
2001	Bayside-Orinoco Sewer	3.000%	2022	91,048		(8,417)	82,631	8,671
2003	Eastown Lift Station	3.000%	2024	104,677		(7,366)	97,311	7,589
2003	Uplands Camp Sewer	3.000%	2024	225,424		(16,684)	208,740	17,189
2003	Manhole Rehab	3.000%	2024	241,041		(16,963)	224,078	17,475
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	183,337		(12,264)	171,073	12,386
2006	Sugarcreek Manhole Rehab	1.000%	2026	399,747		(26,739)	373,008	27,007
2006	Salem Bend Sewer Replacemnt	1.000%	2026	496,633		(31,992)	464,641	32,313

*Notes to the Basic
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2013</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2013</i>	<i>Amount Due in 2014</i>
<i>Payable from Wastewater: (Cont'd.)</i>								
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	\$ 1,017,185	\$	(205,861)	\$ 811,324	\$ 216,669
1995	Relief Sewer Financing	4.180%	2014	182,555		(120,427)	62,128	62,128
1996	Eagle Creek Relief Sewer	4.160%	2016	41,116		(11,149)	29,967	11,618
1996	Lower Moraine Relief Sewer	4.160%	2016	103,273		(24,247)	79,026	25,265
1996	Stillwater Relief Sewer	4.160%	2016	128,424		(34,824)	93,600	36,288
1996	Riverside Relief Sewer	4.160%	2016	1,045,693		(245,506)	800,187	255,825
1996	Opposum Creek Sewers	4.350%	2015	162,758		(51,935)	110,823	54,219
1996	Sewer Replacement	4.350%	2016	109,367		(25,603)	83,764	26,729
1997	Lower Holes Creek Relief Swr	4.040%	2016	349,821		(82,280)	267,541	85,638
1997	North System Pump Station	4.120%	2017	333,649		(68,945)	264,704	71,815
1997	Upper Moraine Relief Sewer	4.120%	2016	681,003		(159,982)	521,021	166,641
1997	Lower Holes Creek Relief Swr	4.120%	2017	993,021		(182,744)	810,277	190,351
1998	Upper Stillwater Relief Sewer	3.910%	2019	943,699		(130,183)	813,516	135,323
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	1,593,183		(219,779)	1,373,404	228,457
1999	Equalization Basins	3.790%	2020	6,008,594		(706,821)	5,301,773	733,863
2000	Northwest EQ Basin	4.640%	2021	3,329,846		(327,787)	3,002,059	343,173
2000	Northridge Relief Sewers	4.640%	2021	3,927,084		(386,579)	3,540,505	404,724
2001	WRRSP Projects	0.200%	2022	624,480		(73,642)	550,838	73,790
2001	Central/South Holes Creek	0.200%	2022	3,234,327		(340,708)	2,893,619	341,391
2003	East Holes Creek Relief Sewer	3.500%	2023	1,811,248		(137,604)	1,673,644	142,462
2004	Fort McKinley Relief Sewer	3.760%	2024	1,664,636		(118,140)	1,546,496	122,624
2005	East Holes Creek Swr-Supplement	3.350%	2023	714,893		(54,741)	660,152	56,590
2006	Southeast Holes Creek Sewer	3.150%	2023	3,326,797		(191,984)	3,134,813	198,079
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023	1,949,580		(102,113)	1,847,467	106,155
2008	Eastern Regional Trickling Filter	3.250%	2028	797,959		(28,514)	769,445	42,303
2010	Western Regional Tertiary Filters	3.250%	2031	1,953,965		(78,494)	1,875,471	81,066
2010	Western Regional Sludge Thk Improv	3.250%	2031	1,352,298		(54,419)	1,297,879	56,202
2011	Western Regional Sludge Thk Improv	2.620%	2031	65,145		(3,986)	61,159	4,091
2011	Western Regional Tertiary Filters	2.620%	2031	158,744		(6,640)	152,104	6,952
total payable from Wastewater				\$ 46,121,639	\$ 0	\$ (4,832,285)	\$ 41,289,354	\$ 4,921,914
Total Long-term Notes Payable From Enterprise Funds:				\$ 52,962,365	\$ 0	\$ (5,303,858)	\$ 47,658,507	\$ 5,402,731

Pledged Revenues: In connection with the Ohio Water Development Authority Loans included in the preceding table, the County has also pledged future customer revenues of the Water and Wastewater Funds, net of specified operating expenses, to repay these loans. Proceeds of these loans provided for various construction or upgrades of water and wastewater capital assets for the utility system, as indicated in the purpose/description of the loan. The loans are payable, through their final maturities, as listed in the preceding table, from net revenues applicable to the Water and Wastewater Funds. Total interest and principal remaining to be paid on these loans is as follows for the Water and Wastewater Funds, respectively: \$3,402,251 and \$40,456,425. For the current year, net revenue available for these loans and principal and interest paid is as follows: Water Fund - \$2,551,931, \$309,295; Wastewater Fund - \$6,791,489, \$5,510,447.

Notes to the Basic Financial Statements

NOTE H - 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 value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2013:

	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:				
2005 Reibold Renovation Refunding Bonds	\$	\$ 204,240	\$	\$ 204,240
2005 Facility Improvement Refunding Bonds		1,329,600		1,329,600
2005 Juvenile Detention Center Bonds		85,000		85,000
2010 Children Services Bldg Refunding Bonds		1,160,000	27,572	1,187,572
2010 Reibold Renovation Refunding Bonds	32,678	3,755,000	114,027	3,869,027
2013 Reibold Renovation Refunding Bonds	28,831	444,394	12,934	457,328
2013 Facility Improvement Refunding Bonds	187,681	2,891,989	84,181	2,976,170
2013 Juvenile Detention Refunding Bonds	671,707	18,519,260	571,257	19,090,517
total	<u>\$ 920,897</u>	<u>\$ 28,389,483</u>	<u>\$ 809,971</u>	<u>\$ 29,199,454</u>
<u>Business-type Activities:</u>				
Enterprise Funds-				
Revenue Bonds:				
<i>Solid Waste Management fund:</i>				
2010 Solid Waste Revenue Bonds		\$ 3,725,000	\$ 27,721	\$ 3,752,721
total	<u>\$ 0</u>	<u>\$ 3,725,000</u>	<u>\$ 27,721</u>	<u>\$ 3,752,721</u>
Total Enterprise Funds:	<u>\$ 0</u>	<u>\$ 3,725,000</u>	<u>\$ 27,721</u>	<u>\$ 3,752,721</u>
Self-Supporting General Obligation Bonds:				
<i>Water fund:</i>				
2005 Wastewater Refunding Bonds	\$	\$ 54,960	\$	\$ 54,960
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds		665,000	19,035	684,035
2013 Water Refunding Bonds	7,758	119,584	3,480	123,064
total	<u>\$ 7,758</u>	<u>\$ 839,544</u>	<u>\$ 22,515</u>	<u>\$ 862,059</u>
<i>Wastewater fund:</i>				
2005 Wastewater Refunding Bonds	\$	\$ 2,004,000	\$	\$ 2,004,000
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds		935,000	26,894	961,894
2013 Wastewater Refunding Bonds	301,090	4,181,905	121,697	4,303,602
total	<u>\$ 301,090</u>	<u>\$ 7,120,905</u>	<u>\$ 148,591</u>	<u>\$ 7,269,496</u>
<i>Nonmajor Enterprise Funds:</i>				
2005 Parking Fac. Refunding Bonds	\$	\$ 247,200	\$	\$ 247,200
2010 Parking Garage Fac. Refunding Bonds	16,322	1,880,000	57,083	1,937,083
2010 Stillwater Center Repl Fac. Refunding Bonds	60,976	6,850,000	163,433	7,013,433
2013 Parking Fac. Refunding Bonds	34,896	537,868	15,654	553,522
total Nonmajor Enterprise Funds	<u>\$ 112,194</u>	<u>\$ 9,515,068</u>	<u>\$ 236,170</u>	<u>\$ 9,751,238</u>
Total Enterprise Funds:	<u>\$ 421,042</u>	<u>\$ 17,475,517</u>	<u>\$ 407,276</u>	<u>\$ 17,882,793</u>

*Notes to the Basic
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NOTE H - Long-term Debt and Other Obligations (Cont'd.)

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. Accordingly, these bonds are considered to be special assessment debt with governmental commitment and are reported as long-term liabilities of governmental activities:

Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2013</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2013</i>	<i>Amount Due in 2014</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from water/sewer assessments:</i>								
1994	Wilmington Pike Swr Project	6.200%	2014	\$ 12,000	\$	\$ (6,000)	\$ 6,000	\$ 6,000
1996	Wolf Creek Pike Water Main	5.600%	2016	12,000		(3,000)	9,000	3,000
1999	Post Town Road Water Main	5.500%-						
		5.750%	2019	85,000		(10,000)	75,000	10,000
2002	Blackburn Lane Trunk Sewer	4.000%-						
		4.500%	2022	700,000		(55,000)	645,000	60,000
	total payable from water/sewer assessments			\$ 809,000	\$ 0	\$ (74,000)	\$ 735,000	\$ 79,000
	Total Special Assessment Bonds:			\$ 809,000	\$ 0	\$ (74,000)	\$ 735,000	\$ 79,000

Defeased Debt:

The following is a summary of outstanding defeased debt at December 31, 2013. Through the process of advance refundings, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds, which are expected to be called on December 1, 2014. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Business-type Activities:

Enterprise Funds:

Defeased self-supporting general obligation bonds:

Water fund.....	\$ 116,561
Wastewater fund.....	4,076,150
Nonmajor Enterprise funds.....	524,270
<i>Total Enterprise funds:</i>	<u>\$ 4,716,981</u>
Total Defeased Business-type Activities Debt:	<u><u>\$ 4,716,981</u></u>

Governmental Activities:

<i>Defeased general obligation bonds:</i>	\$ 21,298,019
Total Governmental Activities Debt:	<u><u>\$ 21,298,019</u></u>

*Notes to the Basic
Financial Statements*

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

The following general obligation bonds carry a full faith and credit pledge of the County. The basic security for the bonds is the County's ability to levy an ad valorem tax on all real and personal property in the County subject to such taxation, within the ten mill limitation imposed by Ohio Law.

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2013</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2013</i>	<i>Amount Due in 2014</i>
Governmental Activities:								
2005	Reibold Renovation	4.000%-						
	2005 Refunding	5.000%	2014	\$ 831,853	\$	\$ (627,613)	\$ 204,240	\$ 204,240
2005	Facility Improvements-	4.000%-						
	2005 Refunding	5.000%	2014	5,415,350		(4,085,750)	1,329,600	1,329,600
2005	Juvenile Detention	4.000%-						
	Center	5.000%	2014	18,220,000		(18,135,000)	85,000	85,000
2010	Children Services Bldg	1.500%-						
	2010 Refunding	2.000%	2014	2,315,000		(1,155,000)	1,160,000	1,160,000
2010	Reibold Bldg Renovation	1.500%-						
	2010 Refunding	3.000%	2020	4,235,000		(480,000)	3,755,000	495,000
2013	Reibold Renovation	1.250%-						
	2013 Refunding	3.000%	2016		444,394		444,394	5,697
2013	Facility Improvements-	1.250%-						
	2013 Refunding	3.000%	2016		2,891,989		2,891,989	36,090
2013	Juvenile Detention	1.250%-						
	Center - 2013 Refunding	4.000%-	2024		18,519,260		18,519,260	236,170
	Total General Obligation Bonds:			\$ 31,017,203	\$ 21,855,643	\$ (24,483,363)	\$ 28,389,483	\$ 3,551,797

The following long-term note is also payable from Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2013</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2013</i>	<i>Amount Due in 2014</i>
Governmental Activities:								
<i>Ohio Public Works Commission Loans:</i>								
2013	Yankee Street Improvements	0%	2030	\$	\$ 625,836	\$	\$ 625,836	\$ 38,105
	Total Long-term Notes Payable From							
	Governmental Activities:			\$ 0	\$ 625,836	\$ 0	\$ 625,836	\$ 38,105

*Notes to the Basic
Financial Statements*

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

Advance Refunding

On October 23, 2013, the County issued \$26,695,000 in Various Purpose General Obligation Refunding Bonds with interest rates ranging from 1.25% to 4.00% to advance refund \$26,015,000 in principal of outstanding general obligation bond series from 2005. All proceeds of the new issue were paid to a refunding bond agent who used them, along with transfers from the prior issue debt service funds, to fund cash and investments in an irrevocable escrow trust account which is pledged solely to the payment of principal and interest on the defeased 2005 bonds, which are expected to be called for early redemption on December 1st, 2014. Overall, as a result of this refunding, the County decreased its total debt service over the next 11 years by \$2,236,719 and obtained an economic gain (difference between the present values of the debt service cash flows on the old and new debt) of \$1,950,927.

The following is a breakdown of the refunding, allocated by Governmental and Business-type activities:

	Governmental Activities	Business-type Activities - Enterprise Funds			Total
		Water	Wastewater	Nonmajor Enterprise Funds	
Refunded (old) bonds:					
Outstanding Principal:	\$ 21,298,019	\$ 116,561	\$ 4,076,150	\$ 524,270	\$ 26,015,000
Unamortized Premium:	601,790		135,404		737,194
Net carrying amount:	21,899,809	116,561	4,211,554	524,270	26,752,194
Refunding (new) bonds - principal:	21,855,643	119,584	4,181,905	537,868	26,695,000
Adjusted reduction in aggregate debt service:	(2,057,609)	(4,424)	(154,787)	(19,899)	(2,236,719)
Economic Gain:	1,773,264	4,388	153,537	19,738	1,950,927

*Notes to the Basic
Financial Statements*

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

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2013 are as follows:

Business-type Activities Enterprise Funds									
Self-Supporting General Obligation Bonds									
Year Ending December 31	Water		Wastewater		Nonmajor Enterprise Funds		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2014	\$ 166,493	\$ 19,867	\$ 2,207,614	\$ 193,755	\$ 984,096	\$ 249,204	\$ 3,358,203	\$ 462,826	
2015	163,361	15,182	2,189,196	100,550	1,012,499	223,424	3,365,056	339,156	
2016	164,690	11,762	2,239,095	51,442	1,038,473	202,489	3,442,258	265,693	
2017	115,000	8,625	160,000	12,150	795,000	182,425	1,070,000	203,200	
2018	115,000	6,325	160,000	8,950	805,000	166,525	1,080,000	181,800	
2019-2023	115,000	3,450	165,000	4,950	3,540,000	499,500	3,820,000	507,900	
2024-2025					1,340,000	60,600	1,340,000	60,600	
Total	\$ 839,544	\$ 65,211	\$ 7,120,905	\$ 371,797	\$ 9,515,068	\$ 1,584,167	\$ 17,475,517	\$ 2,021,175	

Revenue Bonds					
Year Ending December 31	Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	
2014	\$ 270,000	\$ 104,719	\$ 270,000	\$ 104,719	
2015	275,000	99,319	275,000	99,319	
2016	280,000	93,819	280,000	93,819	
2017	285,000	87,519	285,000	87,519	
2018	295,000	80,394	295,000	80,394	
2019-2023	1,600,000	268,406	1,600,000	268,406	
2024-2025	720,000	36,175	720,000	36,175	
Total	\$ 3,725,000	\$ 770,351	\$ 3,725,000	\$ 770,351	

Long-term Note Obligations							
Year Ending December 31	Water		Wastewater		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2014	\$ 480,817	\$ 142,088	\$ 4,921,914	\$ 1,217,561	\$ 5,402,731	\$ 1,359,649	
2015	490,574	132,331	4,952,474	1,056,162	5,443,048	1,188,493	
2016	473,501	122,029	5,012,537	890,092	5,486,038	1,012,121	
2017	484,376	111,154	4,331,283	723,651	4,815,659	834,805	
2018	495,859	99,671	4,049,108	589,470	4,544,967	689,141	
2019-2023	2,675,283	302,368	12,854,884	1,397,200	15,530,167	1,699,568	
2024-2028	997,069	16,964	4,264,210	335,792	5,261,279	352,756	
2029-2032	271,674		902,944	29,752	1,174,618	29,752	
Total	\$ 6,369,153	\$ 926,605	\$ 41,289,354	\$ 6,239,680	\$ 47,658,507	\$ 7,166,285	

*Notes to the Basic
Financial Statements*

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

Annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2013 (Cont'd.)

<i>Year Ending December 31</i>	Governmental Activities				
	Special Assessment Bonds		General Obligation Bonds		Long-term Note
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2014	\$ 79,000	\$ 33,824	\$ 3,551,797	\$ 839,279	\$ 38,105
2015	73,000	30,334	2,389,944	671,931	38,105
2016	83,000	26,916	2,447,742	619,494	38,105
2017	80,000	22,983	2,570,000	575,288	38,105
2018	85,000	19,268	2,635,000	523,888	38,105
2019-2023	335,000	37,538	12,330,000	1,640,500	190,525
2024-2028			2,465,000	94,525	190,525
2029-2030					54,261
	\$ 735,000	\$ 170,863	\$ 28,389,483	\$ 4,964,905	\$ 625,836

Other long-term liabilities are accounted for as follows:

	<i>January 1,</i>		<i>(Reductions)</i>	<i>December 31,</i>		<i>Amount Due in 2014</i>
	<i>2013</i>	<i>Additions</i>		<i>2013</i>	<i>2013</i>	
Governmental Activities:						
Compensated absences:						
Sick leave.....	\$ 8,323,717	\$ 4,995,659	\$ (4,698,714)	\$ 8,620,662		
Vacation.....	11,086,922	12,211,037	(11,454,803)	11,843,156		
Other.....	45,512	3,757	(41,756)	7,513		
Total compensated absences.....	\$ 19,456,151	\$ 17,210,453	\$ (16,195,273)	\$ 20,471,331	\$ 8,635,545	
Capital lease obligations.....	\$ 423,714	\$ 240,451	\$ (166,406)	\$ 497,759	\$ 150,848	
Business-type Activities:						
Compensated absences:						
Sick leave.....	\$ 1,009,406	\$ 626,794	\$ (556,053)	\$ 1,080,147		
Vacation.....	1,099,157	1,481,782	(1,373,868)	1,207,071		
Total compensated absences.....	\$ 2,108,563	\$ 2,108,576	\$ (1,929,921)	\$ 2,287,218	\$ 1,081,168	

Compensated Absences: Employees earn 15 days of sick leave per year. 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. The year-end liabilities for sick leave and vacation time consists of approximately 375,100 converted, vested sick hours and 537,300 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 300 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic
Financial Statements*

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

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 \$1,066,521 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>	Governmental Activities		
	Lease Payments		Total Minimum
	Principal	Interest	Lease Payments
2014.....	\$ 150,848	\$ 6,763	\$ 157,611
2015.....	145,807	4,017	149,824
2016.....	116,615	1,874	118,489
2017.....	53,512	801	54,313
2018.....	30,977	181	31,158
	<u>\$ 497,759</u>	<u>\$ 13,636</u>	<u>\$ 511,395</u>

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2013 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 six months to six 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 2013 were \$2,435,735; for 2014 through 2019, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2014.....	\$ 2,440,911
2015.....	1,348,916
2016.....	591,772
2017.....	586,109
2018.....	549,772
2019.....	<u>108,518</u>
Total minimum lease payments.....	<u>\$5,625,998</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 2013 amounted to \$133,390. The \$800,999 reported as the total estimated liability for landfill postclosure costs at December 31, 2013 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$126,700 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2014, leaving \$674,299 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 2013. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2013, 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, 2013</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2013</u>	<u>Amount Due in 2014</u>
\$842,602	\$91,787	(\$133,390)	\$800,999	\$126,700

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

Conduit Debt Obligations:

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

As of December 31, 2013 there were two series of Industrial Development Bonds, thirty series of Hospital Revenue Bonds and eight series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$16.4 million, \$1.5 billion and \$49.4 million, respectively.

*Notes to the Basic
Financial Statements*

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

Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$700,000 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. During 2013, the fund coverage maximum for workers' compensation claims increased from \$500,000 per claim to \$700,000. There were no other 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 and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their 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, 2013 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, 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.

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)*Risk Management (Cont'd.)*

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

Governmental Activities:	2013	2012
Internal Service Funds-		
Healthcare Self-insurance:		
Claims liability at January 1	\$ 3,437,578	\$ 5,083,389
Current year claims and estimates	35,716,898	32,881,294
Claim payments	<u>(35,368,681)</u>	<u>(34,527,105)</u>
Claims liability at December 31	\$ 3,785,795	\$ 3,437,578
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 647,068	\$ 773,573
Change in provision for prior years' claims	(166,628)	(253,374)
Current year claims and estimates	500,000	500,000
Claim payments	<u>(407,389)</u>	<u>(373,131)</u>
Claims liability at December 31	\$ 573,051	\$ 647,068
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 6,447,081	\$ 6,181,437
Change in provision for prior years' claims	989,931	1,081,900
Current year claims and estimates	2,065,228	1,704,894
Claim payments	<u>(2,478,311)</u>	<u>(2,521,150)</u>
Claims liability at December 31	\$ 7,023,929	\$ 6,447,081
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 11,382,775</u>	<u>\$ 10,531,727</u>
Internal Service Funds		

At December 31, 2013, the \$11,382,775 total claims liability is comprised of \$6,621,824 in estimated insurance claims due within one year and \$4,760,951 in estimated long-term claims.

Notes to the Basic Financial Statements

NOTE I - Defined Benefit Pension Plans and Post-employment Benefits

The County conforms to GASB Statement No. 27 in connection with the following pension plan disclosures. Post-employment benefit disclosures conform to GASB Statement No. 45.

OPERS: The County contributes to three separate pension plans under the Ohio Public Employees Retirement System (OPERS). The Traditional Pension Plan - a cost-sharing multiple-employer defined benefit pension plan. The Member-Directed Plan - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings. The Combined Plan - a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan. The 2013 member contribution rates were 10.00% for members in state and local classifications. Public safety and law enforcement members contributed 12.00% and 12.60%, respectively. Effectively January 1, 2014, the member contribution rates for public safety and law enforcement members increased to 12.00% and 13.00% respectively.

The 2013 employer contribution rate for local government employer units was 14.00% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2013 was 18.10%. The County's contributions to OPERS for the years ended December 31, 2013, 2012, and 2011, were \$25,889,213, \$23,686,565, and \$28,682,602, respectively, equal to the required contributions for each year.

Post-employment Benefits: OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB Plan to its eligible members and beneficiaries. Authority to establish and amend the OPEB Plan is provided in Chapter 145 of the Ohio Revised Code.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, local government employer units contributed at 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

*Notes to the Basic
Financial Statements*

NOTE I - Defined Benefit Pension Plans and Post-employment Benefits (Cont'd.)

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Tradition Plan was 1.00% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.00% during calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The rates stated in the paragraph above are contractually required contribution rates for OPERS. The portion of employer contributions used to fund post employment benefits for the years ended December 31, 2013, 2012, and 2011, were \$1,808,395, \$6,612,722, and \$8,024,659, respectively, representing 100% of the required contributions for each year.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

*Notes to the Basic
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NOTE J - Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2013 were levied after October 1, 2012 on the assessed value as of January 1, 2012, the lien date. Public utility property taxes collected in 2013 attached as a lien on December 31, 2011 and were levied after October 31, 2012. Taxpayers were required to pay one half of real property taxes by February 15, 2013 with the remaining half due July 19, 2013. 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 2013 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 2008 and a statistical update was completed in 2011. The assessed value by property classification, upon which the 2013 tax levy was based, follows:

Real property	\$ 8,996,214,980
Public utility real property	2,339,240
Public utility tangible personal property	<u>344,736,430</u>
Total	\$9,343,290,650

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, 14.24 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) R/A</i>	<i>C/I</i>	
Human Services A	2007	7.21	7.21	7.21	2014
Human Services B	2010	6.03	6.03	6.03	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.29</u>	<u>0.50</u>	cont.
<i>Total</i>		14.24	13.53	13.74	

(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, 2013. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2014 were recorded as 2013 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 2013 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.

Notes to the Basic Financial Statements

NOTE K - 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>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Board of Developmental Disabilities Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Internal Service Funds</i>	
General	\$	\$	\$	\$2,723,286	\$	\$16,077,793	\$ 268,446	\$	\$ 18,383	\$ 19,087,908
Job & Family Services						1,195,525				1,195,525
Human Services Levy	3,265,108	24,849,073	26,330,254		28,949,349	13,399,797		2,815,892		99,609,473
Board of Developmental Disabilities Services						3,965,943				3,965,943
Nonmajor Governmental Funds	193,321					969,045				1,162,366
Wastewater	36,256									36,256
TOTAL	\$3,494,685	\$24,849,073	\$26,330,254	\$2,723,286	\$28,949,349	\$35,608,103	\$ 268,446	\$2,815,892	\$ 18,383	\$125,057,471

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 L – Individual Fund Deficits

Other Governmental Funds:

Community Corrections

This Special Revenue Fund deficit of \$104,799 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

ADAMHS Board Federal Grants

This Special Revenue Fund deficit of \$37,181 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Workforce Investment Act

This Special Revenue Fund deficit of \$713,665 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Other Federal Grants

This Special Revenue Fund deficit of \$443,352 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Road Assessment Debt Service

This Debt Service Fund deficit of \$115,335 due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

Water and Sewer Assessment Debt Service

This Debt Service Fund deficit of \$913,501 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.

*Notes to the Basic
Financial Statements*

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

Regional Dispatch Center Debt Service

This Debt Service Fund deficit of \$478,000 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future transfers into this fund and from intergovernmental revenues.

Water and Sewer Assessment Projects

This Capital Projects Fund deficit of \$31,940 is attributable to projects which have not yet received their permanent funding. This deficit will be eliminated through the future issuance of bonds.

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$18,938 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$255,689 resulted from prior cumulative operating losses. This deficit will be eliminated through future user charges.

Information Technology

This Internal Service Fund deficit of \$25,290 resulted from current and prior operating losses. This deficit will be eliminated through future user charges.

NOTE M - Miscellaneous Revenues

For the year ended December 31, 2013, miscellaneous revenues consist of the following:

	<i>General Fund</i>	<i>Other Governmental Funds</i>
Proceeds of unclaimed funds.....	\$ 607,211	\$ 411
Donations and contributions.....	464,422	143,555
	<u>\$ 1,071,633</u>	<u>\$ 143,966</u>

NOTE N - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc. and to Miami Valley In-Ovations, Inc., both of which are discretely-presented component units of the County. The total value of these in-kind contributions, estimated at \$509,563 for Monco and at \$125,591 for Miami Valley In-Ovations, was recorded as operating revenues and expenses in their 2013 financial statements.

*Notes to the Basic
Financial Statements*

NOTE O – 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 Fund</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Nonspendable:								
For noncurrent loans receivable	\$ 7,529,619							\$ 7,529,619
Total Nonspendable	7,529,619	0	0	0	0	0	0	7,529,619
Restricted for:								
Children services		6,221,642						6,221,642
Alcohol, drug addiction and mental health services			5,686,551					5,686,551
Job and family services				5,935,919				5,935,919
Human services levy programs					57,629,395			57,629,395
Board of developmental disabilities services						19,054,267		19,054,267
Road, auto and gas							4,575,451	4,575,451
Real estate assessment							2,853,521	2,853,521
Community development block grant							545,441	545,441
Child support enforcement							1,286,821	1,286,821
Youth services							1,259,808	1,259,808
ADAMHS state and local grants							1,050,789	1,050,789
Other state and local grants							483,367	483,367
Capital improvement							5,328,164	5,328,164
Debt service							4,161,115	4,161,115
Other general government purposes							3,779,047	3,779,047
Other judicial and law enforcement purposes							21,822,425	21,822,425
Other environment and public works purposes							9,323,806	9,323,806
Other social services purposes							2,282,025	2,282,025
Other community and economic development purposes							1,698,720	1,698,720
Total Restricted	0	6,221,642	5,686,551	5,935,919	57,629,395	19,054,267	60,450,500	154,978,274
Committed for:								
Economic development/government equity	3,976,821							3,976,821
Affordable housing	970,000							970,000
Community programs administration	7,511,455							7,511,455
Community development regional initiatives	604,717							604,717
Economic development initiatives	1,717,835							1,717,835
Outstanding board-approved contracts	111,113							111,113
Sheriff contracts							1,859,864	1,859,864
Job center							678,013	678,013
Public works building maintenance							1,231,171	1,231,171
Capital outlay and improvement							29,793,987	29,793,987
Total Committed	14,891,941	0	0	0	0	0	33,563,035	48,454,976
Assigned for:								
Outstanding encumbrances	808,257							808,257
Total Assigned	808,257	0	0	0	0	0	0	808,257
Unassigned (Deficit)	51,941,022						(2,856,711)	49,084,311
Total Fund Balances	\$ 75,170,839	\$ 6,221,642	\$ 5,686,551	\$ 5,935,919	\$ 57,629,395	\$ 19,054,267	\$ 91,156,824	\$ 260,855,437

*Notes to the Basic
Financial Statements*

NOTE P – Change In Accounting Principle, Prior Period Adjustments and Restatements

During the year ended December 31, 2013, the County implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement specified items previously reported as assets and liabilities that should now be reported as deferred outflows of resources, deferred inflows of resources, outflows of resources or inflows of resources. In connection with this implementation, the County has made certain prior period adjustments. Bond issuance costs, which were previously capitalized and the unamortized portion reported as an asset, are now required to be expensed when incurred. In addition, certain long-term special assessment-related receivables, were previously considered unearned revenue, in the manner of imposed non-exchange transactions since they are billed and collected with property taxes, but have since been re-evaluated by the County and determined to be more properly classified as exchange-like transactions which satisfy the concept of value given and value received, enabling revenue to be recognized for these items in the government-wide and proprietary fund statements. The cumulative effect of these adjustments is as follows for governmental and business-type activities:

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>
Net position as previously reported	\$ 846,810,490	\$ 406,322,421	\$ 1,253,132,911
Adjustment for bond issuance costs previously capitalized and reported as assets	(163,522)	(230,278)	(393,800)
Adjustment for certain long-term receivables previously offset by liability for unearned revenue	2,300,006	2,781,759	5,081,765
Net position as restated	<u>\$ 848,946,974</u>	<u>\$ 408,873,902</u>	<u>\$ 1,257,820,876</u>

The following details the restatements for the funds which comprise the Business-type Activities:

	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>
Net position as previously reported	\$ 128,658,041	\$ 174,383,381	\$ 88,381,817	\$13,954,318
Adjustment for bond issuance costs previously capitalized and reported as assets	(7,095)	(33,786)	(106,491)	(82,906)
Adjustment for certain long-term receivables previously offset by liability for unearned revenue	1,624,374	1,157,385		
Net position as restated	<u>\$ 130,275,320</u>	<u>\$ 175,506,980</u>	<u>\$ 88,275,326</u>	<u>\$13,871,412</u>

Finally, within the Governmental Funds, the ADAMHS Board State and Local Grants Fund was created. This nonmajor special revenue fund was previously reported as a part of the Alcohol, Drug Addiction and Mental Health Services Bd. Fund. This reclassification resulted in the following restatements:

	<i>Alcohol, Drug Addiction and Mental Health Services Bd</i>	<i>Other Governmental Funds</i>
Fund balance as previously reported	\$ 8,548,075	\$ 88,223,747
Reclassification for ADAMHS Board State and Local Grants	(93,528)	93,528
Fund balance as restated	<u>\$ 8,454,547</u>	<u>\$ 88,317,275</u>

The financial statements contained herein, along with any comparative disclosures, show the full effect of these matters and corresponding adjustments have been made to the applicable balances, where necessary, to incorporate the retroactive application of these adjustments while also retaining the integrity of the current period's reporting.

Required Supplementary Information
 Condition Assessments of the County’s Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2013

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 95% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed on a biennial basis. The Engineer’s Office is in the process of modifying their policy to a more realistic threshold that they will be able to maintain.

The following summarizes the County Engineer’s condition assessment of County roads as of December 31, 2013, 2012 and 2011:

	2013		2012		2011	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	256	80%	273	85%	264	82%
Condition Assessment of Less than Fair	64	20%	47	15%	56	18%

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, 2013

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2009	\$9,308,387	\$8,265,331	\$1,043,056
2010	\$9,518,543	\$8,365,685	\$1,152,858
2011	\$9,727,178	\$8,299,396	\$1,427,782
2012	\$9,824,617	\$8,061,168	\$1,763,449
2013	\$10,417,047	\$9,199,527	\$1,217,520

County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The shortage of funds to replace additional bridges caused the County's 2013 inspection ratings to stay below 95%. The Engineer's Office is directing funding in the near term to target these poorly rated bridges in order to return to a 95% rating of fair or better. The following is a summary of the condition assessment of County bridges as of December 31, 2013, 2012 and 2011:

	2013		2012		2011	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	482	94%	480	94%	471	93%
Condition Assessment of Less than Fair	30	6%	32	6%	35	7%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2009	\$1,565,668	\$1,524,746	\$40,922
2010	\$1,571,489	\$1,525,608	\$45,881
2011	\$1,603,741	\$1,565,379	\$38,362
2012	\$1,713,276	\$1,608,377	\$104,899
2013	\$1,881,626	\$1,743,365	\$138,261

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*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

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

<i>Road, Auto and Gas</i>	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-one small separately-budgeted subfunds.	<i>Annually Budgeted</i>
<i>Real Estate Assessment</i>	This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
<i>Community Development Block Grant</i>	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.	<i>Non-annually Budgeted</i>
<i>Child Support Enforcement</i>	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program, supported primarily by federal and state intergovernmental revenues.	<i>Annually Budgeted</i>
<i>Youth Services</i>	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.	<i>Non-annually Budgeted</i>
<i>Community Corrections</i>	To account 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.	<i>Non-annually Budgeted</i>
<i>ADAMHS Board Federal Grants</i>	This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
<i>Workforce Investment Act</i>	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.	<i>Non-annually Budgeted</i>
<i>Sheriff Contracts</i>	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. Fourteen separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Job Center</i>	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 rental agreements.	<i>Annually Budgeted</i>
<i>Public Works Building Maintenance</i>	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. Five separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Other Federal Grants</i>	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
<i>ADAMHS Board State & Local Grants</i>	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.	<i>Non-annually Budgeted</i>
<i>Other State & Local Grants</i>	This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>

(Cont'd.)

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:	
	<ul style="list-style-type: none">-Dog and Kennel-Caring Program-Animal Control Contracts-Coroner's Special Lab Fee Account-Forensic Crime Laboratory-Crime Lab-AFIS Fees-Victims of Domestic Violence-Co Municipal Court Probation Services-Common Pleas Court Probation Services-Prosecutor's Pretrial Diversion Program-County Prosecutor Victim-Witness Account-Indigent Guardianship-Alternative Dispute Resolution-Multi-Service Centers-Cultural Facilities-Hotel/Motel Tax Administration-Building Regulations-Plat and Site Review-Housing Bond Fees-Business First-Homeless Solutions Administration-JFS-Frail & Elderly Services-Jail Commissary-Sheriff's Concealed Handgun License Fund-Emergency Management Operating-Sheriff Seized Assets-800 MHz Operating-HB 592 District Planning Fee-Auditor License Bureau-Deputy Registrar-Domestic Relations-Legal Research Fees-Domestic Relations-Automation Fees-Probate Court-Legal Research Fees-Probate Court-Automation Fees-Probate Court Special Projects-Probate Court Dispute Resolution-OPOTA Professional Training Program-Development Fee-Common Pleas-Automation Fees-Common Pleas-Special Project Fees-Criminal Justice Information Sys (CJIS)-Juvenile Detention Education Programs-Juvenile Human Services Levy Contracts-Juvenile Court Probation IV-E-Juvenile Court-Legal Research Fees-Juvenile Court-Automation Fees-Juvenile Court-Special Project Fee-Co Muni Court Automation/Legal Research-Co Municipal Court Indigent Drug Alcohol-Indigent Drivers Interlock/Alcohol Monitor-County Municipal Court Automation-Clerk-Co Municipal Court Special Projects Fund-DETAC-Prosecutor-DETAC-Treasurer-Treasurer's Prepayment Interest-Treasurer-Tax Certificate Administration-Children Trust Fund Allocation-Internet Auction Administration-County Law Library Resources	Annually Budgeted

Debt Service Funds : These are funds used to 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	To account 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. Six separately-budgeted subfunds, used internally, comprise this fund.
Water and Sewer Assessment Debt Service	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. Seventeen separately-budgeted subfunds, used internally, comprise this fund.
Various Purpose Facility Improvement Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements. Two separately-budgeted subfunds, used internally, comprise this fund.
Reibold Building Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements. Three separately-budgeted subfunds, used internally, comprise this fund.
Children Services Building Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Children Services Building.
Juvenile Detention Center Debt Service	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. Two separately-budgeted subfunds, used internally, comprise this fund.
Regional Dispatch Center Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a Regional Dispatch Center. Since this debt was self-acquired by the County Treasurer, it represents an internal borrowing and is reported as an interfund payable, offset by a General Fund interfund receivable.

Other Governmental Funds (Cont'd.):

Capital Projects Funds: *These 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.*

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.

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.

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.

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.

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 To account for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.

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.

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.

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.

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2013

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 57,980,749	\$ 4,394,327	\$ 36,858,206	\$ 99,233,282
Net receivables:				
Accounts.....	1,135,940		5,000	1,140,940
Special assessments.....		2,618,053		2,618,053
Accrued interest.....	75,110			75,110
Due from other funds.....	519,054		71,636	590,690
Due from other governments.....	8,938,546		567,593	9,506,139
<i>Total Assets</i>	<u>\$ 68,649,399</u>	<u>\$ 7,012,380</u>	<u>\$ 37,502,435</u>	<u>\$ 113,164,214</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,766,341	\$	\$ 1,437,161	\$ 6,203,502
Due to other funds.....	1,922,853			1,922,853
Due to other governments.....	674,954			674,954
Accrued wages and benefits.....	1,659,092			1,659,092
Interfund payables.....	1,206,900	1,740,048	426,408	3,373,356
<i>Total Liabilities</i>	10,230,140	1,740,048	1,863,569	13,833,757
<i>Deferred Inflows of Resources</i>				
Unavailable revenue - special assessments.....		2,618,053		2,618,053
Unavailable revenue - other.....	4,987,987		567,593	5,555,580
<i>Total Deferred Inflows of Resources</i>	4,987,987	2,618,053	567,593	8,173,633
<i>Fund Balances</i>				
Restricted.....	50,961,221	4,161,115	5,328,164	60,450,500
Committed.....	3,769,048		29,793,987	33,563,035
Unassigned.....	(1,298,997)	(1,506,836)	(50,878)	(2,856,711)
<i>Total Fund Balances</i>	53,431,272	2,654,279	35,071,273	91,156,824
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 68,649,399</u>	<u>\$ 7,012,380</u>	<u>\$ 37,502,435</u>	<u>\$ 113,164,214</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2013

	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 2,984,886	\$ 3,019,577	\$ 565,128	\$ 1,834,008
Net receivables				
Accounts.....	26,176		5,576	142,587
Accrued interest.....	26,659			
Due from other funds.....	54,467			375,221
Due from other governments.....	5,633,814		368,559	
<i>Total Assets</i>	<u>8,726,002</u>	<u>3,019,577</u>	<u>939,263</u>	<u>2,351,816</u>
<i>Liabilities</i>				
Accounts payable.....	488,685	96,701	264,683	28,185
Due to other funds.....	1,583	28,046	622	721,128
Due to other governments.....	7,959		112,257	
Accrued wages and benefits.....	265,639	41,309	7,051	315,682
Interfund payables.....				
<i>Total Liabilities</i>	<u>763,866</u>	<u>166,056</u>	<u>384,613</u>	<u>1,064,995</u>
<i>Deferred Inflows of Resources</i>				
Unavailable revenue - other.....	3,386,685		9,209	
<i>Total Deferred Inflows of Resources</i>	<u>3,386,685</u>	<u>0</u>	<u>9,209</u>	<u>0</u>
<i>Fund Balances</i>				
Restricted.....	4,575,451	2,853,521	545,441	1,286,821
Committed.....				
Unassigned.....				
<i>Total Fund Balances</i>	<u>4,575,451</u>	<u>2,853,521</u>	<u>545,441</u>	<u>1,286,821</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,726,002</u>	<u>\$ 3,019,577</u>	<u>\$ 939,263</u>	<u>\$ 2,351,816</u>

(Cont'd.)

		ADAMHS				
<i>Youth Services</i>	<i>Community Corrections</i>	<i>Board Federal Grants</i>	<i>Workforce Investment Act</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	
\$ 1,181,706	\$ 79,507	\$ 68,957	\$	\$ 3,713,916	\$ 715,446	
	1,237	81,038				
631	7,800					
404,351	41,591	900,239	242,488	121,384		
<u>1,586,688</u>	<u>130,135</u>	<u>1,050,234</u>	<u>242,488</u>	<u>3,835,300</u>	<u>715,446</u>	
196,446	94,464	223,984	413,230	122,544	33,594	
6,887	1,691		533,003	16,983	0	
3,546	9,620		9,920	285,925		
120,001	129,159			332,722	3,839	
				1,181,000		
<u>326,880</u>	<u>234,934</u>	<u>223,984</u>	<u>956,153</u>	<u>1,939,174</u>	<u>37,433</u>	
		863,431		36,262		
<u>0</u>	<u>0</u>	<u>863,431</u>	<u>0</u>	<u>36,262</u>	<u>0</u>	
1,259,808				1,859,864	678,013	
	(104,799)	(37,181)	(713,665)			
<u>1,259,808</u>	<u>(104,799)</u>	<u>(37,181)</u>	<u>(713,665)</u>	<u>1,859,864</u>	<u>678,013</u>	
\$ <u>1,586,688</u>	\$ <u>130,135</u>	\$ <u>1,050,234</u>	\$ <u>242,488</u>	\$ <u>3,835,300</u>	\$ <u>715,446</u>	

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds (Cont'd.)*

December 31, 2013

	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>ADAMHS Board State & Local Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 1,414,595	\$	\$ 1,391,924	\$ 661,745	\$ 40,349,354	\$ 57,980,749
Net receivables						
Accounts.....	6,851				872,475	1,135,940
Accrued interest.....					48,451	75,110
Due from other funds.....		21,711		52,346	6,878	519,054
Due from other governments.....		600,326		191,914	433,880	8,938,546
<i>Total Assets.....</i>	<u>1,421,446</u>	<u>622,037</u>	<u>1,391,924</u>	<u>906,005</u>	<u>41,711,038</u>	<u>68,649,399</u>
<i>Liabilities</i>						
Accounts payable.....	137,814	175,200	305,587	159,087	2,026,137	4,766,341
Due to other funds.....	1,829	514,137	33,994		62,950	1,922,853
Due to other governments.....		0		198,639	47,088	674,954
Accrued wages and benefits.....	50,632	5,645	1,554	46,643	339,216	1,659,092
Interfund payables.....					25,900	1,206,900
<i>Total Liabilities.....</i>	<u>190,275</u>	<u>694,982</u>	<u>341,135</u>	<u>404,369</u>	<u>2,501,291</u>	<u>10,230,140</u>
<i>Deferred Inflows of Resources</i>						
Unavailable revenue - other.....		370,407		18,269	303,724	4,987,987
<i>Total Deferred Inflows of Resources.....</i>	<u>0</u>	<u>370,407</u>	<u>0</u>	<u>18,269</u>	<u>303,724</u>	<u>4,987,987</u>
<i>Fund Balances</i>						
Restricted.....			1,050,789	483,367	38,906,023	50,961,221
Committed.....	1,231,171					3,769,048
Unassigned.....		(443,352)				(1,298,997)
<i>Total Fund Balances.....</i>	<u>1,231,171</u>	<u>(443,352)</u>	<u>1,050,789</u>	<u>483,367</u>	<u>38,906,023</u>	<u>53,431,272</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances.....</i>	<u>\$ 1,421,446</u>	<u>\$ 622,037</u>	<u>\$ 1,391,924</u>	<u>\$ 906,005</u>	<u>\$ 41,711,038</u>	<u>\$ 68,649,399</u>

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2013

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Regional Dispatch Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>								
Equity in pooled cash and cash equivalents.....	\$ 44,278	\$ 188,934	\$ 5,153	\$ 4,152,383	\$	\$ 3,579	\$	\$ 4,394,327
Special assessments receivable.....	198,648	2,419,405						2,618,053
Total Assets.....	<u>242,926</u>	<u>2,608,339</u>	<u>5,153</u>	<u>4,152,383</u>	<u>0</u>	<u>3,579</u>	<u>0</u>	<u>7,012,380</u>
<i>Liabilities</i>								
Interfund payables.....	159,613	1,102,435					478,000	1,740,048
Total Liabilities.....	<u>159,613</u>	<u>1,102,435</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>478,000</u>	<u>1,740,048</u>
<i>Deferred Inflows of Resources</i>								
Unavailable revenue - special assessments.....	198,648	2,419,405						2,618,053
Total Deferred Inflows of Resources.....	<u>198,648</u>	<u>2,419,405</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,618,053</u>
<i>Fund Balances</i>								
Restricted.....			5,153	4,152,383		3,579		4,161,115
Unassigned.....	(115,335)	(913,501)					(478,000)	(1,506,836)
Total Fund Balances.....	<u>(115,335)</u>	<u>(913,501)</u>	<u>5,153</u>	<u>4,152,383</u>	<u>0</u>	<u>3,579</u>	<u>(478,000)</u>	<u>2,654,279</u>
Total Liabilities, Deferred Inflows of Resources And Fund Balances.....	<u>\$ 242,926</u>	<u>\$ 2,608,339</u>	<u>\$ 5,153</u>	<u>\$ 4,152,383</u>	<u>\$ 0</u>	<u>\$ 3,579</u>	<u>\$ 0</u>	<u>\$ 7,012,380</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2013

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 5,845,273	\$ 2,824,912	\$ 9,826,904	\$ 445,081	\$ 394,468
Net receivables					
Accounts.....					
Due from other funds.....	71,636				
Due from other governments.....			567,593		
Total Assets.....	<u>5,916,909</u>	<u>2,824,912</u>	<u>10,394,497</u>	<u>445,081</u>	<u>394,468</u>
<i>Liabilities</i>					
Accounts payable.....	352,647	36,736	270,810	237,414	
Interfund payables.....					426,408
Total Liabilities.....	<u>352,647</u>	<u>36,736</u>	<u>270,810</u>	<u>237,414</u>	<u>426,408</u>
<i>Deferred Inflows of Resources</i>					
Unavailable revenue - other.....			567,593		
Total Deferred Inflows of Resources.....	<u>0</u>	<u>0</u>	<u>567,593</u>	<u>0</u>	<u>0</u>
<i>Fund Balances</i>					
Restricted.....				207,667	
Committed.....	5,564,262	2,788,176	9,556,094		
Unassigned.....					(31,940)
Total Fund Balances.....	<u>5,564,262</u>	<u>2,788,176</u>	<u>9,556,094</u>	<u>207,667</u>	<u>(31,940)</u>
<i>Total Liabilities, Deferred Inflows of Resources And Fund Balances.....</i>					
	<u>\$ 5,916,909</u>	<u>\$ 2,824,912</u>	<u>\$ 10,394,497</u>	<u>\$ 445,081</u>	<u>\$ 394,468</u>

<i>Road, A&G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Replacement Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$ 5,504,944	\$	\$ 12,775	\$ 9,000,000	\$ 3,003,849	\$ 36,858,206
				5,000	5,000
					71,636
					567,593
<u>5,504,944</u>	<u>0</u>	<u>12,775</u>	<u>9,000,000</u>	<u>3,008,849</u>	<u>37,502,435</u>
384,447		31,713		123,394	1,437,161
<u>384,447</u>	<u>0</u>	<u>31,713</u>	<u>0</u>	<u>123,394</u>	<u>426,408</u>
					1,863,569
					567,593
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>567,593</u>
5,120,497					5,328,164
			9,000,000	2,885,455	29,793,987
		(18,938)			(50,878)
<u>5,120,497</u>	<u>0</u>	<u>(18,938)</u>	<u>9,000,000</u>	<u>2,885,455</u>	<u>35,071,273</u>
\$ <u>5,504,944</u>	\$ <u>0</u>	\$ <u>12,775</u>	\$ <u>9,000,000</u>	\$ <u>3,008,849</u>	\$ <u>37,502,435</u>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds*

For the Year Ended December 31, 2013

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 2,862,290	\$	\$	\$ 2,862,290
Other taxes.....	6,733,191			6,733,191
Licenses and permits.....	3,151,374			3,151,374
Fees and charges for services.....	19,037,182		21,780	19,058,962
Fines and forfeitures.....	1,138,768			1,138,768
Special assessments.....		209,048	147,902	356,950
Intergovernmental.....	70,164,048		6,626,306	76,790,354
Investment earnings.....	213,468			213,468
Miscellaneous.....	143,966			143,966
<i>Total Revenues.....</i>	<u>103,444,287</u>	<u>209,048</u>	<u>6,795,988</u>	<u>110,449,323</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	10,215,823			10,215,823
Judicial and law enforcement.....	58,140,379			58,140,379
Environment and public works.....	16,429,132			16,429,132
Social services.....	29,100,923			29,100,923
Community and economic development.....	7,083,630			7,083,630
Capital outlay.....			14,959,700	14,959,700
<i>Intergovernmental:</i>				
General government.....	1,298,799			1,298,799
Judicial and law enforcement.....	569,955			569,955
Environment and public works.....	427,424			427,424
Community and economic development.....	20,000			20,000
<i>Debt service:</i>				
Principal retirement.....	25,569	3,259,344		3,284,913
Interest.....	793	820,860		821,653
Bond issuance costs.....		231,576		231,576
<i>Total Expenditures.....</i>	<u>123,312,427</u>	<u>4,311,780</u>	<u>14,959,700</u>	<u>142,583,907</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<u>(19,868,140)</u>	<u>(4,102,732)</u>	<u>(8,163,712)</u>	<u>(32,134,584)</u>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	46,892			46,892
Inception of capital leases.....	119,681			119,681
Proceeds of notes from state loans.....			625,836	625,836
Refunding bonds issued.....		21,855,643		21,855,643
Premium on bond issuance.....		668,372		668,372
Payment to refunded bond escrow agent.....		(22,788,028)		(22,788,028)
Transfers in.....	20,504,194	4,306,693	10,797,216	35,608,103
Transfers out.....	(754,930)	(407,436)		(1,162,366)
<i>Total Other Financing Sources And Uses.....</i>	<u>19,915,837</u>	<u>3,635,244</u>	<u>11,423,052</u>	<u>34,974,133</u>
<i>Net Change in Fund Balances.....</i>	47,697	(467,488)	3,259,340	2,839,549
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>53,383,575</u>	<u>3,121,767</u>	<u>31,811,933</u>	<u>88,317,275</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 53,431,272</u>	<u>\$ 2,654,279</u>	<u>\$ 35,071,273</u>	<u>\$ 91,156,824</u>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds*

For the Year Ended December 31, 2013

(Cont'd.)

	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>	<i>Youth Services</i>
<i>Revenues:</i>					
Property taxes.....	\$	\$	\$	\$	\$
Other taxes.....	4,188,968				
Licenses and permits.....					
Fees and charges for services.....	166,209	4,288,227		1,832,988	
Fines and forfeitures.....	330,274				
Intergovernmental.....	8,211,679	300,458	5,029,945	9,296,071	5,040,922
Investment earnings.....	104,851				
Miscellaneous.....					
Total Revenues.....	13,001,981	4,588,685	5,029,945	11,129,059	5,040,922
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....		5,329,583			
Judicial and law enforcement.....				13,186,561	5,341,493
Environment and public works.....	14,384,789				
Social services.....			903,159		
Community and economic development.....			3,524,854		
<i>Intergovernmental:</i>					
General government.....					
Judicial and law enforcement.....					
Environment and public works.....	39,792				
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....					
Interest.....					
Total Expenditures.....	14,424,581	5,329,583	4,428,013	13,186,561	5,341,493
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(1,422,600)</i>	<i>(740,898)</i>	<i>601,932</i>	<i>(2,057,502)</i>	<i>(300,571)</i>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	34,945				
Inception of capital leases.....					
Transfers in.....				2,060,844	25,767
Transfers out.....					
Total Other Financing Sources And Uses.....	34,945	0	0	2,060,844	25,767
<i>Net Change in Fund Balances.....</i>	<i>(1,387,655)</i>	<i>(740,898)</i>	<i>601,932</i>	<i>3,342</i>	<i>(274,804)</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<i>5,963,106</i>	<i>3,594,419</i>	<i>(56,491)</i>	<i>1,283,479</i>	<i>1,534,612</i>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 4,575,451</i>	<i>\$ 2,853,521</i>	<i>\$ 545,441</i>	<i>\$ 1,286,821</i>	<i>\$ 1,259,808</i>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds (Cont'd.)*

For the Year Ended December 31, 2013

	Community Corrections	ADAMHS Board Federal Grants	Workforce Investment Act	Sheriff Contracts	Job Center
<i>Revenues:</i>					
Property taxes.....	\$	\$	\$	\$	\$
Other taxes.....					
Licenses and permits.....					
Fees and charges for services.....	1,168				2,046,704
Fines and forfeitures.....					
Intergovernmental.....	5,508,455	4,048,599	2,262,491	14,793,577	
Investment earnings.....					
Miscellaneous.....					
<i>Total Revenues.....</i>	<u>5,509,623</u>	<u>4,048,599</u>	<u>2,262,491</u>	<u>14,793,577</u>	<u>2,046,704</u>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					
Judicial and law enforcement.....	5,616,685			14,427,394	
Environment and public works.....					
Social services.....		4,319,028	2,093,298		2,281,745
Community and economic development.....					
<i>Intergovernmental:</i>					
General government.....					
Judicial and law enforcement.....				530,883	
Environment and public works.....					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....					
Interest.....					
<i>Total Expenditures.....</i>	<u>5,616,685</u>	<u>4,319,028</u>	<u>2,093,298</u>	<u>14,958,277</u>	<u>2,281,745</u>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<u>(107,062)</u>	<u>(270,429)</u>	<u>169,193</u>	<u>(164,700)</u>	<u>(235,041)</u>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....					
Inception of capital leases.....					
Transfers in.....				1,552,000	250,000
Transfers out.....				(497,417)	
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,054,583</u>	<u>250,000</u>
<i>Net Change in Fund Balances.....</i>	<u>(107,062)</u>	<u>(270,429)</u>	<u>169,193</u>	<u>889,883</u>	<u>14,959</u>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<u>2,263</u>	<u>233,248</u>	<u>(882,858)</u>	<u>969,981</u>	<u>663,054</u>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<u>\$ (104,799)</u>	<u>\$ (37,181)</u>	<u>\$ (713,665)</u>	<u>\$ 1,859,864</u>	<u>\$ 678,013</u>

<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>ADAMHS Board State & Local Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$ 2,862,290	\$ 2,862,290
				2,544,223	6,733,191
2,339,040		58,351		3,151,374	3,151,374
	2,327,340	5,975,597	2,524,600	8,304,495	19,037,182
				808,494	1,138,768
				4,844,314	70,164,048
				108,617	213,468
				143,966	143,966
<u>2,339,040</u>	<u>2,327,340</u>	<u>6,033,948</u>	<u>2,524,600</u>	<u>22,767,773</u>	<u>103,444,287</u>
1,699,886	1,070,143		2,104	2,114,107	10,215,823
1,397,520	891,219		1,825,429	15,454,078	58,140,379
			0	2,044,343	16,429,132
396,338	234,947	5,076,687	1,554,660	12,241,061	29,100,923
				3,558,776	7,083,630
				1,298,799	1,298,799
				39,072	569,955
				387,632	427,424
				20,000	20,000
				25,569	25,569
				793	793
<u>3,493,744</u>	<u>2,196,309</u>	<u>5,076,687</u>	<u>3,382,193</u>	<u>37,184,230</u>	<u>123,312,427</u>
(1,154,704)	131,031	957,261	(857,593)	(14,416,457)	(19,868,140)
				11,947	46,892
				119,681	119,681
1,602,262	29,345		570,639	14,413,337	20,504,194
(144,212)	(3,334)			(109,967)	(754,930)
<u>1,458,050</u>	<u>26,011</u>	<u>0</u>	<u>570,639</u>	<u>14,434,998</u>	<u>19,915,837</u>
303,346	157,042	957,261	(286,954)	18,541	47,697
927,825	(600,394)	93,528	770,321	38,887,482	53,383,575
<u>\$ 1,231,171</u>	<u>\$ (443,352)</u>	<u>\$ 1,050,789</u>	<u>\$ 483,367</u>	<u>\$ 38,906,023</u>	<u>\$ 53,431,272</u>

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Debt Service Governmental Funds*

For the Year Ended December 31, 2013

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Revenues:</i>								
Special assessments.....	\$ 10,217	\$ 198,831	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 209,048
Total Revenues.....	10,217	198,831	0	0	0	0	0	209,048
<i>Expenditures:</i>								
<i>Debt service:</i>								
Principal retirement.....		74,000	1,265,890	674,454	1,155,000	90,000		3,259,344
Interest.....		37,113	180,063	124,209	40,525	438,950		820,860
Bond issuance costs.....			27,062	5,023		199,491		231,576
Total Expenditures.....	0	111,113	1,473,015	803,686	1,195,525	728,441	0	4,311,780
<i>Excess (Deficiency) Of Revenues</i>								
Over Expenditures.....	10,217	87,718	(1,473,015)	(803,686)	(1,195,525)	(728,441)	0	(4,102,732)
<i>Other Financing Sources And Uses</i>								
Refunding bonds issued.....			2,891,989	444,394		18,519,260		21,855,643
Premium on bond issuance.....			84,181	12,934		571,257		668,372
Payment to refunded bond escrow agent.....			(3,007,541)	(461,990)		(19,318,497)		(22,788,028)
Transfers in.....			1,509,539	144,212	1,195,525	960,000	497,417	4,306,693
Transfers out.....	(72,339)	(296,680)					(38,417)	(407,436)
Total Other Financing Sources And Uses.....	(72,339)	(296,680)	1,478,168	139,550	1,195,525	732,020	459,000	3,635,244
 <i>Net Change in Fund Balances.....</i>	 (62,122)	 (208,962)	 5,153	 (664,136)	 0	 3,579	 459,000	 (467,488)
<i>Fund Balance (Deficit)</i>								
<i>At Beginning Of Year.....</i>	<u>(53,213)</u>	<u>(704,539)</u>	<u>0</u>	<u>4,816,519</u>	<u>0</u>	<u>0</u>	<u>(937,000)</u>	<u>3,121,767</u>
 <i>Fund Balance (Deficit)</i>	 \$ (115,335)	 \$ (913,501)	 \$ 5,153	 \$ 4,152,383	 \$ 0	 \$ 3,579	 \$ (478,000)	 \$ 2,654,279
<i>At End Of Year.....</i>	<u>\$ (115,335)</u>	<u>\$ (913,501)</u>	<u>\$ 5,153</u>	<u>\$ 4,152,383</u>	<u>\$ 0</u>	<u>\$ 3,579</u>	<u>\$ (478,000)</u>	<u>\$ 2,654,279</u>

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds*

For the Year Ended December 31, 2013

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 280	\$	\$	\$ 1,500	\$
Special assessments.....				61,457	86,445
Intergovernmental.....	9,268	275,000	379,910	297,780	
Total Revenues.....	9,548	275,000	379,910	360,737	86,445
<i>Expenditures:</i>					
Capital outlay.....	1,507,603	205,273	4,211,620	615,456	502,181
Total Expenditures.....	1,507,603	205,273	4,211,620	615,456	502,181
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	(1,498,055)	69,727	(3,831,710)	(254,719)	(415,736)
<i>Other Financing Sources And Uses</i>					
Proceeds of notes from state loans.....					
Transfers in.....	1,059,000	250,000	3,800,000	68,082	259,334
Total Other Financing Sources And Uses.....	1,059,000	250,000	3,800,000	68,082	259,334
<i>Net Change in Fund Balances.....</i>	(439,055)	319,727	(31,710)	(186,637)	(156,402)
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	6,003,317	2,468,449	9,587,804	394,304	124,462
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	\$ 5,564,262	\$ 2,788,176	\$ 9,556,094	\$ 207,667	\$ (31,940)

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds (Cont'd.)*

For the Year Ended December 31, 2013

	<i>Road, A&G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Replacement Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$	\$ 20,000	\$ 21,780
Special assessments.....						147,902
Intergovernmental.....	<u>3,566,530</u>	<u>1,345,984</u>	<u>751,834</u>			<u>6,626,306</u>
Total Revenues.....	3,566,530	1,345,984	751,834	0	20,000	6,795,988
<i>Expenditures:</i>						
Capital outlay.....	<u>3,692,631</u>	<u>1,971,820</u>	<u>677,047</u>		<u>1,576,069</u>	<u>14,959,700</u>
Total Expenditures.....	3,692,631	1,971,820	677,047	0	1,576,069	14,959,700
<i>Excess (Deficiency) Of Revenues</i>						
Over Expenditures.....	(126,101)	(625,836)	74,787	0	(1,556,069)	(8,163,712)
<i>Other Financing Sources And Uses</i>						
Proceeds of notes from state loans.....		625,836				625,836
Transfers in.....	<u>10,800</u>			<u>3,600,000</u>	<u>1,750,000</u>	<u>10,797,216</u>
Total Other Financing Sources And Uses.....	10,800	625,836	0	3,600,000	1,750,000	11,423,052
 <i>Net Change in Fund Balances.....</i>	 (115,301)	 0	 74,787	 3,600,000	 193,931	 3,259,340
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	<u>5,235,798</u>	<u>0</u>	<u>(93,725)</u>	<u>5,400,000</u>	<u>2,691,524</u>	<u>31,811,933</u>
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	<u>\$ 5,120,497</u>	<u>\$ 0</u>	<u>\$ (18,938)</u>	<u>\$ 9,000,000</u>	<u>\$ 2,885,455</u>	<u>\$ 35,071,273</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 13,004,555	\$ 13,004,555	\$ 13,370,075	\$ 365,520
Sales Tax	68,000,000	68,000,000	70,684,172	2,684,172
Other Taxes	2,200,000	2,200,000	2,497,595	297,595
Licenses and Permits	29,500	29,500	30,911	1,411
Fees and Charges for Services	21,288,504	21,305,914	21,537,281	231,367
Fines and Forfeitures	1,124,455	1,124,455	1,087,294	(37,161)
Intergovernmental Revenues	16,976,554	17,025,674	16,683,842	(341,832)
Investment Earnings	6,869,468	6,869,468	6,642,609	(226,859)
Miscellaneous Revenues	988,696	988,786	1,192,116	203,330
<i>Total Revenues</i>	<u>130,481,732</u>	<u>130,548,352</u>	<u>133,725,895</u>	<u>3,177,543</u>
Expenditures:				
General Government				
<i>Board of County Commissioners</i>				
Statutory Salaries	261,225	261,225	261,225	-
Salaries	338,761	353,911	353,440	471
Fringe Benefits	161,958	169,658	169,611	47
Operating Supplies	4,550	4,550	4,188	362
Routine Business	4,600	4,600	3,999	601
Board Approved Travel	4,991	5,791	5,428	363
Staff Training and Development	1,500	1,500	636	864
Contractual Professional Services	500	500	467	33
Maintenance and Repair Services	250	250	145	105
Communications	15,039	12,889	11,144	1,745
Rentals	2,600	2,600	2,106	494
Capital Outlays	2,900	2,900	2,866	34
<i>Total Board of County Commissioners</i>	<u>798,874</u>	<u>820,374</u>	<u>815,255</u>	<u>5,119</u>
<i>County Administrator</i>				
Salaries	162,617	149,117	144,867	4,250
Fringe Benefits	24,896	38,396	37,389	1,007
Special Fringe Benefits	2,200	1,550	1,485	65
Operating Supplies	2,856	1,956	1,635	321
Routine Business	1,600	4,625	4,527	98
Board Approved Travel	1,749	3,249	3,097	152
Staff Training and Development	3,400	1,400	845	555
Contractual Professional Services	2,500	675	134	541
Communications	7,465	7,465	7,186	279
Rentals	2,185	3,035	3,015	20
<i>Total County Administrator</i>	<u>211,468</u>	<u>211,468</u>	<u>204,180</u>	<u>7,288</u>
<i>Clerk of Commission</i>				
Salaries	98,433	99,233	97,634	1,599
Fringe Benefits	35,078	35,078	32,929	2,149
Operating Supplies	9,105	9,805	8,555	1,250
Routine Business	900	740	75	665
Staff Training and Development	650	350	-	350
Contractual Professional Services	4,490	2,090	1,001	1,089
Maintenance and Repair Services	1,000	330	128	202
Communications	7,310	8,010	6,734	1,276
Rentals	5,000	5,000	4,809	191
Capital Outlays	4,700	10,633	10,575	58
<i>Total Clerk of Commission</i>	<u>166,666</u>	<u>171,269</u>	<u>162,440</u>	<u>8,829</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Office of Management & Budget</i>				
Salaries	459,484	445,684	424,473	21,211
Fringe Benefits	141,091	133,391	112,461	20,930
Special Fringe Benefits	400	400	93	307
Pre-Employment Services	-	350	250	100
Operating Supplies	6,665	5,715	4,636	1,079
Routine Business	1,500	1,500	851	649
Board Approved Travel	3,500	3,500	73	3,427
Staff Training and Development	3,400	3,250	2,404	846
Contractual Professional Services	18,500	18,500	15,372	3,128
Maintenance and Repair Services	1,000	1,000	72	928
Communications	12,400	12,400	10,266	2,134
Rentals	4,000	4,000	2,723	1,277
Capital Outlays	-	750	640	110
<i>Total Office of Management & Budget</i>	<u>651,940</u>	<u>630,440</u>	<u>574,314</u>	<u>56,126</u>
<i>Administrative Services Director</i>				
Salaries	175,378	180,678	180,618	60
Fringe Benefits	49,496	50,196	50,118	78
Special Fringe Benefits	1,350	1,350	996	354
Pre-Employment Services	-	283	-	283
Operating Supplies	379	579	225	354
Routine Business	300	200	-	200
Board Approved Travel	-	1,100	1,075	25
Staff Training and Development	1,550	550	455	95
Contractual Professional Services	100	100	45	55
Communications	3,330	3,330	3,028	302
Public Utility Services	400	450	52	398
Capital Outlays	2,843	3,843	3,767	76
<i>Total Administrative Services Director</i>	<u>235,126</u>	<u>242,659</u>	<u>240,379</u>	<u>2,280</u>
<i>Organizational Development and Training</i>				
Salaries	116,695	118,995	112,628	6,367
Fringe Benefits	53,453	49,953	49,014	939
Special Fringe Benefits	6,500	4,722	4,721	1
Operating Supplies	7,251	10,330	8,414	1,916
Routine Business	1,666	586	200	386
Board Approved Travel	3,250	750	-	750
Staff Training and Development	1,000	1,000	894	106
Contractual Professional Services	10,300	2,522	800	1,722
Communications	5,542	4,842	3,903	939
Rentals	3,000	3,000	2,008	992
Capital Outlays	5,178	11,935	6,757	5,178
<i>Total Organizational Development and Training</i>	<u>213,835</u>	<u>208,635</u>	<u>189,339</u>	<u>19,296</u>
<i>Purchasing</i>				
Salaries	218,447	220,447	219,191	1,256
Fringe Benefits	83,014	81,014	74,390	6,624
Special Fringe Benefits	3,040	3,040	1,674	1,366
Operating Supplies	3,951	6,501	6,397	104
Routine Business	1,349	613	414	199
Board Approved Travel	7,500	5,217	5,217	-
Staff Training and Development	5,004	3,265	3,265	-
Contractual Professional Services	843	443	409	34
Maintenance and Repair Services	19,641	18,641	17,641	1,000
Communications	14,245	14,095	12,526	1,569
Rentals	4,000	4,000	3,893	107
Capital Outlays	-	3,658	3,648	10
<i>Total Purchasing</i>	<u>361,034</u>	<u>360,934</u>	<u>348,665</u>	<u>12,269</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Communications</i>				
Salaries	39,317	54,017	52,733	1,284
Fringe Benefits	9,528	14,278	13,211	1,067
Special Fringe Benefits	700	450	297	153
Operating Supplies	200	2,450	2,305	145
Routine Business	300	50	-	50
Staff Training and Development	700	400	390	10
Contractual Professional Services	5,735	5,535	5,474	61
Communications	5,865	7,615	5,962	1,653
Capital Outlays	-	1,700	1,300	400
<i>Total Communications</i>	<u>62,345</u>	<u>86,495</u>	<u>81,672</u>	<u>4,823</u>
<i>Financial and Customer Services</i>				
Salaries	219,931	198,931	158,758	40,173
Fringe Benefits	52,008	52,708	52,614	94
Special Fringe Benefits	3,000	2,800	283	2,517
Operating Supplies	792	792	119	673
Board Approved Travel	2,500	2,500	1,574	926
Staff Training and Development	446	446	-	446
Contractual Professional Services	5,388	3,067	-	3,067
Communications	989	2,689	2,551	138
Public Utility Services	99,000	94,000	1,648	92,352
Miscellaneous	24,700	23,000	21,229	1,771
Capital Outlays	-	2,321	2,321	-
Budget Control Account	19,072	2,372	-	2,372
<i>Total Financial and Customer Services</i>	<u>427,826</u>	<u>385,626</u>	<u>241,097</u>	<u>144,529</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries	418,163	461,163	460,670	493
Fringe Benefits	168,066	179,266	178,852	414
Special Fringe Benefits	2,180	3,360	2,889	471
Post Employment Services	-	200	118	82
Pre-Employment Services	-	302	142	160
Operating Supplies	31,605	34,385	34,337	48
Routine Business	5,750	3,714	1,446	2,268
Board Approved Travel	-	111	100	11
Staff Training and Development	7,085	5,285	4,009	1,276
Contractual Professional Services	17,014	7,681	6,524	1,157
Maintenance and Repair Services	105,418	311,487	302,171	9,316
Communications	7,892	14,892	14,482	410
Rentals	4,800	5,400	4,987	413
Miscellaneous	300	300	70	230
Capital Outlays	16,414	33,287	32,260	1,027
<i>Total Building Eng. & Maintenance Services</i>	<u>784,687</u>	<u>1,060,833</u>	<u>1,043,057</u>	<u>17,776</u>
<i>Human Resources Administration</i>				
Salaries	428,942	379,542	378,961	581
Fringe Benefits	141,234	119,084	116,038	3,046
Special Fringe Benefits	2,800	2,800	1,624	1,176
Operating Supplies	14,800	12,319	11,016	1,303
Routine Business	3,500	3,500	2,904	596
Board Approved Travel	3,154	4,654	2,607	2,047
Staff Training and Development	2,800	2,800	2,623	177
Contractual Professional Services	93,566	107,066	81,346	25,720
Maintenance and Repair Services	20,350	18,350	18,000	350
Communications	13,550	13,550	13,268	282
Rentals	5,000	7,500	6,787	713
Capital Outlays	-	3,481	3,481	-
<i>Total Human Resources Administration</i>	<u>729,696</u>	<u>674,646</u>	<u>638,655</u>	<u>35,991</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Building Maintenance - Administration Building</i>				
Salaries	404,172	432,872	429,937	2,935
Fringe Benefits	164,512	164,512	161,685	2,827
Operating Supplies	97,418	92,418	90,730	1,688
Contractual Professional Services	2,143	2,143	1,680	463
Maintenance and Repair Services	275,727	276,327	264,237	12,090
Communications	6,590	8,390	7,840	550
Public Utility Services	495,107	412,305	396,212	16,093
Miscellaneous	38,696	39,096	38,859	237
<i>Total Building Maintenance - Administration Building</i>	<u>1,484,365</u>	<u>1,428,063</u>	<u>1,391,180</u>	<u>36,883</u>
<i>Building Maintenance - All Other Buildings</i>				
Salaries	197,765	200,535	199,110	1,425
Fringe Benefits	78,339	78,969	78,864	105
Special Fringe Benefits	-	146	96	50
Operating Supplies	56,696	56,600	53,340	3,260
Contractual Professional Services	25,489	34,623	29,186	5,437
Maintenance and Repair Services	144,173	137,839	133,420	4,419
Communications	8,755	8,755	7,389	1,366
Public Utility Services	276,219	222,332	203,901	18,431
Miscellaneous	1,000	1,000	460	540
<i>Total Building Maintenance - All Other Buildings</i>	<u>788,436</u>	<u>740,799</u>	<u>705,766</u>	<u>35,033</u>
<i>Building Maintenance - Child Care Center</i>				
Operating Supplies	10,000	6,800	6,049	751
Maintenance and Repair Services	20,158	20,158	15,000	5,158
Public Utility Services	27,641	23,641	21,403	2,238
Miscellaneous	9,900	10,400	10,183	217
<i>Total Building Maintenance - Child Care Center</i>	<u>67,699</u>	<u>60,999</u>	<u>52,635</u>	<u>8,364</u>
<i>Community/Economic Development - Board of Revision</i>				
Salaries	24,219	35,260	32,560	2,700
Fringe Benefits	4,021	5,793	5,335	458
<i>Total Community/Economic Development - Board of Revision</i>	<u>28,240</u>	<u>41,053</u>	<u>37,895</u>	<u>3,158</u>
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	53,000	53,000	53,000	-
<i>Total Non-Departmental - Revenues</i>	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>	<u>-</u>
<i>Non-Departmental - Agricultural Society</i>				
Intergovernmental	45,497	45,497	45,497	-
<i>Total Non-Departmental - Agricultural Society</i>	<u>45,497</u>	<u>45,497</u>	<u>45,497</u>	<u>-</u>
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	132,000	132,000	132,000	-
Communications	1,000	610	610	-
<i>Total Non-Departmental - Audit Services</i>	<u>133,000</u>	<u>132,610</u>	<u>132,610</u>	<u>-</u>
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	1	-	1
<i>Total Non-Departmental - Contingencies</i>	<u>1,250,000</u>	<u>1</u>	<u>-</u>	<u>1</u>
<i>Non-Departmental - Insurance - Property & Casualty Premiums</i>				
Insurance	550,000	481,066	481,061	5
<i>Total Non-Departmental - Insurance - Property & Casualty Premiums</i>	<u>550,000</u>	<u>481,066</u>	<u>481,061</u>	<u>5</u>
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	70,000	51,624	51,623	1
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	<u>70,000</u>	<u>51,624</u>	<u>51,623</u>	<u>1</u>
<i>Non-Departmental - Informaiton Technology GF Obligation</i>				
Contractual Professional Services	63,154	76,997	76,996	1
<i>Total Non-Departmental - Informaiton Technology GF Obligation</i>	<u>63,154</u>	<u>76,997</u>	<u>76,996</u>	<u>1</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	5,100	5,521	5,420	101
Staff Training and Development	30,000	24,011	24,011	-
Contractual Professional Services	178,814	36,624	25,446	11,178
Rentals	-	343	343	-
Miscellaneous	-	505	504	1
<i>Total Non-Departmental - Miscellaneous</i>	<u>213,914</u>	<u>67,004</u>	<u>55,724</u>	<u>11,280</u>
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	16,790	19,290	17,050	2,240
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	<u>16,790</u>	<u>19,290</u>	<u>17,050</u>	<u>2,240</u>
<i>Non-Departmental - Personal Services Cost</i>				
Fringe Benefits	150,000	100,753	100,752	1
Special Fringe Benefits	126,000	86,895	86,894	1
<i>Total Non-Departmental - Personal Services Cost</i>	<u>276,000</u>	<u>187,648</u>	<u>187,646</u>	<u>2</u>
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	149,692	61,085	61,085	-
Fringe Benefits	29,617	13,591	13,590	1
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	<u>179,309</u>	<u>74,676</u>	<u>74,675</u>	<u>1</u>
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	76,338	76,338	76,338	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	<u>76,338</u>	<u>76,338</u>	<u>76,338</u>	<u>-</u>
<i>Data Processing Board</i>				
Salaries	1,994,445	1,808,212	1,753,616	54,596
Fringe Benefits	597,043	590,986	564,727	26,259
Special Fringe Benefits	720	720	720	-
Operating Supplies	17,271	16,507	14,983	1,524
Routine Business	-	450	315	135
Board Approved Travel	-	500	360	140
Staff Training and Development	-	37,454	33,455	3,999
Contractual Professional Services	62,274	115,350	114,585	765
Maintenance and Repair Services	383,109	571,878	567,540	4,338
Communications	36,800	36,800	34,711	2,089
Rentals	2,000	2,000	1,940	60
Capital Outlays	268,540	373,495	372,075	1,420
<i>Total Data Processing Board</i>	<u>3,362,202</u>	<u>3,554,352</u>	<u>3,459,027</u>	<u>95,325</u>
<i>Auditor</i>				
Statutory Salaries	91,248	91,248	91,248	-
Salaries	1,713,169	1,759,859	1,757,277	2,582
Fringe Benefits	567,911	545,911	543,644	2,267
Special Fringe Benefits	6,792	7,202	4,830	2,372
Operating Supplies	64,325	46,873	42,979	3,894
Routine Business	4,098	4,098	3,111	987
Board Approved Travel	-	3,387	2,201	1,186
Staff Training and Development	24,012	13,562	13,373	189
Contractual Professional Services	45,601	27,901	21,882	6,019
Maintenance and Repair Services	159,709	149,709	145,713	3,996
Communications	183,302	192,602	192,529	73
Rentals	50	1,650	1,103	547
Capital Outlays	-	16,215	14,766	1,449
<i>Total Auditor</i>	<u>2,860,217</u>	<u>2,860,217</u>	<u>2,834,656</u>	<u>25,561</u>
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	4,000	3,390	2,491	899
Maintenance and Repair Services	-	610	610	-
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	<u>4,000</u>	<u>4,000</u>	<u>3,101</u>	<u>899</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Treasurer</i>				
Statutory Salaries	73,294	73,294	73,294	-
Salaries	657,573	657,573	599,702	57,871
Fringe Benefits	256,264	256,264	243,260	13,004
Special Fringe Benefits	2,804	3,104	2,543	561
Operating Supplies	17,212	16,222	14,135	2,087
Routine Business	1,800	1,800	1,679	121
Board Approved Travel	4,700	2,000	1,566	434
Staff Training and Development	7,000	8,300	8,200	100
Contractual Professional Services	237,260	231,160	207,186	23,974
Maintenance and Repair Services	1,355	2,945	2,705	240
Communications	135,000	142,800	141,596	1,204
Rentals	3,200	2,000	1,765	235
Miscellaneous	250	250	70	180
<i>Total Treasurer</i>	<u>1,397,712</u>	<u>1,397,712</u>	<u>1,297,701</u>	<u>100,011</u>
<i>Recorder</i>				
Statutory Salaries	71,287	71,287	71,287	-
Salaries	577,027	577,027	577,011	16
Fringe Benefits	267,121	273,121	271,478	1,643
Special Fringe Benefits	1,000	1,000	699	301
Routine Business	2,242	3,242	2,058	1,184
Board Approved Travel	5,600	4,900	1,798	3,102
Staff Training and Development	4,489	4,189	2,851	1,338
Contractual Professional Services	2,900	2,900	1,707	1,193
Communications	13,476	13,476	8,020	5,456
Miscellaneous	1,895	23,745	21,675	2,070
<i>Total Recorder</i>	<u>947,037</u>	<u>974,887</u>	<u>958,584</u>	<u>16,303</u>
<i>Board of Elections</i>				
Statutory Salaries	71,404	71,404	71,404	-
Salaries	2,026,009	1,674,271	1,664,883	9,388
Fringe Benefits	589,496	542,347	525,616	16,731
Special Fringe Benefits	7,800	7,800	4,792	3,008
Operating Supplies	101,586	117,194	115,608	1,586
Outside Agency Bd Approved Travel	14,500	24,092	24,092	-
Routine Business	4,000	2,200	2,119	81
Staff Training and Development	3,500	4,800	4,770	30
Contractual Professional Services	88,308	58,408	58,408	-
Maintenance and Repair Services	216,528	216,528	216,528	-
Communications	116,914	121,314	121,302	12
Rentals	46,000	46,800	46,751	49
Capital Outlays	-	148,887	148,887	-
<i>Total Board of Elections</i>	<u>3,286,045</u>	<u>3,036,045</u>	<u>3,005,160</u>	<u>30,885</u>
<i>Records Center & Archives</i>				
Salaries	178,602	179,542	179,233	309
Fringe Benefits	64,045	64,205	64,205	-
Contractual Professional Services	617	1,485	1,198	287
Communications	4,859	4,859	4,761	98
Rentals	1,000	1,000	960	40
<i>Total Records Center & Archives</i>	<u>249,123</u>	<u>251,091</u>	<u>250,357</u>	<u>734</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Microfilm Center</i>				
Salaries	237,618	236,518	234,529	1,989
Fringe Benefits	96,527	103,527	103,469	58
Special Fringe Benefits	1,540	1,540	1,536	4
Operating Supplies	30,916	31,616	31,218	398
Routine Business	930	430	239	191
Board Approved Travel	-	1,033	1,033	-
Staff Training and Development	1,000	800	779	21
Contractual Professional Services	30,000	2,209	2,209	-
Maintenance and Repair Services	42,082	47,848	47,848	-
Communications	5,401	4,701	4,372	329
Capital Outlays	33,946	54,771	54,629	142
<i>Total Microfilm Center</i>	<u>479,960</u>	<u>484,993</u>	<u>481,861</u>	<u>3,132</u>
<i>Total General Government</i>	<u>22,525,535</u>	<u>20,953,341</u>	<u>20,269,196</u>	<u>684,145</u>
Judicial & Law Enforcement				
<i>Administrative Services - Criminal Justice Council</i>				
Salaries	74,518	74,918	73,985	933
Fringe Benefits	25,406	25,406	25,231	175
Special Fringe Benefits	540	540	540	-
Operating Supplies	2,255	2,255	1,947	308
Routine Business	4,650	4,650	3,159	1,491
Staff Training and Development	760	760	510	250
Contractual Professional Services	4,000	3,300	2,366	934
Communications	1,950	1,550	956	594
Rentals	900	1,300	985	315
Capital Outlays	-	700	647	53
<i>Total Administrative Services - Criminal Justice Council</i>	<u>114,979</u>	<u>115,379</u>	<u>110,326</u>	<u>5,053</u>
<i>Building Maintenance - Common Pleas Court</i>				
Salaries	330,634	345,634	344,958	676
Fringe Benefits	144,812	145,312	145,197	115
Post Employment Services	500	437	97	340
Pre-Employment Services	-	63	63	-
Operating Supplies	54,425	53,185	50,335	2,850
Contractual Professional Services	1,417	1,667	1,581	86
Maintenance and Repair Services	81,293	85,857	76,846	9,011
Communications	7,885	7,885	7,311	574
Public Utility Services	311,596	293,794	273,964	19,830
Miscellaneous	49,077	51,717	50,212	1,505
<i>Total Building Maintenance - Common Pleas Court</i>	<u>981,639</u>	<u>985,551</u>	<u>950,564</u>	<u>34,987</u>
<i>Building Maintenance - Jail Building</i>				
Salaries	329,894	313,794	311,692	2,102
Fringe Benefits	116,439	104,739	102,497	2,242
Special Fringe Benefits	-	300	-	300
Post Employment Services	250	250	-	250
Pre-Employment Services	700	400	91	309
Operating Supplies	13,878	13,878	13,466	412
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	1,700	1,700	1,530	170
Maintenance and Repair Services	153,384	136,384	120,744	15,640
Communications	5,070	5,070	4,036	1,034
Public Utility Services	691,181	732,644	693,353	39,291
Miscellaneous	62,348	62,348	61,743	605
<i>Total Building Maintenance - Jail Building</i>	<u>1,375,844</u>	<u>1,372,507</u>	<u>1,309,152</u>	<u>63,355</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Building Maintenance - Sheriff's Administration Building</i>				
Operating Supplies	1,000	1,000	653	347
Maintenance and Repair Services	9,391	9,391	7,872	1,519
Public Utility Services	41,508	37,062	36,129	933
Miscellaneous	3,900	3,900	2,303	1,597
<i>Total Building Maintenance - Sheriff's Administration Building</i>	<u>55,799</u>	<u>51,353</u>	<u>46,957</u>	<u>4,396</u>
<i>Building Maintenance - Juvenile Justice Center</i>				
Salaries	276,735	294,735	294,564	171
Fringe Benefits	117,848	136,848	135,909	939
Special Fringe Benefits	200	117	-	117
Post Employment Services	250	505	253	252
Pre-Employment Services	-	83	83	-
Operating Supplies	52,358	53,983	53,224	759
Staff Training and Development	1,000	-	-	-
Contractual Professional Services	5,596	2,696	1,850	846
Maintenance and Repair Services	173,766	96,271	85,385	10,886
Communications	3,390	4,010	3,903	107
Public Utility Services	359,124	358,624	344,003	14,621
Miscellaneous	1,665	2,565	2,024	541
<i>Total Building Maintenance - Juvenile Justice Center</i>	<u>991,932</u>	<u>950,437</u>	<u>921,198</u>	<u>29,239</u>
<i>Non-Departmental - Municipal Courts Home Detention Program</i>				
Contractual Professional Services	436,073	434,073	393,052	41,021
Communications	2,000	1,772	1,771	1
<i>Total Non-Departmental - Municipal Courts Home Detention Program</i>	<u>438,073</u>	<u>435,845</u>	<u>394,823</u>	<u>41,022</u>
<i>Non-Departmental - Common Pleas Court</i>				
Law Enforcement Services	1,354,619	1,281,784	1,187,023	94,761
Intergovernmental	60,000	88,396	88,396	-
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,414,619</u>	<u>1,370,180</u>	<u>1,275,419</u>	<u>94,761</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	366,713	261,133	217,564	43,569
<i>Total Non-Departmental - Court of Appeals</i>	<u>366,713</u>	<u>261,133</u>	<u>217,564</u>	<u>43,569</u>
<i>Non-Departmental - Domestic Relations</i>				
Law Enforcement Services	10,547	10,132	9,143	989
<i>Total Non-Departmental - Domestic Relations</i>	<u>10,547</u>	<u>10,132</u>	<u>9,143</u>	<u>989</u>
<i>Non-Departmental - County Municipal Court - Western</i>				
Law Enforcement Services	69,947	59,383	54,751	4,632
<i>Total Non-Departmental - County Municipal Court - Western</i>	<u>69,947</u>	<u>59,383</u>	<u>54,751</u>	<u>4,632</u>
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	27,967	23,963	20,827	3,136
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	<u>27,967</u>	<u>23,963</u>	<u>20,827</u>	<u>3,136</u>
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,130,432	1,310,614	1,237,211	73,403
<i>Total Non-Departmental - Juvenile Court</i>	<u>1,130,432</u>	<u>1,310,614</u>	<u>1,237,211</u>	<u>73,403</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>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Prosecutor</i>				
Statutory Salaries	118,513	118,513	118,513	-
Salaries	6,354,705	6,408,355	6,399,672	8,683
Fringe Benefits	2,170,901	2,179,101	2,166,007	13,094
Special Fringe Benefits	13,053	7,413	7,348	65
Operating Supplies	122,003	116,878	115,607	1,271
Routine Business	30,289	10,885	10,378	507
Board Approved Travel	2,500	5,015	5,015	-
Staff Training and Development	34,600	34,065	34,065	-
Contractual Professional Services	153,687	134,834	126,808	8,026
Maintenance and Repair Services	53,261	53,468	53,467	1
Communications	100,000	89,730	89,588	142
Insurance	600	-	-	-
Public Utility Services	3,255	2,902	2,876	26
Rentals	30,000	32,270	32,255	15
Miscellaneous	59,257	59,257	59,257	-
Capital Outlays	33,544	30,039	30,039	-
<i>Total Prosecutor</i>	<u>9,280,168</u>	<u>9,282,725</u>	<u>9,250,895</u>	<u>31,830</u>
<i>Sheriff - Administration</i>				
Statutory Salaries	100,339	100,339	100,339	-
Salaries	862,836	917,129	917,086	43
Fringe Benefits	348,605	357,376	357,375	1
Special Fringe Benefits	23,706	22,354	22,352	2
Post Employment Services	5,000	3,321	3,321	-
Operating Supplies	22,642	12,073	12,073	-
Routine Business	3,113	3,010	3,010	-
Board Approved Travel	-	3,901	3,901	-
Staff Training and Development	2,362	2,362	2,336	26
Contractual Professional Services	108,557	117,428	113,644	3,784
Maintenance and Repair Services	2,787	2,787	465	2,322
Communications	28,464	14,464	8,992	5,472
Rentals	5,325	5,325	3,095	2,230
Miscellaneous	150,170	44,595	44,595	-
Capital Outlays	-	81,146	81,145	1
Construction and Improvements	-	73,138	73,138	-
<i>Total Sheriff - Administration</i>	<u>1,663,906</u>	<u>1,760,748</u>	<u>1,746,867</u>	<u>13,881</u>
<i>Sheriff - Radio Repair</i>				
Salaries	108,227	108,197	108,175	22
Fringe Benefits	48,640	48,760	48,673	87
Special Fringe Benefits	1,469	694	362	332
Operating Supplies	59,685	41,951	38,643	3,308
Staff Training and Development	835	354	354	-
Contractual Professional Services	4,105	264	192	72
Maintenance and Repair Services	14,857	9,270	9,270	-
Communications	4,048	5,048	4,462	586
Rentals	18,125	9,426	9,378	48
Miscellaneous	779	779	-	779
Capital Outlays	112,100	111,915	111,914	1
<i>Total Sheriff - Radio Repair</i>	<u>372,870</u>	<u>336,658</u>	<u>331,423</u>	<u>5,235</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Sheriff - Support Services</i>				
Salaries	3,436,623	3,733,006	3,733,005	1
Fringe Benefits	1,343,429	1,404,404	1,403,465	939
Special Fringe Benefits	109,089	128,230	122,902	5,328
Operating Supplies	530,693	562,991	537,322	25,669
Board Approved Travel	-	13,286	13,286	-
Staff Training and Development	11,113	10,171	8,156	2,015
Contractual Professional Services	56,890	91,508	90,007	1,501
Maintenance and Repair Services	247,860	187,360	180,679	6,681
Communications	143,202	193,202	189,205	3,997
Public Utility Services	-	3,000	1,493	1,507
Rentals	20,642	31,642	29,113	2,529
Miscellaneous	1,555	1,555	1,456	99
Cost Recovery and Intergov't Transfers	-	5,000	5,000	-
Capital Outlays	160,410	289,799	287,037	2,762
<i>Total Sheriff - Support Services</i>	<u>6,061,506</u>	<u>6,655,154</u>	<u>6,602,126</u>	<u>53,028</u>
<i>Sheriff - Information Technology Services</i>				
Operating Supplies	35,142	29,442	29,441	1
Board Approved Travel	-	551	550	1
Staff Training and Development	7,000	4,070	4,069	1
Contractual Professional Services	10,000	38,647	38,647	-
Maintenance and Repair Services	254,755	233,931	233,931	-
Capital Outlays	276,406	302,947	302,805	142
<i>Total Sheriff - Information Technology Services</i>	<u>583,303</u>	<u>609,588</u>	<u>609,443</u>	<u>145</u>
<i>Sheriff - Jail Operations</i>				
Salaries	7,534,351	7,340,584	7,340,557	27
Fringe Benefits	2,920,896	2,830,177	2,830,176	1
Special Fringe Benefits	30,000	14,746	14,746	-
Operating Supplies	205,237	238,201	226,731	11,470
Board Approved Travel	-	2,932	2,931	1
Staff Training and Development	10,708	7,412	7,412	-
Contractual Professional Services	4,976,167	5,099,059	5,067,979	31,080
Maintenance and Repair Services	90,739	12,673	10,183	2,490
Communications	72,696	68,470	67,775	695
Public Utility Services	4,284	-	-	-
Rentals	15,000	15,000	9,705	5,295
Miscellaneous	3,008	37	37	-
Capital Outlays	182,305	203,048	203,048	-
<i>Total Sheriff - Jail Operations</i>	<u>16,045,391</u>	<u>15,832,339</u>	<u>15,781,280</u>	<u>51,059</u>
<i>Sheriff - Facility Management</i>				
Operating Supplies	227,151	164,303	162,095	2,208
Maintenance and Repair Services	38,095	24,590	19,983	4,607
<i>Total Sheriff - Facility Management</i>	<u>265,246</u>	<u>188,893</u>	<u>182,078</u>	<u>6,815</u>
<i>Sheriff - Inmate Work Program</i>				
Salaries	105,940	106,988	106,918	70
Fringe Benefits	49,452	49,685	49,684	1
<i>Total Sheriff - Inmate Work Program</i>	<u>155,392</u>	<u>156,673</u>	<u>156,602</u>	<u>71</u>

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Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
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(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Sheriff - Security General Fund</i>				
Salaries	1,997,540	1,832,576	1,832,477	99
Fringe Benefits	854,898	758,782	758,782	-
Operating Supplies	9,991	-	-	-
Contractual Professional Services	412,818	347,892	341,925	5,967
Maintenance and Repair Services	14,835	6,567	6,566	1
Communications	27,163	41,066	38,825	2,241
Rentals	1,920	1,920	1,434	486
Capital Outlays	25,000	24,578	24,578	-
<i>Total Sheriff - Security General Fund</i>	<u>3,344,165</u>	<u>3,013,381</u>	<u>3,004,587</u>	<u>8,794</u>
<i>Coroner</i>				
Statutory Salaries	118,513	118,513	118,513	-
Salaries	1,905,564	1,946,814	1,946,813	1
Fringe Benefits	646,933	614,003	613,970	33
Special Fringe Benefits	2,770	3,720	2,258	1,462
Post Employment Services	485	485	50	435
Operating Supplies	6,500	6,500	6,405	95
Routine Business	50	50	43	7
Staff Training and Development	8,800	12,498	12,047	451
Contractual Professional Services	5,997	8,212	8,189	23
Maintenance and Repair Services	18,010	13,083	13,082	1
Communications	20,940	22,540	22,509	31
Insurance	-	1,300	-	1,300
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	28,585	28,444	28,444	-
<i>Total Coroner</i>	<u>2,763,147</u>	<u>2,777,162</u>	<u>2,773,323</u>	<u>3,839</u>
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	36,647	36,647	36,647	-
Salaries	1,159,547	1,150,714	1,150,714	-
Fringe Benefits	518,998	515,514	511,636	3,878
Special Fringe Benefits	5,118	5,903	5,153	750
Pre-Employment Services	-	400	378	22
Operating Supplies	20,298	19,045	18,873	172
Routine Business	564	564	497	67
Board Approved Travel	13,908	12,756	12,404	352
Staff Training and Development	2,794	2,232	2,232	-
Contractual Professional Services	30,653	86,068	79,283	6,785
Maintenance and Repair Services	4,000	4,000	3,828	172
Communications	387,003	387,003	340,571	46,432
Public Utility Services	453	720	560	160
Debt Service	8,785	4,885	4,300	585
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	<u>2,188,768</u>	<u>2,226,451</u>	<u>2,167,076</u>	<u>59,375</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	8,246	8,246	8,246	-
Salaries	369,876	382,001	382,001	-
Fringe Benefits	177,406	174,799	167,671	7,128
Special Fringe Benefits	-	585	584	1
Operating Supplies	34,822	33,662	33,644	18
Routine Business	3,807	4,107	3,993	114
Board Approved Travel	2,600	2,995	2,899	96
Staff Training and Development	976	976	976	-
Contractual Professional Services	14,867	12,297	11,711	586
Maintenance and Repair Services	1,670	1,670	1,013	657
Communications	8,600	8,600	8,217	383
Rentals	242,786	240,351	240,082	269
Capital Outlays	9,344	9,344	8,953	391
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>875,000</u>	<u>879,633</u>	<u>869,990</u>	<u>9,643</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	10,078	10,078	10,078	-
Salaries	372,649	391,347	391,347	-
Fringe Benefits	176,844	178,522	177,440	1,082
Operating Supplies	31,080	28,380	28,284	96
Routine Business	2,810	3,060	2,956	104
Board Approved Travel	2,800	2,800	2,779	21
Staff Training and Development	275	275	275	-
Contractual Professional Services	10,556	10,556	9,368	1,188
Maintenance and Repair Services	400	400	109	291
Communications	6,480	6,480	5,576	904
Rentals	220,062	209,820	209,819	1
Capital Outlays	9,344	9,344	8,953	391
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>843,378</u>	<u>851,062</u>	<u>846,984</u>	<u>4,078</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,000	153,885	115
Salaries	1,754,634	1,800,444	1,800,436	8
Fringe Benefits	681,113	734,213	734,209	4
Special Fringe Benefits	1,116	616	201	415
Operating Supplies	51,316	47,506	46,582	924
Routine Business	2,395	1,905	1,314	591
Board Approved Travel	34,570	32,570	29,289	3,281
Staff Training and Development	16,694	18,694	18,338	356
Contractual Professional Services	66,145	78,687	77,468	1,219
Law Enforcement Services	77,401	73,414	73,394	20
Maintenance and Repair Services	101,592	100,592	99,266	1,326
Communications	45,914	49,384	48,108	1,276
Rentals	19,510	15,710	15,697	13
Capital Outlays	37,937	72,937	63,754	9,183
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,083,907</u>	<u>3,180,672</u>	<u>3,161,941</u>	<u>18,731</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Common Pleas Court - General - Court Services</i>				
Salaries	2,055,239	1,867,154	1,867,122	32
Fringe Benefits	861,642	780,392	757,378	23,014
Special Fringe Benefits	1,163	1,563	547	1,016
Operating Supplies	19,139	15,359	12,172	3,187
Routine Business	4,056	3,356	2,889	467
Board Approved Travel	-	1,000	243	757
Staff Training and Development	1,546	1,046	1,000	46
Contractual Professional Services	138,186	164,586	152,596	11,990
Law Enforcement Services	234,392	203,392	194,381	9,011
Maintenance and Repair Services	7,202	5,477	4,031	1,446
Communications	34,047	35,449	33,974	1,475
Rentals	18,851	17,629	11,239	6,390
Capital Outlays	72,046	72,046	72,046	-
<i>Total Common Pleas Court - General - Court Services</i>	<u>3,447,509</u>	<u>3,168,449</u>	<u>3,109,618</u>	<u>58,831</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	1,468,212	1,576,503	1,576,306	197
Fringe Benefits	563,154	590,804	590,785	19
Special Fringe Benefits	987	187	100	87
Operating Supplies	42,287	19,681	18,605	1,076
Routine Business	11,735	20,135	19,924	211
Staff Training and Development	1,561	1,561	1,515	46
Contractual Professional Services	59,674	58,324	57,458	866
Maintenance and Repair Services	34,089	38,589	35,442	3,147
Communications	49,861	34,711	33,438	1,273
Insurance	-	1,725	1,725	-
Rentals	65,695	76,351	76,350	1
Miscellaneous	930	30	-	30
Cost Recovery and Intergov't Transfers	-	25,409	25,409	-
Capital Outlays	63,290	75,390	70,057	5,333
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>2,361,475</u>	<u>2,519,400</u>	<u>2,507,114</u>	<u>12,286</u>
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	353,880	362,730	362,124	606
Fringe Benefits	137,875	137,875	122,118	15,757
Special Fringe Benefits	93	93	-	93
Operating Supplies	109,784	113,269	110,143	3,126
Routine Business	139	139	126	13
Staff Training and Development	279	279	85	194
Contractual Professional Services	379,987	383,587	369,352	14,235
Maintenance and Repair Services	10,722	16,522	14,732	1,790
Communications	13,299	11,399	11,119	280
Rentals	1,767	3,382	3,379	3
Capital Outlays	2,030	2,030	-	2,030
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,009,855</u>	<u>1,031,305</u>	<u>993,178</u>	<u>38,127</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	732,281	795,845	795,770	75
Fringe Benefits	272,719	273,219	273,190	29
Special Fringe Benefits	10,678	10,078	8,961	1,117
Operating Supplies	21,216	10,016	6,496	3,520
Routine Business	813	813	751	62
Staff Training and Development	2,325	1,600	1,600	-
Contractual Professional Services	26,648	23,484	14,784	8,700
Maintenance and Repair Services	210,789	209,789	209,402	387
Communications	68,526	70,526	70,446	80
Rentals	7,254	9,554	9,303	251
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>1,353,249</u>	<u>1,404,924</u>	<u>1,390,703</u>	<u>14,221</u>
<i>Juvenile Court - Administration</i>				
Salaries	764,207	1,412,688	1,407,794	4,894
Fringe Benefits	294,921	324,774	323,599	1,175
Special Fringe Benefits	1,940	9,476	9,476	-
Operating Supplies	79,477	49,490	40,088	9,402
Routine Business	8,676	18,676	18,669	7
Board Approved Travel	7,407	14,907	12,227	2,680
Staff Training and Development	6,706	6,706	5,593	1,113
Contractual Professional Services	41,483	32,274	32,216	58
Maintenance and Repair Services	137,987	141,056	134,051	7,005
Communications	128,147	97,497	74,267	23,230
Insurance	-	1,678	1,678	-
Public Utility Services	1,339	1,339	86	1,253
Rentals	12,000	21,322	14,393	6,929
Miscellaneous	910	10,038	9,487	551
Cost Recovery and Intergov't Transfers	-	860	860	-
<i>Total Juvenile Court - Administration</i>	<u>1,485,200</u>	<u>2,142,781</u>	<u>2,084,484</u>	<u>58,297</u>
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	523,514	668,648	668,648	-
Fringe Benefits	249,833	271,999	271,984	15
Special Fringe Benefits	-	100	94	6
Operating Supplies	27,845	26,391	25,841	550
Board Approved Travel	1,000	485	485	-
Contractual Professional Services	18,798	2,755	2,382	373
Maintenance and Repair Services	1,123	-	-	-
Communications	135,276	155,726	155,090	636
Rentals	4,734	4,734	4,375	359
<i>Total Juvenile Court - Juvenile Court Clerk</i>	<u>962,123</u>	<u>1,130,838</u>	<u>1,128,899</u>	<u>1,939</u>
<i>Juvenile Court - Intervention Center</i>				
Salaries	990,740	1,084,631	1,084,630	1
Fringe Benefits	375,668	383,164	383,164	-
Special Fringe Benefits	485	1,485	1,485	-
Operating Supplies	8,204	7,074	6,867	207
Routine Business	1,955	2,155	2,050	105
Board Approved Travel	-	300	252	48
Staff Training and Development	1,439	939	245	694
Contractual Professional Services	4,403	3,803	3,106	697
Maintenance and Repair Services	1,979	192	192	-
Communications	25,070	24,070	24,007	63
Rentals	4,600	5,730	5,730	-
Miscellaneous	291	291	224	67
<i>Total Juvenile Court - Intervention Center</i>	<u>1,414,834</u>	<u>1,513,834</u>	<u>1,511,952</u>	<u>1,882</u>

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Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Juvenile Court - Nicholas Residential Treatment Center</i>				
Salaries	785,431	899,631	899,608	23
Fringe Benefits	314,817	334,817	334,351	466
Special Fringe Benefits	101	3,341	3,294	47
Operating Supplies	104,392	105,152	98,526	6,626
Routine Business	4,119	5,619	4,509	1,110
Staff Training and Development	1,624	1,624	758	866
Contractual Professional Services	7,604	5,825	2,960	2,865
Social Services Contractual Services	2,939	5,718	5,700	18
Maintenance and Repair Services	24,822	26,822	25,229	1,593
Communications	15,331	12,331	10,322	2,009
Insurance	57	57	5	52
Public Utility Services	10,135	8,935	5,868	3,067
Rentals	7,792	4,292	3,788	504
Miscellaneous	2,220	2,220	1,665	555
<i>Total Juvenile Court - Nicholas Residential Treatment Center</i>	<u>1,281,384</u>	<u>1,416,384</u>	<u>1,396,583</u>	<u>19,801</u>
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	1,010,295	705,295	675,340	29,955
Fringe Benefits	332,464	329,379	258,445	70,934
Operating Supplies	13,328	13,328	12,685	643
Routine Business	1,185	1,185	936	249
Board Approved Travel	4,625	4,625	3,303	1,322
Staff Training and Development	4,588	4,588	2,519	2,069
Contractual Professional Services	17,064	14,364	7,947	6,417
Law Enforcement Services	364	364	-	364
Communications	3,450	6,150	4,264	1,886
Rentals	7,500	7,500	5,117	2,383
<i>Total Juvenile Court - Legal-General Fund</i>	<u>1,422,863</u>	<u>1,114,778</u>	<u>998,556</u>	<u>116,222</u>
<i>Juvenile Court - Court Support Services</i>				
Salaries	150,455	155,116	152,303	2,813
Fringe Benefits	68,047	69,386	69,363	23
Special Fringe Benefits	-	240	240	-
Operating Supplies	3,000	2,760	1,088	1,672
Rentals	3,000	3,000	1,047	1,953
<i>Total Juvenile Court - Court Support Services</i>	<u>224,502</u>	<u>230,502</u>	<u>224,041</u>	<u>6,461</u>
<i>Juvenile Court - Child Support</i>				
Salaries	1,043,072	1,051,072	1,050,021	1,051
Fringe Benefits	419,301	419,301	398,263	21,038
Special Fringe Benefits	-	100	37	63
Operating Supplies	17,336	26,236	21,785	4,451
Routine Business	1,250	1,250	249	1,001
Board Approved Travel	6,259	6,259	1,041	5,218
Staff Training and Development	4,867	4,867	1,815	3,052
Contractual Professional Services	9,760	9,760	4,597	5,163
Maintenance and Repair Services	12,086	12,086	240	11,846
Communications	38,118	25,918	12,717	13,201
Rentals	9,400	9,400	6,227	3,173
Miscellaneous	271	271	-	271
Capital Outlays	-	3,200	2,200	1,000
<i>Total Juvenile Court - Child Support</i>	<u>1,561,720</u>	<u>1,569,720</u>	<u>1,499,192</u>	<u>70,528</u>

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

For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,626,903	1,568,903	1,564,454	4,449
Fringe Benefits	620,115	600,115	579,725	20,390
Special Fringe Benefits	1,388	15,188	14,432	756
Operating Supplies	5,016	9,420	7,066	2,354
Routine Business	40,061	40,061	37,674	2,387
Board Approved Travel	1,000	1,000	200	800
Staff Training and Development	3,332	3,332	2,280	1,052
Contractual Professional Services	92,210	38,410	31,813	6,597
Social Services Contractual Services	1,212,596	511,915	424,430	87,485
Maintenance and Repair Services	14,948	14,948	11,236	3,712
Communications	28,699	48,699	44,192	4,507
Public Utility Services	500	500	-	500
Rentals	9,179	9,775	9,592	183
Miscellaneous	1,686	1,686	1,032	654
Cost Recovery and Intergov't Transfers	-	65,681	65,681	-
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,657,633</u>	<u>2,929,633</u>	<u>2,793,807</u>	<u>135,826</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,264,661	3,214,661	3,204,090	10,571
Fringe Benefits	1,500,449	1,490,449	1,450,090	40,359
Special Fringe Benefits	509	6,259	5,431	828
Operating Supplies	205,538	186,785	163,754	23,031
Routine Business	506	1,506	1,494	12
Board Approved Travel	2,000	3,500	2,643	857
Staff Training and Development	2,807	1,307	1,143	164
Contractual Professional Services	322,312	267,312	259,161	8,151
Maintenance and Repair Services	18,873	28,873	22,429	6,444
Communications	39,996	39,996	31,701	8,295
Public Utility Services	3,286	3,286	-	3,286
Rentals	7,556	7,556	5,067	2,489
Miscellaneous	279	281	281	-
Capital Outlays	-	2,000	-	2,000
<i>Total Juvenile Court - Detention Center Operations</i>	<u>5,368,772</u>	<u>5,253,771</u>	<u>5,147,284</u>	<u>106,487</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	1,949,591	1,942,391	1,875,593	66,798
Fringe Benefits	666,930	666,930	647,740	19,190
Special Fringe Benefits	9,848	9,848	8,824	1,024
Operating Supplies	35,300	60,700	58,380	2,320
Routine Business	5,600	4,200	3,003	1,197
Board Approved Travel	5,309	4,109	3,782	327
Staff Training and Development	10,860	10,060	9,603	457
Contractual Professional Services	29,985	21,085	20,502	583
Maintenance and Repair Services	17,114	21,514	21,069	445
Communications	51,060	51,860	51,740	120
Capital Outlays	93,283	82,483	81,713	770
Debt Service	36,000	28,500	25,821	2,679
<i>Total Domestic Relations Court - Child Support General Fund</i>	<u>2,910,880</u>	<u>2,903,680</u>	<u>2,807,770</u>	<u>95,910</u>

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	224,202	231,402	231,295	107
Fringe Benefits	87,657	87,657	80,111	7,546
Special Fringe Benefits	-	200	103	97
Operating Supplies	2,700	2,400	753	1,647
Routine Business	-	380	355	25
Board Approved Travel	1,700	1,420	884	536
Staff Training and Development	2,145	2,745	2,450	295
Contractual Professional Services	1,836	1,536	291	1,245
Law Enforcement Services	2,300	1,700	101	1,599
Maintenance and Repair Services	647	547	373	174
Communications	2,440	440	-	440
Capital Outlays	1,464	3,864	3,800	64
<i>Total Domestic Relations Court - Judicial Operating</i>	<u>355,091</u>	<u>362,291</u>	<u>348,516</u>	<u>13,775</u>
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	25,220	25,220	21,680	3,540
<i>Total Domestic Relations Court - Parent Education</i>	<u>25,220</u>	<u>25,220</u>	<u>21,680</u>	<u>3,540</u>
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,033,440	1,060,439	1,060,072	367
Fringe Benefits	344,476	353,376	353,325	51
Special Fringe Benefits	1,340	1,898	1,444	454
Pre-Employment Services	400	157	157	-
Operating Supplies	16,879	17,570	16,734	836
Contractual Professional Services	135,557	116,007	115,204	803
Maintenance and Repair Services	11,980	8,435	5,715	2,720
Communications	41,796	41,796	40,246	1,550
Rentals	6,549	6,549	5,936	613
Capital Outlays	2,550	4,040	1,490	2,550
<i>Total Probate Court - Court Operations</i>	<u>1,608,967</u>	<u>1,624,267</u>	<u>1,614,323</u>	<u>9,944</u>
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	196,000	196,000	196,000	-
Salaries	333,930	333,930	321,790	12,140
Fringe Benefits	216,589	216,589	209,014	7,575
Special Fringe Benefits	1,499	1,499	691	808
Operating Supplies	3,392	3,994	2,469	1,525
Routine Business	1,314	1,809	1,289	520
Contractual Professional Services	15,865	14,068	9,217	4,851
Law Enforcement Services	9,275	9,735	9,525	210
Maintenance and Repair Services	460	-	-	-
Communications	9,946	9,946	7,616	2,330
Capital Outlays	34,889	35,589	34,845	744
<i>Total County Municipal Court - County Municipal Court General Fund</i>	<u>823,159</u>	<u>823,159</u>	<u>792,456</u>	<u>30,703</u>
<i>Municipal Courts - Dayton</i>				
Salaries	50,000	50,000	28,374	21,626
Fringe Benefits	7,725	6,825	4,747	2,078
Law Enforcement Services	112,232	105,912	90,939	14,973
Intergovernmental	340,917	343,917	343,521	396
<i>Total Municipal Courts - Dayton</i>	<u>510,874</u>	<u>506,654</u>	<u>467,581</u>	<u>39,073</u>

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Municipal Courts - Vandalia</i>				
Salaries	13,000	9,800	7,007	2,793
Fringe Benefits	2,009	2,009	1,187	822
Law Enforcement Services	33,397	29,410	22,344	7,066
Intergovernmental	236,897	236,897	221,013	15,884
<i>Total Municipal Courts - Vandalia</i>	<u>285,303</u>	<u>278,116</u>	<u>251,551</u>	<u>26,565</u>
<i>Municipal Courts - Oakwood</i>				
Law Enforcement Services	1,830	1,780	660	1,120
Intergovernmental	52,150	53,520	53,507	13
<i>Total Municipal Courts - Oakwood</i>	<u>53,980</u>	<u>55,300</u>	<u>54,167</u>	<u>1,133</u>
<i>Municipal Courts - Kettering</i>				
Salaries	48,000	51,200	49,643	1,557
Fringe Benefits	7,416	8,316	7,982	334
Law Enforcement Services	13,170	17,170	16,749	421
Intergovernmental	185,000	188,987	188,778	209
<i>Total Municipal Courts - Kettering</i>	<u>253,586</u>	<u>265,673</u>	<u>263,152</u>	<u>2,521</u>
<i>Municipal Courts - Miamisburg</i>				
Law Enforcement Services	51,555	49,555	42,343	7,212
Intergovernmental	230,330	230,330	223,725	6,605
<i>Total Municipal Courts - Miamisburg</i>	<u>281,885</u>	<u>279,885</u>	<u>266,068</u>	<u>13,817</u>
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Intergovernmental	223,409	223,409	222,679	730
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	<u>223,409</u>	<u>223,409</u>	<u>222,679</u>	<u>730</u>
<i>Court of Appeals</i>				
Salaries	11,679	6,829	4,534	2,295
Fringe Benefits	1,814	1,814	861	953
Special Fringe Benefits	500	500	254	246
Operating Supplies	70,876	59,497	55,258	4,239
Routine Business	3,314	3,314	2,099	1,215
Board Approved Travel	5,000	3,450	3,416	34
Staff Training and Development	9,177	7,477	7,477	-
Contractual Professional Services	4,120	4,056	3,837	219
Law Enforcement Services	1,236	3,200	3,200	-
Maintenance and Repair Services	3,867	1,678	618	1,060
Communications	27,593	27,593	27,166	427
Rentals	5,824	7,524	7,484	40
Capital Outlays	7,003	25,071	17,719	7,352
<i>Total Court of Appeals</i>	<u>152,003</u>	<u>152,003</u>	<u>133,923</u>	<u>18,080</u>
<i>Public Defender</i>				
Salaries	2,918,656	3,027,859	3,020,535	7,324
Fringe Benefits	1,044,585	1,061,457	1,043,361	18,096
Special Fringe Benefits	2,980	2,980	2,743	237
Operating Supplies	30,076	41,010	40,172	838
Routine Business	24,774	27,774	25,340	2,434
Staff Training and Development	13,402	31,402	31,007	395
Contractual Professional Services	29,835	38,835	35,400	3,435
Maintenance and Repair Services	2,000	2,000	1,600	400
Communications	55,857	50,857	45,600	5,257
Rentals	2,518	3,518	2,464	1,054
Capital Outlays	28,180	21,246	21,246	-
<i>Total Public Defender</i>	<u>4,152,863</u>	<u>4,308,938</u>	<u>4,269,468</u>	<u>39,470</u>
<i>Total Judicial & Law Enforcement</i>	<u>91,742,977</u>	<u>91,982,530</u>	<u>90,381,295</u>	<u>1,601,235</u>
Environment & Public Works				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	2,482	2,482	1,707	775
<i>Total Non-Departmental - Apiary Inspection</i>	2,482	2,482	1,707	775
<i>Non-Departmental - Soil & Water Conservation Subsidy</i>				
Intergovernmental	182,054	199,554	199,554	-
<i>Total Non-Departmental - Soil & Water Conservation Subsidy</i>	182,054	199,554	199,554	-
<i>Non-Departmental - Emergency Management Authority</i>				
Contractual Professional Services	112,000	107,031	107,031	-
<i>Total Non-Departmental - Emergency Management Authority</i>	112,000	107,031	107,031	-
<i>Non-Departmental - Hazardous Materials Response Team</i>				
Contractual Professional Services	15,500	15,438	15,438	-
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	15,500	15,438	15,438	-
<i>Engineer - Maps Division</i>				
Salaries	141,130	168,130	159,747	8,383
Fringe Benefits	42,682	50,682	48,636	2,046
Maintenance and Repair Services	7,240	-	-	-
<i>Total Engineer - Maps Division</i>	191,052	218,812	208,383	10,429
<i>Engineer - Office Expenses</i>				
Operating Supplies	79,761	61,101	55,783	5,318
Routine Business	495	495	-	495
Contractual Professional Services	3,000	3,000	2,533	467
Maintenance and Repair Services	55,558	43,658	41,671	1,987
Communications	31,930	28,930	28,251	679
Debt Service	8,662	8,662	6,723	1,939
<i>Total Engineer - Office Expenses</i>	179,406	145,846	134,961	10,885
<i>Engineer - General Fund Ditch Maintenance</i>				
Construction and Improvements	5,000	-	-	-
<i>Total Engineer - General Fund Ditch Maintenance</i>	5,000	-	-	-
<i>Total Environment & Public Works</i>	687,494	689,163	667,074	22,089
Social Services				
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	5,000	3,537	3,537	-
<i>Total Non-Departmental - Registration of Vital Statistics</i>	5,000	3,537	3,537	-
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	172,289	181,039	181,039	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	172,289	181,039	181,039	-
<i>Veteran Services Commission</i>				
Miscellaneous	25,000	25,000	18,065	6,935
<i>Total Veteran Services Commission</i>	25,000	25,000	18,065	6,935
<i>Veteran Services Commission</i>				
Social Services Contractual Services	25,000	25,000	13,102	11,898
<i>Total Veteran Services Commission</i>	25,000	25,000	13,102	11,898

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Veteran Services Commission</i>				
Statutory Salaries	96,052	96,052	94,038	2,014
Salaries	667,694	667,694	388,367	279,327
Fringe Benefits	168,308	168,308	117,238	51,070
Special Fringe Benefits	4,624	4,624	3,908	716
Operating Supplies	24,006	24,006	10,650	13,356
Routine Business	8,273	8,273	4,200	4,073
Board Approved Travel	35,239	35,239	8,701	26,538
Staff Training and Development	5,100	5,100	2,806	2,294
Contractual Professional Services	10,400	10,400	2,515	7,885
Maintenance and Repair Services	3,250	3,250	855	2,395
Communications	46,382	46,382	7,815	38,567
Public Utility Services	1,950	1,950	907	1,043
Rentals	138,310	138,310	136,792	1,518
Other Social Services	750,000	750,000	534,492	215,508
Capital Outlays	4,500	4,500	2,321	2,179
<i>Total Veteran Services Commission</i>	<u>1,964,088</u>	<u>1,964,088</u>	<u>1,315,605</u>	<u>648,483</u>
<i>Total Social Services</i>	<u>2,191,377</u>	<u>2,198,664</u>	<u>1,531,348</u>	<u>667,316</u>
Community & Economic Development				
<i>Building Maintenance - Parks and Grounds Maintenance</i>				
Salaries	240,402	197,402	190,015	7,387
Fringe Benefits	63,686	63,086	61,007	2,079
Special Fringe Benefits	580	580	262	318
Post Employment Services	200	200	42	158
Pre-Employment Services	400	100	40	60
Operating Supplies	51,926	51,476	50,057	1,419
Staff Training and Development	850	768	700	68
Contractual Professional Services	199,684	169,472	165,875	3,597
Maintenance and Repair Services	30,838	39,288	37,389	1,899
Communications	7,100	7,100	6,372	728
Public Utility Services	60,240	52,867	51,779	1,088
Rentals	3,600	2,062	1,462	600
Miscellaneous	3,760	4,062	3,971	91
Capital Outlays	35,098	60,228	59,238	990
<i>Total Building Maintenance - Parks and Grounds Maintenance</i>	<u>698,364</u>	<u>648,691</u>	<u>628,209</u>	<u>20,482</u>
<i>Community/Economic Development - Director</i>				
Salaries	342,872	331,831	213,711	118,120
Fringe Benefits	111,134	109,362	77,695	31,667
Special Fringe Benefits	5,591	5,591	3,708	1,883
Pre-Employment Services	194	194	-	194
Operating Supplies	7,337	7,337	3,361	3,976
Routine Business	8,612	8,612	7,168	1,444
Staff Training and Development	8,364	7,172	2,762	4,410
Contractual Professional Services	64,568	64,568	59,480	5,088
Maintenance and Repair Services	1,302	1,302	-	1,302
Communications	14,831	14,831	9,018	5,813
Rentals	7,200	7,200	4,812	2,388
Capital Outlays	-	1,192	1,191	1
<i>Total Community/Economic Development - Director</i>	<u>572,005</u>	<u>559,192</u>	<u>382,906</u>	<u>176,286</u>

MONTGOMERY COUNTY , OHIO

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

General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Community/Economic Development - Planning Commission</i>				
Salaries	103,747	103,647	92,423	11,224
Fringe Benefits	33,855	33,955	33,901	54
Operating Supplies	5,452	5,452	2,777	2,675
Routine Business	2,518	2,518	719	1,799
Staff Training and Development	4,403	4,403	1,768	2,635
Contractual Professional Services	3,400	3,400	1,316	2,084
Maintenance and Repair Services	1,978	1,978	-	1,978
Communications	10,375	10,375	7,544	2,831
<i>Total Community/Economic Development - Planning Commission</i>	<u>165,728</u>	<u>165,728</u>	<u>140,448</u>	<u>25,280</u>
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	18,430	17,232	17,232	-
<i>Total Non-Departmental - MVRPC Annual Dues</i>	<u>18,430</u>	<u>17,232</u>	<u>17,232</u>	<u>-</u>
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	472,746	463,167	463,166	1
<i>Total Non-Departmental - Conservancy District Assessments</i>	<u>472,746</u>	<u>463,167</u>	<u>463,166</u>	<u>1</u>
<i>Non-Departmental - Arts & Cultural Programs</i>				
Intergovernmental	500,000	-	-	-
<i>Total Non-Departmental - Arts & Cultural Programs</i>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Community & Economic Development</i>	<u>2,427,273</u>	<u>1,854,010</u>	<u>1,631,961</u>	<u>222,049</u>
<i>Total Expenditures</i>	<u>119,574,656</u>	<u>117,677,708</u>	<u>114,480,874</u>	<u>3,196,834</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>10,907,076</u>	<u>12,870,644</u>	<u>19,245,021</u>	<u>6,374,377</u>
Other Financing Sources And Uses				
Advances in	250,000	1,702,445	1,769,043	66,598
Advances out	-	(183,500)	(201,465)	(17,965)
Transfers in	3,734,266	3,784,266	3,428,409	(355,857)
Transfers out	(17,901,464)	(26,783,352)	(26,701,316)	82,036
<i>Total Other Financing Sources And Uses</i>	<u>(13,917,198)</u>	<u>(21,480,141)</u>	<u>(21,705,329)</u>	<u>(225,188)</u>
<i>Net Change in fund Balance</i>	<u>(3,010,122)</u>	<u>(8,609,497)</u>	<u>(2,460,308)</u>	<u>6,149,189</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	25,639,265	25,639,265	25,639,265	-
<i>Prior Year Encumbrances Appropriated</i>	3,017,148	3,017,148	3,017,148	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 25,646,291</u>	<u>\$ 20,046,916</u>	<u>\$ 26,196,105</u>	<u>\$ 6,149,189</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 General Fund Budget Stabilization - General Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Total Expenditures</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
Transfers out	(469,158)	(469,158)	-	469,158
<i>Total Other Financing Sources And Uses</i>	(469,158)	(469,158)	-	469,158
<i>Net Change in fund Balance</i>	(469,158)	(469,158)	-	469,158
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,902,224	6,902,224	6,902,224	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 6,433,066	\$ 6,433,066	\$ 6,902,224	\$ 469,158

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
General Fund Capital Reserve - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Total Expenditures</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
Transfers in	-	1,841,000	1,841,000	-
<i>Total Other Financing Sources And Uses</i>	-	1,841,000	1,841,000	-
<i>Net Change in fund Balance</i>	-	1,841,000	1,841,000	-
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ 1,841,000	\$ 1,841,000	\$ -

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, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 346,804	\$ 421,054	\$ 368,462	\$ (52,592)
Intergovernmental Revenues	21,080,236	22,724,613	21,545,150	(1,179,463)
Miscellaneous Revenues	268,270	268,270	335,643	67,373
<i>Total Revenues</i>	<u>21,695,310</u>	<u>23,413,937</u>	<u>22,249,255</u>	<u>(1,164,682)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Children Services Direct Services</i>				
Operating Supplies	25,171	40,171	14,345	25,826
Contractual Professional Services	539,100	404,100	192,689	211,411
Social Services Contractual Services	19,718,796	21,265,594	19,647,591	1,618,003
Other Social Services	5,106,492	5,726,194	5,188,748	537,446
Miscellaneous	739,462	819,139	746,098	73,041
Interfund Agreements	479,942	825,290	768,037	57,253
Cost Recovery and Intergov't Transfers	28,597,399	25,553,399	25,062,690	490,709
<i>Total Children Services Direct Services</i>	<u>55,206,362</u>	<u>54,633,887</u>	<u>51,620,198</u>	<u>3,013,689</u>
<i>Independent Living</i>				
Operating Supplies	2,554	5,554	3,122	2,432
Routine Business	665	2,665	-	2,665
Board Approved Travel	1,021	19,026	2,530	16,496
Contractual Professional Services	26,255	26,255	13,618	12,637
Communications	55	5,805	3,364	2,441
Other Social Services	129,024	232,901	126,527	106,374
Miscellaneous	103,550	99,295	41,375	57,920
Capital Outlays	-	18,000	14,348	3,652
<i>Total Independent Living</i>	<u>263,124</u>	<u>409,501</u>	<u>204,884</u>	<u>204,617</u>
<i>Wendy's Wonderful Kids</i>				
Salaries	111,244	128,844	114,110	14,734
Fringe Benefits	49,533	53,433	47,938	5,495
Special Fringe Benefits	-	300	240	60
Operating Supplies	-	750	40	710
Routine Business	891	4,891	3,950	941
Board Approved Travel	4,968	4,168	1,162	3,006
Communications	809	809	23	786
Other Social Services	27,179	32,429	19,094	13,335
Capital Outlays	-	4,000	963	3,037
<i>Total Wendy's Wonderful Kids</i>	<u>194,624</u>	<u>229,624</u>	<u>187,520</u>	<u>42,104</u>
<i>Alternative Response</i>				
Routine Business	700	700	-	700
Board Approved Travel	7,000	7,000	-	7,000
Staff Training and Development	2,300	2,300	-	2,300
Contractual Professional Services	3,000	3,000	-	3,000
Other Social Services	5,205	42,455	28,560	13,895
<i>Total Alternative Response</i>	<u>18,205</u>	<u>55,455</u>	<u>28,560</u>	<u>26,895</u>
<i>Casey Family Program</i>				
Special Fringe Benefits	500	-	-	-
Board Approved Travel	9,500	-	-	-
Other Social Services	-	10,000	1,190	8,810
<i>Total Casey Family Program</i>	<u>10,000</u>	<u>10,000</u>	<u>1,190</u>	<u>8,810</u>
<i>Total Expenditures</i>	<u>55,692,315</u>	<u>55,338,467</u>	<u>52,042,352</u>	<u>3,296,115</u>

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(33,997,005)</u>	<u>(31,924,530)</u>	<u>(29,793,097)</u>	<u>2,131,433</u>
Other Financing Sources And Uses				
Transfers in	<u>26,375,725</u>	<u>26,870,725</u>	<u>24,849,073</u>	<u>(2,021,652)</u>
<i>Total Other Financing Sources And Uses</i>	<u>26,375,725</u>	<u>26,870,725</u>	<u>24,849,073</u>	<u>(2,021,652)</u>
<i>Net Change in fund Balance</i>	<u>(7,621,280)</u>	<u>(5,053,805)</u>	<u>(4,944,024)</u>	<u>109,781</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>4,638,391</u>	<u>4,638,391</u>	<u>4,638,391</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>4,701,095</u>	<u>4,701,095</u>	<u>4,701,095</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,718,206</u>	<u>\$ 4,285,681</u>	<u>\$ 4,395,462</u>	<u>\$ 109,781</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Alcohol, Drug Addiction and Mental Health Services Board - CY - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 133,333	\$ 133,333	\$ 118,126	\$ (15,207)
Intergovernmental Revenues	-	-	45,136	45,136
Miscellaneous Revenues	118,585	697,081	472,055	(225,026)
<i>Total Revenues</i>	<u>251,918</u>	<u>830,414</u>	<u>635,317</u>	<u>(195,097)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,064,597	2,064,597	1,820,105	244,492
Fringe Benefits	704,144	704,144	607,237	96,907
Special Fringe Benefits	4,800	4,800	3,900	900
Operating Supplies	23,500	23,500	13,185	10,315
Outside Agency Bd Approved Travel	32,820	29,320	25,372	3,948
Routine Business	15,100	25,600	25,234	366
Staff Training and Development	22,500	22,500	22,473	27
Contractual Professional Services	808,082	776,030	557,993	218,037
Social Services Contractual Services	25,626,186	27,239,190	25,877,971	1,361,219
Maintenance and Repair Services	17,867	14,367	7,652	6,715
Communications	6,050	6,050	5,655	395
Insurance	27,500	27,500	26,661	839
Public Utility Services	27,184	27,184	24,459	2,725
Rentals	233,325	236,825	234,176	2,649
Miscellaneous	1,500	1,500	1,322	178
Capital Outlays	107,728	132,780	130,235	2,545
<i>Total ADAMHS HSL Op Funds-Admin</i>	<u>29,722,883</u>	<u>31,335,887</u>	<u>29,383,630</u>	<u>1,952,257</u>
<i>ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	830,922	754,125	703,460	50,665
<i>Total ADAMHS HSL Op Funds-New Hope Villa</i>	<u>830,922</u>	<u>754,125</u>	<u>703,460</u>	<u>50,665</u>
<i>ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,389,862	1,389,862	1,297,612	92,250
<i>Total ADAMHS HSL Op Funds-Morningstar</i>	<u>1,389,862</u>	<u>1,389,862</u>	<u>1,297,612</u>	<u>92,250</u>
<i>Total Expenditures</i>	<u>31,943,667</u>	<u>33,479,874</u>	<u>31,384,702</u>	<u>2,095,172</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,691,749)</u>	<u>(32,649,460)</u>	<u>(30,749,385)</u>	<u>1,900,075</u>
Other Financing Sources And Uses				
Transfers in	27,002,713	26,925,916	26,330,254	(595,662)
<i>Total Other Financing Sources And Uses</i>	<u>27,002,713</u>	<u>26,925,916</u>	<u>26,330,254</u>	<u>(595,662)</u>
<i>Net Change in fund Balance</i>	<u>(4,689,036)</u>	<u>(5,723,544)</u>	<u>(4,419,131)</u>	<u>1,304,413</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,996,367	5,996,367	5,996,367	-
<i>Prior Year Encumbrances Appropriated</i>	3,453,183	3,453,183	3,453,183	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,760,514</u>	<u>\$ 3,726,006</u>	<u>\$ 5,030,419</u>	<u>\$ 1,304,413</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, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 10,000	\$ 10,000	\$ 18,957	\$ 8,957
Intergovernmental Revenues	32,838,190	34,097,390	30,269,581	(3,827,809)
Miscellaneous Revenues	32,941,775	33,171,775	26,645,396	(6,526,379)
<i>Total Revenues</i>	<u>65,789,965</u>	<u>67,279,165</u>	<u>56,933,934</u>	<u>(10,345,231)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Executive Director</i>				
Salaries	464,361	464,361	271,625	192,736
Fringe Benefits	100,499	100,499	85,944	14,555
Special Fringe Benefits	41,152	41,152	22,727	18,425
Operating Supplies	700	3,900	3,524	376
Routine Business	1,000	3,100	2,653	447
Board Approved Travel	3,510	3,010	698	2,312
Staff Training and Development	39,550	39,050	17,322	21,728
Contractual Professional Services	7,150	7,150	-	7,150
Communications	500	500	313	187
<i>Total Executive Director</i>	<u>658,422</u>	<u>662,722</u>	<u>404,806</u>	<u>257,916</u>
<i>Children Services</i>				
Salaries	15,614,812	14,333,812	14,324,690	9,122
Fringe Benefits	5,811,510	5,261,510	5,259,053	2,457
Special Fringe Benefits	109,185	109,185	63,614	45,571
Operating Supplies	189,845	196,595	168,735	27,860
Routine Business	600,000	713,000	651,972	61,028
Board Approved Travel	6,104	8,822	7,065	1,757
Staff Training and Development	66,000	38,904	38,468	436
Contractual Professional Services	527,360	453,303	233,877	219,426
Maintenance and Repair Services	389,842	414,842	333,567	81,275
Communications	149,975	138,975	100,317	38,658
Public Utility Services	532,928	582,928	483,546	99,382
Rentals	235,288	219,213	105,337	113,876
Other Social Services	2,005	2,005	1,218	787
Interfund Agreements	675,000	675,000	643,105	31,895
Cost Recovery and Intergov't Transfers	-	781,000	576,439	204,561
Capital Outlays	754,621	500,448	489,898	10,550
Construction and Improvements	793,095	123,095	107,248	15,847
<i>Total Children Services</i>	<u>26,457,570</u>	<u>24,552,637</u>	<u>23,588,149</u>	<u>964,488</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, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>PA Shared Cost Pool</i>				
Salaries	1,283,250	1,399,950	1,352,044	47,906
Fringe Benefits	466,665	477,042	476,877	165
Special Fringe Benefits	11,380	11,380	6,242	5,138
Operating Supplies	418,551	385,071	238,719	146,352
Routine Business	6,500	6,800	6,734	66
Board Approved Travel	21,420	12,920	959	11,961
Staff Training and Development	7,000	7,000	6,025	975
Contractual Professional Services	577,725	658,725	654,396	4,329
Maintenance and Repair Services	569,182	536,882	406,781	130,101
Communications	161,703	187,203	166,581	20,622
Miscellaneous	1,500,000	1,475,000	799,749	675,251
Interfund Agreements	75,000	75,000	75,000	-
Cost Recovery and Intergov't Transfers	-	257,000	-	257,000
Capital Outlays	85,000	85,000	39,760	45,240
<i>Total PA Shared Cost Pool</i>	<u>5,183,376</u>	<u>5,574,973</u>	<u>4,229,867</u>	<u>1,345,106</u>
<i>PCSA Shared Cost Pool</i>				
Salaries	1,240,174	1,254,174	1,253,665	509
Fringe Benefits	482,038	468,038	463,465	4,573
Special Fringe Benefits	12,791	12,791	5,345	7,446
Operating Supplies	35,000	35,000	-	35,000
Routine Business	5,000	5,000	3,511	1,489
Board Approved Travel	5,000	5,000	1,377	3,623
Staff Training and Development	3,000	3,000	405	2,595
Contractual Professional Services	25,000	25,000	953	24,047
Maintenance and Repair Services	10,000	10,000	(3,902)	13,902
Communications	1,200	1,200	1,044	156
<i>Total PCSA Shared Cost Pool</i>	<u>1,819,203</u>	<u>1,819,203</u>	<u>1,725,863</u>	<u>93,340</u>
<i>Nursing Home Outposted Workers</i>				
Salaries	-	84,805	84,271	534
Fringe Benefits	-	36,200	32,077	4,123
<i>Total Nursing Home Outposted Workers</i>	<u>-</u>	<u>121,005</u>	<u>116,348</u>	<u>4,657</u>
<i>Human Resources Administration</i>				
Salaries	353,627	353,627	302,212	51,415
Fringe Benefits	112,585	112,585	87,734	24,851
Special Fringe Benefits	11,180	580	120	460
Post Employment Services	3,000	3,000	1,500	1,500
Pre-Employment Services	8,805	30,905	30,279	626
Operating Supplies	3,000	3,899	2,246	1,653
Routine Business	2,000	1,101	686	415
Board Approved Travel	2,000	2,000	1,334	666
Staff Training and Development	4,500	4,500	969	3,531
Contractual Professional Services	15,000	15,000	14,290	710
Communications	1,700	1,700	360	1,340
<i>Total Human Resources Administration</i>	<u>517,397</u>	<u>528,897</u>	<u>441,730</u>	<u>87,167</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, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Workforce Development Admsintration</i>				
Salaries	974,785	991,485	991,132	353
Fringe Benefits	338,836	338,636	321,623	17,013
Special Fringe Benefits	3,240	3,240	900	2,340
Operating Supplies	5,000	5,000	154	4,846
Routine Business	5,150	5,150	3,449	1,701
Board Approved Travel	10,250	5,250	3,655	1,595
Staff Training and Development	1,000	1,000	348	652
Contractual Professional Services	5,000	5,000	2,272	2,728
Maintenance and Repair Services	8,310	18,625	18,455	170
Communications	2,000	2,000	1,655	345
Capital Outlays	948	948	948	-
<i>Total Workforce Development Admsintration</i>	<u>1,354,519</u>	<u>1,376,334</u>	<u>1,344,591</u>	<u>31,743</u>
<i>WIA Administration</i>				
Salaries	1,082,455	1,082,455	920,402	162,053
Fringe Benefits	448,243	448,243	292,770	155,473
Special Fringe Benefits	6,540	6,540	180	6,360
Operating Supplies	1,500	1,500	66	1,434
Routine Business	17,500	17,500	8,345	9,155
Board Approved Travel	9,887	9,887	725	9,162
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	37,000	36,280	56	36,224
Communications	150	870	803	67
Rentals	-	4,257	4,257	-
<i>Total WIA Administration</i>	<u>1,604,275</u>	<u>1,608,532</u>	<u>1,227,604</u>	<u>380,928</u>
<i>Non-Reimbursable</i>				
Special Fringe Benefits	16,000	16,000	990	15,010
Routine Business	-	600	600	-
Board Approved Travel	-	1,947	1,947	-
Staff Training and Development	-	375	375	-
Social Services Contractual Services	6,000	148,731	144,106	4,625
Other Social Services	50,000	49,400	-	49,400
Miscellaneous	10,000	10,000	1,670	8,330
Capital Outlays	-	481,306	471,685	9,621
<i>Total Non-Reimbursable</i>	<u>82,000</u>	<u>708,359</u>	<u>621,373</u>	<u>86,986</u>
<i>Human Resources Administration CSD</i>				
Salaries	397,611	397,611	337,115	60,496
Fringe Benefits	179,588	179,588	143,201	36,387
Special Fringe Benefits	3,040	3,040	1,186	1,854
Post Employment Services	3,000	3,000	3,000	-
Pre-Employment Services	3,000	3,000	2,051	949
Operating Supplies	500	2,129	1,233	896
Routine Business	3,500	3,500	2,705	795
Board Approved Travel	5,884	5,968	4,267	1,701
Staff Training and Development	4,500	4,416	1,349	3,067
Contractual Professional Services	10,000	9,000	5,239	3,761
<i>Total Human Resources Administration CSD</i>	<u>610,623</u>	<u>611,252</u>	<u>501,346</u>	<u>109,906</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, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Workforce Development Administration</i>				
Salaries	1,366,323	1,366,323	1,148,522	217,801
Fringe Benefits	456,972	456,972	367,720	89,252
Special Fringe Benefits	12,620	12,620	4,367	8,253
Operating Supplies	41,294	36,594	36,464	130
Routine Business	12,676	37,176	15,553	21,623
Board Approved Travel	19,490	3,790	350	3,440
Staff Training and Development	3,000	3,000	1,375	1,625
Contractual Professional Services	141,200	105,500	77,384	28,116
Maintenance and Repair Services	-	4,350	948	3,402
Communications	4,000	4,000	3,210	790
Other Social Services	33,475	75,225	58,644	16,581
Capital Outlays	10,000	21,000	20,333	667
<i>Total Workforce Development Administration</i>	<u>2,101,050</u>	<u>2,126,550</u>	<u>1,734,870</u>	<u>391,680</u>
<i>Food Assistance Employment and Training</i>				
Contractual Professional Services	105,000	15,000	-	15,000
<i>Total Food Assistance Employment and Training</i>	<u>105,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<i>Medicaid Hospital Outpost</i>				
Salaries	320,030	325,510	325,463	47
Fringe Benefits	120,415	120,415	120,048	367
Special Fringe Benefits	1,500	1,500	-	1,500
Operating Supplies	500	500	-	500
Routine Business	1,000	1,000	187	813
Staff Training and Development	500	500	125	375
Contractual Professional Services	1,000	1,000	-	1,000
Communications	600	600	538	62
<i>Total Medicaid Hospital Outpost</i>	<u>445,545</u>	<u>451,025</u>	<u>446,361</u>	<u>4,664</u>
<i>Social Services & Income Division</i>				
Salaries	10,771,971	10,376,986	10,297,177	79,809
Fringe Benefits	4,266,637	3,881,761	3,875,209	6,552
Special Fringe Benefits	64,200	62,700	29,636	33,064
Operating Supplies	13,000	59,500	36,396	23,104
Routine Business	30,000	22,982	15,002	7,980
Board Approved Travel	25,699	22,753	15,081	7,672
Staff Training and Development	5,000	5,000	1,578	3,422
Contractual Professional Services	232,000	713,323	694,044	19,279
Maintenance and Repair Services	97,682	103,813	94,753	9,060
Communications	375,643	367,173	340,528	26,645
Public Utility Services	300,000	300,000	269,012	30,988
Rentals	2,100,000	2,100,000	1,960,553	139,447
Other Social Services	69,659	36,802	29,158	7,644
Miscellaneous	57,000	57,000	779	56,221
Interfund Agreements	106,000	99,500	99,466	34
Capital Outlays	257,354	350,807	344,591	6,216
Construction and Improvements	-	130,000	126,239	3,761
<i>Total Social Services & Income Division</i>	<u>18,771,845</u>	<u>18,690,100</u>	<u>18,229,202</u>	<u>460,898</u>
<i>TANF PRC Direct Client Services</i>				
Other Social Services	282,920	282,920	163,341	119,579
<i>Total TANF PRC Direct Client Services</i>	<u>282,920</u>	<u>282,920</u>	<u>163,341</u>	<u>119,579</u>
<i>Disability Assistance & SSI</i>				
Miscellaneous	60,000	60,000	-	60,000
<i>Total Disability Assistance & SSI</i>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>TANF Summer Youth</i>				
Operating Supplies	-	1,000	581	419
Routine Business	-	200	104	96
Contractual Professional Services	275,000	275,000	212,790	62,210
Social Services Contractual Services	60,000	69,800	67,707	2,093
Rentals	51,552	47,552	-	47,552
Other Social Services	-	3,000	2,383	617
Miscellaneous	1,418,665	1,918,665	1,627,501	291,164
<i>Total TANF Summer Youth</i>	<u>1,805,217</u>	<u>2,315,217</u>	<u>1,911,066</u>	<u>404,151</u>
<i>TANF OWF PRC Contracts</i>				
Contractual Professional Services	5,100	5,100	5,100	-
Social Services Contractual Services	4,840,282	2,987,209	2,439,511	547,698
Maintenance and Repair Services	-	1,350	-	1,350
Communications	-	1,470	1,470	-
Other Social Services	-	37,716	37,716	-
<i>Total TANF OWF PRC Contracts</i>	<u>4,845,382</u>	<u>3,032,845</u>	<u>2,483,797</u>	<u>549,048</u>
<i>Enhanced Medicaid Transportation</i>				
Social Services Contractual Services	2,096,633	2,349,233	2,305,258	43,975
<i>Total Enhanced Medicaid Transportation</i>	<u>2,096,633</u>	<u>2,349,233</u>	<u>2,305,258</u>	<u>43,975</u>
<i>Refugee Assistance Program</i>				
Social Services Contractual Services	214,328	227,107	186,803	40,304
<i>Total Refugee Assistance Program</i>	<u>214,328</u>	<u>227,107</u>	<u>186,803</u>	<u>40,304</u>
<i>Enhanced Medicaid Direct Services</i>				
Contractual Professional Services	-	141,600	70,800	70,800
<i>Total Enhanced Medicaid Direct Services</i>	<u>-</u>	<u>141,600</u>	<u>70,800</u>	<u>70,800</u>
<i>Day Care Quality</i>				
Social Services Contractual Services	118,823	118,823	41,349	77,474
<i>Total Day Care Quality</i>	<u>118,823</u>	<u>118,823</u>	<u>41,349</u>	<u>77,474</u>
<i>Title XX Purchased Service Contracts</i>				
Contractual Professional Services	11,330	11,330	6,449	4,881
Social Services Contractual Services	440,319	535,319	355,941	179,378
<i>Total Title XX Purchased Service Contracts</i>	<u>451,649</u>	<u>546,649</u>	<u>362,390</u>	<u>184,259</u>
<i>Total Expenditures</i>	<u>69,585,777</u>	<u>67,920,983</u>	<u>62,136,914</u>	<u>5,784,069</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(3,795,812)</u>	<u>(641,818)</u>	<u>(5,202,980)</u>	<u>(4,561,162)</u>
Other Financing Sources And Uses				
Transfers in	2,860,000	2,860,000	2,723,286	(136,714)
Transfers out	(1,315,000)	(1,265,000)	(1,195,525)	69,475
<i>Total Other Financing Sources And Uses</i>	<u>1,545,000</u>	<u>1,595,000</u>	<u>1,527,761</u>	<u>(67,239)</u>
<i>Net Change in fund Balance</i>	<u>(2,250,812)</u>	<u>953,182</u>	<u>(3,675,219)</u>	<u>(4,628,401)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>7,938,479</u>	<u>7,938,479</u>	<u>7,938,479</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>2,098,914</u>	<u>2,098,914</u>	<u>2,098,914</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,786,581</u>	<u>\$ 10,990,575</u>	<u>\$ 6,362,174</u>	<u>\$ (4,628,401)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Levy A (7.21 Mill) - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 59,597,708	\$ 59,597,708	\$ 56,704,919	\$ (2,892,789)
Intergovernmental Revenues	8,326,722	8,326,722	9,564,316	1,237,594
Miscellaneous Revenues	-	-	2	2
<i>Total Revenues</i>	<u>67,924,430</u>	<u>67,924,430</u>	<u>66,269,237</u>	<u>(1,655,193)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>City of Oakwood</i>				
Social Services Contractual Services	116,289	116,289	116,289	-
<i>Total City of Oakwood</i>	<u>116,289</u>	<u>116,289</u>	<u>116,289</u>	<u>-</u>
<i>Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	299,099	234,515	64,584
<i>Total Sheriff Prisoner Care Transfer</i>	<u>200,000</u>	<u>299,099</u>	<u>234,515</u>	<u>64,584</u>
<i>Supported Services</i>				
Salaries	130,714	130,714	121,516	9,198
Fringe Benefits	45,246	45,246	42,299	2,947
Special Fringe Benefits	2,900	2,900	-	2,900
Operating Supplies	2,000	2,000	69	1,931
Routine Business	1,500	1,500	171	1,329
Board Approved Travel	5,200	5,200	1,150	4,050
Staff Training and Development	500	500	-	500
Contractual Professional Services	140,738	134,138	7,354	126,784
Social Services Contractual Services	3,117,323	3,123,923	2,771,743	352,180
Communications	2,125	2,125	1,494	631
Rentals	18,500	18,500	165	18,335
<i>Total Supported Services</i>	<u>3,466,746</u>	<u>3,466,746</u>	<u>2,945,961</u>	<u>520,785</u>
Intergovernmental:				
<i>Social Services</i>				
<i>Public Health Dayton & Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	16,839,000	16,839,000	16,189,641	649,359
<i>Total Public Health Dayton & Mont Co Transfer</i>	<u>16,839,000</u>	<u>16,839,000</u>	<u>16,189,641</u>	<u>649,359</u>
<i>Family & Children First Transfer</i>				
Cost Recovery and Intergov't Transfers	514,667	514,667	514,667	-
<i>Total Family & Children First Transfer</i>	<u>514,667</u>	<u>514,667</u>	<u>514,667</u>	<u>-</u>
<i>Total Expenditures</i>	<u>21,136,702</u>	<u>21,235,801</u>	<u>20,001,073</u>	<u>1,234,728</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>46,787,728</u>	<u>46,688,629</u>	<u>46,268,164</u>	<u>(420,465)</u>
Other Financing Sources And Uses				
Transfers out	(37,756,867)	(41,950,357)	(41,551,172)	399,185
<i>Total Other Financing Sources And Uses</i>	<u>(37,756,867)</u>	<u>(41,950,357)</u>	<u>(41,551,172)</u>	<u>399,185</u>
<i>Net Change in fund Balance</i>	9,030,861	4,738,272	4,716,992	(21,280)
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,701,890	6,701,890	6,701,890	-
<i>Prior Year Encumbrances Appropriated</i>	566,746	566,746	566,746	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 16,299,497</u>	<u>\$ 12,006,908</u>	<u>\$ 11,985,628</u>	<u>\$ (21,280)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Levy B (6.03 Mill) - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 50,439,871	\$ 50,439,871	\$ 47,424,493	\$ (3,015,378)
Intergovernmental Revenues	6,367,939	6,367,939	9,343,524	2,975,585
Miscellaneous Revenues	-	-	590,485	590,485
Total Revenues	56,807,810	56,807,810	57,358,502	550,692
Expenditures:				
Current:				
<i>Social Services</i>				
<i>FCFC Community Initiatives</i>				
Contractual Professional Services	15,559	14,366	2,099	12,267
<i>Total FCFC Community Initiatives</i>	<u>15,559</u>	<u>14,366</u>	<u>2,099</u>	<u>12,267</u>
<i>Contingency Fund</i>				
Social Services Contractual Services	-	75,000	-	75,000
<i>Total Contingency Fund</i>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>
<i>Handicapped Children</i>				
Social Services Contractual Services	944,820	1,015,829	1,015,829	-
<i>Total Handicapped Children</i>	<u>944,820</u>	<u>1,015,829</u>	<u>1,015,829</u>	<u>-</u>
<i>Healthcare Safety Net</i>				
Contractual Professional Services	342,834	224,314	70,500	153,814
Social Services Contractual Services	128,654	2,984,743	2,524,050	460,693
<i>Total Healthcare Safety Net</i>	<u>471,488</u>	<u>3,209,057</u>	<u>2,594,550</u>	<u>614,507</u>
<i>Levy Safe Neighborhood Outcome Team</i>				
Contractual Professional Services	39,815	53,772	40,976	12,796
<i>Total Levy Safe Neighborhood Outcome Team</i>	<u>39,815</u>	<u>53,772</u>	<u>40,976</u>	<u>12,796</u>
<i>Levy Stable Families Outcome Team</i>				
Operating Supplies	750	750	-	750
Routine Business	1,154	-	-	-
Social Services Contractual Services	47,760	48,914	48,914	-
Communications	1,579	1,579	981	598
Interfund Agreements	1,749	1,749	-	1,749
Capital Outlays	1,356	1,356	1,356	-
<i>Total Levy Stable Families Outcome Team</i>	<u>54,348</u>	<u>54,348</u>	<u>51,251</u>	<u>3,097</u>
<i>Levy Young People Succeeding Outcome Tea</i>				
Contractual Professional Services	359,295	405,495	370,636	34,859
<i>Total Levy Young People Succeeding Outcome Tea</i>	<u>359,295</u>	<u>405,495</u>	<u>370,636</u>	<u>34,859</u>
<i>Levy Supportive Neighborhod Outcome Team</i>				
Post Employment Services	650	700	689	11
Contractual Professional Services	47,915	53,165	25,521	27,644
<i>Total Levy Supportive Neighborhod Outcome Team</i>	<u>48,565</u>	<u>53,865</u>	<u>26,210</u>	<u>27,655</u>
<i>Levy PLSP Outcome Team</i>				
Contractual Professional Services	187,164	239,762	111,607	128,155
<i>Total Levy PLSP Outcome Team</i>	<u>187,164</u>	<u>239,762</u>	<u>111,607</u>	<u>128,155</u>
Total Expenditures	2,121,054	5,121,494	4,213,158	908,336
Excess (Deficiency) Of Revenues Over Expenditures	54,686,756	51,686,316	53,145,344	1,459,028
Other Financing Sources And Uses				
Transfers out	(69,610,038)	(70,913,568)	(67,776,791)	3,136,777
Total Other Financing Sources And Uses	(69,610,038)	(70,913,568)	(67,776,791)	3,136,777
Net Change in fund Balance	(14,923,282)	(19,227,252)	(14,631,447)	4,595,805
Fund Balance (Deficit) At Beginning of Year	51,589,999	51,589,999	51,589,999	-
Prior Year Encumbrances Appropriated	460,006	460,006	460,006	-
Fund Balance (Deficit) At End Of Year	\$ 37,126,723	\$ 32,822,753	\$ 37,418,558	\$ 4,595,805

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Indigent Care - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Social Services</i>				
Social Services Contractual Services	9,368,624	13,450,334	9,368,624	4,081,710
<i>Total Expenditures</i>	9,368,624	13,450,334	9,368,624	4,081,710
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(9,368,624)	(13,450,334)	(9,368,624)	4,081,710
Other Financing Sources And Uses				
Transfers in	5,000,000	9,081,710	9,081,709	(1)
<i>Total Other Financing Sources And Uses</i>	5,000,000	9,081,710	9,081,709	(1)
<i>Net Change in fund Balance</i>	(4,368,624)	(4,368,624)	(286,915)	4,081,709
<i>Fund Balance (Deficit) At Beginning of Year</i>	106	106	106	-
<i>Prior Year Encumbrances Appropriated</i>	4,368,624	4,368,624	4,368,624	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 106	\$ 106	\$ 4,081,815	\$ 4,081,709

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Levy Administration - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Social Services</i>				
Salaries	249,401	258,751	258,733	18
Fringe Benefits	80,692	75,792	71,133	4,659
Special Fringe Benefits	3,000	3,000	121	2,879
Pre-Employment Services	50	50	46	4
Operating Supplies	3,000	5,750	5,100	650
Routine Business	8,466	13,466	10,736	2,730
Board Approved Travel	2,000	500	-	500
Staff Training and Development	1,500	1,500	132	1,368
Contractual Professional Services	14,855	8,855	7,774	1,081
Maintenance and Repair Services	3,000	500	-	500
Communications	9,800	7,300	3,438	3,862
Insurance	300	4,600	3,816	784
Rentals	45,413	40,413	38,118	2,295
Capital Outlays	5,580	6,580	6,011	569
<i>Total Expenditures</i>	<u>427,057</u>	<u>427,057</u>	<u>405,158</u>	<u>21,899</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(427,057)</u>	<u>(427,057)</u>	<u>(405,158)</u>	<u>21,899</u>
Other Financing Sources And Uses				
Transfers in	425,000	425,000	425,000	-
<i>Total Other Financing Sources And Uses</i>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(2,057)	(2,057)	19,842	21,899
<i>Fund Balance (Deficit) At Beginning of Year</i>	732,395	732,395	732,395	-
<i>Prior Year Encumbrances Appropriated</i>	2,057	2,057	2,057	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 732,395</u>	<u>\$ 732,395</u>	<u>\$ 754,294</u>	<u>\$ 21,899</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Community Education - Human Services Levy Funds - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Social Services</i>				
Salaries	21,222	28,222	27,634	588
Fringe Benefits	5,197	7,807	6,959	848
Special Fringe Benefits	162	162	162	-
Operating Supplies	2,000	3,615	1,621	1,994
Routine Business	1,419	1,419	-	1,419
Contractual Professional Services	50,000	37,835	43	37,792
Communications	20,000	20,000	-	20,000
Capital Outlays	-	940	939	1
<i>Total Expenditures</i>	<u>100,000</u>	<u>100,000</u>	<u>37,358</u>	<u>62,642</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(37,358)</u>	<u>62,642</u>
Other Financing Sources And Uses				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	-
<i>Total Other Financing Sources And Uses</i>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	-
<i>Net Change in fund Balance</i>	-	-	62,642	62,642
<i>Fund Balance (Deficit) At Beginning of Year</i>	651,529	651,529	651,529	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 651,529</u>	<u>\$ 651,529</u>	<u>\$ 714,171</u>	<u>\$ 62,642</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - DDS - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 3,221,613	\$ 3,221,613	\$ 2,947,427	\$ (274,186)
Fees and Charges for Services	2,107,524	2,107,524	1,916,153	(191,371)
Intergovernmental Revenues	15,222,134	15,222,134	15,186,133	(36,001)
Miscellaneous Revenues	26,400	26,400	41,549	15,149
<i>Total Revenues</i>	<u>20,577,671</u>	<u>20,577,671</u>	<u>20,091,262</u>	<u>(486,409)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>F.O.C. - Total MR/DD</i>				
Salaries	35,651	36,201	36,165	36
Fringe Benefits	10,759	10,834	10,826	8
Special Fringe Benefits	-	100	100	-
Operating Supplies	318,054	318,054	248,564	69,490
Contractual Professional Services	623,086	623,086	568,029	55,057
Maintenance and Repair Services	619,560	729,560	642,678	86,882
Communications	7,055	7,055	1,242	5,813
Public Utility Services	866,374	866,374	695,322	171,052
Rentals	7,349	7,349	5,355	1,994
Miscellaneous	27,575	27,575	19,953	7,622
<i>Total F.O.C. - Total MR/DD</i>	<u>2,515,463</u>	<u>2,626,188</u>	<u>2,228,234</u>	<u>397,954</u>
<i>Administration</i>				
Salaries	2,643,265	2,572,665	2,572,106	559
Fringe Benefits	1,274,843	1,251,143	1,156,979	94,164
Special Fringe Benefits	15,391	15,291	9,633	5,658
Post Employment Services	750	750	576	174
Pre-Employment Services	21,986	21,986	20,707	1,279
Operating Supplies	160,208	166,181	149,876	16,305
Outside Agency Bd Approved Travel	30,729	30,729	12,111	18,618
Routine Business	55,263	55,263	39,057	16,206
Staff Training and Development	94,210	94,210	89,633	4,577
Contractual Professional Services	625,422	742,493	624,073	118,420
Maintenance and Repair Services	128,717	129,217	125,249	3,968
Communications	46,363	57,013	46,025	10,988
Insurance	115,602	75,602	74,478	1,124
Public Utility Services	44,308	32,308	22,405	9,903
Rentals	22,471	3,000	2,060	940
Miscellaneous	369,719	146,104	120,559	25,545
Capital Outlays	243,114	424,577	423,482	1,095
<i>Total Administration</i>	<u>5,892,361</u>	<u>5,818,532</u>	<u>5,489,009</u>	<u>329,523</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - DDS - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Recreation Services</i>				
Salaries	319,274	344,274	332,200	12,074
Fringe Benefits	71,620	78,120	76,878	1,242
Special Fringe Benefits	500	500	400	100
Operating Supplies	47,764	51,691	40,824	10,867
Outside Agency Bd Approved Travel	300	300	-	300
Routine Business	2,400	2,400	714	1,686
Contractual Professional Services	15,956	15,256	8,970	6,286
Social Services Contractual Services	49,934	49,934	46,406	3,528
Maintenance and Repair Services	-	1,000	1,000	-
Communications	1,000	1,300	818	482
Public Utility Services	532	532	332	200
Rentals	3,156	2,856	1,024	1,832
<i>Total Recreation Services</i>	<u>512,436</u>	<u>548,163</u>	<u>509,566</u>	<u>38,597</u>
<i>Transportation</i>				
Salaries	2,382,309	2,218,675	2,114,547	104,128
Fringe Benefits	973,490	973,490	874,834	98,656
Special Fringe Benefits	4,400	4,400	2,200	2,200
Post Employment Services	1,000	1,000	-	1,000
Pre-Employment Services	1,500	1,500	1,500	-
Operating Supplies	1,171,425	1,096,425	880,463	215,962
Outside Agency Bd Approved Travel	1,300	1,300	678	622
Routine Business	550	550	545	5
Staff Training and Development	2,440	2,440	605	1,835
Contractual Professional Services	37,169	37,169	10,187	26,982
Maintenance and Repair Services	83,237	83,237	49,047	34,190
Communications	39,000	39,000	30,253	8,747
Insurance	161,324	161,324	143,254	18,070
Public Utility Services	7,675	4,475	1,595	2,880
Rentals	300	300	250	50
Miscellaneous	115,400	115,400	101,667	13,733
<i>Total Transportation</i>	<u>4,982,519</u>	<u>4,740,685</u>	<u>4,211,625</u>	<u>529,060</u>
<i>Investigative</i>				
Salaries	376,297	355,297	342,726	12,571
Fringe Benefits	133,173	124,023	119,629	4,394
Operating Supplies	2,448	2,248	1,307	941
Outside Agency Bd Approved Travel	2,560	2,560	872	1,688
Routine Business	4,350	4,350	2,419	1,931
Contractual Professional Services	1,604	32,254	32,242	12
Communications	1,050	1,250	909	341
Public Utility Services	971	971	526	445
<i>Total Investigative</i>	<u>522,453</u>	<u>522,953</u>	<u>500,630</u>	<u>22,323</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - DDS - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Service and Support</i>				
Salaries	3,260,695	3,240,695	3,154,189	86,506
Fringe Benefits	1,249,669	1,249,669	1,193,964	55,705
Special Fringe Benefits	9,000	9,000	1,901	7,099
Operating Supplies	17,680	17,680	7,581	10,099
Outside Agency Bd Approved Travel	9,555	9,555	5,147	4,408
Routine Business	63,950	62,950	57,606	5,344
Contractual Professional Services	1,400	2,400	1,382	1,018
Maintenance and Repair Services	50	50	-	50
Communications	6,788	7,388	5,888	1,500
Insurance	3,234	234	-	234
Public Utility Services	5,207	6,407	6,239	168
<i>Total Service and Support</i>	<u>4,627,228</u>	<u>4,606,028</u>	<u>4,433,897</u>	<u>172,131</u>
<i>Adult Services</i>				
Salaries	9,598,648	9,520,648	9,220,492	300,156
Fringe Benefits	4,144,385	4,144,385	3,774,047	370,338
Special Fringe Benefits	13,500	13,500	11,092	2,408
Operating Supplies	147,913	162,913	152,426	10,487
Outside Agency Bd Approved Travel	23,216	23,216	22,665	551
Routine Business	59,482	59,482	52,366	7,116
Staff Training and Development	4,653	4,653	212	4,441
Contractual Professional Services	1,366,777	999,441	778,831	220,610
Social Services Contractual Services	321,707	328,707	314,302	14,405
Maintenance and Repair Services	5,836	6,636	6,198	438
Communications	8,578	9,328	7,543	1,785
Public Utility Services	54,453	74,253	67,407	6,846
Rentals	2,468	2,468	1,028	1,440
Miscellaneous	185,642	185,642	168,655	16,987
<i>Total Adult Services</i>	<u>15,937,258</u>	<u>15,535,272</u>	<u>14,577,264</u>	<u>958,008</u>
<i>Waiver Department</i>				
Salaries	970,283	883,783	867,795	15,988
Fringe Benefits	398,603	398,603	317,676	80,927
Special Fringe Benefits	1,700	1,700	-	1,700
Operating Supplies	6,400	6,150	1,954	4,196
Outside Agency Bd Approved Travel	2,900	2,900	1,444	1,456
Routine Business	9,400	9,400	5,430	3,970
Contractual Professional Services	1,000	1,000	-	1,000
Maintenance and Repair Services	6,000	6,000	211	5,789
Communications	437	687	316	371
Insurance	2,515	515	-	515
Public Utility Services	2,168	2,168	2,026	142
Miscellaneous	50	50	-	50
<i>Total Waiver Department</i>	<u>1,401,456</u>	<u>1,312,956</u>	<u>1,196,852</u>	<u>116,104</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Board of Developmental Disabilities Services - DDS - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Children's Program and Services Director</i>				
Salaries	3,042,023	3,152,023	3,136,749	15,274
Fringe Benefits	1,034,789	1,041,289	1,026,023	15,266
Special Fringe Benefits	5,900	5,900	485	5,415
Operating Supplies	94,672	90,509	39,604	50,905
Outside Agency Bd Approved Travel	13,431	13,431	10,510	2,921
Routine Business	68,950	68,950	61,690	7,260
Staff Training and Development	403	403	-	403
Contractual Professional Services	64,208	64,208	43,421	20,787
Social Services Contractual Services	38,318	38,318	18,683	19,635
Maintenance and Repair Services	75	75	-	75
Communications	2,460	4,396	3,229	1,167
Public Utility Services	25,781	30,881	25,310	5,571
<i>Total Children's Program and Services Director</i>	<u>4,391,010</u>	<u>4,510,383</u>	<u>4,365,704</u>	<u>144,679</u>
Intergovernmental:				
<i>Social Services</i>				
<i>Transportation</i>				
Intergovernmental	815,000	979,768	979,768	-
<i>Total Transportation</i>	<u>815,000</u>	<u>979,768</u>	<u>979,768</u>	<u>-</u>
<i>Service and Support</i>				
Intergovernmental	920,000	1,121,489	1,119,671	1,818
<i>Total Service and Support</i>	<u>920,000</u>	<u>1,121,489</u>	<u>1,119,671</u>	<u>1,818</u>
<i>Adult Services</i>				
Intergovernmental	1,511,411	1,706,179	1,650,106	56,073
<i>Total Adult Services</i>	<u>1,511,411</u>	<u>1,706,179</u>	<u>1,650,106</u>	<u>56,073</u>
<i>Total Expenditures</i>	<u>44,028,595</u>	<u>44,028,596</u>	<u>41,262,326</u>	<u>2,766,270</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(23,450,924)</u>	<u>(23,450,925)</u>	<u>(21,171,064)</u>	<u>2,279,861</u>
Other Financing Sources And Uses				
Transfers in	21,785,052	21,785,052	22,348,482	563,430
Transfers out	(166,000)	(5,866,000)	(5,865,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>21,619,052</u>	<u>15,919,052</u>	<u>16,482,539</u>	<u>563,487</u>
<i>Net Change in fund Balance</i>	(1,831,872)	(7,531,873)	(4,688,525)	2,843,348
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,128,598	6,128,598	6,128,598	-
<i>Prior Year Encumbrances Appropriated</i>	1,708,006	1,708,006	1,708,006	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,004,732</u>	<u>\$ 304,731</u>	<u>\$ 3,148,079</u>	<u>\$ 2,843,348</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Family Home Services - Board of DDS - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 268,197	\$ 268,197	\$ 518,197	\$ 250,000
Miscellaneous Revenues	-	-	933	933
<i>Total Revenues</i>	<u>268,197</u>	<u>268,197</u>	<u>519,130</u>	<u>250,933</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Family Home Services Fund</i>				
Social Services Contractual Services	669,054	649,054	566,382	82,672
Rentals	315,000	315,000	312,600	2,400
<i>Total Family Home Services Program</i>	<u>984,054</u>	<u>964,054</u>	<u>878,982</u>	<u>85,072</u>
Intergovernmental:				
<i>Social Services</i>				
<i>Family Home Services Program</i>				
Intergovernmental	268,197	268,197	268,197	-
<i>Total Family Home Services Program</i>	<u>268,197</u>	<u>268,197</u>	<u>268,197</u>	<u>-</u>
<i>Total Expenditures</i>	<u>1,252,251</u>	<u>1,232,251</u>	<u>1,147,179</u>	<u>85,072</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(984,054)</u>	<u>(964,054)</u>	<u>(628,049)</u>	<u>336,005</u>
Other Financing Sources And Uses				
Transfers out	(1,000,000)	(1,020,000)	(1,020,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>(1,000,000)</u>	<u>(1,020,000)</u>	<u>(1,020,000)</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(1,984,054)	(1,984,054)	(1,648,049)	336,005
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,916,956	3,916,956	3,916,956	-
<i>Prior Year Encumbrances Appropriated</i>	89,052	89,052	89,052	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,021,954</u>	<u>\$ 2,021,954</u>	<u>\$ 2,357,959</u>	<u>\$ 336,005</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Residential Services - Board of DDS - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 25,000	\$ 25,000	\$ 52,037	\$ 27,037
Intergovernmental Revenues	1,924,289	1,924,289	1,983,795	59,506
Miscellaneous Revenues	-	-	13,815	13,815
<i>Total Revenues</i>	<u>1,949,289</u>	<u>1,949,289</u>	<u>2,049,647</u>	<u>100,358</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Residential Services</i>				
Social Services Contractual Services	2,194,706	2,128,706	1,863,205	265,501
Miscellaneous	527,000	527,000	482,356	44,644
Cost Recovery and Intergov't Transfers	20,000	86,000	75,366	10,634
Intergovernmental:				
<i>Social Services</i>				
<i>Residential Services</i>				
Intergovernmental	6,540,000	6,540,000	6,447,353	92,647
<i>Total Expenditures</i>	<u>9,281,706</u>	<u>9,281,706</u>	<u>8,868,280</u>	<u>413,426</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(7,332,417)</u>	<u>(7,332,417)</u>	<u>(6,818,633)</u>	<u>513,784</u>
Other Financing Sources And Uses				
Transfers in	7,583,482	7,583,482	6,600,867	(982,615)
<i>Total Other Financing Sources And Uses</i>	<u>7,583,482</u>	<u>7,583,482</u>	<u>6,600,867</u>	<u>(982,615)</u>
<i>Net Change in fund Balance</i>	251,065	251,065	(217,766)	(468,831)
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,023,997	4,023,997	4,023,997	-
<i>Prior Year Encumbrances Appropriated</i>	365,705	365,705	365,705	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,640,767</u>	<u>\$ 4,640,767</u>	<u>\$ 4,171,936</u>	<u>\$ (468,831)</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Taxes	\$ 4,200,000	\$ 4,200,000	\$ 4,186,508	\$ (13,492)
Fees and Charges for Services	74,000	79,617	114,550	34,933
Fines and Forfeitures	360,000	360,000	324,099	(35,901)
Intergovernmental Revenues	9,750,000	9,594,195	8,040,688	(1,553,507)
Investment Earnings	200,000	200,047	111,993	(88,054)
Miscellaneous Revenues	20,000	37,621	58,877	21,256
<i>Total Revenues</i>	<u>14,604,000</u>	<u>14,471,480</u>	<u>12,836,715</u>	<u>(1,634,765)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Statutory Salaries	104,230	104,230	104,230	-
Salaries	2,755,393	2,599,588	2,518,456	81,132
Fringe Benefits	937,083	937,083	825,223	111,860
Special Fringe Benefits	26,300	25,800	19,982	5,818
Operating Supplies	39,171	39,171	21,572	17,599
Routine Business	8,000	11,500	8,674	2,826
Board Approved Travel	10,414	14,414	10,541	3,873
Staff Training and Development	51,700	53,700	52,189	1,511
Contractual Professional Services	233,613	264,613	237,231	27,382
Maintenance and Repair Services	66,304	74,304	56,417	17,887
Communications	1,000	1,000	-	1,000
Insurance	150,000	152,478	152,478	-
Public Utility Services	162,250	162,250	117,403	44,847
Miscellaneous	18,000	22,000	18,909	3,091
Debt Service	4,040	6,040	5,714	326
<i>Total Engineering</i>	<u>4,567,498</u>	<u>4,468,171</u>	<u>4,149,019</u>	<u>319,152</u>
<i>Roads</i>				
Salaries	2,088,747	2,088,747	1,956,401	132,346
Fringe Benefits	823,176	823,176	684,804	138,372
Special Fringe Benefits	55,081	61,581	52,350	9,231
Post Employment Services	7,703	7,703	2,207	5,496
Pre-Employment Services	4,131	4,131	2,488	1,643
Operating Supplies	2,575,110	2,588,210	1,971,867	616,343
Contractual Professional Services	37,704	27,704	17,951	9,753
Maintenance and Repair Services	142,905	141,905	85,217	56,688
Communications	79,468	76,468	50,201	26,267
Public Utility Services	67,202	67,202	47,408	19,794
Rentals	27,526	27,526	18,613	8,913
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	789,474	814,374	801,616	12,758
Construction and Improvements	3,687,321	3,687,321	3,507,403	179,918
<i>Total Roads</i>	<u>10,385,548</u>	<u>10,417,048</u>	<u>9,199,526</u>	<u>1,217,522</u>
<i>Bridges</i>				
Salaries	1,202,334	1,202,334	1,150,317	52,017
Fringe Benefits	479,458	479,458	428,364	51,094
Special Fringe Benefits	2,000	4,500	4,500	-
Operating Supplies	160,272	173,772	149,641	24,131
Rentals	21,562	21,562	10,542	11,020
<i>Total Bridges</i>	<u>1,865,626</u>	<u>1,881,626</u>	<u>1,743,364</u>	<u>138,262</u>

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental:				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Intergovernmental	175,000	71,022	59,792	11,230
<i>Total Engineering</i>	175,000	71,022	59,792	11,230
<i>Total Expenditures</i>	16,993,672	16,837,867	15,151,701	1,686,166
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,389,672)	(2,366,387)	(2,314,986)	51,401
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,096,202	3,096,202	3,096,202	-
<i>Prior Year Encumbrances Appropriated</i>	1,002,884	1,002,884	1,002,884	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 1,709,414	\$ 1,732,699	\$ 1,784,100	\$ 51,401

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Huber Plat - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Intergovernmental:				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Intergovernmental	1,326	1,325	-	1,325
<i>Total Expenditures</i>	1,326	1,325	-	1,325
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,326)	(1,325)	-	1,325
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,326	1,326	1,326	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ 1	\$ 1,326	\$ 1,325

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Villages of Miami - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 1,090	\$ 1,230	\$ 1,120	\$ (110)
<i>Total Revenues</i>	<u>1,090</u>	<u>1,230</u>	<u>1,120</u>	<u>(110)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	-	140	137	3
<i>Total Soil & Water Ditch Maintenance</i>	<u>-</u>	<u>140</u>	<u>137</u>	<u>3</u>
<i>Special Assessment Ditch Maintenance</i>				
Construction and Improvements	5,937	-	-	-
<i>Total Special Assessment Ditch Maintenance</i>	<u>5,937</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u>5,937</u>	<u>140</u>	<u>137</u>	<u>3</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(4,847)</u>	<u>1,090</u>	<u>983</u>	<u>(107)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,870	4,870	4,870	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 23</u>	<u>\$ 5,960</u>	<u>\$ 5,853</u>	<u>\$ (107)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Chimney Springs - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 1,492	\$ 1,652	\$ 1,468	\$ (184)
<i>Total Revenues</i>	<u>1,492</u>	<u>1,652</u>	<u>1,468</u>	<u>(184)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	-	160	155	5
<i>Total Soil & Water Ditch Maintenance</i>	<u>-</u>	<u>160</u>	<u>155</u>	<u>5</u>
<i>Special Assessment Ditch Maintenance</i>				
Construction and Improvements	10,359	-	-	-
<i>Total Special Assessment Ditch Maintenance</i>	<u>10,359</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u>10,359</u>	<u>160</u>	<u>155</u>	<u>5</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(8,867)</u>	<u>1,492</u>	<u>1,313</u>	<u>(179)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,868	8,868	8,868	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1</u>	<u>\$ 10,360</u>	<u>\$ 10,181</u>	<u>\$ (179)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Golfview Estates - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current: Environment & Public Works</i>				
<i>Special Assessment Ditch Maintenance</i>				
Construction and Improvements	1,297	1,297	-	1,297
<i>Total Expenditures</i>	1,297	1,297	-	1,297
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,297)	(1,297)	-	1,297
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,298	1,298	1,298	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 1	\$ 1	\$ 1,298	\$ 1,297

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Holes Creek - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current: Environment & Public Works</i>				
<i>Special Assessment Ditch Maintenance</i>				
Construction and Improvements	5,802	5,802	-	5,802
<i>Total Expenditures</i>	5,802	5,802	-	5,802
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(5,802)	(5,802)	-	5,802
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,802	5,802	5,802	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ 5,802	\$ 5,802

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Wolfe Creek - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 870	\$ 870	\$ 854	\$ (16)
<i>Total Revenues</i>	<u>870</u>	<u>870</u>	<u>854</u>	<u>(16)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	870	870	474	396
<i>Total Expenditures</i>	<u>870</u>	<u>870</u>	<u>474</u>	<u>396</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	380	380
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,741	3,741	3,741	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,741</u>	<u>\$ 3,741</u>	<u>\$ 4,121</u>	<u>\$ 380</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Rhinehart - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current: Environment & Public Works</i>				
<i>Special Assessment Ditch Maintenance</i>				
Construction and Improvements	3	3	-	3
<i>Total Expenditures</i>	3	3	-	3
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(3)	(3)	-	3
<i>Fund Balance (Deficit) At Beginning of Year</i>	3	3	3	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ 3	\$ 3

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Kingery - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,400	\$ 3,400	\$ 3,421	\$ 21
<i>Total Revenues</i>	<u>3,400</u>	<u>3,400</u>	<u>3,421</u>	<u>21</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	3,400	3,400	2,474	926
<i>Total Expenditures</i>	<u>3,400</u>	<u>3,400</u>	<u>2,474</u>	<u>926</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	947	947
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,158	2,158	2,158	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,158</u>	<u>\$ 2,158</u>	<u>\$ 3,105</u>	<u>\$ 947</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Kingery North Waterway - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 730	\$ 730	\$ 730	\$ -
<i>Total Revenues</i>	<u>730</u>	<u>730</u>	<u>730</u>	<u>0</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	730	730	335	395
<i>Total Expenditures</i>	<u>730</u>	<u>730</u>	<u>335</u>	<u>395</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	395	395
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,714	1,714	1,714	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,714</u>	<u>\$ 1,714</u>	<u>\$ 2,109</u>	<u>\$ 395</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Horning - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 690	\$ 1,350	\$ 535	\$ (815)
<i>Total Revenues</i>	<u>690</u>	<u>1,350</u>	<u>535</u>	<u>(815)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	690	1,350	1,349	1
<i>Total Expenditures</i>	<u>690</u>	<u>1,350</u>	<u>1,349</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(814)	(814)
<i>Fund Balance (Deficit) At Beginning of Year</i>	12,150	12,150	12,150	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 12,150</u>	<u>\$ 12,150</u>	<u>\$ 11,336</u>	<u>\$ (814)</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Routsong - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 6,189	\$ 6,189	\$ 6,774	\$ 585
<i>Total Revenues</i>	<u>6,189</u>	<u>6,189</u>	<u>6,774</u>	<u>585</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Special Assessment Ditch Maintenance</i>				
Construction and Improvements	17,348	17,348	-	17,348
<i>Total Expenditures</i>	<u>17,348</u>	<u>17,348</u>	<u>-</u>	<u>17,348</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(11,159)	(11,159)	6,774	17,933
<i>Fund Balance (Deficit) At Beginning of Year</i>	11,629	11,629	11,629	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 470</u>	<u>\$ 470</u>	<u>\$ 18,403</u>	<u>\$ 17,933</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Tom's Run - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,720	\$ 3,020	\$ 2,425	\$ (595)
<i>Total Revenues</i>	<u>2,720</u>	<u>3,020</u>	<u>2,425</u>	<u>(595)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	2,720	3,020	3,019	1
<i>Total Expenditures</i>	<u>2,720</u>	<u>3,020</u>	<u>3,019</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(594)	(594)
<i>Fund Balance (Deficit) At Beginning of Year</i>	7,043	7,043	7,043	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,043</u>	<u>\$ 7,043</u>	<u>\$ 6,449</u>	<u>\$ (594)</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Wysong - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,340	\$ 2,340	\$ 2,147	\$ (193)
<i>Total Revenues</i>	<u>2,340</u>	<u>2,340</u>	<u>2,147</u>	<u>(193)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	2,340	2,340	1,305	1,035
<i>Total Expenditures</i>	<u>2,340</u>	<u>2,340</u>	<u>1,305</u>	<u>1,035</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	842	842
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,935	5,935	5,935	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,935</u>	<u>\$ 5,935</u>	<u>\$ 6,777</u>	<u>\$ 842</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Northridge East Pump Station Maintenance - Road, Auto and Gas - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current: Environment & Public Works</i>				
<i>Special Assessment Ditch Maintenance</i>				
Public Utility Services	6,820	6,819	-	6,819
<i>Total Expenditures</i>	6,820	6,819	-	6,819
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(6,820)	(6,819)	-	6,819
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,820	6,820	6,820	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ 1	\$ 6,820	\$ 6,819

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Marshall/Sweet Potato - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 7,925	\$ 7,925	\$ 7,973	\$ 48
<i>Total Revenues</i>	<u>7,925</u>	<u>7,925</u>	<u>7,973</u>	<u>48</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	7,925	7,925	1,505	6,420
<i>Total Expenditures</i>	<u>7,925</u>	<u>7,925</u>	<u>1,505</u>	<u>6,420</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	6,468	6,468
<i>Fund Balance (Deficit) At Beginning of Year</i>	25,795	25,795	25,795	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 25,795</u>	<u>\$ 25,795</u>	<u>\$ 32,263</u>	<u>\$ 6,468</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Swamp Creek - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,168	\$ 4,168	\$ 4,183	\$ 15
<i>Total Revenues</i>	<u>4,168</u>	<u>4,168</u>	<u>4,183</u>	<u>15</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	4,168	4,168	2,764	1,404
<i>Total Expenditures</i>	<u>4,168</u>	<u>4,168</u>	<u>2,764</u>	<u>1,404</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	1,419	1,419
<i>Fund Balance (Deficit) At Beginning of Year</i>	9,173	9,173	9,173	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 9,173</u>	<u>\$ 9,173</u>	<u>\$ 10,592</u>	<u>\$ 1,419</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Mohler Joint County - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 7,680	\$ 7,680	\$ 7,769	\$ 89
<i>Total Revenues</i>	<u>7,680</u>	<u>7,680</u>	<u>7,769</u>	<u>89</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	12,080	12,080	10,646	1,434
<i>Total Expenditures</i>	<u>12,080</u>	<u>12,080</u>	<u>10,646</u>	<u>1,434</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(4,400)	(4,400)	(2,877)	1,523
<i>Fund Balance (Deficit) At Beginning of Year</i>	59,967	59,967	59,967	-
<i>Prior Year Encumbrances Appropriated</i>	4,400	4,400	4,400	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 59,967</u>	<u>\$ 59,967</u>	<u>\$ 61,490</u>	<u>\$ 1,523</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Pleasant Plain Group - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)**

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 450	\$ 610	\$ 161	\$ (449)
<i>Total Revenues</i>	<u>450</u>	<u>610</u>	<u>161</u>	<u>(449)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	450	610	609	1
<i>Total Expenditures</i>	<u>450</u>	<u>610</u>	<u>609</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(448)	(448)
<i>Fund Balance (Deficit) At Beginning of Year</i>	13,605	13,605	13,605	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 13,605</u>	<u>\$ 13,605</u>	<u>\$ 13,157</u>	<u>\$ (448)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Arlington Drain Group - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 130	\$ 130	\$ 130	\$ -
<i>Total Revenues</i>	<u>130</u>	<u>130</u>	<u>130</u>	<u>0</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	130	130	101	29
<i>Total Expenditures</i>	<u>130</u>	<u>130</u>	<u>101</u>	<u>29</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	29	29
<i>Fund Balance (Deficit) At Beginning of Year</i>	938	938	938	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 938</u>	<u>\$ 938</u>	<u>\$ 967</u>	<u>\$ 29</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Shafer/Carr Ditch - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,425	\$ 2,425	\$ 2,444	\$ 19
<i>Total Revenues</i>	<u>2,425</u>	<u>2,425</u>	<u>2,444</u>	<u>19</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	2,425	2,425	416	2,009
<i>Total Expenditures</i>	<u>2,425</u>	<u>2,425</u>	<u>416</u>	<u>2,009</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	2,028	2,028
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,260	8,260	8,260	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,260</u>	<u>\$ 8,260</u>	<u>\$ 10,288</u>	<u>\$ 2,028</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Wolf Creek North - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 680	\$ 705	\$ 680	\$ (25)
<i>Total Revenues</i>	<u>680</u>	<u>705</u>	<u>680</u>	<u>(25)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	680	705	700	5
<i>Total Expenditures</i>	<u>680</u>	<u>705</u>	<u>700</u>	<u>5</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(20)	(20)
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,354	4,354	4,354	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,354</u>	<u>\$ 4,354</u>	<u>\$ 4,334</u>	<u>\$ (20)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Butternut Volunteer Group - Road, Auto and Gas - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 790	\$ 790	\$ 721	\$ (69)
<i>Total Revenues</i>	<u>790</u>	<u>790</u>	<u>721</u>	<u>(69)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	790	790	783	7
<i>Total Expenditures</i>	<u>790</u>	<u>790</u>	<u>783</u>	<u>7</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(62)	(62)
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,102	4,102	4,102	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,102</u>	<u>\$ 4,102</u>	<u>\$ 4,040</u>	<u>\$ (62)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Wolf Creek North Tile - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 250	\$ 265	\$ 233	\$ (32)
<i>Total Revenues</i>	<u>250</u>	<u>265</u>	<u>233</u>	<u>(32)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	250	265	263	2
<i>Total Expenditures</i>	<u>250</u>	<u>265</u>	<u>263</u>	<u>2</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(30)	(30)
<i>Fund Balance (Deficit) At Beginning of Year</i>	9,467	9,467	9,467	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 9,467</u>	<u>\$ 9,467</u>	<u>\$ 9,437</u>	<u>\$ (30)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Waitman North Group - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 425	\$ 525	\$ 131	\$ (394)
<i>Total Revenues</i>	<u>425</u>	<u>525</u>	<u>131</u>	<u>(394)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	425	525	521	4
<i>Total Expenditures</i>	<u>425</u>	<u>525</u>	<u>521</u>	<u>4</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(390)	(390)
<i>Fund Balance (Deficit) At Beginning of Year</i>	14,872	14,872	14,872	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 14,872</u>	<u>\$ 14,872</u>	<u>\$ 14,482</u>	<u>\$ (390)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Keeneland Drive Group - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 200	\$ 200	\$ 100	\$ (100)
<i>Total Revenues</i>	<u>200</u>	<u>200</u>	<u>100</u>	<u>(100)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	200	200	14	186
<i>Total Expenditures</i>	<u>200</u>	<u>200</u>	<u>14</u>	<u>186</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	86	86
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,201	2,201	2,201	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,201</u>	<u>\$ 2,201</u>	<u>\$ 2,287</u>	<u>\$ 86</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance - Hardin West - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,882	\$ 2,882	\$ 2,662	\$ (220)
<i>Total Revenues</i>	<u>2,882</u>	<u>2,882</u>	<u>2,662</u>	<u>(220)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	2,882	2,882	355	2,527
<i>Total Expenditures</i>	<u>2,882</u>	<u>2,882</u>	<u>355</u>	<u>2,527</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	2,307	2,307
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,092	6,092	6,092	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,092</u>	<u>\$ 6,092</u>	<u>\$ 8,399</u>	<u>\$ 2,307</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Manning Road Group - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 275	\$ 275	\$ 296	\$ 21
<i>Total Revenues</i>	<u>275</u>	<u>275</u>	<u>296</u>	<u>21</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	275	275	116	159
<i>Total Expenditures</i>	<u>275</u>	<u>275</u>	<u>116</u>	<u>159</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	180	180
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,737	4,737	4,737	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,737</u>	<u>\$ 4,737</u>	<u>\$ 4,917</u>	<u>\$ 180</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Tom's Run West Group Drain - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,670	\$ 2,670	\$ 1,848	\$ (822)
<i>Total Revenues</i>	<u>2,670</u>	<u>2,670</u>	<u>1,848</u>	<u>(822)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	2,670	2,670	302	2,368
<i>Total Expenditures</i>	<u>2,670</u>	<u>2,670</u>	<u>302</u>	<u>2,368</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	1,546	1,546
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,185	4,185	4,185	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,185</u>	<u>\$ 4,185</u>	<u>\$ 5,731</u>	<u>\$ 1,546</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Lutheran Road - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 450	\$ 450	\$ 2,857	\$ 2,407
Miscellaneous Revenues	-	-	18	18
<i>Total Revenues</i>	<u>450</u>	<u>450</u>	<u>2,875</u>	<u>2,425</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	450	1,450	761	689
<i>Total Expenditures</i>	<u>450</u>	<u>1,450</u>	<u>761</u>	<u>689</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	(1,000)	2,114	3,114
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,800	4,800	4,800	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,800</u>	<u>\$ 3,800</u>	<u>\$ 6,914</u>	<u>\$ 3,114</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Little Farms Group - Road, Auto and Gas - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous Revenues	\$ -	\$ 650	\$ 3,730	\$ 3,080
<i>Total Revenues</i>	<u>-</u>	<u>650</u>	<u>3,730</u>	<u>3,080</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	-	650	643	7
<i>Total Expenditures</i>	<u>-</u>	<u>650</u>	<u>643</u>	<u>7</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	3,087	3,087
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,087</u>	<u>\$ 3,087</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - The Exchange at Spring Valley - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 5,007	\$ 5,007	\$ -	\$ (5,007)
<i>Total Revenues</i>	<u>5,007</u>	<u>5,007</u>	<u>-</u>	<u>(5,007)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Special Assess. Storm Water Maintenance</i>				
Construction and Improvements	28,171	-	-	-
<i>Total Expenditures</i>	<u>28,171</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(23,164)	5,007	-	(5,007)
<i>Fund Balance (Deficit) At Beginning of Year</i>	23,164	23,164	23,164	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 28,171</u>	<u>\$ 23,164</u>	<u>\$ (5,007)</u>

MONTGOMERY COUNTY , OHIO

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

Real Estate Assessment - Special Revenue Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,200,000	\$ 4,200,000	\$ 4,288,227	\$ 88,227
Intergovernmental Revenues	285,000	285,000	300,458	15,458
Miscellaneous Revenues	-	-	10	10
<i>Total Revenues</i>	<u>4,485,000</u>	<u>4,485,000</u>	<u>4,588,695</u>	<u>103,695</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Real Estate Assessment</i>				
Salaries	1,498,891	1,519,891	1,511,271	8,620
Fringe Benefits	640,180	640,180	552,259	87,921
Special Fringe Benefits	9,000	9,000	5,040	3,960
Operating Supplies	143,802	113,802	40,272	73,530
Routine Business	1,950	1,950	110	1,840
Board Approved Travel	10,985	10,985	3,585	7,400
Staff Training and Development	6,500	6,500	6,047	453
Contractual Professional Services	3,746,312	3,582,117	3,045,675	536,442
Maintenance and Repair Services	342,602	340,702	280,744	59,958
Communications	259,300	259,300	184,976	74,324
Insurance	8,000	8,000	7,634	366
Rentals	66,160	66,160	66,160	-
Cost Recovery and Intergov't Transfers	-	136,500	136,271	229
Capital Outlays	7,640	46,235	45,251	984
<i>Total Expenditures</i>	<u>6,741,322</u>	<u>6,741,322</u>	<u>5,885,295</u>	<u>856,027</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(2,256,322)</u>	<u>(2,256,322)</u>	<u>(1,296,600)</u>	<u>959,722</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,544,797	3,544,797	3,544,797	-
<i>Prior Year Encumbrances Appropriated</i>	241,324	241,324	241,324	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,529,799</u>	<u>\$ 1,529,799</u>	<u>\$ 2,489,521</u>	<u>\$ 959,722</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, 2013

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 1,860,000	\$ 1,860,000	\$ 1,823,340	\$ (36,660)
Intergovernmental Revenues	11,013,248	11,013,248	9,296,071	(1,717,177)
Miscellaneous Revenues	215,000	215,000	177,953	(37,047)
<i>Total Revenues</i>	<u>13,088,248</u>	<u>13,088,248</u>	<u>11,297,364</u>	<u>(1,790,884)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Child Support</i>				
Salaries	6,269,772	5,754,772	5,753,118	1,654
Fringe Benefits	2,522,512	2,232,512	2,230,021	2,491
Special Fringe Benefits	176,660	116,660	116,541	119
Operating Supplies	35,332	34,432	31,941	2,491
Routine Business	10,000	10,000	4,986	5,014
Board Approved Travel	27,017	18,872	15,015	3,857
Staff Training and Development	16,425	19,570	16,535	3,035
Contractual Professional Services	73,000	73,000	48,106	24,894
Maintenance and Repair Services	32,796	61,109	43,697	17,412
Communications	209,603	177,190	146,717	30,473
Rentals	674,000	559,000	558,186	814
Other Social Services	10,811	10,811	6,334	4,477
Miscellaneous	32,000	27,000	13,319	13,681
Interfund Agreements	165,000	165,000	150,225	14,775
Capital Outlays	160,550	140,382	114,894	25,488
Construction and Improvements	150,000	-	-	-
<i>Total Child Support</i>	<u>10,565,478</u>	<u>9,400,310</u>	<u>9,249,635</u>	<u>150,675</u>
<i>CSEA Non-Reimbursable</i>				
Special Fringe Benefits	3,000	3,000	260	2,740
Interfund Agreements	4,127,183	4,127,183	3,591,262	535,921
Cost Recovery and Intergov't Transfers	1,800,000	1,450,000	1,405,392	44,608
Capital Outlays	-	5,168	-	5,168
<i>Total CSEA Non-Reimbursable</i>	<u>5,930,183</u>	<u>5,585,351</u>	<u>4,996,914</u>	<u>588,437</u>
<i>Total Expenditures</i>	<u>16,495,661</u>	<u>14,985,661</u>	<u>14,246,549</u>	<u>739,112</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(3,407,413)</u>	<u>(1,897,413)</u>	<u>(2,949,185)</u>	<u>(1,051,772)</u>
Other Financing Sources And Uses				
Transfers in	2,500,000	2,500,000	1,871,600	(628,400)
<i>Total Other Financing Sources And Uses</i>	<u>2,500,000</u>	<u>2,500,000</u>	<u>1,871,600</u>	<u>(628,400)</u>
<i>Net Change in fund Balance</i>	(907,413)	602,587	(1,077,585)	(1,680,172)
<i>Fund Balance (Deficit) At Beginning of Year</i>	923,917	923,917	923,917	-
<i>Prior Year Encumbrances Appropriated</i>	907,412	907,412	907,412	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 923,916</u>	<u>\$ 2,433,916</u>	<u>\$ 753,744</u>	<u>\$ (1,680,172)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Northland Village - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 180,027	\$ 174,040	\$ 174,000	\$ (40)
<i>Total Revenues</i>	<u>180,027</u>	<u>174,040</u>	<u>174,000</u>	<u>(40)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Northland Village</i>				
Salaries	134,200	119,402	119,402	-
Fringe Benefits	45,727	53,383	52,737	646
Insurance	100	1,255	1,255	-
<i>Total Expenditures</i>	<u>180,027</u>	<u>174,040</u>	<u>173,394</u>	<u>646</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	606	606
<i>Fund Balance (Deficit) At Beginning of Year</i>	41	41	41	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 41</u>	<u>\$ 41</u>	<u>\$ 647</u>	<u>\$ 606</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Harrison Township - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 4,363,183	\$ 4,317,991	\$ 4,044,949	\$ (273,042)
<i>Total Revenues</i>	<u>4,363,183</u>	<u>4,317,991</u>	<u>4,044,949</u>	<u>(273,042)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Harrison Township</i>				
Salaries	2,456,290	2,411,098	2,292,355	118,743
Fringe Benefits	992,663	977,663	935,622	42,041
Special Fringe Benefits	13,500	13,500	-	13,500
Operating Supplies	20,000	14,000	9,293	4,707
Contractual Professional Services	469,058	472,058	470,433	1,625
Communications	38,681	51,381	41,421	9,960
Insurance	150,000	150,000	119,354	30,646
Cost Recovery and Intergov't Transfers	-	3,000	2,000	1,000
Capital Outlays	-	2,300	2,200	100
<i>Total Harrison Township</i>	<u>4,140,192</u>	<u>4,095,000</u>	<u>3,872,678</u>	<u>222,322</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Harrison Township</i>				
Intergovernmental	225,000	225,000	225,000	-
<i>Total Harrison Township</i>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>4,365,192</u>	<u>4,320,000</u>	<u>4,097,678</u>	<u>222,322</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,009)	(2,009)	(52,729)	(50,720)
<i>Fund Balance (Deficit) At Beginning of Year</i>	273,044	273,044	273,044	-
<i>Prior Year Encumbrances Appropriated</i>	2,009	2,009	2,009	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 273,044</u>	<u>\$ 273,044</u>	<u>\$ 222,324</u>	<u>\$ (50,720)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Washington Township - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 3,898,104	\$ 3,598,183	\$ 3,495,911	\$ (102,272)
<i>Total Revenues</i>	<u>3,898,104</u>	<u>3,598,183</u>	<u>3,495,911</u>	<u>(102,272)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Washington Township</i>				
Salaries	2,320,509	2,112,509	2,111,460	1,049
Fringe Benefits	922,452	825,531	818,882	6,649
Special Fringe Benefits	11,000	11,000	-	11,000
Operating Supplies	12,500	9,500	5,485	4,015
Contractual Professional Services	275,121	275,121	274,221	900
Communications	33,339	38,339	34,945	3,394
Insurance	100,000	100,000	69,261	30,739
Cost Recovery and Intergov't Transfers	-	3,000	1,000	2,000
<i>Total Washington Township</i>	<u>3,674,921</u>	<u>3,375,000</u>	<u>3,315,254</u>	<u>59,746</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Washington Township</i>				
Intergovernmental	225,000	225,000	225,000	-
<i>Total Washington Township</i>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>3,899,921</u>	<u>3,600,000</u>	<u>3,540,254</u>	<u>59,746</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,817)	(1,817)	(44,343)	(42,526)
<i>Fund Balance (Deficit) At Beginning of Year</i>	102,273	102,273	102,273	-
<i>Prior Year Encumbrances Appropriated</i>	1,817	1,817	1,817	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 102,273</u>	<u>\$ 102,273</u>	<u>\$ 59,747</u>	<u>\$ (42,526)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Jefferson Township - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 689,009	\$ 675,430	\$ 605,000	\$ (70,430)
<i>Total Revenues</i>	<u>689,009</u>	<u>675,430</u>	<u>605,000</u>	<u>(70,430)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Jefferson Township</i>				
Salaries	335,262	336,897	331,931	4,966
Fringe Benefits	140,858	122,279	118,014	4,265
Special Fringe Benefits	2,500	2,500	-	2,500
Operating Supplies	29,466	26,466	21,472	4,994
Contractual Professional Services	159,989	159,989	139,049	20,940
Maintenance and Repair Services	5,798	8,798	6,458	2,340
Communications	5,614	5,614	2,375	3,239
Insurance	15,000	17,365	17,365	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
<i>Total Expenditures</i>	<u>694,487</u>	<u>680,908</u>	<u>637,664</u>	<u>43,244</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(5,478)</u>	<u>(5,478)</u>	<u>(32,664)</u>	<u>(27,186)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	70,432	70,432	70,432	-
<i>Prior Year Encumbrances Appropriated</i>	5,477	5,477	5,477	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 70,431</u>	<u>\$ 70,431</u>	<u>\$ 43,245</u>	<u>\$ (27,186)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff CSB Security - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 231,889	\$ 231,889	\$ 209,126	\$ (22,763)
<i>Total Revenues</i>	<u>231,889</u>	<u>231,889</u>	<u>209,126</u>	<u>(22,763)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Children Services Board Security</i>				
Salaries	136,679	132,979	121,997	10,982
Fringe Benefits	66,595	66,595	60,159	6,436
Special Fringe Benefits	850	850	-	850
Communications	792	792	-	792
Insurance	100	100	100	-
<i>Total Children Services Board Security</i>	<u>205,016</u>	<u>201,316</u>	<u>182,256</u>	<u>19,060</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Children Services Board Security</i>				
Intergovernmental	26,873	26,873	26,870	3
<i>Total Children Services Board Security</i>	<u>26,873</u>	<u>26,873</u>	<u>26,870</u>	<u>3</u>
<i>Total Expenditures</i>	<u>231,889</u>	<u>228,189</u>	<u>209,126</u>	<u>19,063</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	3,700	-	(3,700)
<i>Fund Balance (Deficit) At Beginning of Year</i>	19,072	19,072	19,072	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 19,072</u>	<u>\$ 22,772</u>	<u>\$ 19,072</u>	<u>\$ (3,700)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Recycle Ohio - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 121,671	\$ 198,000	\$ 192,325	\$ (5,675)
<i>Total Revenues</i>	<u>121,671</u>	<u>198,000</u>	<u>192,325</u>	<u>(5,675)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Salaries	72,470	129,525	115,103	14,422
Fringe Benefits	32,726	50,724	39,974	10,750
Special Fringe Benefits	850	1,000	-	1,000
Communications	446	1,446	-	1,446
Insurance	1,200	1,600	1,219	381
<i>Total Sheriff's Recycle Ohio</i>	<u>107,692</u>	<u>184,295</u>	<u>156,296</u>	<u>27,999</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Intergovernmental	13,979	13,705	13,705	-
<i>Total Sheriff's Recycle Ohio</i>	<u>13,979</u>	<u>13,705</u>	<u>13,705</u>	<u>-</u>
<i>Total Expenditures</i>	<u>121,671</u>	<u>198,000</u>	<u>170,001</u>	<u>27,999</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	22,324	22,324
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,675	5,675	5,675	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,675</u>	<u>\$ 5,675</u>	<u>\$ 27,999</u>	<u>\$ 22,324</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Child Support Security - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Intergovernmental Revenues	\$ 114,710	\$ 114,710	\$ 106,903	\$ (7,807)
<i>Total Revenues</i>	<u>114,710</u>	<u>114,710</u>	<u>106,903</u>	<u>(7,807)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Child Support Security</i>				
Salaries	68,588	67,465	64,578	2,887
Fringe Benefits	31,290	31,290	27,666	3,624
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	100	1,223	1,223	-
<i>Total Child Support Security</i>	<u>101,274</u>	<u>101,274</u>	<u>93,467</u>	<u>7,807</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Child Support Security</i>				
Intergovernmental	13,436	13,436	13,436	-
<i>Total Child Support Security</i>	<u>13,436</u>	<u>13,436</u>	<u>13,436</u>	<u>-</u>
<i>Total Expenditures</i>	<u>114,710</u>	<u>114,710</u>	<u>106,903</u>	<u>7,807</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,969	8,969	8,969	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,969</u>	<u>\$ 8,969</u>	<u>\$ 8,969</u>	<u>\$ -</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff's Overtime Reimbursement - Sheriff Contracts - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 166,625	\$ 100,115	\$ 73,163	\$ (26,952)
<i>Total Revenues</i>	<u>166,625</u>	<u>100,115</u>	<u>73,163</u>	<u>(26,952)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	125,000	67,171	67,171	-
Fringe Benefits	27,625	18,944	14,051	4,893
Operating Supplies	9,000	9,000	-	9,000
Maintenance and Repair Services	5,000	5,000	-	5,000
<i>Total Expenditures</i>	<u>166,625</u>	<u>100,115</u>	<u>81,222</u>	<u>18,893</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(8,059)	(8,059)
<i>Fund Balance (Deficit) At Beginning of Year</i>	26,955	26,955	26,955	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 26,955</u>	<u>\$ 26,955</u>	<u>\$ 18,896</u>	<u>\$ (8,059)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Public Health Security - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 117,959	\$ 99,264	\$ 80,824	\$ (18,440)
<i>Total Revenues</i>	<u>117,959</u>	<u>99,264</u>	<u>80,824</u>	<u>(18,440)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Public Health Security Contract</i>				
Salaries	68,340	60,131	60,130	1
Fringe Benefits	34,387	23,901	20,471	3,430
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	41	459
<i>Total Sheriff Public Health Security Contract</i>	<u>104,523</u>	<u>85,828</u>	<u>80,642</u>	<u>5,186</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Public Health Security Contract</i>				
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Public Health Security Contract</i>	<u>13,436</u>	<u>13,436</u>	<u>13,436</u>	<u>-</u>
<i>Total Expenditures</i>	<u>117,959</u>	<u>99,264</u>	<u>94,078</u>	<u>5,186</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(13,254)	(13,254)
<i>Fund Balance (Deficit) At Beginning of Year</i>	18,441	18,441	18,441	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 18,441</u>	<u>\$ 18,441</u>	<u>\$ 5,187</u>	<u>\$ (13,254)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Regional Dispatch - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 6,371,414	\$ 6,371,414	\$ 6,220,125	\$ (151,289)
<i>Total Revenues</i>	<u>6,371,414</u>	<u>6,371,414</u>	<u>6,220,125</u>	<u>(151,289)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Regional Dispatching</i>				
Salaries	4,240,205	3,756,205	3,737,342	18,863
Fringe Benefits	1,532,810	1,442,810	1,367,771	75,039
Special Fringe Benefits	16,800	5,800	5,782	18
Operating Supplies	35,377	51,289	49,898	1,391
Board Approved Travel	6,000	3,000	870	2,130
Staff Training and Development	39,246	31,851	22,605	9,246
Contractual Professional Services	28,858	45,358	42,369	2,989
Maintenance and Repair Services	576,778	470,392	448,087	22,305
Communications	185,697	229,092	210,152	18,940
Insurance	18,000	27,000	25,325	1,675
Public Utility Services	173,011	173,011	144,541	28,470
Rentals	354,659	352,159	340,620	11,539
Miscellaneous	2,500	2,500	-	2,500
Capital Outlays	10,000	64,474	62,654	1,820
<i>Total Expenditures</i>	<u>7,219,941</u>	<u>6,654,941</u>	<u>6,458,016</u>	<u>196,925</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(848,527)</u>	<u>(283,527)</u>	<u>(237,891)</u>	<u>45,636</u>
Other Financing Sources And Uses				
Transfers in	1,552,000	1,552,000	1,552,000	-
Transfers out	(772,576)	(1,337,576)	(1,337,576)	-
<i>Total Other Financing Sources And Uses</i>	<u>779,424</u>	<u>214,424</u>	<u>214,424</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(69,103)	(69,103)	(23,467)	45,636
<i>Fund Balance (Deficit) At Beginning of Year</i>	985,825	985,825	985,825	-
<i>Prior Year Encumbrances Appropriated</i>	69,103	69,103	69,103	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 985,825</u>	<u>\$ 985,825</u>	<u>\$ 1,031,461</u>	<u>\$ 45,636</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Job Center Security - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 117,959	\$ 117,959	\$ 99,466	\$ (18,493)
<i>Total Revenues</i>	<u>117,959</u>	<u>117,959</u>	<u>99,466</u>	<u>(18,493)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Job Center Security Contract</i>				
Salaries	68,340	55,435	55,434	1
Fringe Benefits	34,387	28,180	28,180	-
Special Fringe Benefits	850	-	-	-
Communications	446	-	-	-
Insurance	500	1,221	1,221	-
<i>Total Sheriff Job Center Security Contract</i>	<u>104,523</u>	<u>84,836</u>	<u>84,835</u>	<u>1</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Job Center Security Contract</i>				
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Job Center Security Contract</i>	<u>13,436</u>	<u>13,436</u>	<u>13,436</u>	<u>-</u>
<i>Total Expenditures</i>	<u>117,959</u>	<u>98,272</u>	<u>98,271</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	19,687	1,195	(18,492)
<i>Fund Balance (Deficit) At Beginning of Year</i>	7,151	7,151	7,151	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,151</u>	<u>\$ 26,838</u>	<u>\$ 8,346</u>	<u>\$ (18,492)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Clayton Information Technology - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ -	\$ 8,891	\$ 8,888	\$ (3)
<i>Total Revenues</i>	<u>-</u>	<u>8,891</u>	<u>8,888</u>	<u>(3)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Clayton Information Technology Contract</i>				
Salaries	-	7,617	7,616	1
Fringe Benefits	-	1,269	1,202	67
<i>Total Expenditures</i>	<u>-</u>	<u>8,886</u>	<u>8,818</u>	<u>68</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	5	70	65
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 70</u>	<u>\$ 65</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff South Information Technology - Sheriff Contracts - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ -	\$ 30,916	\$ 30,912	\$ (4)
<i>Total Revenues</i>	<u>-</u>	<u>30,916</u>	<u>30,912</u>	<u>(4)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>South Information Technology Contract</i>				
Salaries	-	17,922	15,254	2,668
Fringe Benefits	-	7,989	4,117	3,872
Special Fringe Benefits	-	2,797	-	2,797
Communications	-	2,003	668	1,335
Capital Outlays	-	200	-	200
<i>Total Expenditures</i>	<u>-</u>	<u>30,911</u>	<u>20,039</u>	<u>10,872</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	5	10,873	10,868
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 10,873</u>	<u>\$ 10,868</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff ODOT Litter Fund - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ -	\$ 68,854	\$ 41,855	\$ (26,999)
<i>Total Revenues</i>	<u>-</u>	<u>68,854</u>	<u>41,855</u>	<u>(26,999)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>ODOT Litter Program</i>				
Salaries	-	36,659	20,969	15,690
Fringe Benefits	-	32,195	7,311	24,884
<i>Total Expenditures</i>	<u>-</u>	<u>68,854</u>	<u>28,280</u>	<u>40,574</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>13,575</u>	<u>13,575</u>
Other Financing Sources And Uses				
Advances in	-	-	27,000	27,000
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>27,000</u>
<i>Net Change in fund Balance</i>	-	-	40,575	40,575
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,575</u>	<u>\$ 40,575</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Job Center - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 1,964,080	\$ 1,964,080	\$ 2,053,642	\$ 89,562
<i>Total Revenues</i>	<u>1,964,080</u>	<u>1,964,080</u>	<u>2,053,642</u>	<u>89,562</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Job Center Manager's Office</i>				
Salaries	158,882	158,882	135,720	23,162
Fringe Benefits	39,618	39,618	38,963	655
Special Fringe Benefits	540	540	540	-
Pre-Employment Services	-	100	46	54
Operating Supplies	2,000	2,700	2,522	178
Routine Business	3,684	3,684	2,359	1,325
Board Approved Travel	2,816	2,816	-	2,816
Staff Training and Development	2,000	2,000	-	2,000
Contractual Professional Services	31,500	30,700	1,383	29,317
Communications	17,000	15,800	2,374	13,426
Insurance	500	500	-	500
Rentals	5,000	12,000	8,775	3,225
Capital Outlays	6,842	8,042	7,965	77
<i>Total Job Center Manager's Office</i>	<u>270,382</u>	<u>277,382</u>	<u>200,647</u>	<u>76,735</u>
<i>Job Center Building Operations</i>				
Special Fringe Benefits	10,000	10,000	-	10,000
Contractual Professional Services	8,000	8,000	91	7,909
Communications	5,000	4,825	-	4,825
Insurance	3,000	3,000	1,458	1,542
Public Utility Services	390,435	392,110	360,451	31,659
Rentals	1,773,986	1,800,186	1,800,180	6
<i>Total Job Center Building Operations</i>	<u>2,190,421</u>	<u>2,218,121</u>	<u>2,162,180</u>	<u>55,941</u>
<i>Total Expenditures</i>	<u>2,460,803</u>	<u>2,495,503</u>	<u>2,362,827</u>	<u>132,676</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(496,723)</u>	<u>(531,423)</u>	<u>(309,185)</u>	<u>222,238</u>
Other Financing Sources And Uses				
Transfers in	250,000	250,000	250,000	-
<i>Total Other Financing Sources And Uses</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(246,723)	(281,423)	(59,185)	222,238
<i>Fund Balance (Deficit) At Beginning of Year</i>	683,660	683,660	683,660	-
<i>Prior Year Encumbrances Appropriated</i>	39,228	39,228	39,228	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 476,165</u>	<u>\$ 441,465</u>	<u>\$ 663,703</u>	<u>\$ 222,238</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Certificate of Title Administration - Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 3,241,000	\$ 3,241,000	\$ 3,105,336	\$ (135,664)
Intergovernmental Revenues	-	-	5,425	5,425
<i>Total Revenues</i>	<u>3,241,000</u>	<u>3,241,000</u>	<u>3,110,761</u>	<u>(130,239)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Auto Title</i>				
Statutory Salaries	36,647	36,647	36,647	-
Salaries	1,209,923	1,234,041	1,233,785	256
Fringe Benefits	561,606	537,477	498,905	38,572
Special Fringe Benefits	16,412	16,423	16,322	101
Pre-Employment Services	-	500	219	281
Operating Supplies	25,870	44,353	39,324	5,029
Routine Business	3,350	3,350	2,162	1,188
Board Approved Travel	9,173	17,673	11,426	6,247
Staff Training and Development	14,097	14,097	8,179	5,918
Contractual Professional Services	100,358	59,892	54,572	5,320
Maintenance and Repair Services	27,231	23,031	21,291	1,740
Communications	29,465	35,760	35,759	1
Insurance	7,807	7,807	2,733	5,074
Public Utility Services	24,265	20,170	14,149	6,021
Rentals	81,132	81,132	76,956	4,176
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	-	21,517	21,508	9
<i>Total Expenditures</i>	<u>2,147,336</u>	<u>2,154,870</u>	<u>2,074,937</u>	<u>79,933</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>1,093,664</u>	<u>1,086,130</u>	<u>1,035,824</u>	<u>(50,306)</u>
Other Financing Sources And Uses				
Transfers out	-	(50,000)	(50,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
<i>Net Change in fund Balance</i>	1,093,664	1,036,130	985,824	(50,306)
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,155,883	4,155,883	4,155,883	-
<i>Prior Year Encumbrances Appropriated</i>	33,182	33,182	33,182	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,282,729</u>	<u>\$ 5,225,195</u>	<u>\$ 5,174,889</u>	<u>\$ (50,306)</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
DayMont Courts Building - Public Works Building Maintenance - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)**

For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Fees and Charges for Services	\$ 546,430	\$ 546,430	\$ 522,930	\$ (23,500)
Miscellaneous Revenues	-	-	78	78
<i>Total Revenues</i>	<u>546,430</u>	<u>546,430</u>	<u>523,008</u>	<u>(23,422)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>DayMont Courts Building</i>				
Salaries	280,298	282,298	281,494	804
Fringe Benefits	111,490	111,490	110,457	1,033
Special Fringe Benefits	18	18	-	18
Post Employment Services	100	100	55	45
Operating Supplies	62,210	62,210	50,689	11,521
Contractual Professional Services	2,946	8,946	2,641	6,305
Maintenance and Repair Services	151,721	165,428	150,560	14,868
Communications	3,362	3,362	2,702	660
Insurance	-	6,945	6,945	-
Public Utility Services	183,638	187,638	163,598	24,040
Miscellaneous	519,055	486,403	453,125	33,278
<i>Total Expenditures</i>	<u>1,314,838</u>	<u>1,314,838</u>	<u>1,222,266</u>	<u>92,572</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(768,408)</u>	<u>(768,408)</u>	<u>(699,258)</u>	<u>69,150</u>
Other Financing Sources And Uses				
Transfers in	667,860	667,860	667,860	-
<i>Total Other Financing Sources And Uses</i>	<u>667,860</u>	<u>667,860</u>	<u>667,860</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(100,548)	(100,548)	(31,398)	69,150
<i>Fund Balance (Deficit) At Beginning of Year</i>	282,123	282,123	282,123	-
<i>Prior Year Encumbrances Appropriated</i>	100,548	100,548	100,548	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 282,123</u>	<u>\$ 282,123</u>	<u>\$ 351,273</u>	<u>\$ 69,150</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Reibold Building - Public Works Building Maintenance - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 1,494,369	\$ 1,494,369	\$ 1,341,998	\$ (152,371)
Miscellaneous Revenues	-	-	6,062	6,062
<i>Total Revenues</i>	<u>1,494,369</u>	<u>1,494,369</u>	<u>1,348,060</u>	<u>(146,309)</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Reibold Building</i>				
Salaries	714,527	688,527	650,811	37,716
Fringe Benefits	271,560	271,560	199,775	71,785
Special Fringe Benefits	4,500	4,500	3,711	789
Post Employment Services	150	150	-	150
Pre-Employment Services	-	40	40	-
Operating Supplies	106,879	88,959	80,762	8,197
Routine Business	10	90	37	53
Contractual Professional Services	8,253	81,474	80,968	506
Maintenance and Repair Services	181,359	208,859	191,935	16,924
Communications	9,990	11,490	11,203	287
Insurance	-	33,219	33,219	-
Public Utility Services	641,256	555,816	533,062	22,754
Miscellaneous	32,355	32,355	29,381	2,974
Budget Control Account	908	908	-	908
<i>Total Expenditures</i>	<u>1,971,747</u>	<u>1,977,947</u>	<u>1,814,904</u>	<u>163,043</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(477,378)</u>	<u>(483,578)</u>	<u>(466,844)</u>	<u>16,734</u>
Other Financing Sources And Uses				
Transfers in	610,074	610,074	610,074	-
Transfers out	(240,000)	(233,800)	(144,212)	89,588
<i>Total Other Financing Sources And Uses</i>	<u>370,074</u>	<u>376,274</u>	<u>465,862</u>	<u>89,588</u>
<i>Net Change in fund Balance</i>	(107,304)	(107,304)	(982)	106,322
<i>Fund Balance (Deficit) At Beginning of Year</i>	300,925	300,925	300,925	-
<i>Prior Year Encumbrances Appropriated</i>	107,303	107,303	107,303	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 300,924</u>	<u>\$ 300,924</u>	<u>\$ 407,246</u>	<u>\$ 106,322</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Coroner/Crime Lab Building - Public Works Building Maintenance - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
Salaries	93,956	93,956	82,268	11,688
Fringe Benefits	30,508	30,508	30,020	488
Operating Supplies	11,647	11,447	10,314	1,133
Contractual Professional Services	528	528	505	23
Maintenance and Repair Services	47,863	55,470	54,017	1,453
Communications	600	710	700	10
Insurance	-	1,324	1,324	-
Public Utility Services	142,376	142,576	138,711	3,865
Miscellaneous	1,050	660	419	241
Budget Control Account	8,651	-	-	-
<i>Total Expenditures</i>	<u>337,179</u>	<u>337,179</u>	<u>318,278</u>	<u>18,901</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(337,179)</u>	<u>(337,179)</u>	<u>(318,278)</u>	<u>18,901</u>
Other Financing Sources And Uses				
Transfers in	<u>324,328</u>	<u>324,328</u>	<u>324,328</u>	-
<i>Total Other Financing Sources And Uses</i>	<u>324,328</u>	<u>324,328</u>	<u>324,328</u>	-
<i>Net Change in fund Balance</i>	(12,851)	(12,851)	6,050	18,901
<i>Fund Balance (Deficit) At Beginning of Year</i>	17,899	17,899	17,899	-
<i>Prior Year Encumbrances Appropriated</i>	12,849	12,849	12,849	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 17,897</u>	<u>\$ 17,897</u>	<u>\$ 36,798</u>	<u>\$ 18,901</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Services Board Contract - Public Works Building Maintenance - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 376,239	\$ 401,239	\$ 364,008	\$ (37,231)
<i>Total Revenues</i>	<u>376,239</u>	<u>401,239</u>	<u>364,008</u>	<u>(37,231)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Children Services Board</i>				
Salaries	194,223	205,928	205,928	-
Fringe Benefits	93,917	97,912	97,836	76
Operating Supplies	23,179	15,479	15,155	324
Contractual Professional Services	1,414	20,814	20,677	137
Maintenance and Repair Services	56,634	45,734	38,036	7,698
Communications	840	1,690	1,446	244
Insurance	-	177	176	1
Public Utility Services	10,739	11,339	7,100	4,239
Miscellaneous	7,800	14,673	14,306	367
<i>Total Expenditures</i>	<u>388,746</u>	<u>413,746</u>	<u>400,660</u>	<u>13,086</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(12,507)</u>	<u>(12,507)</u>	<u>(36,652)</u>	<u>(24,145)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	127,931	127,931	127,931	-
<i>Prior Year Encumbrances Appropriated</i>	12,506	12,506	12,506	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 127,930</u>	<u>\$ 127,930</u>	<u>\$ 103,785</u>	<u>\$ (24,145)</u>

MONTGOMERY COUNTY , OHIO

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

Dora Tate Building - Public Works Building Maintenance - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 77,402	\$ 77,402	\$ 116,104	\$ 38,702
<i>Total Revenues</i>	<u>77,402</u>	<u>77,402</u>	<u>116,104</u>	<u>38,702</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Dora Tate Building</i>				
Salaries	2,543	2,543	2,496	47
Fringe Benefits	1,287	1,317	1,317	-
Special Fringe Benefits	12	13	12	1
Operating Supplies	25,389	25,218	20,162	5,056
Contractual Professional Services	19,746	17,746	9,969	7,777
Maintenance and Repair Services	52,342	54,342	45,486	8,856
Communications	1,600	1,740	1,701	39
Insurance	2,050	2,050	715	1,335
Public Utility Services	77,468	77,468	71,987	5,481
Miscellaneous	67,500	67,500	1,244	66,256
Budget Control Account	4,721	4,721	-	4,721
<i>Total Expenditures</i>	<u>254,658</u>	<u>254,658</u>	<u>155,089</u>	<u>99,569</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(177,256)</u>	<u>(177,256)</u>	<u>(38,985)</u>	<u>138,271</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	239,813	239,813	239,813	-
<i>Prior Year Encumbrances Appropriated</i>	33,123	33,123	33,123	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 95,680</u>	<u>\$ 95,680</u>	<u>\$ 233,951</u>	<u>\$ 138,271</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Dog and Kennel - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Licenses and Permits	\$ 1,471,968	\$ 1,471,968	\$ 1,460,493	\$ (11,475)
Fees and Charges for Services	214,500	214,500	224,930	10,430
Fines and Forfeitures	13,500	13,500	9,474	(4,026)
Miscellaneous Revenues	35,000	35,000	61,142	26,142
<i>Total Revenues</i>	<u>1,734,968</u>	<u>1,734,968</u>	<u>1,756,039</u>	<u>21,071</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Animal Rescue</i>				
Salaries	477,833	497,033	494,012	3,021
Fringe Benefits	189,498	193,698	192,279	1,419
Special Fringe Benefits	12,454	24,894	24,579	315
Operating Supplies	4,465	4,465	2,286	2,179
Routine Business	2,100	600	525	75
Contractual Professional Services	7,435	6,535	5,950	585
Maintenance and Repair Services	53,600	73,432	66,479	6,953
Communications	17,000	7,017	5,844	1,173
Insurance	12,000	12,000	10,465	1,535
Public Utility Services	-	3,000	-	3,000
Miscellaneous	100	100	-	100
Capital Outlays	111,701	110,501	109,200	1,301
<i>Total Animal Rescue</i>	<u>888,186</u>	<u>933,275</u>	<u>911,619</u>	<u>21,656</u>
<i>Animal Shelter</i>				
Salaries	685,244	624,949	622,217	2,732
Fringe Benefits	274,926	254,726	227,132	27,594
Special Fringe Benefits	10,510	9,710	6,260	3,450
Post Employment Services	300	1,700	1,514	186
Pre-Employment Services	200	700	597	103
Operating Supplies	61,227	52,256	48,317	3,939
Agricultural Supplies	92,898	92,413	85,840	6,573
Routine Business	100	100	-	100
Staff Training and Development	920	1,645	1,605	40
Contractual Professional Services	16,145	90,405	89,615	790
Maintenance and Repair Services	66,822	60,190	58,548	1,642
Communications	35,485	30,335	28,000	2,335
Public Utility Services	160,573	163,641	154,450	9,191
Rentals	4,380	4,740	4,689	51
Miscellaneous	13,900	4,700	4,644	56
Capital Outlays	9,800	23,171	23,170	1
Construction and Improvements	8,470	8,470	8,470	-
<i>Total Animal Shelter</i>	<u>1,441,900</u>	<u>1,423,851</u>	<u>1,365,068</u>	<u>58,783</u>
<i>Animal Licensing</i>				
Salaries	39,169	39,169	36,697	2,472
Fringe Benefits	19,468	19,468	17,362	2,106
Operating Supplies	4,400	4,400	4,380	20
Agricultural Supplies	15,800	15,800	15,018	782
Contractual Professional Services	145	4,145	144	4,001
Communications	25,200	29,200	11,322	17,878
<i>Total Animal Licensing</i>	<u>104,182</u>	<u>112,182</u>	<u>84,923</u>	<u>27,259</u>

MONTGOMERY COUNTY , OHIO

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

Dog and Kennel - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Animal Licensing</i>				
Intergovernmental	7,400	7,400	4,306	3,094
<i>Total Animal Licensing</i>	<u>7,400</u>	<u>7,400</u>	<u>4,306</u>	<u>3,094</u>
<i>Total Expenditures</i>	<u>2,441,668</u>	<u>2,476,708</u>	<u>2,365,916</u>	<u>110,792</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(706,700)</u>	<u>(741,740)</u>	<u>(609,877)</u>	<u>131,863</u>
Other Financing Sources And Uses				
Transfers in	400,000	400,000	400,000	-
<i>Total Other Financing Sources And Uses</i>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(306,700)	(341,740)	(209,877)	131,863
<i>Fund Balance (Deficit) At Beginning of Year</i>	637,967	637,967	637,967	-
<i>Prior Year Encumbrances Appropriated</i>	127,096	127,096	127,096	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 458,363</u>	<u>\$ 423,323</u>	<u>\$ 555,186</u>	<u>\$ 131,863</u>

MONTGOMERY COUNTY , OHIO

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

Caring Program-Animal Shelter - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 32,800	\$ 32,800	\$ 14,044	\$ (18,756)
Miscellaneous Revenues	25,300	25,300	40,232	14,932
<i>Total Revenues</i>	<u>58,100</u>	<u>58,100</u>	<u>54,276</u>	<u>(3,824)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Caring Program</i>				
Salaries	28,352	28,352	22,876	5,476
Fringe Benefits	13,535	13,535	9,542	3,993
Operating Supplies	12,394	12,394	10,258	2,136
Agricultural Supplies	2,000	2,000	2,000	-
Routine Business	500	-	-	-
Board Approved Travel	16,033	18,033	17,034	999
Staff Training and Development	7,200	5,700	3,285	2,415
Contractual Professional Services	26,601	26,601	21,063	5,538
Maintenance and Repair Services	885	885	483	402
Insurance	100	100	3	97
<i>Total Expenditures</i>	<u>107,600</u>	<u>107,600</u>	<u>86,544</u>	<u>21,056</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(49,500)</u>	<u>(49,500)</u>	<u>(32,268)</u>	<u>17,232</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	139,745	139,745	139,745	-
<i>Prior Year Encumbrances Appropriated</i>	2,312	2,312	2,312	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 92,557</u>	<u>\$ 92,557</u>	<u>\$ 109,789</u>	<u>\$ 17,232</u>

MONTGOMERY COUNTY , OHIO

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

Animal Control Contracts - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	\$ 400	\$ 400	\$ 96	\$ (304)
Fees and Charges for Services	104,000	104,000	96,811	(7,189)
<i>Total Revenues</i>	<u>104,400</u>	<u>104,400</u>	<u>96,907</u>	<u>(7,493)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Animal Rescue - Contract Fund</i>				
Salaries	33,034	33,034	21,153	11,881
Fringe Benefits	18,003	18,003	8,128	9,875
Agricultural Supplies	41,187	34,287	31,900	2,387
Contractual Professional Services	463	1,371	552	819
Maintenance and Repair Services	-	4,200	4,200	-
Communications	2,000	1,592	-	1,592
Capital Outlays	-	6,400	5,526	874
<i>Total Expenditures</i>	<u>94,687</u>	<u>98,887</u>	<u>71,459</u>	<u>27,428</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	9,713	5,513	25,448	19,935
<i>Fund Balance (Deficit) At Beginning of Year</i>	168,656	168,656	168,656	-
<i>Prior Year Encumbrances Appropriated</i>	1,187	1,187	1,187	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 179,556</u>	<u>\$ 175,356</u>	<u>\$ 195,291</u>	<u>\$ 19,935</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Coroner's Special Lab Fee Account - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 1,220,000	\$ 1,220,000	\$ 1,163,664	\$ (56,336)
Miscellaneous Revenues	-	-	3,120	3,120
<i>Total Revenues</i>	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,166,784</u>	<u>(53,216)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Coroner Special Lab Fee</i>				
Salaries	642,275	634,775	627,039	7,736
Fringe Benefits	166,587	150,061	143,129	6,932
Special Fringe Benefits	-	240	240	-
Operating Supplies	338,459	350,019	314,326	35,693
Contractual Professional Services	139,200	149,900	133,533	16,367
Maintenance and Repair Services	135,392	148,392	138,872	9,520
Communications	13,382	13,382	10,886	2,496
Insurance	-	1,526	1,525	1
Rentals	2,500	2,700	2,618	82
Capital Outlays	135,372	147,172	137,829	9,343
<i>Total Expenditures</i>	<u>1,573,167</u>	<u>1,598,167</u>	<u>1,509,997</u>	<u>88,170</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(353,167)</u>	<u>(378,167)</u>	<u>(343,213)</u>	<u>34,954</u>
Other Financing Sources And Uses				
Transfers in	-	6,000	-	(6,000)
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>
<i>Net Change in fund Balance</i>	<u>(353,167)</u>	<u>(372,167)</u>	<u>(343,213)</u>	<u>28,954</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	866,969	866,969	866,969	-
<i>Prior Year Encumbrances Appropriated</i>	92,854	92,854	92,854	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 606,656</u>	<u>\$ 587,656</u>	<u>\$ 616,610</u>	<u>\$ 28,954</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Forensic Crime Laboratory - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 105,000	\$ 105,000	\$ 132,618	\$ 27,618
Intergovernmental Revenues	1,552,250	1,552,250	1,511,026	(41,224)
<i>Total Revenues</i>	<u>1,657,250</u>	<u>1,657,250</u>	<u>1,643,644</u>	<u>(13,606)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Crime Lab General Operating</i>				
Salaries	1,459,591	1,451,591	1,394,417	57,174
Fringe Benefits	450,987	485,987	485,623	364
Operating Supplies	236,633	208,133	170,742	37,391
Board Approved Travel	8,500	8,500	1,629	6,871
Staff Training and Development	2,200	2,200	1,215	985
Contractual Professional Services	45,815	45,815	33,337	12,478
Maintenance and Repair Services	60,811	60,811	54,935	5,876
Communications	12,484	12,484	8,336	4,148
Insurance	3,000	3,000	1,620	1,380
Rentals	5,200	5,200	5,157	43
Miscellaneous	292,000	292,000	285,211	6,789
Capital Outlays	35,855	37,355	34,789	2,566
<i>Total Expenditures</i>	<u>2,613,076</u>	<u>2,613,076</u>	<u>2,477,011</u>	<u>136,065</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(955,826)</u>	<u>(955,826)</u>	<u>(833,367)</u>	<u>122,459</u>
Other Financing Sources And Uses				
Transfers in	830,605	830,605	823,816	(6,789)
<i>Total Other Financing Sources And Uses</i>	<u>830,605</u>	<u>830,605</u>	<u>823,816</u>	<u>(6,789)</u>
<i>Net Change in fund Balance</i>	(125,221)	(125,221)	(9,551)	115,670
<i>Fund Balance (Deficit) At Beginning of Year</i>	837,744	837,744	837,744	-
<i>Prior Year Encumbrances Appropriated</i>	36,477	36,477	36,477	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 749,000</u>	<u>\$ 749,000</u>	<u>\$ 864,670</u>	<u>\$ 115,670</u>

MONTGOMERY COUNTY , OHIO

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

Crime Lab-AFIS Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 77,322	\$ 77,322	\$ 332,805	\$ 255,483
Intergovernmental Revenues	302,300	302,300	16,100	(286,200)
<i>Total Revenues</i>	<u>379,622</u>	<u>379,622</u>	<u>348,905</u>	<u>(30,717)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>AFIS Operating</i>				
Salaries	200,603	200,603	192,902	7,701
Fringe Benefits	83,170	83,170	69,664	13,506
Operating Supplies	5,910	5,910	1,849	4,061
Contractual Professional Services	15,760	15,760	15,760	-
Law Enforcement Services	73,658	73,658	56,224	17,434
Maintenance and Repair Services	62,000	62,000	61,000	1,000
Insurance	-	155	154	1
Capital Outlays	10,000	9,845	8,750	1,095
<i>Total Expenditures</i>	<u>451,101</u>	<u>451,101</u>	<u>406,303</u>	<u>44,798</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(71,479)</u>	<u>(71,479)</u>	<u>(57,398)</u>	<u>14,081</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	485,563	485,563	485,563	-
<i>Prior Year Encumbrances Appropriated</i>	35,128	35,128	35,128	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 449,212</u>	<u>\$ 449,212</u>	<u>\$ 463,293</u>	<u>\$ 14,081</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Victims of Domestic Violence - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 121,000	\$ 121,000	\$ 106,891	\$ (14,109)
<i>Total Revenues</i>	<u>121,000</u>	<u>121,000</u>	<u>106,891</u>	<u>(14,109)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Victims of Domestic Violence</i>				
Social Services Contractual Services	118,500	118,500	118,500	-
<i>Total Expenditures</i>	<u>118,500</u>	<u>118,500</u>	<u>118,500</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>2,500</u>	<u>2,500</u>	<u>(11,609)</u>	<u>(14,109)</u>
Other Financing Sources And Uses				
Advances in	-	-	10,600	10,600
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>10,600</u>	<u>10,600</u>
<i>Net Change in fund Balance</i>	2,500	2,500	(1,009)	(3,509)
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,024	1,024	1,024	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,524</u>	<u>\$ 3,524</u>	<u>\$ 15</u>	<u>\$ (3,509)</u>

MONTGOMERY COUNTY , OHIO

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

Co Municipal Court Probation Services - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 92,980	\$ 92,980	\$ 69,924	\$ (23,056)
<i>Total Revenues</i>	<u>92,980</u>	<u>92,980</u>	<u>69,924</u>	<u>(23,056)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Probation Services Fee</i>				
Salaries	56,218	56,285	56,284	1
Fringe Benefits	31,113	31,046	30,136	910
Board Approved Travel	2,000	2,000	-	2,000
Staff Training and Development	1,000	985	225	760
Insurance	100	115	114	1
<i>Total Expenditures</i>	<u>90,431</u>	<u>90,431</u>	<u>86,759</u>	<u>3,672</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>2,549</u>	<u>2,549</u>	<u>(16,835)</u>	<u>(19,384)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	59,561	59,561	59,561	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 62,110</u>	<u>\$ 62,110</u>	<u>\$ 42,726</u>	<u>\$ (19,384)</u>

MONTGOMERY COUNTY , OHIO

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

Common Pleas Court Probation Services - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 96,100	\$ 189,605	\$ 73,810	\$ (115,795)
<i>Total Revenues</i>	<u>96,100</u>	<u>189,605</u>	<u>73,810</u>	<u>(115,795)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Probation Services Fee</i>				
Operating Supplies	-	700	-	700
Routine Business	-	12,000	10,911	1,089
Board Approved Travel	-	10,360	9,020	1,340
Contractual Professional Services	3,300	60,720	56,561	4,159
Insurance	-	25	21	4
Capital Outlays	182	15,182	-	15,182
<i>Total Expenditures</i>	<u>3,482</u>	<u>98,987</u>	<u>76,513</u>	<u>22,474</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	92,618	90,618	(2,703)	(93,321)
<i>Fund Balance (Deficit) At Beginning of Year</i>	125,840	125,840	125,840	-
<i>Prior Year Encumbrances Appropriated</i>	3,482	3,482	3,482	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 221,940</u>	<u>\$ 219,940</u>	<u>\$ 126,619</u>	<u>\$ (93,321)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Prosecutor's Pretrial Diversion Program - Other Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 28,000	\$ 28,000	\$ 20,210	\$ (7,790)
<i>Total Revenues</i>	<u>28,000</u>	<u>28,000</u>	<u>20,210</u>	<u>(7,790)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	335	65
Operating Supplies	6,500	4,743	2,458	2,285
Contractual Professional Services	13,411	14,611	9,162	5,449
Maintenance and Repair Services	7,200	7,757	7,757	-
Communications	5,000	5,000	2,657	2,343
Rentals	6,500	6,500	5,551	949
<i>Total Expenditures</i>	<u>39,011</u>	<u>39,011</u>	<u>27,920</u>	<u>11,091</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(11,011)	(11,011)	(7,710)	3,301
<i>Fund Balance (Deficit) At Beginning of Year</i>	115,799	115,799	115,799	-
<i>Prior Year Encumbrances Appropriated</i>	4,011	4,011	4,011	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 108,799</u>	<u>\$ 108,799</u>	<u>\$ 112,100</u>	<u>\$ 3,301</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
County Prosecutor Victim-Witness Account - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Prosecutor - Administration</i>				
Operating Supplies	500	500	452	48
<i>Total Expenditures</i>	500	500	452	48
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(500)	(500)	(452)	48
<i>Fund Balance (Deficit) at Beginning of Year</i>	8,584	8,584	8,584	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 8,084	\$ 8,084	\$ 8,132	\$ 48

MONTGOMERY COUNTY , OHIO

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

Prosecutor's Seminar Account - Other Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,500	\$ 6,207	\$ 10,629	\$ 4,422
<i>Total Revenues</i>	<u>2,500</u>	<u>6,207</u>	<u>10,629</u>	<u>4,422</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Prosecutor Seminar Account</i>				
Operating Supplies	1,000	1,000	-	1,000
Board Approved Travel	-	3,707	3,707	-
<i>Total Expenditures</i>	<u>1,000</u>	<u>4,707</u>	<u>3,707</u>	<u>1,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>6,922</u>	<u>5,422</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>9,267</u>	<u>9,267</u>	<u>9,267</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 10,767</u>	<u>\$ 10,767</u>	<u>\$ 16,189</u>	<u>\$ 5,422</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

Indigent Guardianship - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 66,500	\$ 66,500	\$ 67,690	\$ 1,190
<i>Total Revenues</i>	<u>66,500</u>	<u>66,500</u>	<u>67,690</u>	<u>1,190</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Indigent Guardianship</i>				
Routine Business	500	500	493	7
Contractual Professional Services	15,980	15,980	10,166	5,814
Interfund Agreements	50,000	50,000	50,000	-
<i>Total Expenditures</i>	<u>66,480</u>	<u>66,480</u>	<u>60,659</u>	<u>5,821</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	20	20	7,031	7,011
<i>Fund Balance (Deficit) At Beginning of Year</i>	195,316	195,316	195,316	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 195,336</u>	<u>\$ 195,336</u>	<u>\$ 202,347</u>	<u>\$ 7,011</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Alternative Dispute Resolution - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 423,000	\$ 423,000	\$ 341,262	\$ (81,738)
Miscellaneous Revenues	-	-	2,300	2,300
<i>Total Revenues</i>	<u>423,000</u>	<u>423,000</u>	<u>343,562</u>	<u>(79,438)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Mediation/Alternative Dispute Resolution</i>				
Salaries	224,475	224,475	222,570	1,905
Fringe Benefits	69,306	73,637	72,952	685
Operating Supplies	1,000	-	-	-
Board Approved Travel	3,000	669	668	1
Communications	2,000	1,000	834	166
<i>Total Mediation/Alternative Dispute Resolution</i>	<u>299,781</u>	<u>299,781</u>	<u>297,024</u>	<u>2,757</u>
<i>Mediation Services</i>				
Law Enforcement Services	85,000	82,600	69,600	13,000
<i>Total Mediation Services</i>	<u>85,000</u>	<u>82,600</u>	<u>69,600</u>	<u>13,000</u>
<i>Total Expenditures</i>	<u>384,781</u>	<u>382,381</u>	<u>366,624</u>	<u>15,757</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	38,219	40,619	(23,062)	(63,681)
<i>Fund Balance (Deficit) At Beginning of Year</i>	38,889	38,889	38,889	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 77,108</u>	<u>\$ 79,508</u>	<u>\$ 15,827</u>	<u>\$ (63,681)</u>

MONTGOMERY COUNTY , OHIO

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

Multi-Service Centers - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
Transfers out	-	(109,967)	(109,967)	-
<i>Total Other Financing Sources And Uses</i>	-	(109,967)	(109,967)	-
<i>Net Change in fund Balance</i>	-	(109,967)	(109,967)	-
<i>Fund Balance (Deficit) At Beginning of Year</i>	109,967	109,967	109,967	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 109,967	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Cultural Facilities - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Licenses and Permits	\$ 1,250	\$ 1,250	\$ 3,300	\$ 2,050
<i>Total Revenues</i>	<u>1,250</u>	<u>1,250</u>	<u>3,300</u>	<u>2,050</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Courthouse Square</i>				
Salaries	44,505	44,205	36,495	7,710
Fringe Benefits	4,800	9,450	9,446	4
Special Fringe Benefits	36	36	36	-
Operating Supplies	11,593	10,793	10,688	105
Contractual Professional Services	41,882	43,882	40,144	3,738
Maintenance and Repair Services	30,412	11,445	9,324	2,121
Communications	-	1,000	691	309
Insurance	5,000	5,000	61	4,939
Public Utility Services	39,648	41,168	35,320	5,848
Miscellaneous	356	356	7	349
Capital Outlays	-	13,647	13,647	-
<i>Total Courthouse Square</i>	<u>178,232</u>	<u>180,982</u>	<u>155,859</u>	<u>25,123</u>
<i>Shared Resources</i>				
Contractual Professional Services	300,420	400,420	400,000	420
Insurance	24,000	24,000	3,900	20,100
Miscellaneous	-	2,046	2,046	-
<i>Total Shared Resources</i>	<u>324,420</u>	<u>426,466</u>	<u>405,946</u>	<u>20,520</u>
Intergovernmental:				
<i>Community & Economic Development</i>				
<i>Shared Resources</i>				
Intergovernmental	20,000	20,000	20,000	-
<i>Total Shared Resources</i>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>522,652</u>	<u>627,448</u>	<u>581,805</u>	<u>45,643</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(521,402)</u>	<u>(626,198)</u>	<u>(578,505)</u>	<u>47,693</u>
Other Financing Sources And Uses				
Transfers in	649,750	649,750	715,899	66,149
<i>Total Other Financing Sources And Uses</i>	<u>649,750</u>	<u>649,750</u>	<u>715,899</u>	<u>66,149</u>
<i>Net Change in fund Balance</i>	128,348	23,552	137,394	113,842
<i>Fund Balance (Deficit) At Beginning of Year</i>	205,389	205,389	205,389	-
<i>Prior Year Encumbrances Appropriated</i>	22,008	22,008	22,008	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 355,745</u>	<u>\$ 250,949</u>	<u>\$ 364,791</u>	<u>\$ 113,842</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Hotel/Motel Tax Administration - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Other Taxes	\$ 2,313,165	\$ 2,555,792	\$ 2,524,189	\$ (31,603)
<i>Total Revenues</i>	<u>2,313,165</u>	<u>2,555,792</u>	<u>2,524,189</u>	<u>(31,603)</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>OMB Hotel/Motel Tax Administration</i>				
Salaries	73,301	73,301	70,687	2,614
Fringe Benefits	22,747	22,747	22,135	612
Special Fringe Benefits	250	250	-	250
Operating Supplies	2,400	2,400	340	2,060
Routine Business	1,300	1,300	87	1,213
Board Approved Travel	7,759	7,759	-	7,759
Staff Training and Development	600	600	-	600
Contractual Professional Services	10,820	10,820	291	10,529
Maintenance and Repair Services	120	120	-	120
Communications	2,520	2,520	845	1,675
Insurance	3,000	3,000	955	2,045
Rentals	1,200	1,200	-	1,200
Miscellaneous	1,586,825	1,756,664	1,702,575	54,089
<i>Total Expenditures</i>	<u>1,712,842</u>	<u>1,882,681</u>	<u>1,797,915</u>	<u>84,766</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>600,323</u>	<u>673,111</u>	<u>726,274</u>	<u>53,163</u>
Other Financing Sources And Uses				
Transfers out	(649,750)	(722,538)	(715,899)	6,639
<i>Total Other Financing Sources And Uses</i>	<u>(649,750)</u>	<u>(722,538)</u>	<u>(715,899)</u>	<u>6,639</u>
<i>Net Change in fund Balance</i>	(49,427)	(49,427)	10,375	59,802
<i>Fund Balance (Deficit) At Beginning of Year</i>	144,105	144,105	144,105	-
<i>Prior Year Encumbrances Appropriated</i>	49,427	49,427	49,427	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 144,105</u>	<u>\$ 144,105</u>	<u>\$ 203,907</u>	<u>\$ 59,802</u>

MONTGOMERY COUNTY , OHIO

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

Building Regulations - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	\$ 1,232,252	\$ 1,232,252	\$ 1,248,510	\$ 16,258
Fees and Charges for Services	4,304	4,304	4,435	131
Intergovernmental Revenues	20,000	20,000	-	(20,000)
Miscellaneous Revenues	4,000	4,000	2,010	(1,990)
<i>Total Revenues</i>	<u>1,260,556</u>	<u>1,260,556</u>	<u>1,254,955</u>	<u>(5,601)</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Building Regulations</i>				
Salaries	696,178	747,118	741,929	5,189
Fringe Benefits	261,880	270,659	265,052	5,607
Special Fringe Benefits	5,991	5,991	5,115	876
Post Employment Services	225	225	55	170
Pre-Employment Services	109	209	71	138
Operating Supplies	6,110	4,910	4,610	300
Routine Business	400	120	98	22
Staff Training and Development	2,720	2,720	2,545	175
Contractual Professional Services	57,627	50,720	41,087	9,633
Maintenance and Repair Services	77,590	74,301	73,177	1,124
Communications	16,500	17,070	17,048	22
Insurance	-	3,286	3,286	-
Miscellaneous	1,700	1,700	877	823
Capital Outlays	40,000	47,720	47,719	1
<i>Total Expenditures</i>	<u>1,167,030</u>	<u>1,226,749</u>	<u>1,202,669</u>	<u>24,080</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	93,526	33,807	52,286	18,479
<i>Fund Balance (Deficit) At Beginning of Year</i>	500,562	500,562	500,562	-
<i>Prior Year Encumbrances Appropriated</i>	7,327	7,327	7,327	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 601,415</u>	<u>\$ 541,696</u>	<u>\$ 560,175</u>	<u>\$ 18,479</u>

MONTGOMERY COUNTY , OHIO

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

Plat and Site Review - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 5,100	\$ 5,100	\$ 5,495	\$ 395
<i>Total Revenues</i>	<u>5,100</u>	<u>5,100</u>	<u>5,495</u>	<u>395</u>
Expenditures:				
Current:				
<i>Community & Economic Development Planning Commission</i>				
Contractual Professional Services	1,500	1,500	-	1,500
<i>Total Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>3,600</u>	<u>3,600</u>	<u>5,495</u>	<u>1,895</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	37,596	37,596	37,596	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 41,196</u>	<u>\$ 41,196</u>	<u>\$ 43,091</u>	<u>\$ 1,895</u>

MONTGOMERY COUNTY , OHIO

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

Housing Bond Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ -	\$ -	\$ 12,500	\$ 12,500
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>12,500</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Gateway Shelter Capital Reserve</i>				
Contractual Professional Services	17,500	17,500	17,500	-
<i>Total Expenditures</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(17,500)</u>	<u>(17,500)</u>	<u>(5,000)</u>	<u>12,500</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	25,628	25,628	25,628	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,128</u>	<u>\$ 8,128</u>	<u>\$ 20,628</u>	<u>\$ 12,500</u>

MONTGOMERY COUNTY , OHIO

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

Business First - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Business Retention</i>				
Special Fringe Benefits	456	456	-	456
Operating Supplies	725	725	-	725
Routine Business	4,940	4,940	2,541	2,399
Board Approved Travel	3,382	3,382	-	3,382
Contractual Professional Services	26,029	26,029	20,000	6,029
Maintenance and Repair Services	2,000	2,000	1,990	10
Communications	4,500	4,500	370	4,130
<i>Total Expenditures</i>	<u>42,032</u>	<u>42,032</u>	<u>24,901</u>	<u>17,131</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>2,968</u>	<u>2,968</u>	<u>20,099</u>	<u>17,131</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	155,076	155,076	155,076	-
<i>Prior Year Encumbrances Appropriated</i>	31	31	31	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 158,075</u>	<u>\$ 158,075</u>	<u>\$ 175,206</u>	<u>\$ 17,131</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Homeless Solutions Administration - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Miscellaneous Revenues	\$ -	\$ -	\$ 10	\$ 10
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Homeless Administration</i>				
Salaries	133,302	133,302	123,370	9,932
Fringe Benefits	59,929	59,883	56,354	3,529
Special Fringe Benefits	540	586	555	31
Pre-Employment Services	-	50	41	9
Operating Supplies	2,500	4,500	3,961	539
Routine Business	6,600	10,100	8,231	1,869
Board Approved Travel	2,300	3,785	2,001	1,784
Staff Training and Development	600	2,000	1,374	626
Contractual Professional Services	43,204	34,752	14,207	20,545
Maintenance and Repair Services	3,000	500	-	500
Communications	5,600	6,365	5,844	521
Insurance	225	1,127	1,127	-
Rentals	200	400	338	62
Capital Outlays	2,000	2,650	2,259	391
<i>Total Homeless Administration</i>	<u>260,000</u>	<u>260,000</u>	<u>219,662</u>	<u>40,338</u>
<i>Homeless Services Contracts</i>				
Social Services Contractual Services	1,845,785	1,896,879	1,885,436	11,443
<i>Total Homeless Services Contracts</i>	<u>1,845,785</u>	<u>1,896,879</u>	<u>1,885,436</u>	<u>11,443</u>
<i>Transitional Housing</i>				
Social Services Contractual Services	2,005	2,005	-	2,005
<i>Total Transitional Housing</i>	<u>2,005</u>	<u>2,005</u>	<u>-</u>	<u>2,005</u>
<i>Permanent Supportive Housing</i>				
Social Services Contractual Services	4	4	-	4
<i>Total Permanent Supportive Housing</i>	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>
<i>Total Expenditures</i>	<u>2,107,794</u>	<u>2,158,888</u>	<u>2,105,098</u>	<u>53,790</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(2,107,794)</u>	<u>(2,158,888)</u>	<u>(2,105,088)</u>	<u>53,800</u>
Other Financing Sources And Uses				
Transfers in	1,919,100	2,239,745	2,229,072	(10,673)
<i>Total Other Financing Sources And Uses</i>	<u>1,919,100</u>	<u>2,239,745</u>	<u>2,229,072</u>	<u>(10,673)</u>
<i>Net Change in fund Balance</i>	(188,694)	80,857	123,984	43,127
<i>Fund Balance (Deficit) At Beginning of Year</i>	360,001	360,001	360,001	-
<i>Prior Year Encumbrances Appropriated</i>	188,694	188,694	188,694	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 360,001</u>	<u>\$ 629,552</u>	<u>\$ 672,679</u>	<u>\$ 43,127</u>

MONTGOMERY COUNTY , OHIO

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

JFS-Frail & Elderly Services - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Social Services</i>				
Salaries	111,856	112,691	112,691	-
Fringe Benefits	41,356	40,516	40,209	307
Special Fringe Benefits	540	545	545	-
Operating Supplies	500	500	25	475
Routine Business	3,111	3,111	1,336	1,775
Board Approved Travel	3,172	3,172	685	2,487
Staff Training and Development	2,000	1,200	-	1,200
Contractual Professional Services	1,000	1,000	287	713
Social Services Contractual Services	10,729,553	10,799,059	10,637,366	161,693
Communications	100	398	72	326
Insurance	4,500	5,300	5,298	2
<i>Total Expenditures</i>	<u>10,897,688</u>	<u>10,967,492</u>	<u>10,798,514</u>	<u>168,978</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(10,897,688)</u>	<u>(10,967,492)</u>	<u>(10,798,514)</u>	<u>168,978</u>
Other Financing Sources And Uses				
Transfers in	9,800,000	9,800,000	9,800,000	-
<i>Total Other Financing Sources And Uses</i>	<u>9,800,000</u>	<u>9,800,000</u>	<u>9,800,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	<u>(1,097,688)</u>	<u>(1,167,492)</u>	<u>(998,514)</u>	<u>168,978</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	567,336	567,336	567,336	-
<i>Prior Year Encumbrances Appropriated</i>	957,410	957,410	957,410	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 427,058</u>	<u>\$ 357,254</u>	<u>\$ 526,232</u>	<u>\$ 168,978</u>

MONTGOMERY COUNTY , OHIO

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

Jail Commissary - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 377,500	\$ 377,500	\$ 412,725	\$ 35,225
Miscellaneous Revenues	-	-	163	163
<i>Total Revenues</i>	<u>377,500</u>	<u>377,500</u>	<u>412,888</u>	<u>35,388</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Jail Operations</i>				
Salaries	45,425	60,425	58,644	1,781
Fringe Benefits	8,302	12,302	11,693	609
Operating Supplies	130,509	137,509	131,076	6,433
Board Approved Travel	-	5,000	1,389	3,611
Contractual Professional Services	52,150	21,150	16,059	5,091
Public Utility Services	8,000	8,000	6,554	1,446
Capital Outlays	-	89,601	81,916	7,685
<i>Total Expenditures</i>	<u>244,386</u>	<u>333,987</u>	<u>307,331</u>	<u>26,656</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	133,114	43,513	105,557	62,044
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,055,509	1,055,509	1,055,509	-
<i>Prior Year Encumbrances Appropriated</i>	3,659	3,659	3,659	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,192,282</u>	<u>\$ 1,102,681</u>	<u>\$ 1,164,725</u>	<u>\$ 62,044</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff's Concealed Handgun License Fund - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	\$ 200,000	\$ 408,655	\$ 466,234	\$ 57,579
<i>Total Revenues</i>	<u>200,000</u>	<u>408,655</u>	<u>466,234</u>	<u>57,579</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	62,551	91,015	88,738	2,277
Fringe Benefits	25,777	41,987	40,700	1,287
Operating Supplies	5,000	14,000	6,005	7,995
Contractual Professional Services	120,925	264,625	243,292	21,333
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	500	500	146	354
Insurance	-	83	83	-
Rentals	2,000	1,917	-	1,917
Capital Outlays	-	11,281	11,281	-
<i>Total Expenditures</i>	<u>218,253</u>	<u>426,908</u>	<u>390,245</u>	<u>36,663</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(18,253)</u>	<u>(18,253)</u>	<u>75,989</u>	<u>94,242</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	326,629	326,629	326,629	-
<i>Prior Year Encumbrances Appropriated</i>	20,925	20,925	20,925	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 329,301</u>	<u>\$ 329,301</u>	<u>\$ 423,543</u>	<u>\$ 94,242</u>

MONTGOMERY COUNTY , OHIO

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

Emergency Management Operating - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 107,031	\$ 107,031	\$ 107,031	\$ -
Intergovernmental Revenues	278,572	326,672	347,195	20,523
Miscellaneous Revenues	-	-	26,647	26,647
<i>Total Revenues</i>	<u>385,603</u>	<u>433,703</u>	<u>480,873</u>	<u>47,170</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Emergency Management Director</i>				
Salaries	190,921	227,720	227,654	66
Fringe Benefits	80,685	86,379	86,294	85
Special Fringe Benefits	4,210	4,210	3,643	567
Pre-Employment Services	200	200	-	200
Operating Supplies	6,400	5,221	1,678	3,543
Routine Business	2,300	3,800	2,752	1,048
Board Approved Travel	1,400	950	(431)	1,381
Staff Training and Development	10,999	10,999	6,098	4,901
Contractual Professional Services	55,347	84,786	77,797	6,989
Maintenance and Repair Services	5,700	5,360	5,119	241
Communications	11,500	11,650	11,598	52
Insurance	2,500	2,000	525	1,475
Public Utility Services	4,531	4,531	4,161	370
Rentals	48,000	45,540	44,716	824
Miscellaneous	300	442	374	68
Capital Outlays	-	38,507	37,252	1,255
<i>Total Expenditures</i>	<u>424,993</u>	<u>532,295</u>	<u>509,230</u>	<u>23,065</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(39,390)</u>	<u>(98,592)</u>	<u>(28,357)</u>	<u>70,235</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	417,886	417,886	417,886	-
<i>Prior Year Encumbrances Appropriated</i>	41,421	41,421	41,421	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 419,917</u>	<u>\$ 360,715</u>	<u>\$ 430,950</u>	<u>\$ 70,235</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Emergency Operations Center - Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>General Government</i>				
Operating Supplies	110	889	879	10
Routine Business	200	-	-	-
Contractual Professional Services	-	8,781	8,781	-
Maintenance and Repair Services	12,657	12,097	12,097	-
Communications	17,700	16,863	16,863	-
Public Utility Services	2,537	2,852	2,700	152
<i>Total Expenditures</i>	<u>33,204</u>	<u>41,482</u>	<u>41,320</u>	<u>162</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(33,204)</u>	<u>(41,482)</u>	<u>(41,320)</u>	<u>162</u>
Other Financing Sources And Uses				
Advances in	-	-	165	165
Transfers in	29,100	37,650	37,211	(439)
<i>Total Other Financing Sources And Uses</i>	<u>29,100</u>	<u>37,650</u>	<u>37,376</u>	<u>(274)</u>
<i>Net Change in fund Balance</i>	<u>(4,104)</u>	<u>(3,832)</u>	<u>(3,944)</u>	<u>(112)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,302	2,302	2,302	-
<i>Prior Year Encumbrances Appropriated</i>	1,806	1,806	1,806	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4</u>	<u>\$ 276</u>	<u>\$ 164</u>	<u>\$ (112)</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
Sheriff Seized Assets - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fines and Forfeitures	\$ 20,000	\$ 20,000	\$ 20,350	\$ 350
Intergovernmental Revenues	280,000	280,000	340,935	60,935
Miscellaneous Revenues	-	-	1,168	1,168
<i>Total Revenues</i>	<u>300,000</u>	<u>300,000</u>	<u>362,453</u>	<u>62,453</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Seized Assets - Federal Seizures</i>				
Salaries	120,358	115,358	104,449	10,909
Fringe Benefits	48,498	48,498	39,564	8,934
Operating Supplies	59,663	96,791	89,666	7,125
Contractual Professional Services	-	70,000	67,000	3,000
Miscellaneous	25,000	-	-	-
Cost Recovery and Intergov't Transfers	40,000	200	-	200
Capital Outlays	849	81,689	80,436	1,253
<i>Total Seized Assets - Federal Seizures</i>	<u>294,368</u>	<u>412,536</u>	<u>381,115</u>	<u>31,421</u>
<i>Seized Assets - State Seizures</i>				
Operating Supplies	33,678	12,178	5,000	7,178
Board Approved Travel	5,000	5,000	766	4,234
Staff Training and Development	5,000	5,000	-	5,000
Contractual Professional Services	40,000	56,000	55,346	654
Cost Recovery and Intergov't Transfers	-	20,772	-	20,772
Capital Outlays	-	89,119	82,637	6,482
<i>Total Seized Assets - State Seizures</i>	<u>83,678</u>	<u>188,069</u>	<u>143,749</u>	<u>44,320</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	43,979	29,979	25,000	4,979
Contractual Professional Services	-	20,000	11,090	8,910
Capital Outlays	-	4,000	-	4,000
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>43,979</u>	<u>53,979</u>	<u>36,090</u>	<u>17,889</u>
<i>Total Expenditures</i>	<u>422,025</u>	<u>654,584</u>	<u>560,954</u>	<u>93,630</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(122,025)	(354,584)	(198,501)	156,083
<i>Fund Balance (Deficit) At Beginning of Year</i>	632,073	632,073	632,073	-
<i>Prior Year Encumbrances Appropriated</i>	34,170	34,170	34,170	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 544,218</u>	<u>\$ 311,659</u>	<u>\$ 467,742</u>	<u>\$ 156,083</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
800 MHz Operating - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Fees and Charges for Services	\$ 632,332	\$ 632,332	\$ 526,104	\$ (106,228)
<i>Total Revenues</i>	<u>632,332</u>	<u>632,332</u>	<u>526,104</u>	<u>(106,228)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>800 MHz Radio</i>				
Salaries	70,699	77,699	75,486	2,213
Fringe Benefits	14,796	18,796	15,732	3,064
Operating Supplies	11,644	11,644	-	11,644
Board Approved Travel	7,500	6,981	-	6,981
Maintenance and Repair Services	598,455	583,655	490,530	93,125
Communications	16,991	16,991	11,080	5,911
Insurance	-	519	519	-
Public Utility Services	34,616	38,416	24,752	13,664
Rentals	331,610	331,610	329,687	1,923
Capital Outlays	14,081	14,081	11,681	2,400
<i>Total Expenditures</i>	<u>1,100,392</u>	<u>1,100,392</u>	<u>959,467</u>	<u>140,925</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(468,060)</u>	<u>(468,060)</u>	<u>(433,363)</u>	<u>34,697</u>
Other Financing Sources And Uses				
Transfers in	300,000	300,000	300,000	-
<i>Total Other Financing Sources And Uses</i>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(168,060)	(168,060)	(133,363)	34,697
<i>Fund Balance (Deficit) At Beginning of Year</i>	482,503	482,503	482,503	-
<i>Prior Year Encumbrances Appropriated</i>	28,399	28,399	28,399	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 342,842</u>	<u>\$ 342,842</u>	<u>\$ 377,539</u>	<u>\$ 34,697</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
County Recorder Equipment Needs - Other Special Revenue Fund (1)**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>General Government</i>				
Salaries	-	9,120	6,708	2,412
Fringe Benefits	-	10,049	1,141	8,908
Operating Supplies	63,900	58,541	22,646	35,895
Contractual Professional Services	11,992	11,992	596	11,396
Maintenance and Repair Services	138,324	132,324	86,680	45,644
Communications	18,473	17,073	10,649	6,424
Rentals	3,000	7,000	4,585	2,415
Miscellaneous	-	22,359	22,359	-
Capital Outlays	-	6,400	4,237	2,163
<i>Total Expenditures</i>	<u>235,689</u>	<u>274,858</u>	<u>159,601</u>	<u>115,257</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(235,689)</u>	<u>(274,858)</u>	<u>(159,601)</u>	<u>115,257</u>
Other Financing Sources And Uses				
Transfers in	<u>320,000</u>	<u>359,169</u>	<u>328,877</u>	<u>(30,292)</u>
<i>Total Other Financing Sources And Uses</i>	<u>320,000</u>	<u>359,169</u>	<u>328,877</u>	<u>(30,292)</u>
<i>Net Change in fund Balance</i>	<u>84,311</u>	<u>84,311</u>	<u>169,276</u>	<u>84,965</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	889,768	889,768	889,768	-
<i>Prior Year Encumbrances Appropriated</i>	7,424	7,424	7,424	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 981,503</u>	<u>\$ 981,503</u>	<u>\$ 1,066,468</u>	<u>\$ 84,965</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

HB 592 District Planning Fee - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,468,000	\$ 2,468,000	\$ 2,298,837	\$ (169,163)
Miscellaneous Revenues	-	130	23,292	23,162
<i>Total Revenues</i>	<u>2,468,000</u>	<u>2,468,130</u>	<u>2,322,129</u>	<u>(146,001)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>MCMRF</i>				
Salaries	224,088	227,909	227,544	365
Fringe Benefits	105,429	105,429	101,878	3,551
Special Fringe Benefits	2,867	2,867	208	2,659
Post Employment Services	400	400	43	357
Operating Supplies	8,632	7,504	4,291	3,213
Routine Business	900	900	850	50
Board Approved Travel	720	720	-	720
Staff Training and Development	1,278	1,278	-	1,278
Contractual Professional Services	7,620	7,620	2,243	5,377
Maintenance and Repair Services	4,500	4,500	-	4,500
Communications	6,500	6,500	1,936	4,564
Insurance	520	1,648	1,648	-
Public Utility Services	1,031	1,031	-	1,031
Rentals	4,010	4,010	1,064	2,946
Capital Outlays	20,000	20,000	-	20,000
<i>Total MCMRF</i>	<u>388,495</u>	<u>392,316</u>	<u>341,705</u>	<u>50,611</u>
<i>Recycling & Education Programs</i>				
Salaries	273,833	274,546	274,543	3
Fringe Benefits	120,754	120,754	118,161	2,593
Special Fringe Benefits	9,800	9,550	5,569	3,981
Post Employment Services	100	100	-	100
Pre-Employment Services	500	500	-	500
Operating Supplies	72,965	84,070	78,611	5,459
Routine Business	6,006	7,906	6,277	1,629
Board Approved Travel	5,621	4,871	2,886	1,985
Staff Training and Development	5,970	3,309	3,309	-
Contractual Professional Services	685,854	720,954	659,285	61,669
Maintenance and Repair Services	7,850	7,850	5,385	2,465
Communications	108,339	108,339	92,626	15,713
Insurance	1,020	2,113	2,113	-
Public Utility Services	-	500	62	438
Rentals	11,202	11,202	7,620	3,582
Miscellaneous	154,000	143,000	126,316	16,684
Interfund Agreements	-	5,000	-	5,000
Capital Outlays	87,130	87,130	32,973	54,157
<i>Total Recycling & Education Programs</i>	<u>1,550,944</u>	<u>1,591,694</u>	<u>1,415,736</u>	<u>175,958</u>

MONTGOMERY COUNTY , OHIO

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

HB 592 District Planning Fee - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Keep Montgomery County Beautiful</i>				
Salaries	41,574	41,753	41,752	1
Fringe Benefits	12,484	12,484	12,419	65
Special Fringe Benefits	-	250	140	110
Operating Supplies	26,401	26,401	19,501	6,900
Routine Business	2,343	2,343	2,300	43
Board Approved Travel	2,200	974	-	974
Staff Training and Development	850	850	800	50
Contractual Professional Services	14,500	9,150	1,990	7,160
Communications	52,980	52,980	10,527	42,453
Insurance	-	1,226	1,226	-
Public Utility Services	80,000	85,350	80,451	4,899
Interfund Agreements	240,000	235,000	192,325	42,675
<i>Total Keep Montgomery County Beautiful</i>	<u>473,332</u>	<u>468,761</u>	<u>363,431</u>	<u>105,330</u>
Intergovernmental:				
<i>Environment & Public Works</i>				
<i>Recycling & Education Programs</i>				
Intergovernmental	376,207	441,207	398,780	42,427
<i>Total Recycling & Education Programs</i>	<u>376,207</u>	<u>441,207</u>	<u>398,780</u>	<u>42,427</u>
<i>Total Expenditures</i>	<u>2,788,978</u>	<u>2,893,978</u>	<u>2,519,652</u>	<u>374,326</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(320,978)	(425,848)	(197,523)	228,325
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,585,829	4,585,829	4,585,829	-
<i>Prior Year Encumbrances Appropriated</i>	137,122	137,122	137,122	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,401,973</u>	<u>\$ 4,297,103</u>	<u>\$ 4,525,428</u>	<u>\$ 228,325</u>

MONTGOMERY COUNTY , OHIO

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

Auditor License Bureau-Deputy Registrar - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 147,300	\$ 147,300	\$ 147,017	\$ (283)
<i>Total Revenues</i>	<u>147,300</u>	<u>147,300</u>	<u>147,017</u>	<u>(283)</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>License Bureau</i>				
Salaries	98,168	94,950	88,513	6,437
Fringe Benefits	35,768	36,268	35,059	1,209
Special Fringe Benefits	-	500	407	93
Pre-Employment Services	175	175	40	135
Operating Supplies	325	325	85	240
Insurance	200	2,418	2,418	-
Rentals	12,664	12,664	12,664	-
Capital Outlays	-	7,200	6,586	614
<i>Total Expenditures</i>	<u>147,300</u>	<u>154,500</u>	<u>145,772</u>	<u>8,728</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	(7,200)	1,245	8,445
<i>Fund Balance (Deficit) At Beginning of Year</i>	84,914	84,914	84,914	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 84,914</u>	<u>\$ 77,714</u>	<u>\$ 86,159</u>	<u>\$ 8,445</u>

MONTGOMERY COUNTY , OHIO

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

Domestic Relations-Legal Research Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 6,680	\$ 6,680	\$ 6,246	\$ (434)
<i>Total Revenues</i>	<u>6,680</u>	<u>6,680</u>	<u>6,246</u>	<u>(434)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000
<i>Total Expenditures</i>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	680	680	6,246	5,566
<i>Fund Balance (Deficit) At Beginning of Year</i>	65,922	65,922	65,922	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 66,602</u>	<u>\$ 66,602</u>	<u>\$ 72,168</u>	<u>\$ 5,566</u>

MONTGOMERY COUNTY , OHIO

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

Domestic Relations-Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 29,400	\$ 29,400	\$ 27,630	\$ (1,770)
<i>Total Revenues</i>	<u>29,400</u>	<u>29,400</u>	<u>27,630</u>	<u>(1,770)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Legal/Child Support</i>				
Salaries	6,603	6,648	6,647	1
Fringe Benefits	2,472	2,427	2,356	71
Operating Supplies	2,625	2,625	2,375	250
Board Approved Travel	700	700	73	627
Staff Training and Development	700	700	524	176
Maintenance and Repair Services	16,200	16,200	15,729	471
Capital Outlays	700	1,700	1,585	115
Debt Service	4,509	3,509	2,924	585
<i>Total Expenditures</i>	<u>34,509</u>	<u>34,509</u>	<u>32,213</u>	<u>2,296</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(5,109)</u>	<u>(5,109)</u>	<u>(4,583)</u>	<u>526</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	47,302	47,302	47,302	-
<i>Prior Year Encumbrances Appropriated</i>	509	509	509	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 42,702</u>	<u>\$ 42,702</u>	<u>\$ 43,228</u>	<u>\$ 526</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court-Legal Research Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 51,000	\$ 51,000	\$ 49,851	\$ (1,149)
<i>Total Revenues</i>	<u>51,000</u>	<u>51,000</u>	<u>49,851</u>	<u>(1,149)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Legal Research</i>				
Salaries	36,937	37,425	37,422	3
Fringe Benefits	6,906	12,024	9,651	2,373
Operating Supplies	12,600	12,600	10,529	2,071
<i>Total Expenditures</i>	<u>56,443</u>	<u>62,049</u>	<u>57,602</u>	<u>4,447</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(5,443)	(11,049)	(7,751)	3,298
<i>Fund Balance (Deficit) At Beginning of Year</i>	405,897	405,897	405,897	-
<i>Prior Year Encumbrances Appropriated</i>	1,800	1,800	1,800	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 402,254</u>	<u>\$ 396,648</u>	<u>\$ 399,946</u>	<u>\$ 3,298</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court-Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 170,000	\$ 170,000	\$ 166,200	\$ (3,800)
<i>Total Revenues</i>	<u>170,000</u>	<u>170,000</u>	<u>166,200</u>	<u>(3,800)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
Automation Fund				
Salaries	52,678	53,353	53,340	13
Fringe Benefits	9,302	9,524	9,400	124
Special Fringe Benefits	-	500	172	328
Operating Supplies	3,104	8,069	6,255	1,814
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	86,235	127,149	114,827	12,322
Maintenance and Repair Services	17,278	17,278	10,656	6,622
Capital Outlays	31,970	26,130	1,490	24,640
<i>Total Expenditures</i>	<u>201,567</u>	<u>243,003</u>	<u>196,140</u>	<u>46,863</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,567)</u>	<u>(73,003)</u>	<u>(29,940)</u>	<u>43,063</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	454,157	454,157	454,157	-
<i>Prior Year Encumbrances Appropriated</i>	25,969	25,969	25,969	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 448,559</u>	<u>\$ 407,123</u>	<u>\$ 450,186</u>	<u>\$ 43,063</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court Special Projects - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 66,950	\$ 66,950	\$ 65,375	\$ (1,575)
<i>Total Revenues</i>	<u>66,950</u>	<u>66,950</u>	<u>65,375</u>	<u>(1,575)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Special Projects</i>				
Salaries	19,372	19,594	19,594	-
Fringe Benefits	8,635	10,887	8,628	2,259
Routine Business	450	450	418	32
Board Approved Travel	5,026	3,304	2,412	892
Staff Training and Development	10,025	11,747	11,668	79
<i>Total Expenditures</i>	<u>43,508</u>	<u>45,982</u>	<u>42,720</u>	<u>3,262</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	23,442	20,968	22,655	1,687
<i>Fund Balance (Deficit) At Beginning of Year</i>	31,891	31,891	31,891	-
<i>Prior Year Encumbrances Appropriated</i>	750	750	750	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 56,083</u>	<u>\$ 53,609</u>	<u>\$ 55,296</u>	<u>\$ 1,687</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court Dispute Resolution - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 24,000	\$ 24,000	\$ 24,480	\$ 480
<i>Total Revenues</i>	<u>24,000</u>	<u>24,000</u>	<u>24,480</u>	<u>480</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Dispute Resolution</i>				
Board Approved Travel	4,100	4,100	2,016	2,084
Contractual Professional Services	2,500	2,500	-	2,500
<i>Total Expenditures</i>	<u>6,600</u>	<u>6,600</u>	<u>2,016</u>	<u>4,584</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>17,400</u>	<u>17,400</u>	<u>22,464</u>	<u>5,064</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>186,920</u>	<u>186,920</u>	<u>186,920</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 204,320</u>	<u>\$ 204,320</u>	<u>\$ 209,384</u>	<u>\$ 5,064</u>

MONTGOMERY COUNTY , OHIO

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

Clerk of Courts MIS - Other Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ -	\$ 156,000	\$ 156,262	\$ 262
Miscellaneous Revenues	94,409	94,409	94,409	-
<i>Total Revenues</i>	<u>94,409</u>	<u>250,409</u>	<u>250,671</u>	<u>262</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Clerk of Courts MIS</i>				
Salaries	66,625	66,625	66,622	3
Fringe Benefits	27,784	27,784	23,769	4,015
<i>Total Expenditures</i>	<u>94,409</u>	<u>94,409</u>	<u>90,391</u>	<u>4,018</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	156,000	160,280	4,280
<i>Fund Balance (Deficit) At Beginning of Year</i>	783	783	783	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 783</u>	<u>\$ 156,783</u>	<u>\$ 161,063</u>	<u>\$ 4,280</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

OPOTA Professional Training Program - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current: Judicial & Law Enforcement</i>				
<i>OPOTA Professional Training Program</i>				
Board Approved Travel	436	436	-	436
<i>Total Expenditures</i>	436	436	-	436
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(436)	(436)	-	436
<i>Fund Balance (Deficit) At Beginning of Year</i>	666	666	666	-
<i>Prior Year Encumbrances Appropriated</i>	436	436	436	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 666	\$ 666	\$ 1,102	\$ 436

MONTGOMERY COUNTY , OHIO

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

Development Fee - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current: Environment & Public Works Development Fund</i>				
Contractual Professional Services	363,577	363,577	197,696	165,881
<i>Total Expenditures</i>	363,577	363,577	197,696	165,881
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(363,577)	(363,577)	(197,696)	165,881
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,804,303	4,804,303	4,804,303	-
<i>Prior Year Encumbrances Appropriated</i>	163,577	163,577	163,577	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 4,604,303	\$ 4,604,303	\$ 4,770,184	\$ 165,881

MONTGOMERY COUNTY , OHIO

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

Common Pleas- Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 222,000	\$ 222,000	\$ 337,113	\$ 115,113
<i>Total Revenues</i>	<u>222,000</u>	<u>222,000</u>	<u>337,113</u>	<u>115,113</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
Automation Fees				
Salaries	40,601	40,837	40,836	1
Fringe Benefits	15,649	15,413	14,471	942
Operating Supplies	15,950	37,439	12,469	24,970
Board Approved Travel	15,423	15,423	11,826	3,597
Staff Training and Development	4,300	4,300	3,221	1,079
Contractual Professional Services	-	51,200	-	51,200
Maintenance and Repair Services	99,700	102,000	97,674	4,326
Capital Outlays	4,300	13,211	13,173	38
Debt Service	27,715	23,015	16,710	6,305
<i>Total Expenditures</i>	<u>223,638</u>	<u>302,838</u>	<u>210,380</u>	<u>92,458</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(1,638)</u>	<u>(80,838)</u>	<u>126,733</u>	<u>207,571</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	326,253	326,253	326,253	-
<i>Prior Year Encumbrances Appropriated</i>	4,237	4,237	4,237	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 328,852</u>	<u>\$ 249,652</u>	<u>\$ 457,223</u>	<u>\$ 207,571</u>

MONTGOMERY COUNTY , OHIO

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

Common Pleas - Special Project Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 625,400	\$ 625,400	\$ 494,787	\$ (130,613)
<i>Total Revenues</i>	<u>625,400</u>	<u>625,400</u>	<u>494,787</u>	<u>(130,613)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Special Project Fees</i>				
Salaries	208,188	210,688	201,335	9,353
Fringe Benefits	55,000	51,400	47,598	3,802
Special Fringe Benefits	-	3,600	1,832	1,768
Operating Supplies	26,500	57,600	46,591	11,009
Board Approved Travel	27,161	22,161	10,901	11,260
Staff Training and Development	7,500	7,500	4,543	2,957
Contractual Professional Services	174,382	353,082	212,700	140,382
Maintenance and Repair Services	92,111	110,411	87,736	22,675
Cost Recovery and Intergov't Transfers	69,000	69,000	69,000	-
Capital Outlays	113,905	113,905	103,340	10,565
Debt Service	29,713	29,713	13,267	16,446
<i>Total Expenditures</i>	<u>803,460</u>	<u>1,029,060</u>	<u>798,843</u>	<u>230,217</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(178,060)</u>	<u>(403,660)</u>	<u>(304,056)</u>	<u>99,604</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	878,823	878,823	878,823	-
<i>Prior Year Encumbrances Appropriated</i>	105,471	105,471	105,471	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 806,234</u>	<u>\$ 580,634</u>	<u>\$ 680,238</u>	<u>\$ 99,604</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Criminal Justice Information Sys (CJIS) - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 154,557	\$ 154,557	\$ 128,256	\$ (26,301)
Intergovernmental Revenues	36,000	36,000	36,000	-
<i>Total Revenues</i>	<u>190,557</u>	<u>190,557</u>	<u>164,256</u>	<u>(26,301)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Criminal Justice Needs Assessment</i>				
Operating Supplies	3,800	3,611	3,510	101
Routine Business	1,000	700	-	700
Staff Training and Development	2,000	-	-	-
Contractual Professional Services	289,541	288,541	174,579	113,962
Maintenance and Repair Services	72,140	75,140	68,378	6,762
Communications	11,384	11,384	9,684	1,700
Insurance	-	189	188	1
Capital Outlays	-	300	232	68
<i>Total Expenditures</i>	<u>379,865</u>	<u>379,865</u>	<u>256,571</u>	<u>123,294</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(189,308)</u>	<u>(189,308)</u>	<u>(92,315)</u>	<u>96,993</u>
Other Financing Sources And Uses				
Transfers in	173,057	173,057	173,057	-
<i>Total Other Financing Sources And Uses</i>	<u>173,057</u>	<u>173,057</u>	<u>173,057</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(16,251)	(16,251)	80,742	96,993
<i>Fund Balance (Deficit) At Beginning of Year</i>	150,105	150,105	150,105	-
<i>Prior Year Encumbrances Appropriated</i>	6,239	6,239	6,239	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 140,093</u>	<u>\$ 140,093</u>	<u>\$ 237,086</u>	<u>\$ 96,993</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Juvenile Detention Education Program - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 1,438,403	\$ 1,438,403	\$ 1,535,579	\$ 97,176
Miscellaneous Revenues	5,000	5,000	8,716	3,716
<i>Total Revenues</i>	<u>1,443,403</u>	<u>1,443,403</u>	<u>1,544,295</u>	<u>100,892</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Detention School</i>				
Salaries	593,291	523,736	523,735	1
Fringe Benefits	248,178	206,967	206,967	-
Special Fringe Benefits	1,500	1,500	810	690
Operating Supplies	17,744	17,744	3,307	14,437
Routine Business	500	500	486	14
Staff Training and Development	225	225	-	225
Contractual Professional Services	4,530	4,530	1,873	2,657
Maintenance and Repair Services	2,924	2,924	112	2,812
Communications	500	347	-	347
Insurance	500	653	653	-
Rentals	6,000	6,000	5,099	901
<i>Total Detention School</i>	<u>875,892</u>	<u>765,126</u>	<u>743,042</u>	<u>22,084</u>
<i>CAS School</i>				
Salaries	119,393	158,159	148,710	9,449
Fringe Benefits	36,023	65,023	61,353	3,670
Operating Supplies	12,386	12,386	8,622	3,764
Routine Business	500	500	498	2
Contractual Professional Services	164,359	94,334	12,357	81,977
Maintenance and Repair Services	3,200	3,200	159	3,041
Rentals	2,500	2,500	2,486	14
Miscellaneous	500	500	201	299
<i>Total CAS School</i>	<u>338,861</u>	<u>336,602</u>	<u>234,386</u>	<u>102,216</u>
<i>Nicholas School</i>				
Salaries	146,362	148,738	148,738	-
Fringe Benefits	58,443	56,067	46,804	9,263
Operating Supplies	10,500	10,064	1,196	8,868
Staff Training and Development	500	500	282	218
Contractual Professional Services	-	436	436	-
<i>Total Nicholas School</i>	<u>215,805</u>	<u>215,805</u>	<u>197,456</u>	<u>18,349</u>
<i>CAS Federal School Lunch Program</i>				
Operating Supplies	21,846	21,846	8,608	13,238
Routine Business	-	25	-	25
<i>Total CAS Federal School Lunch Program</i>	<u>21,846</u>	<u>21,871</u>	<u>8,608</u>	<u>13,263</u>
<i>Total Expenditures</i>	<u>1,452,404</u>	<u>1,339,404</u>	<u>1,183,492</u>	<u>155,912</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(9,001)</u>	<u>103,999</u>	<u>360,803</u>	<u>256,804</u>
Other Financing Sources And Uses				
Advances out	-	(113,000)	(113,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(113,000)</u>	<u>(113,000)</u>	<u>-</u>
<i>Net Change in fund Balance</i>	<u>(9,001)</u>	<u>(9,001)</u>	<u>247,803</u>	<u>256,804</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>135,102</u>	<u>135,102</u>	<u>135,102</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>28,585</u>	<u>28,585</u>	<u>28,585</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 154,686</u>	<u>\$ 154,686</u>	<u>\$ 411,490</u>	<u>\$ 256,804</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Juvenile Human Services Levy Contracts - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ -	\$ -	\$ 4,311	\$ 4,311
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>4,311</u>	<u>4,311</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Reclaiming Futures Human Service Levy</i>				
Salaries	175,336	175,336	152,857	22,479
Fringe Benefits	79,234	79,173	60,860	18,313
Special Fringe Benefits	-	1,381	1,381	-
Operating Supplies	11,500	11,500	10,246	1,254
Routine Business	1,000	1,545	1,541	4
Board Approved Travel	4,000	6,955	3,401	3,554
Staff Training and Development	400	400	-	400
Contractual Professional Services	115,329	108,909	20,853	88,056
Communications	1,500	1,500	352	1,148
Capital Outlays	-	1,600	-	1,600
<i>Total Reclaiming Futures Human Service Levy</i>	<u>388,299</u>	<u>388,299</u>	<u>251,491</u>	<u>136,808</u>
<i>Assessment and Counseling Program</i>				
Contractual Professional Services	137,399	137,399	106,928	30,471
<i>Total Assessment and Counseling Program</i>	<u>137,399</u>	<u>137,399</u>	<u>106,928</u>	<u>30,471</u>
<i>Start Right Program</i>				
Salaries	163,588	166,787	166,787	-
Fringe Benefits	73,112	69,913	69,827	86
Special Fringe Benefits	1,600	1,600	540	1,060
Operating Supplies	4,823	4,823	2,023	2,800
Routine Business	1,000	1,000	347	653
Staff Training and Development	2,000	2,000	125	1,875
Contractual Professional Services	14,400	12,900	1,258	11,642
Social Services Contractual Services	1,450	1,450	1,350	100
Communications	2,000	3,500	3,064	436
Insurance	312	312	252	60
<i>Total Start Right Program</i>	<u>264,285</u>	<u>264,285</u>	<u>245,573</u>	<u>18,712</u>
<i>Total Expenditures</i>	<u>789,983</u>	<u>789,983</u>	<u>603,992</u>	<u>185,991</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(789,983)</u>	<u>(789,983)</u>	<u>(599,681)</u>	<u>190,302</u>
Other Financing Sources And Uses				
Transfers in	687,392	687,392	687,392	-
<i>Total Other Financing Sources And Uses</i>	<u>687,392</u>	<u>687,392</u>	<u>687,392</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(102,591)	(102,591)	87,711	190,302
<i>Fund Balance (Deficit) At Beginning of Year</i>	947,033	947,033	947,033	-
<i>Prior Year Encumbrances Appropriated</i>	13,521	13,521	13,521	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 857,963</u>	<u>\$ 857,963</u>	<u>\$ 1,048,265</u>	<u>\$ 190,302</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Juvenile Court Probation IV-E - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 1,000,000	\$ 1,000,000	\$ 925,842	\$ (74,158)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>925,842</u>	<u>(74,158)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Court Probation IV-E</i>				
Salaries	560,843	624,649	624,360	289
Fringe Benefits	274,707	278,901	278,901	-
Special Fringe Benefits	-	5,010	5,010	-
Operating Supplies	6,117	6,107	260	5,847
Routine Business	16,646	16,646	3,977	12,669
Board Approved Travel	7,050	7,050	788	6,262
Staff Training and Development	2,539	2,539	-	2,539
Contractual Professional Services	37,183	173,160	115,245	57,915
Social Services Contractual Services	346,648	137,042	2,515	134,527
Maintenance and Repair Services	11,000	11,000	8,955	2,045
Communications	15,404	15,404	4,892	10,512
Insurance	-	629	629	-
<i>Total Expenditures</i>	<u>1,278,137</u>	<u>1,278,137</u>	<u>1,045,532</u>	<u>232,605</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(278,137)</u>	<u>(278,137)</u>	<u>(119,690)</u>	<u>158,447</u>
Other Financing Sources And Uses				
Advances in	-	115,000	113,000	(2,000)
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>115,000</u>	<u>113,000</u>	<u>(2,000)</u>
<i>Net Change in fund Balance</i>	<u>(278,137)</u>	<u>(163,137)</u>	<u>(6,690)</u>	<u>156,447</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,890,064	2,890,064	2,890,064	-
<i>Prior Year Encumbrances Appropriated</i>	29,439	29,439	29,439	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,641,366</u>	<u>\$ 2,756,366</u>	<u>\$ 2,912,813</u>	<u>\$ 156,447</u>

MONTGOMERY COUNTY , OHIO

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

Juvenile Court - Legal Research Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 10,000	\$ 10,000	\$ 5,687	\$ (4,313)
Fines and Forfeitures	-	100,000	522	(99,478)
<i>Total Revenues</i>	<u>10,000</u>	<u>110,000</u>	<u>6,209</u>	<u>(103,791)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Division Legal Research Fund</i>				
Capital Outlays	-	100,000	100,000	-
<i>Total Expenditures</i>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	10,000	10,000	(93,791)	(103,791)
<i>Fund Balance (Deficit) At Beginning of Year</i>	173,967	173,967	173,967	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 183,967</u>	<u>\$ 183,967</u>	<u>\$ 80,176</u>	<u>\$ (103,791)</u>

MONTGOMERY COUNTY , OHIO

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

Juvenile Court - Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 35,000	\$ 35,000	\$ 20,725	\$ (14,275)
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>20,725</u>	<u>(14,275)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Division Automation Fund</i>				
Capital Outlays	53,755	53,755	50,537	3,218
<i>Total Expenditures</i>	<u>53,755</u>	<u>53,755</u>	<u>50,537</u>	<u>3,218</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(18,755)	(18,755)	(29,812)	(11,057)
<i>Fund Balance (Deficit) At Beginning of Year</i>	175,701	175,701	175,701	-
<i>Prior Year Encumbrances Appropriated</i>	3,755	3,755	3,755	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 160,701</u>	<u>\$ 160,701</u>	<u>\$ 149,644</u>	<u>\$ (11,057)</u>

MONTGOMERY COUNTY , OHIO

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

Juvenile Court - Special Project Fee - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 30,000	\$ 70,000	\$ 36,740	\$ (33,260)
<i>Total Revenues</i>	<u>30,000</u>	<u>70,000</u>	<u>36,740</u>	<u>(33,260)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Court - Special Project Fee</i>				
Capital Outlays	88,210	128,210	128,210	-
<i>Total Expenditures</i>	<u>88,210</u>	<u>128,210</u>	<u>128,210</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(58,210)	(58,210)	(91,470)	(33,260)
<i>Fund Balance (Deficit) At Beginning of Year</i>	158,563	158,563	158,563	-
<i>Prior Year Encumbrances Appropriated</i>	88,210	88,210	88,210	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 188,563</u>	<u>\$ 188,563</u>	<u>\$ 155,303</u>	<u>\$ (33,260)</u>

MONTGOMERY COUNTY , OHIO

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

Co Muni Court Automation/Legal Research - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 44,000	\$ 44,000	\$ 36,257	\$ (7,743)
<i>Total Revenues</i>	<u>44,000</u>	<u>44,000</u>	<u>36,257</u>	<u>(7,743)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Co Muni Court Automation/Legal Research</i>				
Salaries	24,186	24,186	18,398	5,788
Fringe Benefits	7,680	7,680	5,165	2,515
Special Fringe Benefits	480	480	387	93
Operating Supplies	10,720	10,890	9,443	1,447
Board Approved Travel	3,200	537	-	537
Staff Training and Development	-	547	499	48
Contractual Professional Services	1,690	1,678	1,677	1
Maintenance and Repair Services	17,460	14,260	12,698	1,562
Communications	2,000	2,153	2,153	-
Capital Outlays	-	6,229	6,149	80
Debt Service	7,737	6,513	6,462	51
<i>Total Expenditures</i>	<u>75,153</u>	<u>75,153</u>	<u>63,031</u>	<u>12,122</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,153)</u>	<u>(31,153)</u>	<u>(26,774)</u>	<u>4,379</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	115,841	115,841	115,841	-
<i>Prior Year Encumbrances Appropriated</i>	1,018	1,018	1,018	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 85,706</u>	<u>\$ 85,706</u>	<u>\$ 90,085</u>	<u>\$ 4,379</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Co Municipal Court Indigent Drug Alcohol - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 15,560	\$ 15,560	\$ 14,682	\$ (878)
Fines and Forfeitures	6,000	6,000	10,109	4,109
<i>Total Revenues</i>	<u>21,560</u>	<u>21,560</u>	<u>24,791</u>	<u>3,231</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Indigent Drivers Alcohol Treatment Fund</i>				
Contractual Professional Services	50,000	50,000	-	50,000
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(28,440)	(28,440)	24,791	53,231
<i>Fund Balance (Deficit) At Beginning of Year</i>	225,828	225,828	225,828	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 197,388</u>	<u>\$ 197,388</u>	<u>\$ 250,619</u>	<u>\$ 53,231</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Indigent Drivers Interlock/Alcohol Monitor - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 9,770	\$ 9,770	\$ 17,500	\$ 7,730
<i>Total Revenues</i>	<u>9,770</u>	<u>9,770</u>	<u>17,500</u>	<u>7,730</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Indigent Drivers Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	-	20,000
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(10,230)	(10,230)	17,500	27,730
<i>Fund Balance (Deficit) At Beginning of Year</i>	41,681	41,681	41,681	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 31,451</u>	<u>\$ 31,451</u>	<u>\$ 59,181</u>	<u>\$ 27,730</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
County Municipal Court Automation-Clerk - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 155,000	\$ 155,000	\$ 131,588	\$ (23,412)
<i>Total Revenues</i>	<u>155,000</u>	<u>155,000</u>	<u>131,588</u>	<u>(23,412)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>County Municipal Court Automation-Clerk</i>				
Salaries	43,095	43,095	34,795	8,300
Fringe Benefits	14,992	14,992	11,247	3,745
Special Fringe Benefits	720	720	581	139
Operating Supplies	11,580	13,973	13,946	27
Board Approved Travel	4,800	1,376	1,373	3
Staff Training and Development	-	749	749	-
Contractual Professional Services	16,675	18,000	17,994	6
Maintenance and Repair Services	13,248	8,288	6,919	1,369
Communications	3,200	3,460	3,460	-
Capital Outlays	-	5,492	5,473	19
Debt Service	11,606	9,771	9,628	143
<i>Total Expenditures</i>	<u>119,916</u>	<u>119,916</u>	<u>106,165</u>	<u>13,751</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>35,084</u>	<u>35,084</u>	<u>25,423</u>	<u>(9,661)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	221,723	221,723	221,723	-
<i>Prior Year Encumbrances Appropriated</i>	2,124	2,124	2,124	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 258,931</u>	<u>\$ 258,931</u>	<u>\$ 249,270</u>	<u>\$ (9,661)</u>

MONTGOMERY COUNTY , OHIO

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

Co Municipal Court Special Projects Fund - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 200,000	\$ 200,000	\$ 169,435	\$ (30,565)
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>169,435</u>	<u>(30,565)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Co Municipal Court Special Project Fund</i>				
Salaries	103,207	103,207	94,020	9,187
Fringe Benefits	29,974	29,974	24,615	5,359
Special Fringe Benefits	-	540	540	-
Board Approved Travel	12,500	12,500	7,844	4,656
Staff Training and Development	4,174	4,174	2,785	1,389
Contractual Professional Services	8,000	5,622	3,640	1,982
Law Enforcement Services	2,826	2,826	1,100	1,726
<i>Total Co Municipal Court Special Project Fund</i>	<u>160,681</u>	<u>158,843</u>	<u>134,544</u>	<u>24,299</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Co Municipal Court Special Project Fund</i>				
Intergovernmental	16,452	18,290	14,250	4,040
<i>Total Co Municipal Court Special Project Fund</i>	<u>16,452</u>	<u>18,290</u>	<u>14,250</u>	<u>4,040</u>
<i>Total Expenditures</i>	<u>177,133</u>	<u>177,133</u>	<u>148,794</u>	<u>28,339</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>22,867</u>	<u>22,867</u>	<u>20,641</u>	<u>(2,226)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>732,324</u>	<u>732,324</u>	<u>732,324</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 755,191</u>	<u>\$ 755,191</u>	<u>\$ 752,965</u>	<u>\$ (2,226)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
DETAC-Prosecutor - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 660,000	\$ 660,000	\$ 781,746	\$ 121,746
<i>Total Revenues</i>	<u>660,000</u>	<u>660,000</u>	<u>781,746</u>	<u>121,746</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>DETAC</i>				
Salaries	394,444	394,444	360,625	33,819
Fringe Benefits	116,878	116,878	82,614	34,264
Special Fringe Benefits	-	500	92	408
Operating Supplies	18,500	14,000	8,519	5,481
Routine Business	400	400	-	400
Board Approved Travel	2,480	2,480	-	2,480
Staff Training and Development	1,750	1,750	705	1,045
Contractual Professional Services	99,600	91,600	73,355	18,245
Maintenance and Repair Services	100	100	-	100
Communications	78,000	90,000	86,263	3,737
Insurance	300	300	282	18
Rentals	6,000	6,000	2,065	3,935
<i>Total Expenditures</i>	<u>718,452</u>	<u>718,452</u>	<u>614,520</u>	<u>103,932</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(58,452)</u>	<u>(58,452)</u>	<u>167,226</u>	<u>225,678</u>
Other Financing Sources And Uses				
Transfers in	-	-	206	206
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>206</u>	<u>206</u>
<i>Net Change in fund Balance</i>	<u>(58,452)</u>	<u>(58,452)</u>	<u>167,432</u>	<u>225,884</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,399,651	6,399,651	6,399,651	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,341,199</u>	<u>\$ 6,341,199</u>	<u>\$ 6,567,083</u>	<u>\$ 225,884</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
DETAC-Treasurer - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 710,000	\$ 2,010,000	\$ 2,080,545	\$ 70,545
<i>Total Revenues</i>	<u>710,000</u>	<u>2,010,000</u>	<u>2,080,545</u>	<u>70,545</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>DETAC</i>				
Salaries	562,898	569,898	568,050	1,848
Fringe Benefits	236,069	236,069	233,933	2,136
Special Fringe Benefits	2,650	10,612	9,187	1,425
Operating Supplies	14,540	14,540	7,279	7,261
Routine Business	1,500	1,500	258	1,242
Board Approved Travel	7,700	7,700	1,406	6,294
Staff Training and Development	5,600	5,600	480	5,120
Contractual Professional Services	277,045	326,845	299,117	27,728
Maintenance and Repair Services	400	400	77	323
Communications	104,900	94,938	70,324	24,614
Insurance	900	900	588	312
Rentals	2,500	2,500	2,212	288
<i>Total DETAC</i>	<u>1,216,702</u>	<u>1,271,502</u>	<u>1,192,911</u>	<u>78,591</u>
<i>Tax Certificate Administration</i>				
Salaries	-	20,200	-	20,200
<i>Total Tax Certificate Administration</i>	<u>-</u>	<u>20,200</u>	<u>-</u>	<u>20,200</u>
Intergovernmental:				
<i>General Government</i>				
<i>DETAC Land Re-utilization</i>				
Intergovernmental	-	1,300,000	1,298,799	1,201
<i>Total DETAC Land Re-utilization</i>	<u>-</u>	<u>1,300,000</u>	<u>1,298,799</u>	<u>1,201</u>
<i>Total Expenditures</i>	<u>1,216,702</u>	<u>2,591,702</u>	<u>2,491,710</u>	<u>99,992</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(506,702)</u>	<u>(581,702)</u>	<u>(411,165)</u>	<u>170,537</u>
Other Financing Sources And Uses				
Transfers in	-	-	206	206
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>206</u>	<u>206</u>
<i>Net Change in fund Balance</i>	(506,702)	(581,702)	(410,959)	170,743
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,578,960	2,578,960	2,578,960	-
<i>Prior Year Encumbrances Appropriated</i>	18,545	18,545	18,545	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,090,803</u>	<u>\$ 2,015,803</u>	<u>\$ 2,186,546</u>	<u>\$ 170,743</u>

MONTGOMERY COUNTY , OHIO

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

Treasurer's Prepayment Interest - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ 130,000	\$ 130,000	\$ 110,779	\$ (19,221)
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>110,779</u>	<u>(19,221)</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Tax Prepayment Program</i>				
Salaries	58,686	58,686	57,418	1,268
Fringe Benefits	23,679	23,679	22,570	1,109
Operating Supplies	500	500	159	341
Contractual Professional Services	28,700	20,700	4,780	15,920
Communications	22,467	30,467	27,039	3,428
Insurance	200	200	50	150
<i>Total Expenditures</i>	<u>134,232</u>	<u>134,232</u>	<u>112,016</u>	<u>22,216</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(4,232)</u>	<u>(4,232)</u>	<u>(1,237)</u>	<u>2,995</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	666,596	666,596	666,596	-
<i>Prior Year Encumbrances Appropriated</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 662,364</u>	<u>\$ 662,364</u>	<u>\$ 665,359</u>	<u>\$ 2,995</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Treasurer-Tax Certificate Administration - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 160,000	\$ 160,085	\$ 291,452	\$ 131,367
<i>Total Revenues</i>	<u>160,000</u>	<u>160,085</u>	<u>291,452</u>	<u>131,367</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Tax Certificate Administration</i>				
Contractual Professional Services	36,000	45,000	43,075	1,925
Communications	120,001	111,001	93,332	17,669
Insurance	-	85	81	4
<i>Total Expenditures</i>	<u>156,001</u>	<u>156,086</u>	<u>136,488</u>	<u>19,598</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	3,999	3,999	154,964	150,965
<i>Fund Balance (Deficit) At Beginning of Year</i>	126,435	126,435	126,435	-
<i>Prior Year Encumbrances Appropriated</i>	1	1	1	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 130,435</u>	<u>\$ 130,435</u>	<u>\$ 281,400</u>	<u>\$ 150,965</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Trust Fund Allocation - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 169,276	\$ 169,276	\$ 72,378	\$ (96,898)
<i>Total Revenues</i>	<u>169,276</u>	<u>169,276</u>	<u>72,378</u>	<u>(96,898)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Children Trust Fund Allocation</i>				
Contractual Professional Services	187,033	106,860	91,837	15,023
Cost Recovery and Intergov't Transfers	8,464	8,464	8,225	239
<i>Total Expenditures</i>	<u>195,497</u>	<u>115,324</u>	<u>100,062</u>	<u>15,262</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(26,221)</u>	<u>53,952</u>	<u>(27,684)</u>	<u>(81,636)</u>
Other Financing Sources And Uses				
Advances in	-	-	15,300	15,300
Advances out	-	(10,678)	(10,678)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(10,678)</u>	<u>4,622</u>	<u>15,300</u>
<i>Net Change in fund Balance</i>	(26,221)	43,274	(23,062)	(66,336)
<i>Fund Balance (Deficit) At Beginning of Year</i>	12,141	12,141	12,141	-
<i>Prior Year Encumbrances Appropriated</i>	26,221	26,221	26,221	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 12,141</u>	<u>\$ 81,636</u>	<u>\$ 15,300</u>	<u>\$ (66,336)</u>

MONTGOMERY COUNTY , OHIO

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

Internet Auction Administration - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 137,500	\$ 137,500	\$ 136,992	\$ (508)
Miscellaneous Revenues	-	-	4,258	4,258
<i>Total Revenues</i>	<u>137,500</u>	<u>137,500</u>	<u>141,250</u>	<u>3,750</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Internet Auction Administration</i>				
Salaries	43,251	43,801	43,755	46
Fringe Benefits	7,863	20,544	20,479	65
Operating Supplies	500	500	97	403
Contractual Professional Services	49,364	49,364	48,870	494
Maintenance and Repair Services	2,300	11,494	9,239	2,255
Communications	1,000	1,000	857	143
Insurance	300	1,976	1,762	214
Rentals	6,500	6,286	4,824	1,462
Miscellaneous	200	200	16	184
Capital Outlays	-	1,793	1,663	130
<i>Total Expenditures</i>	<u>111,278</u>	<u>136,958</u>	<u>131,562</u>	<u>5,396</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>26,222</u>	<u>542</u>	<u>9,688</u>	<u>9,146</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	80,056	80,056	80,056	-
<i>Prior Year Encumbrances Appropriated</i>	10,853	10,853	10,853	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 117,131</u>	<u>\$ 91,451</u>	<u>\$ 100,597</u>	<u>\$ 9,146</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Economic Development Initiatives - Other Special Revenue Fund (1)**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
Board Approved Travel	7,000	7,000	3,401	3,599
Contractual Professional Services	25,000	25,000	-	25,000
<i>Total Expenditures</i>	<u>32,000</u>	<u>32,000</u>	<u>3,401</u>	<u>28,599</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(32,000)</u>	<u>(32,000)</u>	<u>(3,401)</u>	<u>28,599</u>
Other Financing Sources And Uses				
Transfers in	-	500,000	500,000	-
Transfers out	-	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
<i>Net Change in fund Balance</i>	<u>(32,000)</u>	<u>(532,000)</u>	<u>(503,401)</u>	<u>28,599</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,221,236	2,221,236	2,221,236	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,189,236</u>	<u>\$ 1,689,236</u>	<u>\$ 1,717,835</u>	<u>\$ 28,599</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
Recorder Registered Land Surveyor Fund - Other Special Revenue Fund (1)**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Total Expenditures</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
Transfers out	-	(2,669)	(2,669)	-
<i>Total Other Financing Sources And Uses</i>	-	(2,669)	(2,669)	-
<i>Net Change in fund Balance</i>	-	(2,669)	(2,669)	-
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,669	2,669	2,669	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 2,669	\$ -	\$ -	\$ -

(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

Office of Re-Entry - Other Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
Salaries	185,783	189,283	188,694	589
Fringe Benefits	77,127	77,127	75,755	1,372
Special Fringe Benefits	-	300	180	120
Post Employment Services	-	1,000	650	350
Operating Supplies	4,200	4,200	3,934	266
Routine Business	6,500	6,500	4,122	2,378
Board Approved Travel	-	3,700	3,335	365
Contractual Professional Services	25,291	11,591	8,701	2,890
Communications	3,995	3,995	3,501	494
Rentals	13,572	13,572	13,401	171
Capital Outlays	-	5,200	3,283	1,917
<i>Total Expenditures</i>	<u>316,468</u>	<u>316,468</u>	<u>305,556</u>	<u>10,912</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(316,468)</u>	<u>(316,468)</u>	<u>(305,556)</u>	<u>10,912</u>
<i>Net Change in fund Balance</i>	(316,468)	(316,468)	(305,556)	10,912
<i>Fund Balance (Deficit) At Beginning of Year</i>	400,000	400,000	400,000	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 83,532</u>	<u>\$ 83,532</u>	<u>\$ 94,444</u>	<u>\$ 10,912</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

MCO Futures - Other Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>General Government</i>				
Contractual Professional Services	-	25,000	21,450	3,550
<i>Total Expenditures</i>	-	25,000	21,450	3,550
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	(25,000)	(21,450)	3,550
Other Financing Sources And Uses				
Transfers in	-	2,000,000	2,000,000	-
<i>Total Other Financing Sources And Uses</i>	-	2,000,000	2,000,000	-
<i>Net Change in fund Balance</i>	-	1,975,000	1,978,550	3,550
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ 1,975,000	\$ 1,978,550	\$ 3,550

(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

County Law Library Resources Fund - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 11,200	\$ 11,200	\$ 14,175	\$ 2,975
Fines and Forfeitures	719,250	719,250	750,801	31,551
Miscellaneous Revenues	25,200	73,200	48,000	(25,200)
<i>Total Revenues</i>	<u>755,650</u>	<u>803,650</u>	<u>812,976</u>	<u>9,326</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Salaries	248,370	262,370	258,139	4,231
Fringe Benefits	91,757	91,757	86,934	4,823
Operating Supplies	359,700	401,646	399,398	2,248
Routine Business	500	-	-	-
Board Approved Travel	5,250	-	-	-
Staff Training and Development	800	500	500	-
Contractual Professional Services	6,650	1,200	1,141	59
Maintenance and Repair Services	4,500	-	-	-
Communications	5,000	6,999	6,006	993
Insurance	2,500	2,500	629	1,871
Rentals	4,200	4,650	4,615	35
Capital Outlays	-	12,500	11,679	821
<i>Total Law Library Resources Operations</i>	<u>729,227</u>	<u>784,122</u>	<u>769,041</u>	<u>15,081</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Intergovernmental	17,000	10,105	10,104	1
<i>Total Law Library Resources Operations</i>	<u>17,000</u>	<u>10,105</u>	<u>10,104</u>	<u>1</u>
<i>Total Expenditures</i>	<u>746,227</u>	<u>794,227</u>	<u>779,145</u>	<u>15,082</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>9,423</u>	<u>9,423</u>	<u>33,831</u>	<u>24,408</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>111,538</u>	<u>111,538</u>	<u>111,538</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 120,961</u>	<u>\$ 120,961</u>	<u>\$ 145,369</u>	<u>\$ 24,408</u>

MONTGOMERY COUNTY , OHIO

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

Waitman Nrth Grp Drain Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 2,042	\$ 2,042	\$ 1,079	\$ (963)
<i>Total Revenues</i>	<u>2,042</u>	<u>2,042</u>	<u>1,079</u>	<u>(963)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	2,042	2,042	2,042	-
<i>Total Expenditures</i>	<u>2,042</u>	<u>2,042</u>	<u>2,042</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(963)	(963)
<i>Fund Balance (Deficit) At Beginning of Year</i>	9,629	9,629	9,629	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 9,629</u>	<u>\$ 9,629</u>	<u>\$ 8,666</u>	<u>\$ (963)</u>

MONTGOMERY COUNTY , OHIO

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

Wolf Creek North Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 4,064	\$ 4,064	\$ 4,026	\$ (38)
<i>Total Revenues</i>	<u>4,064</u>	<u>4,064</u>	<u>4,026</u>	<u>(38)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	4,064	4,064	4,063	1
<i>Total Expenditures</i>	<u>4,064</u>	<u>4,064</u>	<u>4,063</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(37)	(37)
<i>Fund Balance (Deficit) At Beginning of Year</i>	496	496	496	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 496</u>	<u>\$ 496</u>	<u>\$ 459</u>	<u>\$ (37)</u>

MONTGOMERY COUNTY , OHIO

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

Manning Road Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 2,275	\$ 2,275	\$ 2,306	\$ 31
<i>Total Revenues</i>	<u>2,275</u>	<u>2,275</u>	<u>2,306</u>	<u>31</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	2,275	2,275	2,274	1
<i>Total Expenditures</i>	<u>2,275</u>	<u>2,275</u>	<u>2,274</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	32	32
<i>Fund Balance (Deficit) At Beginning of Year</i>	32	32	32	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 32</u>	<u>\$ 32</u>	<u>\$ 64</u>	<u>\$ 32</u>

MONTGOMERY COUNTY , OHIO

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

Hardin Road Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 1,788	\$ 1,788	\$ 1,440	\$ (348)
<i>Total Revenues</i>	<u>1,788</u>	<u>1,788</u>	<u>1,440</u>	<u>(348)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	1,788	1,787	1,787	-
<i>Total Expenditures</i>	<u>1,788</u>	<u>1,787</u>	<u>1,787</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>1</u>	<u>(347)</u>	<u>(348)</u>
Other Financing Sources And Uses				
Transfers in	-	-	347	347
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>347</u>	<u>347</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY , OHIO

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

Tom's Run Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 1,351	\$ 1,351	\$ 1,363	\$ 12
<i>Total Revenues</i>	<u>1,351</u>	<u>1,351</u>	<u>1,363</u>	<u>12</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	1,351	1,351	1,350	1
<i>Total Expenditures</i>	<u>1,351</u>	<u>1,351</u>	<u>1,350</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	13	13
<i>Fund Balance (Deficit) At Beginning of Year</i>	72	72	72	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 72</u>	<u>\$ 72</u>	<u>\$ 85</u>	<u>\$ 13</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Inactive Debt Service Accounts - Road Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Auditor - Debt Service Administration</i>				
<i>Total Expenditures</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
<i>Transfers out</i>	-	(350)	(348)	2
<i>Total Other Financing Sources And Uses</i>	-	(350)	(348)	2
<i>Net Change in fund Balance</i>	-	(350)	(348)	2
<i>Fund Balance (Deficit) At Beginning of Year</i>	35,348	35,348	35,348	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 35,348	\$ 34,998	\$ 35,000	\$ 2

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Wilmington Pike Sewer Assessment - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 6,744	\$ 6,744	\$ 3,814	\$ (2,930)
<i>Total Revenues</i>	<u>6,744</u>	<u>6,744</u>	<u>3,814</u>	<u>(2,930)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	6,744	6,744	6,744	-
<i>Total Expenditures</i>	<u>6,744</u>	<u>6,744</u>	<u>6,744</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(2,930)	(2,930)
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,050	4,050	4,050	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,050</u>	<u>\$ 4,050</u>	<u>\$ 1,120</u>	<u>\$ (2,930)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Wolf Creek Water Main Assessment - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 3,672	\$ 3,672	\$ 3,244	\$ (428)
<i>Total Revenues</i>	<u>3,672</u>	<u>3,672</u>	<u>3,244</u>	<u>(428)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	3,672	3,672	3,672	-
<i>Total Expenditures</i>	<u>3,672</u>	<u>3,672</u>	<u>3,672</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(428)	(428)
<i>Fund Balance (Deficit) At Beginning of Year</i>	14,836	14,836	14,836	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 14,836</u>	<u>\$ 14,836</u>	<u>\$ 14,408</u>	<u>\$ (428)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Post Town Water Main Assessment - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 14,773	\$ 14,773	\$ 15,559	\$ 786
<i>Total Revenues</i>	<u>14,773</u>	<u>14,773</u>	<u>15,559</u>	<u>786</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	14,773	14,773	14,773	-
<i>Total Expenditures</i>	<u>14,773</u>	<u>14,773</u>	<u>14,773</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	786	786
<i>Fund Balance (Deficit) At Beginning of Year</i>	11,489	11,489	11,489	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 11,489</u>	<u>\$ 11,489</u>	<u>\$ 12,275</u>	<u>\$ 786</u>

MONTGOMERY COUNTY , OHIO

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

Alex Bell Water Main Assessment - Water and Sewer Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 2,208	\$ 2,208	\$ 2,207	\$ (1)
<i>Total Revenues</i>	<u>2,208</u>	<u>2,208</u>	<u>2,207</u>	<u>(1)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	2,208	2,207	2,207	-
<i>Total Expenditures</i>	<u>2,208</u>	<u>2,207</u>	<u>2,207</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	1	-	(1)
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Tucson Sanitary Sewer Assessment - Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 1,389	\$ 1,389	\$ 2,161	\$ 772
<i>Total Revenues</i>	<u>1,389</u>	<u>1,389</u>	<u>2,161</u>	<u>772</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,389	1,389	1,388	1
<i>Total Expenditures</i>	<u>1,389</u>	<u>1,389</u>	<u>1,388</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	773	773
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,574	1,574	1,574	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,574</u>	<u>\$ 1,574</u>	<u>\$ 2,347</u>	<u>\$ 773</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Groby's Sanitary Sewer Assessment - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 4,350	\$ 4,350	\$ 4,675	\$ 325
<i>Total Revenues</i>	<u>4,350</u>	<u>4,350</u>	<u>4,675</u>	<u>325</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,350	4,350	4,350	-
<i>Total Expenditures</i>	<u>4,350</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	325	325
<i>Fund Balance (Deficit) At Beginning of Year</i>	728	728	728	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 728</u>	<u>\$ 728</u>	<u>\$ 1,053</u>	<u>\$ 325</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Mad River Sanitary Sewer Assess - Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 20,501	\$ 20,501	\$ 18,332	\$ (2,169)
<i>Total Revenues</i>	<u>20,501</u>	<u>20,501</u>	<u>18,332</u>	<u>(2,169)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	20,501	20,499	20,499	-
<i>Total Expenditures</i>	<u>20,501</u>	<u>20,499</u>	<u>20,499</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>2</u>	<u>(2,167)</u>	<u>(2,169)</u>
Other Financing Sources And Uses				
Transfers in	-	-	2,167	2,167
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>2,167</u>	<u>2,167</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ (2)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Blackbird Lane Trunk Sewer Assess - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 85,925	\$ 85,925	\$ 87,875	\$ 1,950
<i>Total Revenues</i>	<u>85,925</u>	<u>85,925</u>	<u>87,875</u>	<u>1,950</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	85,925	85,925	85,925	-
<i>Total Expenditures</i>	<u>85,925</u>	<u>85,925</u>	<u>85,925</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	1,950	1,950
<i>Fund Balance (Deficit) At Beginning of Year</i>	13,192	13,192	13,192	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 13,192</u>	<u>\$ 13,192</u>	<u>\$ 15,142</u>	<u>\$ 1,950</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Centerville Forest Sewer Assesmnt - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 23,612	\$ 23,612	\$ 23,698	\$ 86
<i>Total Revenues</i>	<u>23,612</u>	<u>23,612</u>	<u>23,698</u>	<u>86</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	23,612	23,612	23,611	1
<i>Total Expenditures</i>	<u>23,612</u>	<u>23,612</u>	<u>23,611</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	87	87
<i>Fund Balance (Deficit) At Beginning of Year</i>	952	952	952	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 952</u>	<u>\$ 952</u>	<u>\$ 1,039</u>	<u>\$ 87</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Homestretch Rd Wtr Main Assessment - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 3,155	\$ 3,155	\$ 2,581	\$ (574)
<i>Total Revenues</i>	<u>3,155</u>	<u>3,155</u>	<u>2,581</u>	<u>(574)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	3,155	3,154	3,154	-
<i>Total Expenditures</i>	<u>3,155</u>	<u>3,154</u>	<u>3,154</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>1</u>	<u>(573)</u>	<u>(574)</u>
Other Financing Sources And Uses				
Transfers in	-	-	573	573
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>573</u>	<u>573</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Wald Waldrum Brantly Wtr Mn Assmnt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 12,162	\$ 12,162	\$ 12,235	\$ 73
<i>Total Revenues</i>	<u>12,162</u>	<u>12,162</u>	<u>12,235</u>	<u>73</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	12,162	12,162	12,162	-
<i>Total Expenditures</i>	<u>12,162</u>	<u>12,162</u>	<u>12,162</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>73</u>	<u>73</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,257	5,257	5,257	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,257</u>	<u>\$ 5,257</u>	<u>\$ 5,330</u>	<u>\$ 73</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Airway Road Water Main Assmt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 2,375	\$ 2,375	\$ 2,443	\$ 68
<i>Total Revenues</i>	<u>2,375</u>	<u>2,375</u>	<u>2,443</u>	<u>68</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,375	2,375	2,374	1
<i>Total Expenditures</i>	<u>2,375</u>	<u>2,375</u>	<u>2,374</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	69	69
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 69</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Airway Road Sanitary Sewer Assmt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 2,094	\$ 2,094	\$ 2,151	\$ 57
<i>Total Revenues</i>	<u>2,094</u>	<u>2,094</u>	<u>2,151</u>	<u>57</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,094	2,094	2,093	1
<i>Total Expenditures</i>	<u>2,094</u>	<u>2,094</u>	<u>2,093</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	58	58
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ 58</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Bigger Lane Water Main Assmt - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 6,027	\$ 6,027	\$ 5,649	\$ (378)
<i>Total Revenues</i>	<u>6,027</u>	<u>6,027</u>	<u>5,649</u>	<u>(378)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	6,027	6,026	6,026	-
<i>Total Expenditures</i>	<u>6,027</u>	<u>6,026</u>	<u>6,026</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>1</u>	<u>(377)</u>	<u>(378)</u>
Other Financing Sources And Uses				
Transfers in	-	-	377	377
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>377</u>	<u>377</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Bigger Lane Sanitary Sewer Assmt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 5,994	\$ 5,994	\$ 5,518	\$ (476)
<i>Total Revenues</i>	<u>5,994</u>	<u>5,994</u>	<u>5,518</u>	<u>(476)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	5,994	5,993	5,993	-
<i>Total Expenditures</i>	<u>5,994</u>	<u>5,993</u>	<u>5,993</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>1</u>	<u>(475)</u>	<u>(476)</u>
Other Financing Sources And Uses				
Transfers in	-	-	475	475
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>475</u>	<u>475</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Centerwood Lane Water Main Assmt - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 5,576	\$ 5,576	\$ 5,231	\$ (345)
<i>Total Revenues</i>	<u>5,576</u>	<u>5,576</u>	<u>5,231</u>	<u>(345)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	5,576	5,576	5,576	-
<i>Total Expenditures</i>	<u>5,576</u>	<u>5,576</u>	<u>5,576</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>(345)</u>	<u>(345)</u>
Other Financing Sources And Uses				
Transfers in	-	-	345	345
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>345</u>	<u>345</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Inactive Debt Service Accounts - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ -	\$ -	\$ 1,458	\$ 1,458
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,458</u>	<u>1,458</u>
Expenditures:				
Debt Service				
<i>Total Auditor - Debt Service Administration</i>				
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>1,458</u>	<u>1,458</u>
Other Financing Sources And Uses				
Transfers out	-	(4,000)	(3,938)	62
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(4,000)</u>	<u>(3,938)</u>	<u>62</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>(4,000)</u>	<u>(2,480)</u>	<u>1,520</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	138,570	138,570	138,570	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 138,570</u>	<u>\$ 134,570</u>	<u>\$ 136,090</u>	<u>\$ 1,520</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2005 Refunding - Various Purpose Facility Improvement Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,509,540	1,445,954	1,445,954	-
Refunded Debt Service	-	63,586	63,585	1
<i>Total Expenditures</i>	<u>1,509,540</u>	<u>1,509,540</u>	<u>1,509,539</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(1,509,540)</u>	<u>(1,509,540)</u>	<u>(1,509,539)</u>	<u>1</u>
Other Financing Sources And Uses				
Transfers in	1,509,540	1,509,540	1,509,539	(1)
<i>Total Other Financing Sources And Uses</i>	<u>1,509,540</u>	<u>1,509,540</u>	<u>1,509,539</u>	<u>(1)</u>
<i>Net Change in fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) at Beginning of Yea</i>	1	1	1	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2013 Refunding - Various Purpose Facility Improvement Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Proceeds From Bonds	\$ -	\$ 36,600	\$ 26,339	\$ (10,261)
<i>Total Revenues</i>	<u>-</u>	<u>36,600</u>	<u>26,339</u>	<u>(10,261)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	21,187	21,187	-
<i>Total Expenditures</i>	<u>-</u>	<u>21,187</u>	<u>21,187</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	15,413	5,152	(10,261)
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 15,413</u>	<u>\$ 5,152</u>	<u>\$ (10,261)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2010 Refunding - Children Services Building Debt Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,195,525	1,195,525	1,195,525	-
<i>Total Expenditures</i>	1,195,525	1,195,525	1,195,525	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,195,525)	(1,195,525)	(1,195,525)	-
Other Financing Sources And Uses				
Transfers in	1,195,525	1,195,525	1,195,525	-
<i>Total Other Financing Sources And Uses</i>	1,195,525	1,195,525	1,195,525	-
<i>Net Change in fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) at Beginning of Yea</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2005 Refunding - Reibold Building Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	231,881	222,114	222,114	-
Refunded Debt Service	-	9,767	9,767	-
<i>Total Expenditures</i>	<u>231,881</u>	<u>231,881</u>	<u>231,881</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(231,881)</u>	<u>(231,881)</u>	<u>(231,881)</u>	<u>-</u>
Other Financing Sources And Uses				
Transfers in	231,881	231,882	144,212	(87,670)
<i>Total Other Financing Sources And Uses</i>	<u>231,881</u>	<u>231,882</u>	<u>144,212</u>	<u>(87,670)</u>
<i>Net Change in fund Balance</i>	-	1	(87,669)	(87,670)
<i>Fund Balance (Deficit) at Beginning of Yea</i>	87,669	87,669	87,669	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 87,669</u>	<u>\$ 87,670</u>	<u>\$ -</u>	<u>\$ (87,670)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2010 Refunding - Reibold Building Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	576,550	576,550	576,550	-
<i>Total Expenditures</i>	576,550	576,550	576,550	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(576,550)	(576,550)	(576,550)	-
Other Financing Sources And Uses				
Transfers in	576,550	576,550	-	(576,550)
<i>Total Other Financing Sources And Uses</i>	576,550	576,550	-	(576,550)
<i>Net Change in fund Balance</i>	-	-	(576,550)	(576,550)
<i>Fund Balance (Deficit) at Beginning of Yea</i>	4,728,850	4,728,850	4,728,850	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 4,728,850	\$ 4,728,850	\$ 4,152,300	\$ (576,550)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2013 Refunding - Reibold Building Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Proceeds From Bonds	\$ -	\$ 5,000	\$ 3,311	\$ (1,689)
<i>Total Revenues</i>	<u>-</u>	<u>5,000</u>	<u>3,311</u>	<u>(1,689)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	3,300	3,230	70
<i>Total Expenditures</i>	<u>-</u>	<u>3,300</u>	<u>3,230</u>	<u>70</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	1,700	81	(1,619)
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 1,700</u>	<u>\$ 81</u>	<u>\$ (1,619)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2005 GO - Juvenile Detention Center Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	960,000	528,950	528,950	-
Refunded Debt Service	-	431,050	431,050	-
<i>Total Expenditures</i>	<u>960,000</u>	<u>960,000</u>	<u>960,000</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(960,000)</u>	<u>(960,000)</u>	<u>(960,000)</u>	<u>-</u>
Other Financing Sources And Uses				
Transfers in	960,000	960,000	960,000	-
<i>Total Other Financing Sources And Uses</i>	<u>960,000</u>	<u>960,000</u>	<u>960,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) at Beginning of Yea</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2013 Refunding - Juvenile Detention Center Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Proceeds From Bonds	\$ -	\$ 138,300	\$ 137,999	\$ (301)
<i>Total Revenues</i>	<u>-</u>	<u>138,300</u>	<u>137,999</u>	<u>(301)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	137,950	134,421	3,529
<i>Total Expenditures</i>	<u>-</u>	<u>137,950</u>	<u>134,421</u>	<u>3,529</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	350	3,578	3,228
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 350</u>	<u>\$ 3,578</u>	<u>\$ 3,228</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Regional Dispatch Center Debt Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	497,417	497,417	497,417	-
<i>Total Expenditures</i>	497,417	497,417	497,417	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(497,417)	(497,417)	(497,417)	-
Other Financing Sources And Uses				
Transfers in	497,417	497,417	497,417	-
<i>Total Other Financing Sources And Uses</i>	497,417	497,417	497,417	-
<i>Net Change in fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) at Beginning of Yea</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 34,263,976	\$ 34,271,040	\$ 31,939,450	\$ (2,331,590)
Other Revenues	464,597	472,762	482,676	9,914
<i>Total Revenues</i>	<u>34,728,573</u>	<u>34,743,802</u>	<u>32,422,126</u>	<u>(2,321,676)</u>
Expenses:				
<i>Administration</i>				
Salaries	640,446	615,160	570,928	44,232
Fringe Benefits	232,974	232,974	195,704	37,270
Special Fringe Benefits	11,956	20,666	17,300	3,366
Post Employment Services	249	249	9	240
Pre-Employment Services	2,400	2,100	82	2,018
Operating Supplies	15,342	22,342	21,497	845
Routine Business	5,506	8,256	7,332	924
Board Approved Travel	15,159	9,109	7,401	1,708
Staff Training and Development	18,145	19,195	19,051	144
Contractual Professional Services	9,126	9,976	9,260	716
Maintenance and Repair Services	693	693	429	264
Communications	47,857	40,407	13,643	26,764
Public Utility Services	7,635	7,285	5,416	1,869
Rentals	4,534	4,534	4,420	114
Miscellaneous	1,365	1,365	888	477
<i>Total Administration</i>	<u>1,013,387</u>	<u>994,311</u>	<u>873,360</u>	<u>120,951</u>
<i>Director's Office</i>				
Board Approved Travel	282	282	191	91
Staff Training and Development	173	173	-	173
<i>Total Director's Office</i>	<u>455</u>	<u>455</u>	<u>191</u>	<u>264</u>
<i>Financial Services</i>				
Salaries	126,874	144,619	144,620	(1)
Fringe Benefits	45,684	54,984	54,323	661
Special Fringe Benefits	2,484	2,484	967	1,517
Pre-Employment Services	368	368	-	368
Operating Supplies	141,472	98,922	(20,997)	119,919
Routine Business	327	627	462	165
Board Approved Travel	2,047	3,797	2,431	1,366
Staff Training and Development	14,536	14,536	12,358	2,178
Contractual Professional Services	27,895	27,895	12,870	15,025
Maintenance and Repair Services	69	69	67	2
Communications	4,467	4,467	2,405	2,062
Insurance	172,500	172,500	117,949	54,551
Rentals	3,200	3,200	2,288	912
Miscellaneous	144,900	144,900	54,168	90,732
Debt Service	10,000	10,000	3,063	6,937
<i>Total Financial Services</i>	<u>696,823</u>	<u>683,368</u>	<u>386,974</u>	<u>296,394</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Salaries	191,197	191,197	189,570	1,627
Fringe Benefits	70,298	73,298	71,907	1,391
Special Fringe Benefits	2,175	2,175	279	1,896
Post Employment Services	-	215	46	169
Pre-Employment Services	100	900	289	611
Operating Supplies	41,550	41,050	38,599	2,451
Routine Business	528	528	367	161
Board Approved Travel	2,160	1,870	-	1,870
Staff Training and Development	1,209	1,209	-	1,209
Contractual Professional Services	18,343	16,043	12,395	3,648
Maintenance and Repair Services	9,813	9,813	7,513	2,300
Communications	297	372	315	57
Rentals	1,014	1,014	540	474
Miscellaneous	9,479	11,479	5,991	5,488
Capital Outlays	44,560	44,560	32,392	12,168
<i>Total Laboratory</i>	<u>392,723</u>	<u>395,723</u>	<u>360,203</u>	<u>35,520</u>
<i>Maintenance Services</i>				
Salaries	652,261	657,341	657,340	1
Fringe Benefits	233,817	239,817	236,267	3,550
Special Fringe Benefits	1,595	1,635	1,635	-
Post Employment Services	1,562	1,562	366	1,196
Pre-Employment Services	330	330	124	206
Operating Supplies	302,754	327,754	273,781	53,973
Routine Business	817	817	379	438
Board Approved Travel	2,297	2,097	-	2,097
Staff Training and Development	10,408	9,058	8,156	902
Contractual Professional Services	70,127	69,377	39,222	30,155
Maintenance and Repair Services	156,101	120,101	63,843	56,258
Communications	35,920	52,420	51,067	1,353
Public Utility Services	514,347	508,847	395,862	112,985
Rentals	2,760	3,860	3,698	162
Miscellaneous	37,946	39,146	38,983	163
<i>Total Maintenance Services</i>	<u>2,023,042</u>	<u>2,034,162</u>	<u>1,770,723</u>	<u>263,439</u>
<i>Customer Services</i>				
Salaries	376,122	376,122	364,266	11,856
Fringe Benefits	173,836	164,536	144,833	19,703
Special Fringe Benefits	3,058	3,058	2,687	371
Pre-Employment Services	230	480	311	169
Operating Supplies	92,801	99,301	94,338	4,963
Routine Business	420	420	122	298
Board Approved Travel	3,034	3,434	2,312	1,122
Staff Training and Development	2,744	2,094	1,157	937
Contractual Professional Services	100,043	90,543	64,259	26,284
Maintenance and Repair Services	5,136	5,136	4,056	1,080
Communications	32,720	32,720	21,793	10,927
Rentals	1,610	1,610	1,107	503
Miscellaneous	174,940	166,940	150,189	16,751
Capital Outlays	5,691	5,691	-	5,691
<i>Total Customer Services</i>	<u>972,385</u>	<u>952,085</u>	<u>851,430</u>	<u>100,655</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Support Services</i>				
Board Approved Travel	448	448	41	407
Staff Training and Development	465	465	-	465
Communications	460	460	-	460
<i>Total Support Services</i>	<u>1,373</u>	<u>1,373</u>	<u>41</u>	<u>1,332</u>
<i>Meter Services</i>				
Salaries	320,026	361,487	361,486	1
Fringe Benefits	119,663	142,663	137,608	5,055
Special Fringe Benefits	4,131	4,131	1,753	2,378
Post Employment Services	368	368	91	277
Pre-Employment Services	322	322	140	182
Operating Supplies	106,952	107,752	90,903	16,849
Routine Business	230	230	-	230
Board Approved Travel	230	230	-	230
Staff Training and Development	2,847	1,647	1,278	369
Contractual Professional Services	21,620	34,920	31,539	3,381
Maintenance and Repair Services	25,804	25,304	20,266	5,038
Communications	3,458	3,458	3,278	180
Insurance	-	500	37	463
Rentals	897	897	522	375
Miscellaneous	-	8,000	6,061	1,939
Cost Recovery and Intergov't Transfers	-	600	460	140
Capital Outlays	7,956	7,956	7,180	776
<i>Total Meter Services</i>	<u>614,504</u>	<u>700,465</u>	<u>662,602</u>	<u>37,863</u>
<i>Information Technology</i>				
Salaries	281,649	267,649	229,899	37,750
Fringe Benefits	103,721	80,721	75,415	5,306
Special Fringe Benefits	1,235	2,735	1,553	1,182
Post Employment Services	43	43	-	43
Pre-Employment Services	80	280	214	66
Operating Supplies	34,929	38,629	37,611	1,018
Routine Business	295	495	358	137
Board Approved Travel	5,039	4,939	3,747	1,192
Staff Training and Development	11,555	2,305	1,240	1,065
Contractual Professional Services	154,517	154,017	128,010	26,007
Maintenance and Repair Services	166,600	166,600	142,597	24,003
Communications	3,530	5,780	4,508	1,272
Rentals	6,691	6,691	-	6,691
Miscellaneous	8,977	10,477	10,395	82
Capital Outlays	189,006	189,006	152,528	36,478
<i>Total Information Technology</i>	<u>967,867</u>	<u>930,367</u>	<u>788,075</u>	<u>142,292</u>

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Water Distribution</i>				
Salaries	2,024,037	1,999,037	1,997,286	1,751
Fringe Benefits	794,539	785,539	746,294	39,245
Special Fringe Benefits	5,215	4,465	1,684	2,781
Post Employment Services	3,170	3,170	2,170	1,000
Pre-Employment Services	600	1,300	1,296	4
Operating Supplies	939,404	852,304	725,427	126,877
Routine Business	283	383	319	64
Board Approved Travel	7,500	2,750	1,775	975
Staff Training and Development	19,685	37,985	31,364	6,621
Contractual Professional Services	13,297	12,047	9,926	2,121
Maintenance and Repair Services	1,481,930	2,548,330	2,228,234	320,096
Communications	11,405	11,405	7,382	4,023
Insurance	-	1,200	928	272
Public Utility Services	19,482,873	19,177,873	18,950,318	227,555
Rentals	9,416	10,916	9,768	1,148
Miscellaneous	152,652	162,652	161,247	1,405
Cost Recovery and Intergov't Transfers	-	1,000	-	1,000
Capital Outlays	14,000	14,000	13,426	574
Debt Service	625,535	625,535	622,905	2,630
<i>Total Water Distribution</i>	<u>25,585,541</u>	<u>26,251,891</u>	<u>25,511,749</u>	<u>740,142</u>
<i>Total Expenses</i>	<u>32,268,100</u>	<u>32,944,200</u>	<u>31,205,348</u>	<u>1,738,852</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>2,460,473</u>	<u>1,799,602</u>	<u>1,216,778</u>	<u>(582,824)</u>
Transfers out	(5,280,649)	(5,280,649)	(5,280,006)	643
<i>Net Change in Fund Equity</i>	(2,820,176)	(3,481,047)	(4,063,228)	(582,181)
<i>Fund Equity at Beginning of Year</i>	8,820,054	8,820,054	8,820,054	-
<i>Prior Year Encumbrances Appropriated</i>	2,269,705	2,269,705	2,269,705	-
<i>Fund Equity At End Of Year</i>	<u>\$ 8,269,583</u>	<u>\$ 7,608,712</u>	<u>\$ 7,026,531</u>	<u>\$ (582,181)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- North High Water Main Bonds-Water-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	62,399	59,769	59,770	(1)
Refunded Debt Service	-	2,628	2,628	-
Total Expenses	62,399	62,397	62,398	(1)
Excess (Deficiency) Of Revenues Over Expenses	(62,399)	(62,397)	(62,398)	(1)
Transfers in	62,399	62,400	62,398	(2)
Net Change in Fund Equity	-	3	-	(3)
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ 3	\$ -	\$ (3)

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2010 Refunding- SR49 I-70 Water Improvement-Water-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	116,525	116,525	116,525	-
Total Expenses	116,525	116,525	116,525	-
Excess (Deficiency) Of Revenues Over Expenses	(116,525)	(116,525)	(116,525)	-
Transfers in	116,525	116,525	116,525	-
Net Change in Fund Equity	-	-	-	-
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

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

2002 Revenue Refunding Bonds-Water-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	4,270,353	-	-	-
<i>Total Expenses</i>	4,270,353	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(4,270,353)	-	-	-
Transfers in	4,270,353	4,270,353	-	(4,270,353)
Transfers out	-	(355,863)	(355,863)	-
<i>Net Change in Fund Equity</i>	-	3,914,490	(355,863)	(4,270,353)
<i>Fund Equity at Beginning of Year</i>	355,863	355,863	355,863	-
<i>Fund Equity At End Of Year</i>	\$ 355,863	\$ 4,270,353	\$ -	\$ (4,270,353)

MONTGOMERY COUNTY , OHIO

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

2013 Refunding- North High Water Main Bonds-Water-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ -	\$ 1,500	\$ 891	\$ (609)
<i>Total Revenues</i>	<u>-</u>	<u>1,500</u>	<u>891</u>	<u>(609)</u>
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	890	869	21
<i>Total Expenses</i>	<u>-</u>	<u>890</u>	<u>869</u>	<u>21</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	610	22	(588)
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 610</u>	<u>\$ 22</u>	<u>\$ (588)</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 41,734,406	\$ 41,742,006	\$ 39,478,249	\$ (2,263,757)
Other Revenues	50,850	70,185	177,364	107,179
<i>Total Revenues</i>	<u>41,785,256</u>	<u>41,812,191</u>	<u>39,655,613</u>	<u>(2,156,578)</u>
Expenses:				
<i>Administration</i>				
Salaries	760,116	760,116	667,876	92,240
Fringe Benefits	275,948	273,648	229,284	44,364
Special Fringe Benefits	15,421	24,371	20,431	3,940
Post Employment Services	184	184	10	174
Pre-Employment Services	2,400	2,100	108	1,992
Operating Supplies	154,702	191,827	184,810	7,017
Routine Business	6,075	9,975	8,771	1,204
Board Approved Travel	9,238	10,438	8,853	1,585
Staff Training and Development	17,976	17,576	16,563	1,013
Contractual Professional Services	11,299	12,499	12,185	314
Maintenance and Repair Services	620	620	505	115
Communications	56,604	56,604	16,301	40,303
Public Utility Services	6,846	5,396	3,182	2,214
Rentals	5,566	5,566	5,264	302
Miscellaneous	1,967	1,967	1,270	697
Capital Outlays	-	525	514	11
<i>Total Administration</i>	<u>1,324,962</u>	<u>1,373,412</u>	<u>1,175,927</u>	<u>197,485</u>
<i>Director's Office</i>				
Operating Supplies	500	500	-	500
Board Approved Travel	332	332	224	108
Staff Training and Development	203	203	-	203
<i>Total Director's Office</i>	<u>1,035</u>	<u>1,035</u>	<u>224</u>	<u>811</u>
<i>Financial Services</i>				
Salaries	149,636	170,536	170,536	-
Fringe Benefits	54,242	65,242	64,329	913
Special Fringe Benefits	3,456	3,456	1,049	2,407
Pre-Employment Services	122	122	-	122
Operating Supplies	167,866	88,966	(25,466)	114,432
Routine Business	454	604	447	157
Board Approved Travel	2,648	4,398	2,854	1,544
Staff Training and Development	20,224	20,224	14,507	5,717
Contractual Professional Services	44,771	44,771	42,334	2,437
Maintenance and Repair Services	96	96	-	96
Communications	4,364	4,364	2,821	1,543
Insurance	240,000	240,000	113,082	126,918
Rentals	3,780	3,780	2,664	1,116
Miscellaneous	201,600	201,600	63,609	137,991
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>903,259</u>	<u>858,159</u>	<u>452,766</u>	<u>405,393</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Salaries	253,447	253,447	251,296	2,151
Fringe Benefits	93,188	96,888	95,205	1,683
Special Fringe Benefits	3,385	3,385	370	3,015
Post Employment Services	-	285	54	231
Pre-Employment Services	100	950	379	571
Operating Supplies	62,938	62,438	41,869	20,569
Routine Business	823	823	527	296
Board Approved Travel	3,000	640	-	640
Staff Training and Development	1,891	891	216	675
Contractual Professional Services	22,590	22,240	15,116	7,124
Maintenance and Repair Services	15,437	13,937	8,286	5,651
Communications	452	527	418	109
Rentals	1,586	1,586	1,277	309
Miscellaneous	9,579	9,579	9,370	209
Capital Outlays	59,440	63,940	47,223	16,717
<i>Total Laboratory</i>	<u>527,856</u>	<u>531,556</u>	<u>471,606</u>	<u>59,950</u>
<i>Maintenance Services</i>				
Salaries	765,701	771,651	771,650	1
Fringe Benefits	274,443	276,743	273,005	3,738
Special Fringe Benefits	2,407	2,407	1,923	484
Post Employment Services	3,170	3,170	431	2,739
Pre-Employment Services	671	671	144	527
Operating Supplies	353,346	418,346	322,558	95,788
Routine Business	1,660	1,660	422	1,238
Board Approved Travel	4,663	4,663	-	4,663
Staff Training and Development	12,217	10,267	10,016	251
Contractual Professional Services	84,392	84,142	42,799	41,343
Maintenance and Repair Services	186,209	154,709	116,116	38,593
Communications	40,091	40,091	1,688	38,403
Public Utility Services	596,273	576,273	387,179	189,094
Rentals	3,240	3,990	3,950	40
Miscellaneous	44,546	45,996	45,762	234
<i>Total Maintenance Services</i>	<u>2,373,029</u>	<u>2,394,779</u>	<u>1,977,643</u>	<u>417,136</u>
<i>Customer Services</i>				
Salaries	441,533	441,533	432,580	8,953
Fringe Benefits	204,046	204,046	171,500	32,546
Special Fringe Benefits	3,532	3,532	3,155	377
Pre-Employment Services	270	520	364	156
Operating Supplies	108,740	116,240	110,743	5,497
Routine Business	493	493	142	351
Board Approved Travel	3,294	3,694	2,717	977
Staff Training and Development	3,220	2,570	1,360	1,210
Contractual Professional Services	116,296	97,179	78,531	18,648
Maintenance and Repair Services	6,030	6,030	4,762	1,268
Communications	38,410	38,410	25,581	12,829
Rentals	1,890	1,890	1,299	591
Miscellaneous	206,113	206,113	176,228	29,885
Capital Outlays	6,680	6,680	-	6,680
<i>Total Customer Services</i>	<u>1,140,547</u>	<u>1,128,930</u>	<u>1,008,962</u>	<u>119,968</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Support Services</i>				
Operating Supplies	35,462	35,462	5,733	29,729
Board Approved Travel	526	526	48	478
Staff Training and Development	545	545	-	545
Communications	540	540	-	540
<i>Total Support Services</i>	<u>37,073</u>	<u>37,073</u>	<u>5,781</u>	<u>31,292</u>
<i>Meter Services</i>				
Salaries	375,686	409,891	409,803	88
Fringe Benefits	140,459	161,077	159,517	1,560
Special Fringe Benefits	4,491	4,491	2,057	2,434
Post Employment Services	790	790	137	653
Pre-Employment Services	378	378	165	213
Operating Supplies	125,610	134,010	116,649	17,361
Routine Business	270	270	-	270
Board Approved Travel	270	270	-	270
Staff Training and Development	3,342	1,942	1,499	443
Contractual Professional Services	25,380	41,280	37,014	4,266
Maintenance and Repair Services	30,292	29,792	23,791	6,001
Communications	4,060	4,060	3,849	211
Insurance	-	500	43	457
Rentals	1,053	1,053	613	440
Cost Recovery and Intergov't Transfers	-	600	540	60
Capital Outlays	3,470	8,587	8,428	159
<i>Total Meter Services</i>	<u>715,551</u>	<u>798,991</u>	<u>764,105</u>	<u>34,886</u>
<i>Information Technology</i>				
Salaries	335,054	318,554	284,593	33,961
Fringe Benefits	123,312	91,694	88,536	3,158
Special Fringe Benefits	2,065	2,065	1,602	463
Post Employment Services	77	77	-	77
Pre-Employment Services	120	295	252	43
Operating Supplies	49,741	62,411	43,949	18,462
Routine Business	405	505	437	68
Board Approved Travel	7,662	7,462	4,400	3,062
Staff Training and Development	15,701	1,456	1,455	1
Contractual Professional Services	183,806	183,806	157,437	26,369
Maintenance and Repair Services	232,372	232,372	167,075	65,297
Communications	5,400	5,600	5,347	253
Rentals	11,057	11,057	-	11,057
Miscellaneous	10,994	12,294	12,203	91
Capital Outlays	223,497	223,497	179,055	44,442
<i>Total Information Technology</i>	<u>1,201,263</u>	<u>1,153,145</u>	<u>946,341</u>	<u>206,804</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Wastewater Collection</i>				
Salaries	2,085,907	2,041,352	1,836,677	204,675
Fringe Benefits	830,304	791,604	729,004	62,600
Special Fringe Benefits	5,916	5,166	1,468	3,698
Post Employment Services	4,502	4,502	2,370	2,132
Pre-Employment Services	1,000	1,500	1,487	13
Operating Supplies	427,694	494,994	362,975	132,019
Routine Business	300	400	269	131
Board Approved Travel	4,600	1,350	1,116	234
Staff Training and Development	20,846	32,896	30,991	1,905
Contractual Professional Services	10,319	14,269	9,922	4,347
Maintenance and Repair Services	154,031	148,931	103,396	45,535
Communications	11,310	11,310	7,466	3,844
Insurance	-	1,000	153	847
Public Utility Services	16,234,799	16,200,299	14,911,480	1,288,819
Rentals	2,400	5,350	4,329	1,021
Miscellaneous	46,524	66,624	66,553	71
Debt Service	5,641,403	5,774,403	5,710,860	63,543
<i>Total Wastewater Collection</i>	<u>25,481,855</u>	<u>25,595,950</u>	<u>23,780,516</u>	<u>1,815,434</u>
<i>Western Regional</i>				
Salaries	1,196,704	1,159,451	1,095,582	63,869
Fringe Benefits	440,801	413,501	402,725	10,776
Special Fringe Benefits	5,050	5,050	2,645	2,405
Post Employment Services	1,300	1,300	293	1,007
Pre-Employment Services	200	200	105	95
Operating Supplies	503,192	451,592	347,350	104,242
Routine Business	2,650	4,550	3,894	656
Board Approved Travel	8,250	6,375	3,255	3,120
Staff Training and Development	127,267	128,767	114,523	14,244
Contractual Professional Services	16,911	58,206	54,829	3,377
Maintenance and Repair Services	263,764	258,864	178,813	80,051
Communications	9,100	9,100	5,053	4,047
Public Utility Services	2,756,425	2,741,005	2,266,658	474,347
Rentals	11,000	17,000	11,865	5,135
Miscellaneous	68,666	68,666	57,337	11,329
Capital Outlays	22,000	22,000	20,403	1,597
Debt Service	443,516	449,916	443,287	6,629
<i>Total Western Regional</i>	<u>5,876,796</u>	<u>5,795,543</u>	<u>5,008,617</u>	<u>786,926</u>

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Eastern Regional</i>				
Salaries	678,544	714,079	714,078	1
Fringe Benefits	208,278	270,578	267,449	3,129
Special Fringe Benefits	4,635	4,635	2,206	2,429
Post Employment Services	1,010	1,010	541	469
Pre-Employment Services	200	1,050	444	606
Operating Supplies	447,210	419,210	246,817	172,393
Routine Business	1,301	1,751	1,597	154
Board Approved Travel	8,561	8,561	2,417	6,144
Staff Training and Development	75,159	75,159	68,964	6,195
Contractual Professional Services	21,687	48,837	41,751	7,086
Maintenance and Repair Services	227,695	197,645	87,865	109,780
Communications	9,321	9,321	3,555	5,766
Public Utility Services	1,025,563	1,025,563	949,930	75,633
Rentals	5,000	5,000	3,848	1,152
Miscellaneous	54,944	54,944	48,737	6,207
Capital Outlays	80,000	80,000	51,258	28,742
Debt Service	71,907	71,907	44,751	27,156
<i>Total Eastern Regional</i>	<u>2,921,015</u>	<u>2,989,250</u>	<u>2,536,208</u>	<u>453,042</u>
<i>MIPP</i>				
Salaries	149,857	151,575	151,575	-
Fringe Benefits	65,147	65,147	60,982	4,165
Special Fringe Benefits	1,301	1,301	820	481
Operating Supplies	13,630	12,630	9,837	2,793
Routine Business	340	340	78	262
Board Approved Travel	2,540	2,540	-	2,540
Staff Training and Development	2,330	2,330	1,845	485
Contractual Professional Services	2,300	2,300	32	2,268
Maintenance and Repair Services	4,400	5,400	4,153	1,247
Communications	1,960	1,960	247	1,713
Capital Outlays	6,500	6,500	5,890	610
<i>Total MIPP</i>	<u>250,305</u>	<u>252,023</u>	<u>235,459</u>	<u>16,564</u>
<i>Total Expenses</i>	<u>42,754,546</u>	<u>42,909,846</u>	<u>38,364,155</u>	<u>4,545,691</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(969,290)</u>	<u>(1,097,655)</u>	<u>1,291,458</u>	<u>2,389,113</u>
Transfers out	(5,232,174)	(12,169,339)	(11,844,266)	325,073
<i>Net Change in Fund Equity</i>	(6,201,464)	(13,266,994)	(10,552,808)	2,714,186
<i>Fund Equity at Beginning of Year</i>	18,183,746	18,183,746	18,183,746	-
<i>Prior Year Encumbrances Appropriated</i>	3,641,568	3,641,568	3,641,568	-
<i>Fund Equity At End Of Year</i>	<u>\$ 15,623,850</u>	<u>\$ 8,558,320</u>	<u>\$ 11,272,506</u>	<u>\$ 2,714,186</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- Sewer Improvement Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	640,328	613,356	613,356	-
Refunded Debt Service	-	26,972	26,972	-
Total Expenses	640,328	640,328	640,328	-
Excess (Deficiency) Of Revenues Over Expenses	(640,328)	(640,328)	(640,328)	-
Transfers in	640,328	640,329	640,328	(1)
Net Change in Fund Equity	-	1	-	(1)
Fund Equity at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ 1	\$ -	\$ (1)

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- Clyo/Spring Valley Swr Proj-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	98,100	98,100	98,100	-
Total Expenses	98,100	98,100	98,100	-
Excess (Deficiency) Of Revenues Over Expenses	(98,100)	(98,100)	(98,100)	-
Transfers in	98,100	98,100	98,100	-
Net Change in Fund Equity	-	-	-	-
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- Big Three Trunk Sewer Bonds-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	501,561	480,166	480,166	-
Refunded Debt Service	-	21,395	21,395	-
Total Expenses	501,561	501,561	501,561	-
Excess (Deficiency) Of Revenues Over Expenses	(501,561)	(501,561)	(501,561)	-
Transfers in	501,561	501,562	501,561	(1)
Net Change in Fund Equity	-	1	-	(1)
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ 1	\$ -	\$ (1)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- Wtr Pollution Cont. MP Bonds-Wastewater-Enterprise Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,021,090	977,534	977,534	-
Refunded Debt Service	-	43,555	43,555	-
<i>Total Expenses</i>	<u>1,021,090</u>	<u>1,021,089</u>	<u>1,021,089</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(1,021,090)</u>	<u>(1,021,089)</u>	<u>(1,021,089)</u>	<u>-</u>
Transfers in	1,021,090	1,021,090	1,021,089	(1)
<i>Net Change in Fund Equity</i>	-	1	-	(1)
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2010 Refunding- SR49 I-70 Sewer Improvement-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	168,325	168,325	168,325	-
Total Expenses	168,325	168,325	168,325	-
Excess (Deficiency) Of Revenues Over Expenses	(168,325)	(168,325)	(168,325)	-
Transfers in	168,325	168,325	168,325	-
Net Change in Fund Equity	-	-	-	-
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

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

2008 Caylor Rd Sewer Bonds-Wastewater-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ 76,256	\$ 76,256	\$ 76,256	\$ -
<i>Total Revenues</i>	<u>76,256</u>	<u>76,256</u>	<u>76,256</u>	<u>-</u>
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	76,256	76,256	76,256	-
<i>Total Expenses</i>	<u>76,256</u>	<u>76,256</u>	<u>76,256</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers in	-	-	18,128	18,128
<i>Net Change in Fund Equity</i>	-	-	18,128	18,128
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,128</u>	<u>\$ 18,128</u>

MONTGOMERY COUNTY , OHIO

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

2013 Refunding- Sewer Improvement Bonds-Wastewater-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ -	\$ 13,800	\$ 9,145	\$ (4,655)
<i>Total Revenues</i>	<u>-</u>	<u>13,800</u>	<u>9,145</u>	<u>(4,655)</u>
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	9,140	8,919	221
<i>Total Expenses</i>	<u>-</u>	<u>9,140</u>	<u>8,919</u>	<u>221</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	4,660	226	(4,434)
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 4,660</u>	<u>\$ 226</u>	<u>\$ (4,434)</u>

MONTGOMERY COUNTY , OHIO

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

2013 Refunding- Big Three Trunk Sewer Bonds-Wastewater-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ -	\$ 10,900	\$ 7,253	\$ (3,647)
<i>Total Revenues</i>	<u>-</u>	<u>10,900</u>	<u>7,253</u>	<u>(3,647)</u>
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	7,250	7,073	177
<i>Total Expenses</i>	<u>-</u>	<u>7,250</u>	<u>7,073</u>	<u>177</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	3,650	180	(3,470)
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 3,650</u>	<u>\$ 180</u>	<u>\$ (3,470)</u>

MONTGOMERY COUNTY , OHIO

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

2013 Refunding- Wtr Pollution Cont. MP Bonds-Wastewater-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ -	\$ 22,000	\$ 14,765	\$ (7,235)
<i>Total Revenues</i>	<u>-</u>	<u>22,000</u>	<u>14,765</u>	<u>(7,235)</u>
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	14,750	14,400	350
<i>Total Expenses</i>	<u>-</u>	<u>14,750</u>	<u>14,400</u>	<u>350</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	7,250	365	(6,885)
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 7,250</u>	<u>\$ 365</u>	<u>\$ (6,885)</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Charges for Services	\$ 20,675,001	\$ 20,675,001	\$ 20,706,020	\$ 31,019
Other Revenues	46,000	47,302	38,743	(8,559)
<i>Total Revenues</i>	<u>20,721,001</u>	<u>20,722,303</u>	<u>20,744,763</u>	<u>22,460</u>
Expenses:				
<i>Solid Waste Administration</i>				
Salaries	139,676	160,279	160,200	79
Fringe Benefits	44,636	49,636	49,581	55
Special Fringe Benefits	7,500	9,000	7,658	1,342
Pre-Employment Services	350	350	40	310
Operating Supplies	5,500	5,500	896	4,604
Routine Business	2,320	2,320	1,724	596
Board Approved Travel	8,758	8,008	1,747	6,261
Staff Training and Development	6,100	6,100	821	5,279
Contractual Professional Services	21,400	21,000	4,071	16,929
Maintenance and Repair Services	7,300	7,300	1,613	5,687
Communications	10,800	10,800	1,245	9,555
Insurance	1,000	1,000	-	1,000
Public Utility Services	-	6,000	-	6,000
Rentals	1,000	1,750	1,231	519
Miscellaneous	968,000	968,000	910,444	57,556
Debt Service	5,000	5,000	4,638	362
<i>Total Solid Waste Administration</i>	<u>1,229,340</u>	<u>1,262,043</u>	<u>1,145,909</u>	<u>116,134</u>
<i>Solid Waste Financial & Customer Service</i>				
Salaries	142,551	122,348	104,742	17,606
Fringe Benefits	43,881	43,881	37,718	6,163
Special Fringe Benefits	3,550	2,050	180	1,870
Operating Supplies	8,700	7,700	1,911	5,789
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	25,700	24,150	10,449	13,701
Maintenance and Repair Services	1,100	2,100	-	2,100
Communications	7,000	7,000	2,313	4,687
Rentals	3,000	4,550	4,162	388
Miscellaneous	12,300	12,300	8,159	4,141
<i>Total Solid Waste Financial & Customer Service</i>	<u>254,582</u>	<u>232,879</u>	<u>169,634</u>	<u>63,245</u>
<i>North Transfer Station Operations</i>				
Salaries	687,098	562,171	531,593	30,578
Fringe Benefits	278,601	273,601	176,457	97,144
Special Fringe Benefits	3,040	3,040	560	2,480
Post Employment Services	1,005	1,005	616	389
Pre-Employment Services	400	400	216	184
Operating Supplies	17,693	17,693	9,333	8,360
Routine Business	816	816	71	745
Staff Training and Development	750	750	-	750
Contractual Professional Services	153,572	169,072	156,789	12,283
Maintenance and Repair Services	1,000	1,000	793	207
Communications	5,000	5,000	3,595	1,405
Miscellaneous	1,000	1,000	100	900
Capital Outlays	1,600	1,600	-	1,600
<i>Total North Transfer Station Operations</i>	<u>1,151,575</u>	<u>1,037,148</u>	<u>880,123</u>	<u>157,025</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, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>North Maintenance Services</i>				
Salaries	64,597	64,597	51,954	12,643
Fringe Benefits	16,133	16,133	14,070	2,063
Special Fringe Benefits	500	500	50	450
Post Employment Services	50	50	-	50
Pre-Employment Services	100	100	-	100
Operating Supplies	53,268	60,168	55,570	4,598
Contractual Professional Services	900	900	-	900
Maintenance and Repair Services	15,227	33,277	7,963	25,314
Public Utility Services	181,820	181,820	159,420	22,400
Rentals	-	50	-	50
<i>Total North Maintenance Services</i>	<u>332,595</u>	<u>357,595</u>	<u>289,027</u>	<u>68,568</u>
<i>South Transfer Station Operations</i>				
Salaries	2,008,794	2,121,721	2,121,721	-
Fringe Benefits	826,601	826,601	803,262	23,339
Special Fringe Benefits	14,757	14,767	12,729	2,038
Post Employment Services	2,715	2,565	2,210	355
Pre-Employment Services	4,182	4,182	1,028	3,154
Operating Supplies	136,850	121,010	91,191	29,819
Routine Business	300	850	781	69
Board Approved Travel	12,000	5,800	3,693	2,107
Staff Training and Development	5,300	5,300	3,324	1,976
Contractual Professional Services	344,783	379,083	322,657	56,426
Maintenance and Repair Services	2,400	2,400	1,008	1,392
Communications	60,204	60,204	51,512	8,692
Insurance	100,000	102,330	102,330	-
Public Utility Services	10,737,717	10,534,217	9,524,922	1,009,295
Rentals	5,500	5,500	2,672	2,828
Miscellaneous	43,887	43,887	38,754	5,133
Capital Outlays	-	4,850	4,374	476
<i>Total South Transfer Station Operations</i>	<u>14,305,990</u>	<u>14,235,267</u>	<u>13,088,168</u>	<u>1,147,099</u>
<i>South Maintenance Services</i>				
Salaries	523,406	523,406	462,953	60,453
Fringe Benefits	215,660	215,660	159,705	55,955
Special Fringe Benefits	2,540	2,540	850	1,690
Post Employment Services	455	680	629	51
Pre-Employment Services	910	835	319	516
Operating Supplies	636,893	591,731	506,186	85,545
Routine Business	612	612	275	337
Board Approved Travel	1,040	1,040	-	1,040
Staff Training and Development	4,001	4,001	625	3,376
Contractual Professional Services	28,411	28,411	21,425	6,986
Maintenance and Repair Services	903,675	1,083,675	956,771	126,904
Communications	4,107	4,107	3,820	287
Public Utility Services	297,374	303,936	285,582	18,354
Rentals	38,161	45,261	36,412	8,849
Miscellaneous	1,010	1,510	1,278	232
<i>Total South Maintenance Services</i>	<u>2,658,255</u>	<u>2,807,405</u>	<u>2,436,830</u>	<u>370,575</u>
<i>Solid Waste Administration</i>				
Intergovernmental	33,000	33,000	-	33,000
<i>Total Solid Waste Administration</i>	<u>33,000</u>	<u>33,000</u>	<u>-</u>	<u>33,000</u>
<i>Total Expenses</i>	<u>19,965,337</u>	<u>19,965,337</u>	<u>18,009,691</u>	<u>1,955,646</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>755,664</u>	<u>756,966</u>	<u>2,735,072</u>	<u>1,978,106</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, 2013

	Budgeted Amounts		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Transfers in	262,106	262,106	268,446	6,340
Transfers out	(3,516,000)	(25,641,960)	(25,641,960)	-
<i>Net Change in Fund Equity</i>	(2,498,230)	(24,622,888)	(22,638,442)	1,984,446
<i>Fund Equity at Beginning of Year</i>	26,096,401	26,096,401	26,096,401	-
<i>Prior Year Encumbrances Appropriated</i>	1,745,038	1,745,038	1,745,038	-
<i>Fund Equity At End Of Year</i>	<u>\$ 25,343,209</u>	<u>\$ 3,218,551</u>	<u>\$ 5,202,997</u>	<u>\$ 1,984,446</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2010 Revenue Bonds-Solid Waste Management-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	407,285	407,285	400,041	7,244
Total Expenses	407,285	407,285	400,041	7,244
Excess (Deficiency) Of Revenues Over Expenses	(407,285)	(407,285)	(400,041)	7,244
Transfers in	376,000	376,000	376,000	-
Net Change in Fund Equity	(31,285)	(31,285)	(24,041)	7,244
Fund Equity at Beginning of Year	2,483	2,483	2,483	-
Prior Year Encumbrances Appropriated	31,285	31,285	31,285	-
Fund Equity At End Of Year	\$ 2,483	\$ 2,483	\$ 9,727	\$ 7,244

Nonmajor Enterprise Funds

Enterprise Funds represent a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The following are nonmajor Enterprise Funds:

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

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

*Combining Statement of Net Position
Nonmajor Enterprise Funds*

December 31, 2013

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Assets</i>			
<i>Current assets:</i>			
Equity in pooled cash and cash equivalents.....	\$ 1,697,358	\$ 2,580,166	\$ 4,277,524
Accounts receivable (net).....	6,257	972,641	978,898
Due from other funds.....	4,628	32,065	36,693
Inventory of supplies.....		54,320	54,320
<i>Total current assets</i>	<u>1,708,243</u>	<u>3,639,192</u>	<u>5,347,435</u>
<i>Noncurrent assets:</i>			
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	71,611	471,168	542,779
Less: Accumulated depreciation.....	(7,296,403)	(5,173,574)	(12,469,977)
<i>Total net capital assets</i>	<u>11,249,019</u>	<u>14,266,517</u>	<u>25,515,536</u>
<i>Total noncurrent assets</i>	<u>11,249,019</u>	<u>14,266,517</u>	<u>25,515,536</u>
<i>Total Assets</i>	<u>12,957,262</u>	<u>17,905,709</u>	<u>30,862,971</u>
<i>Deferred Outflows of Resources</i>			
Deferred charge on debt refunding.....	51,218	60,976	112,194
<i>Total deferred outflows of resources</i>	<u>51,218</u>	<u>60,976</u>	<u>112,194</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	20,801	298,583	319,384
Due to other funds.....	894	194,588	195,482
Due to other governments.....		164,907	164,907
Accrued wages and benefits.....	8,583	409,089	417,672
Current portion of general obligation bonds.....	499,096	485,000	984,096
Accrued interest on general obligation bonds.....	6,585	15,223	21,808
Current portion of compensated absences.....	20,538	340,853	361,391
<i>Total current liabilities</i>	<u>556,497</u>	<u>1,908,243</u>	<u>2,464,740</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	3,983,160		3,983,160
General obligation bonds, net.....	2,238,709	6,528,433	8,767,142
Compensated absences, net.....	8,170	247,430	255,600
<i>Total long-term liabilities</i>	<u>6,230,039</u>	<u>6,775,863</u>	<u>13,005,902</u>
<i>Total Liabilities</i>	<u>6,786,536</u>	<u>8,684,106</u>	<u>15,470,642</u>
<i>Net Position</i>			
Net investment in capital assets.....	8,511,214	7,416,517	15,927,731
Unrestricted.....	(2,289,270)	1,866,062	(423,208)
<i>Total Net Position</i>	<u>\$ 6,221,944</u>	<u>\$ 9,282,579</u>	<u>\$ 15,504,523</u>

*Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds*

For the Year Ended December 31, 2013

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,253,040	\$ 13,018,773	\$ 14,271,813
Other revenue.....	<u> </u>	<u>1,607,900</u>	<u>1,607,900</u>
<i>Total Operating Revenues</i>	<u>1,253,040</u>	<u>14,626,673</u>	<u>15,879,713</u>
<i>Operating Expenses:</i>			
Personal services.....	303,232	9,863,063	10,166,295
Materials and supplies.....	11,180	1,000,626	1,011,806
Contractual services.....	190,069	2,864,166	3,054,235
Utilities.....	49,086	340,105	389,191
Depreciation.....	399,564	504,098	903,662
Other expenses.....	<u>267,082</u>	<u>1,008,551</u>	<u>1,275,633</u>
<i>Total Operating Expenses</i>	<u>1,220,213</u>	<u>15,580,609</u>	<u>16,800,822</u>
<i>Operating Income (Loss)</i>	32,827	(953,936)	(921,109)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	<u>(80,935)</u>	<u>(180,737)</u>	<u>(261,672)</u>
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(80,935)</u>	<u>(180,737)</u>	<u>(261,672)</u>
<i>Income (Loss) Before Transfers</i>	(48,108)	(1,134,673)	(1,182,781)
Transfers in.....	<u> </u>	<u>2,815,892</u>	<u>2,815,892</u>
<i>Change in Net Position</i>	<u>(48,108)</u>	<u>1,681,219</u>	<u>1,633,111</u>
<i>Total Net Position At</i>			
<i>Beginning Of Year</i>	<u>6,270,052</u>	<u>7,601,360</u>	<u>13,871,412</u>
<i>Total Net Position At</i>			
<i>End Of Year</i>	<u>\$ 6,221,944</u>	<u>\$ 9,282,579</u>	<u>\$ 15,504,523</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2013

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 1,044,297	\$ 10,941,484	\$ 11,985,781
Cash receipts from interfund services provided.....	212,672	2,167,013	2,379,685
Cash payments to employees for services.....	(221,353)	(8,379,132)	(8,600,485)
Cash payments to suppliers for goods and services.....	(330,010)	(3,788,436)	(4,118,446)
Cash payments for interfund services used.....	(263,821)	(2,836,912)	(3,100,733)
Other operating cash receipts.....	_____	1,605,647	1,605,647
<i>Net cash provided by (used for) operating activities.....</i>	<u>441,785</u>	<u>(290,336)</u>	<u>151,449</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....	_____	2,815,892	2,815,892
Amounts repaid on interfund loans.....	_____	(1,251,245)	(1,251,245)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>	<u>1,564,647</u>	<u>1,564,647</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds.....	(480,355)	(480,000)	(960,355)
Interest paid on general obligation bonds.....	(81,903)	(189,875)	(271,778)
Refunding bonds issued.....	537,868	_____	537,868
Premium on bond issuance.....	15,654	_____	15,654
Bond issuance costs paid.....	(6,079)	_____	(6,079)
Payment on refunded bonds.....	(524,270)	_____	(524,270)
Capital debt fiscal charges paid.....	(34,896)	_____	(34,896)
Acquisition and construction of capital assets.....	_____	(22,632)	(22,632)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(573,981)</u>	<u>(692,507)</u>	<u>(1,266,488)</u>
<i>Cash flows from investing activities:</i>			
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(132,196)	581,804	449,608
Cash and cash equivalents at beginning of year.....	1,829,554	1,998,362	3,827,916
Cash and cash equivalents at end of year.....	<u>\$ 1,697,358</u>	<u>\$ 2,580,166</u>	<u>\$ 4,277,524</u>
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 32,827	\$ (953,936)	\$ (921,109)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>			
Depreciation.....	399,564	504,098	903,662
(Increase) decrease in accounts receivable.....	4,757	111,136	115,893
(Increase) decrease in due from other funds.....	(828)	(23,665)	(24,493)
(Increase) decrease in inventory of supplies.....	_____	1,842	1,842
Increase (decrease) in accounts payable.....	2,996	(58,088)	(55,092)
Increase (decrease) in due to other funds.....	(555)	6,772	6,217
Increase (decrease) in due to other governments.....	_____	158,461	158,461
Increase (decrease) in accrued wages and benefits.....	940	(116,495)	(115,555)
Increase (decrease) in compensated absences.....	2,084	79,539	81,623
<i>Total adjustments.....</i>	<u>408,958</u>	<u>663,600</u>	<u>1,072,558</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 441,785</u>	<u>\$ (290,336)</u>	<u>\$ 151,449</u>

Noncash investing, capital and financing activities:

During 2013, there were no noncash investing, capital and financing activities for the Nonmajor Enterprise Funds.

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,392,040	\$ 1,392,040	\$ 1,256,969	\$ (135,071)
<i>Total Revenues</i>	<u>1,392,040</u>	<u>1,392,040</u>	<u>1,256,969</u>	<u>(135,071)</u>
Expenses:				
<i>Parking Facilities</i>				
Salaries	140,889	140,889	140,175	714
Fringe Benefits	79,177	78,877	73,331	5,546
Special Fringe Benefits	1,500	1,536	1,533	3
Operating Supplies	14,931	10,631	9,038	1,593
Contractual Professional Services	42,128	41,828	26,729	15,099
Maintenance and Repair Services	81,948	83,912	72,323	11,589
Communications	3,671	3,671	3,343	328
Insurance	30,000	29,644	23,003	6,641
Public Utility Services	45,235	44,435	33,638	10,797
Miscellaneous	75,500	108,274	105,956	2,318
<i>Total Parking Facilities</i>	<u>514,979</u>	<u>543,697</u>	<u>489,069</u>	<u>54,628</u>
<i>Reibold Parking Facility</i>				
Salaries	51,172	51,172	51,065	107
Fringe Benefits	33,763	34,063	33,635	428
Special Fringe Benefits	592	642	596	46
Operating Supplies	3,841	3,841	3,186	655
Contractual Professional Services	4,290	4,240	2,864	1,376
Maintenance and Repair Services	73,456	74,656	61,830	12,826
Communications	4,500	10,000	9,154	846
Insurance	3,000	7,951	7,951	-
Public Utility Services	38,545	30,650	23,930	6,720
Miscellaneous	26,875	48,655	46,453	2,202
<i>Total Reibold Parking Facility</i>	<u>240,034</u>	<u>265,870</u>	<u>240,664</u>	<u>25,206</u>
<i>Total Expenses</i>	<u>755,013</u>	<u>809,567</u>	<u>729,733</u>	<u>79,834</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>637,027</u>	<u>582,473</u>	<u>527,236</u>	<u>(55,237)</u>
Advances out	(200,000)	(183,200)	-	183,200
Transfers out	(623,280)	(640,080)	(806,479)	(166,399)
<i>Net Change in Fund Equity</i>	<u>(186,253)</u>	<u>(240,807)</u>	<u>(279,243)</u>	<u>(38,436)</u>
<i>Fund Equity at Beginning of Year</i>	1,473,864	1,473,864	1,473,864	-
<i>Prior Year Encumbrances Appropriated</i>	44,477	44,477	44,477	-
<i>Fund Equity At End Of Year</i>	<u>\$ 1,332,088</u>	<u>\$ 1,277,534</u>	<u>\$ 1,239,098</u>	<u>\$ (38,436)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- Parking Facility Bonds-Parking Facilities-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	280,655	268,833	268,833	-
Refunded Debt Service	-	11,822	11,822	-
Total Expenses	280,655	280,655	280,655	-
Excess (Deficiency) Of Revenues Over Expenses	(280,655)	(280,655)	(280,655)	-
Transfers in	280,655	280,655	280,654	(1)
Net Change in Fund Equity	-	-	(1)	(1)
Fund Equity at Beginning of Year	1	1	1	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity At End Of Year	\$ 1	\$ 1	\$ -	\$ (1)

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2010 Refunding- Parking Facility Bonds-Parking Facilities-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	293,425	293,425	293,425	-
Total Expenses	293,425	293,425	293,425	-
Excess (Deficiency) Of Revenues Over Expenses	(293,425)	(293,425)	(293,425)	-
Transfers in	293,425	293,425	293,425	-
Net Change in Fund Equity	-	-	-	-
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

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

2013 Refunding- Parking Facility Bonds-Parking Facilities-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ -	\$ 6,000	\$ 4,008	\$ (1,992)
<i>Total Revenues</i>	<u>-</u>	<u>6,000</u>	<u>4,008</u>	<u>(1,992)</u>
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	4,008	3,909	99
<i>Total Expenses</i>	<u>-</u>	<u>4,008</u>	<u>3,909</u>	<u>99</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	1,992	99	(1,893)
<i>Fund Equity at Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	<u>\$ -</u>	<u>\$ 1,992</u>	<u>\$ 99</u>	<u>\$ (1,893)</u>

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 12,612,365	\$ 12,612,365	\$ 12,122,510	\$ (489,855)
Other Revenues	11,000	1,611,000	1,608,638	(2,362)
Operating Transfers In	-	35,640	35,640	-
<i>Total Revenues</i>	<u>12,623,365</u>	<u>14,259,005</u>	<u>13,766,788</u>	<u>(492,217)</u>
Expenses:				
<i>Protected Costs</i>				
Operating Supplies	273,512	382,726	351,661	31,065
Public Utility Services	358,134	370,134	340,878	29,256
Miscellaneous	660,110	663,462	663,313	149
<i>Total Protected Costs</i>	<u>1,291,756</u>	<u>1,416,322</u>	<u>1,355,852</u>	<u>60,470</u>
<i>Cost of Ownership</i>				
Capital Outlays	108,518	72,418	70,946	1,472
<i>Total Cost of Ownership</i>	<u>108,518</u>	<u>72,418</u>	<u>70,946</u>	<u>1,472</u>
<i>Stillwater HSL One Time Initiatives</i>				
Operating Supplies	-	4,173	4,172	1
Capital Outlays	4,854	58,372	44,708	13,664
Construction and Improvements	58,689	103,905	82,259	21,646
<i>Total Stillwater HSL One Time Initiatives</i>	<u>63,543</u>	<u>166,450</u>	<u>131,139</u>	<u>35,311</u>
<i>Registered Nurse</i>				
Salaries	343,020	298,020	296,199	1,821
Fringe Benefits	82,066	82,066	74,069	7,997
<i>Total Registered Nurse</i>	<u>425,086</u>	<u>380,086</u>	<u>370,268</u>	<u>9,818</u>
<i>Psychologist</i>				
Contractual Professional Services	14,260	14,105	13,268	837
<i>Total Psychologist</i>	<u>14,260</u>	<u>14,105</u>	<u>13,268</u>	<u>837</u>
<i>Quality Assurance</i>				
Salaries	67,883	72,050	70,724	1,326
Fringe Benefits	24,513	24,627	24,554	73
Operating Supplies	500	500	-	500
<i>Total Quality Assurance</i>	<u>92,896</u>	<u>97,177</u>	<u>95,278</u>	<u>1,899</u>
<i>Licensed Practical Nurse</i>				
Salaries	1,175,905	1,185,003	1,181,410	3,593
Fringe Benefits	435,770	432,190	400,228	31,962
Special Fringe Benefits	-	3,000	2,169	831
Contractual Professional Services	-	326,323	321,940	4,383
<i>Total Licensed Practical Nurse</i>	<u>1,611,675</u>	<u>1,946,516</u>	<u>1,905,747</u>	<u>40,769</u>
<i>In-Service</i>				
Salaries	37,045	-	-	-
Fringe Benefits	7,750	553	553	-
Special Fringe Benefits	2,156	-	-	-
Operating Supplies	5,467	5,167	4,477	690
Routine Business	250	250	19	231
Staff Training and Development	200	200	90	110
Contractual Professional Services	12,706	13,206	12,038	1,168
<i>Total In-Service</i>	<u>65,574</u>	<u>19,376</u>	<u>17,177</u>	<u>2,199</u>
<i>Physical Therapy</i>				
Operating Supplies	550	550	408	142
Contractual Professional Services	59,199	73,043	73,043	-
<i>Total Physical Therapy</i>	<u>59,749</u>	<u>73,593</u>	<u>73,451</u>	<u>142</u>

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Occupational Therapy</i>				
Salaries	50,482	53,182	52,826	356
Fringe Benefits	21,380	21,799	20,233	1,566
Operating Supplies	15,300	20,300	19,121	1,179
Routine Business	400	400	293	107
Contractual Professional Services	120,327	130,327	129,774	553
<i>Total Occupational Therapy</i>	<u>207,889</u>	<u>226,008</u>	<u>222,247</u>	<u>3,761</u>
<i>Speech Therapy</i>				
Contractual Professional Services	34,603	34,603	32,997	1,606
<i>Total Speech Therapy</i>	<u>34,603</u>	<u>34,603</u>	<u>32,997</u>	<u>1,606</u>
<i>Recreation</i>				
Salaries	217,352	215,532	139,835	75,697
Fringe Benefits	84,384	84,384	64,993	19,391
Operating Supplies	8,596	6,616	5,610	1,006
Contractual Professional Services	4,176	5,996	3,296	2,700
<i>Total Recreation</i>	<u>314,508</u>	<u>312,528</u>	<u>213,734</u>	<u>98,794</u>
<i>Social Services</i>				
Salaries	122,590	122,590	116,147	6,443
Fringe Benefits	49,398	49,388	41,211	8,177
Operating Supplies	915	915	168	747
Routine Business	840	100	-	100
Contractual Professional Services	200	200	-	200
<i>Total Social Services</i>	<u>173,943</u>	<u>173,193</u>	<u>157,526</u>	<u>15,667</u>
<i>Programming</i>				
Salaries	2,981,608	2,785,474	2,780,580	4,894
Fringe Benefits	1,328,193	1,100,307	1,097,195	3,112
Special Fringe Benefits	1,100	1,100	-	1,100
Operating Supplies	7,112	20,112	18,764	1,348
Routine Business	945	945	326	619
Contractual Professional Services	1,362,543	1,508,843	1,504,484	4,359
<i>Total Programming</i>	<u>5,681,501</u>	<u>5,416,781</u>	<u>5,401,349</u>	<u>15,432</u>
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	375,785	405,785	404,210	1,575
Fringe Benefits	113,118	121,978	119,041	2,937
<i>Total Habilitation Care Supervisors (HCS)</i>	<u>488,903</u>	<u>527,763</u>	<u>523,251</u>	<u>4,512</u>
<i>Nursing</i>				
Salaries	77,903	80,103	80,028	75
Fringe Benefits	26,051	26,392	26,311	81
Special Fringe Benefits	6,551	3,551	-	3,551
Operating Supplies	8,078	10,978	9,980	998
Routine Business	808	808	189	619
Contractual Professional Services	1,033,716	494,716	377,629	117,087
Communications	-	156	129	27
<i>Total Nursing</i>	<u>1,153,107</u>	<u>616,704</u>	<u>494,266</u>	<u>122,438</u>
<i>Nursing Office</i>				
Salaries	-	18,799	17,770	1,029
Fringe Benefits	-	11,960	7,575	4,385
<i>Total Nursing Office</i>	<u>-</u>	<u>30,759</u>	<u>25,345</u>	<u>5,414</u>
<i>Restorative Aides</i>				
Salaries	58,998	51,898	45,656	6,242
Fringe Benefits	17,022	14,982	14,508	474
Contractual Professional Services	-	10,040	9,941	99
<i>Total Restorative Aides</i>	<u>76,020</u>	<u>76,920</u>	<u>70,105</u>	<u>6,815</u>

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>QMRP</i>				
Salaries	173,964	184,836	176,574	8,262
Fringe Benefits	70,079	70,079	65,116	4,963
<i>Total QMRP</i>	<u>244,043</u>	<u>254,915</u>	<u>241,690</u>	<u>13,225</u>
<i>Respiratory Therapy</i>				
Salaries	59,099	59,099	54,662	4,437
Fringe Benefits	22,930	22,930	15,357	7,573
Contractual Professional Services	-	20,000	19,608	392
<i>Total Respiratory Therapy</i>	<u>82,029</u>	<u>102,029</u>	<u>89,627</u>	<u>12,402</u>
<i>Administration</i>				
Salaries	83,660	91,136	90,142	994
Fringe Benefits	48,482	71,381	66,004	5,377
Operating Supplies	5,900	4,500	4,255	245
Routine Business	270	270	255	15
Board Approved Travel	2,750	800	256	544
Staff Training and Development	2,520	2,520	891	1,629
Contractual Professional Services	175,793	185,793	182,728	3,065
Communications	2,000	1,900	155	1,745
Insurance	80,300	26,900	26,486	414
<i>Total Administration</i>	<u>401,675</u>	<u>385,200</u>	<u>371,172</u>	<u>14,028</u>
<i>Fiscal Services</i>				
Salaries	231,557	181,557	162,662	18,895
Fringe Benefits	83,050	83,050	73,292	9,758
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	10,975	9,975	9,347	628
Routine Business	775	775	143	632
Contractual Professional Services	25,692	85,724	74,960	10,764
Maintenance and Repair Services	8,230	11,230	8,747	2,483
Communications	4,997	6,897	6,342	555
Public Utility Services	28,436	45,386	45,104	282
<i>Total Fiscal Services</i>	<u>394,712</u>	<u>425,594</u>	<u>380,597</u>	<u>44,997</u>
<i>Facility Services</i>				
Salaries	85,894	85,594	73,081	12,513
Fringe Benefits	37,955	37,955	29,809	8,146
Special Fringe Benefits	1,250	507	507	-
Operating Supplies	233,747	266,167	262,151	4,016
Routine Business	125	125	-	125
Maintenance and Repair Services	20,943	47,443	44,503	2,940
Miscellaneous	7,359	509	347	162
<i>Total Facility Services</i>	<u>387,273</u>	<u>438,300</u>	<u>410,398</u>	<u>27,902</u>
<i>Human Resources</i>				
Salaries	146,937	146,937	134,232	12,705
Fringe Benefits	75,933	75,933	59,890	16,043
Operating Supplies	10,000	10,800	10,687	113
Routine Business	1,200	1,200	264	936
Staff Training and Development	400	400	200	200
Contractual Professional Services	31,007	32,007	31,598	409
Communications	2,256	356	-	356
<i>Total Human Resources</i>	<u>267,733</u>	<u>267,633</u>	<u>236,871</u>	<u>30,762</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Maintenance</i>				
Salaries	334,473	370,673	364,627	6,046
Fringe Benefits	111,688	118,308	115,793	2,515
Special Fringe Benefits	1,728	3,271	3,173	98
Maintenance and Repair Services	64,572	96,278	91,151	5,127
<i>Total Maintenance</i>	<u>512,461</u>	<u>588,530</u>	<u>574,744</u>	<u>13,786</u>
<i>Laundry and Linen</i>				
Salaries	79,418	79,418	77,132	2,286
Fringe Benefits	23,975	23,975	23,558	417
Operating Supplies	42,964	36,964	35,744	1,220
Contractual Professional Services	1,000	1,000	-	1,000
Maintenance and Repair Services	1,000	1,028	1,028	-
<i>Total Laundry and Linen</i>	<u>148,357</u>	<u>142,385</u>	<u>137,462</u>	<u>4,923</u>
<i>Transportation</i>				
Operating Supplies	2,650	-	-	-
Routine Business	676	-	-	-
Staff Training and Development	304	304	-	304
Contractual Professional Services	111	111	-	111
Maintenance and Repair Services	13,590	13,590	11,255	2,335
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	<u>17,351</u>	<u>14,025</u>	<u>11,255</u>	<u>2,770</u>
<i>Medical Records</i>				
Salaries	32,448	32,448	28,331	4,117
Fringe Benefits	23,451	23,451	14,583	8,868
Operating Supplies	1,200	1,172	922	250
<i>Total Medical Records</i>	<u>57,099</u>	<u>57,071</u>	<u>43,836</u>	<u>13,235</u>
<i>Dietary</i>				
Salaries	322,325	311,509	275,113	36,396
Fringe Benefits	160,375	157,713	132,959	24,754
Operating Supplies	289,196	349,196	331,044	18,152
Staff Training and Development	500	500	145	355
Contractual Professional Services	11,747	60,901	60,312	589
Maintenance and Repair Services	6,420	7,420	5,835	1,585
Miscellaneous	330	330	-	330
<i>Total Dietary</i>	<u>790,893</u>	<u>887,569</u>	<u>805,408</u>	<u>82,161</u>
<i>Leased Equipment</i>				
Rentals	25,855	36,538	35,520	1,018
<i>Total Leased Equipment</i>	<u>25,855</u>	<u>36,538</u>	<u>35,520</u>	<u>1,018</u>
<i>Habilitation Services Manager</i>				
Salaries	-	24,391	19,331	5,060
Fringe Benefits	-	6,477	5,768	709
<i>Total Habilitation Services Manager</i>	<u>-</u>	<u>30,868</u>	<u>25,099</u>	<u>5,769</u>
<i>Total Expenses</i>	<u>15,193,012</u>	<u>15,231,959</u>	<u>14,537,625</u>	<u>694,334</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(2,569,647)</u>	<u>(972,954)</u>	<u>(770,837)</u>	<u>202,117</u>
Advances out	-	(1,251,245)	(1,251,245)	-
Transfers in	2,760,000	2,845,907	2,815,892	(30,015)
Transfers out	(669,875)	(669,875)	(669,875)	-
<i>Net Change in Fund Equity</i>	<u>(479,522)</u>	<u>(48,167)</u>	<u>123,935</u>	<u>172,102</u>
<i>Fund Equity at Beginning of Year</i>	<u>1,368,800</u>	<u>1,368,800</u>	<u>1,368,800</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>479,521</u>	<u>479,521</u>	<u>479,521</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 1,368,799</u>	<u>\$ 1,800,154</u>	<u>\$ 1,972,256</u>	<u>\$ 172,102</u>

MONTGOMERY COUNTY , OHIO

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

Adult Interim Care Home - Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 869,935	\$ 1,001,775	\$ 946,279	\$ (55,496)
Other Revenues	-	-	24	24
<i>Total Revenues</i>	<u>869,935</u>	<u>1,001,775</u>	<u>946,303</u>	<u>(55,472)</u>
Expenses:				
<i>Adult Interim Care Home Operations</i>				
Salaries	590,377	590,377	575,879	14,498
Fringe Benefits	213,916	213,916	201,107	12,809
Operating Supplies	41,370	62,650	57,308	5,342
Routine Business	150	150	-	150
Contractual Professional Services	36,968	141,968	137,102	4,866
Maintenance and Repair Services	-	4,000	3,587	413
Communications	250	250	185	65
Insurance	-	428	428	-
Public Utility Services	-	840	680	160
Miscellaneous	2,475	4,295	4,080	215
<i>Total Expenses</i>	<u>885,506</u>	<u>1,018,874</u>	<u>980,356</u>	<u>38,518</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(15,571)</u>	<u>(17,099)</u>	<u>(34,053)</u>	<u>(16,954)</u>
<i>Fund Equity at Beginning of Year</i>	68,191	68,191	68,191	-
<i>Prior Year Encumbrances Appropriated</i>	15,573	15,573	15,573	-
<i>Fund Equity At End Of Year</i>	<u>\$ 68,193</u>	<u>\$ 66,665</u>	<u>\$ 49,711</u>	<u>\$ (16,954)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2010 Refunding- Stillwater Center Bonds-Stillwater Center-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	669,875	669,875	669,875	-
Total Expenses	669,875	669,875	669,875	-
Excess (Deficiency) Of Revenues Over Expenses	(669,875)	(669,875)	(669,875)	-
Transfers in	669,875	669,875	669,875	-
Net Change in Fund Equity	-	-	-	-
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ -	\$ -

Internal Service Funds

These 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.

<i>Printing Services</i>	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.
<i>Mailroom</i>	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.
<i>Stockroom</i>	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.
<i>Service Depot</i>	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.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Kronos Timekeeping Services</i>	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.
<i>Information Technology</i>	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.
<i>Health Insurance Admin./E.A.P.</i>	The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.
<i>Healthcare Self-Insurance</i>	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.
<i>Property/Casualty Risk Management</i>	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.
<i>Workers' Compensation Risk Management</i>	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.

*Combining Statement of Net Position
Internal Service Funds*

December 31, 2013

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications	Other Data Services
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 167,588	\$ 247,414	\$ 358,071	\$ 163,429	\$ 3,456,244	\$ 22,310
Accounts receivable (net).....	8,291		18,429	81,688	13,083	
Due from other funds.....	19,020	135,368	93,080	63,288	113,496	
Inventory of supplies.....	22,164	20,680	92,545	74,734	6,612	
Prepaid expenses.....						
Total current assets.....	217,063	403,462	562,125	383,139	3,589,435	22,310
<i>Noncurrent assets:</i>						
<i>Capital assets in service:</i>						
Furniture, fixtures and equipment.....	418,731	240,404	53,130	35,770	1,518,324	12,650
Less: Accumulated depreciation.....	(312,501)	(91,451)	(35,102)	(33,381)	(1,147,148)	(9,699)
Total net capital assets.....	106,230	148,953	18,028	2,389	371,176	2,951
Total noncurrent assets.....	106,230	148,953	18,028	2,389	371,176	2,951
Total Assets.....	323,293	552,415	580,153	385,528	3,960,611	25,261
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	49,631	112,923	127,706	84,902	56,420	
Current portion of insurance claims payable.....				18,134		
Due to other funds.....				9,994	7,250	
Accrued wages and benefits.....	6,406	7,738	4,156			
Current portion of capitalized leases.....	42,064	39,293				
Current portion of compensated absences.....	40,058	36,332	5,720			
Total Current Liabilities.....	138,159	196,286	137,582	113,030	63,670	0
<i>Long Term Liabilities:</i>						
Interfund payables.....	368,300			130,100		
Insurance claims payable (net of current portion).....						
Capitalized leases (net of current portion).....	61,233	76,972				
Compensated absences (net of current portion).....	11,290	17,989	843	9,369	22,193	
Total Long Term Liabilities.....	440,823	94,961	843	139,469	22,193	0
Total Liabilities.....	578,982	291,247	138,425	252,499	85,863	0
<i>Net Position</i>						
Net investment in capital assets.....	2,933	32,688	18,028	2,389	371,176	2,951
Unrestricted.....	(258,622)	228,480	423,700	130,640	3,503,572	22,310
Total Net Position.....	\$ (255,689)	\$ 261,168	\$ 441,728	\$ 133,029	\$ 3,874,748	\$ 25,261

<i>Kronos Timekeeping Services</i>	<i>Information Technology</i>	<i>Health Insurance Admin./E.A.P</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 143,382	\$ 39,507	\$ 180,426	\$ 22,702,804 46,915	\$ 5,342,684	\$ 19,473,042	\$ 52,296,901
				3,850		168,406
				405,926	136,812	428,102
						216,735
						542,738
<u>143,382</u>	<u>39,507</u>	<u>180,426</u>	<u>22,749,719</u>	<u>5,752,460</u>	<u>19,609,854</u>	<u>53,652,882</u>
14,864		5,435		24,800	24,800	2,348,908
(5,946)		(5,435)		(22,733)	(22,733)	(1,686,129)
<u>8,918</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,067</u>	<u>2,067</u>	<u>662,779</u>
8,918	0	0	0	2,067	2,067	662,779
<u>152,300</u>	<u>39,507</u>	<u>180,426</u>	<u>22,749,719</u>	<u>5,754,527</u>	<u>19,611,921</u>	<u>54,315,661</u>
688		7,464	24,577	5,734	3,946	473,991
2,844		2,779	3,785,795	202,656	2,633,373	6,621,824
4,481	19,895	4,928		766	747	25,270
				4,587	4,559	73,994
						81,357
						82,110
<u>8,013</u>	<u>19,895</u>	<u>15,171</u>	<u>3,810,372</u>	<u>213,743</u>	<u>2,642,625</u>	<u>7,358,546</u>
				370,395	4,390,556	498,400
						4,760,951
						138,205
<u>2,957</u>	<u>44,902</u>	<u>8,653</u>	<u>0</u>	<u>4,572</u>	<u>4,572</u>	<u>127,340</u>
2,957	44,902	8,653	0	374,967	4,395,128	5,524,896
<u>10,970</u>	<u>64,797</u>	<u>23,824</u>	<u>3,810,372</u>	<u>588,710</u>	<u>7,037,753</u>	<u>12,883,442</u>
8,918				2,067	2,067	443,217
132,412	(25,290)	156,602	18,939,347	5,163,750	12,572,101	40,989,002
<u>\$ 141,330</u>	<u>\$ (25,290)</u>	<u>\$ 156,602</u>	<u>\$ 18,939,347</u>	<u>\$ 5,165,817</u>	<u>\$ 12,574,168</u>	<u>\$ 41,432,219</u>

*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds*

For the Year Ended December 31, 2013

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>	<i>Other Data Services</i>
<i>Operating Revenues:</i>						
Charges for services.....	\$ 1,296,659	\$ 1,776,966	\$ 2,932,778	\$ 1,741,474	\$ 1,599,083	\$ 58,249
Other revenue.....	5,169	8,443	1,859	284	215	
Total Operating Revenues.....	1,301,828	1,785,409	2,934,637	1,741,758	1,599,298	58,249
<i>Operating Expenses:</i>						
Personal services.....	213,216	216,762	118,939	293,403	343,070	
Materials and supplies.....	108,030	1,034,653	1,190,089	1,347,520	7,280	
Contractual services.....	120,310	330,244	1,361,087	48,153	51,902	47,546
Utilities.....					1,063,119	
Depreciation.....	47,859	45,121	3,605	1,147	125,659	2,530
Insurance claims.....						
Other expenses.....	763,576	1,000	24,236	15,119	16,260	
Total Operating Expenses.....	1,252,991	1,627,780	2,697,956	1,705,342	1,607,290	50,076
<i>Operating Income (Loss).....</i>	<i>48,837</i>	<i>157,629</i>	<i>236,681</i>	<i>36,416</i>	<i>(7,992)</i>	<i>8,173</i>
<i>Nonoperating Revenues (Expenses)</i>						
Interest expense and fiscal charges.....	(2,827)	(1,820)				
Total Nonoperating Revenues (Expenses).....	(2,827)	(1,820)	0	0	0	0
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>						
Transfers in.....	46,010	155,809	236,681	36,416	(7,992)	8,173
Change in Net Position.....	46,010	155,809	236,681	36,416	(7,992)	8,173
<i>Total Net Position At Beginning Of Year.....</i>						
<i>Total Net Position At End Of Year.....</i>	<i>\$ (301,699)</i>	<i>\$ 105,359</i>	<i>\$ 205,047</i>	<i>\$ 96,613</i>	<i>\$ 3,882,740</i>	<i>\$ 17,088</i>
Total Net Position At End Of Year.....	\$ (255,689)	\$ 261,168	\$ 441,728	\$ 133,029	\$ 3,874,748	\$ 25,261

<i>Kronos Timekeeping Services</i>	<i>Information Technology</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 282,690	\$ 743,623	\$ 425,047	\$ 44,953,647	\$ 1,791,370	\$ 2,454,116	\$ 60,055,702
				44,180	11,038	71,188
<u>282,690</u>	<u>743,623</u>	<u>425,047</u>	<u>44,953,647</u>	<u>1,835,550</u>	<u>2,465,154</u>	<u>60,126,890</u>
123,025	760,293	288,052	4,524,380	197,010	194,014	7,272,164
1,060	171	100		712	577	3,690,192
164,858	2,937	150,028	3,490,711	989,118	980,304	7,737,198
						1,063,119
2,973				4,960	4,960	238,814
			35,716,898	333,372	3,055,159	39,105,429
<u>19,027</u>	<u>10,269</u>	<u>2,192</u>	<u></u>	<u>65,647</u>	<u>60,078</u>	<u>977,404</u>
<u>310,943</u>	<u>773,670</u>	<u>440,372</u>	<u>43,731,989</u>	<u>1,590,819</u>	<u>4,295,092</u>	<u>60,084,320</u>
(28,253)	(30,047)	(15,325)	1,221,658	244,731	(1,829,938)	42,570
						(4,647)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,647)</u>
(28,253)	(30,047)	(15,325)	1,221,658	244,731	(1,829,938)	37,923
	<u>18,383</u>					<u>18,383</u>
(28,253)	(11,664)	(15,325)	1,221,658	244,731	(1,829,938)	56,306
<u>169,583</u>	<u>(13,626)</u>	<u>171,927</u>	<u>17,717,689</u>	<u>4,921,086</u>	<u>14,404,106</u>	<u>41,375,913</u>
\$ <u>141,330</u>	\$ <u>(25,290)</u>	\$ <u>156,602</u>	\$ <u>18,939,347</u>	\$ <u>5,165,817</u>	\$ <u>12,574,168</u>	\$ <u>41,432,219</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2013

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>	<i>Other Data Services</i>
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 109,441	\$ 13,382	\$ 21,097	\$ 443,346	\$ 154,060	\$ 416
Cash receipts from interfund services provided.....	1,196,473	1,749,160	2,872,601	1,226,960	1,451,638	57,833
Cash payments to employees for services.....	(169,602)	(181,869)	(102,333)	(238,199)	(284,615)	
Cash payments to suppliers for goods and services.....	(996,925)	(1,338,346)	(2,584,168)	(1,115,223)	(1,127,817)	(47,519)
Cash payments for insurance claims.....						
Cash payments for interfund services used.....	(59,512)	(62,253)	(33,458)	(314,317)	(114,287)	(27)
Other operating cash receipts.....	5,169	8,443	1,859	284	215	
Cash from other sources.....	3,663					
Other cash payments.....						
<i>Net cash provided by (used for) operating activities.....</i>	<u>88,707</u>	<u>188,517</u>	<u>175,598</u>	<u>2,851</u>	<u>79,194</u>	<u>10,703</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....						
Amounts borrowed on interfund loans.....	18,300			130,100		
Amounts repaid on interfund loans.....	(120,000)	(72,000)	(51,000)	(63,000)		
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(101,700)</u>	<u>(72,000)</u>	<u>(51,000)</u>	<u>67,100</u>	<u>0</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(41,130)	(38,776)				
Interest paid on capital leases.....	(2,827)	(1,820)				
Acquisition and construction of capital assets.....		(35,513)	(21,633)			
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(43,957)</u>	<u>(76,109)</u>	<u>(21,633)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(56,950)	40,408	102,965	69,951	79,194	10,703
Cash and cash equivalents at beginning of year.....	224,538	207,006	255,106	93,478	3,377,050	11,607
Cash and cash equivalents at end of year.....	<u>\$ 167,588</u>	<u>\$ 247,414</u>	<u>\$ 358,071</u>	<u>\$ 163,429</u>	<u>\$ 3,456,244</u>	<u>\$ 22,310</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 48,837	\$ 157,629	\$ 236,681	\$ 36,416	\$ (7,992)	\$ 8,173
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	47,859	45,121	3,605	1,147	125,659	2,530
Miscellaneous nonoperating income (expense).....	3,663					
(Increase) decrease in accounts receivable.....	7,932		(6,430)	(34,803)	663	
(Increase) decrease in due from other funds.....	1,323	(14,424)	(40,679)	(36,365)	5,952	
(Increase) decrease in inventory of supplies.....	1,865	(10,924)	(4,219)	(1,721)	1,157	
(Increase) decrease in prepaid expenses.....						
Increase (decrease) in accounts payable.....	(28,433)	9,862	(14,257)	53,127	(46,294)	
Increase (decrease) in due to other funds.....		(755)		(17,329)	(852)	
Increase (decrease) in accrued wages and benefits.....	(4,137)	(8,483)	476	1,074	(1,420)	
Increase (decrease) in insurance claims payable.....						
Increase (decrease) in compensated absences.....	9,798	10,491	421	1,305	2,321	
<i>Total adjustments.....</i>	<u>39,870</u>	<u>30,888</u>	<u>(61,083)</u>	<u>(33,565)</u>	<u>87,186</u>	<u>2,530</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 88,707</u>	<u>\$ 188,517</u>	<u>\$ 175,598</u>	<u>\$ 2,851</u>	<u>\$ 79,194</u>	<u>\$ 10,703</u>
<i>Noncash investing, capital and financing activities:</i>						

During 2013, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

<i>Kronos Timekeeping Services</i>	<i>Information Technology</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$	\$	\$	\$	\$	\$	\$
	798	27,897	7,560,784	249,031	313,362	8,893,614
299,606	742,825	398,030	37,474,377	1,541,489	2,140,754	51,151,746
(114,869)	(644,930)	(250,128)	(3,646,642)	(170,231)	(166,265)	(5,969,683)
(157,556)	(11,324)	(89,297)	(3,515,616)	(985,631)	(981,040)	(12,950,462)
			(35,368,681)	(407,389)	(2,478,311)	(38,254,381)
(43,064)	(66,245)	(100,446)	(878,488)	(113,488)	(113,143)	(1,898,728)
				44,349	12,631	72,950
						3,663
						0
<u>(15,883)</u>	<u>21,124</u>	<u>(13,944)</u>	<u>1,625,734</u>	<u>158,130</u>	<u>(1,272,012)</u>	<u>1,048,719</u>
	18,383					18,383
						148,400
						<u>(306,000)</u>
<u>0</u>	<u>18,383</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(139,217)</u>
						(79,906)
						(4,647)
						<u>(57,146)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(141,699)</u>
(15,883)	39,507	(13,944)	1,625,734	158,130	(1,272,012)	767,803
159,265	0	194,370	21,077,070	5,184,554	20,745,054	51,529,098
<u>\$ 143,382</u>	<u>\$ 39,507</u>	<u>\$ 180,426</u>	<u>\$ 22,702,804</u>	<u>\$ 5,342,684</u>	<u>\$ 19,473,042</u>	<u>\$ 52,296,901</u>
\$	\$	\$	\$	\$	\$	\$
(28,253)	(30,047)	(15,325)	1,221,658	244,731	(1,829,938)	42,570
2,973				4,960	4,960	238,814
						3,663
16,916		880	81,514	2,169	1,593	70,434
				(2,850)		(87,043)
						(13,842)
				(16,919)	(27,251)	(44,170)
(11,912)		2,173	(25,655)	(1,474)	272	(62,591)
2,844		142		(625)	(623)	(17,198)
593	6,269	(455)		835	807	(4,441)
			348,217	(74,017)	576,848	851,048
956	44,902	(1,359)		1,320	1,320	71,475
<u>12,370</u>	<u>51,171</u>	<u>1,381</u>	<u>404,076</u>	<u>(86,601)</u>	<u>557,926</u>	<u>1,006,149</u>
<u>\$ (15,883)</u>	<u>\$ 21,124</u>	<u>\$ (13,944)</u>	<u>\$ 1,625,734</u>	<u>\$ 158,130</u>	<u>\$ (1,272,012)</u>	<u>\$ 1,048,719</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,338,100	\$ 1,338,100	\$ 1,305,915	\$ (32,185)
Other Revenues	-	-	5,169	5,169
<i>Total Revenues</i>	<u>1,338,100</u>	<u>1,338,100</u>	<u>1,311,084</u>	<u>(27,016)</u>
Expenses:				
<i>Printing Services</i>				
Salaries	124,978	137,140	137,140	-
Fringe Benefits	58,509	57,430	57,427	3
Special Fringe Benefits	204	189	189	-
Operating Supplies	106,951	114,299	109,596	4,703
Routine Business	500	-	-	-
Staff Training and Development	817	1,295	1,295	-
Contractual Professional Services	53,786	78,446	78,184	262
Maintenance and Repair Services	31,548	40,524	40,051	473
Communications	4,150	3,278	3,278	-
Insurance	715	709	709	-
Capital Outlays	4,000	4,000	4,000	-
Debt Service	44,000	43,958	43,958	-
<i>Total Printing Services</i>	<u>430,158</u>	<u>481,268</u>	<u>475,827</u>	<u>5,441</u>
<i>Administrative Service Copier Management</i>				
Salaries	10,208	10,355	10,355	-
Fringe Benefits	2,584	2,501	2,501	-
Contractual Professional Services	67	36	36	-
Rentals	840,369	819,663	819,336	327
<i>Total Administrative Service Copier Management</i>	<u>853,228</u>	<u>832,555</u>	<u>832,228</u>	<u>327</u>
<i>Total Expenses</i>	<u>1,283,386</u>	<u>1,313,823</u>	<u>1,308,055</u>	<u>5,768</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>54,714</u>	<u>24,277</u>	<u>3,029</u>	<u>(21,248)</u>
Advances in	-	-	18,300	18,300
Advances out	(100,000)	(120,000)	(120,000)	-
<i>Net Change in Fund Equity</i>	<u>(45,286)</u>	<u>(95,723)</u>	<u>(98,671)</u>	<u>(2,948)</u>
<i>Fund Equity at Beginning of Year</i>	147,922	147,922	147,922	-
<i>Prior Year Encumbrances Appropriated</i>	76,616	76,616	76,616	-
<i>Fund Equity At End Of Year</i>	<u>\$ 179,252</u>	<u>\$ 128,815</u>	<u>\$ 125,867</u>	<u>\$ (2,948)</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,836,691	\$ 1,836,691	\$ 1,762,542	\$ (74,149)
Other Revenues	-	-	8,443	8,443
<i>Total Revenues</i>	<u>1,836,691</u>	<u>1,836,691</u>	<u>1,770,985</u>	<u>(65,706)</u>
Expenses:				
<i>Mailroom Administration</i>				
Salaries	179,405	163,405	158,227	5,178
Fringe Benefits	62,083	62,083	54,633	7,450
Special Fringe Benefits	2,500	2,100	1,886	214
Post Employment Services	-	200	93	107
Operating Supplies	7,648	8,396	7,656	740
Contractual Professional Services	4,781	22,281	21,991	290
Maintenance and Repair Services	36,028	36,419	34,441	1,978
Communications	1,405	1,014	1,013	1
Insurance	1,533	9,270	8,347	923
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	32,000	35,800	35,513	287
Debt Service	50,738	48,890	48,890	-
<i>Total Mailroom Administration</i>	<u>378,121</u>	<u>390,858</u>	<u>373,690</u>	<u>17,168</u>
<i>Mailroom Postage</i>				
Operating Supplies	1,145,669	1,157,669	1,149,615	8,054
Communications	324,058	312,058	292,742	19,316
<i>Total Mailroom Postage</i>	<u>1,469,727</u>	<u>1,469,727</u>	<u>1,442,357</u>	<u>27,370</u>
<i>Total Expenses</i>	<u>1,847,848</u>	<u>1,860,585</u>	<u>1,816,047</u>	<u>44,538</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(11,157)</u>	<u>(23,894)</u>	<u>(45,062)</u>	<u>(21,168)</u>
Advances out	-	(72,000)	(72,000)	-
<i>Net Change in Fund Equity</i>	(11,157)	(95,894)	(117,062)	(21,168)
<i>Fund Equity at Beginning of Year</i>	100,657	100,657	100,657	-
<i>Prior Year Encumbrances Appropriated</i>	106,348	106,348	106,348	-
<i>Fund Equity At End Of Year</i>	<u>\$ 195,848</u>	<u>\$ 111,111</u>	<u>\$ 89,943</u>	<u>\$ (21,168)</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,277,513	\$ 2,834,866	\$ 2,893,699	\$ 58,833
Other Revenues	-	-	1,859	1,859
<i>Total Revenues</i>	<u>2,277,513</u>	<u>2,834,866</u>	<u>2,895,558</u>	<u>60,692</u>
Expenses:				
<i>Stockroom</i>				
Salaries	88,306	88,306	88,084	222
Fringe Benefits	30,230	30,230	29,416	814
Special Fringe Benefits	600	600	543	57
Operating Supplies	1,383,313	1,425,013	1,374,985	50,028
Staff Training and Development	18,200	22,500	22,500	-
Contractual Professional Services	806,053	1,346,273	1,341,412	4,861
Maintenance and Repair Services	99,500	79,500	78,665	835
Communications	7,350	7,350	6,132	1,218
Insurance	2,000	2,000	1,364	636
Rentals	1,000	1,000	535	465
Capital Outlays	25,000	25,000	22,836	2,164
<i>Total Expenses</i>	<u>2,461,552</u>	<u>3,027,772</u>	<u>2,966,472</u>	<u>61,300</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(184,039)</u>	<u>(192,906)</u>	<u>(70,914)</u>	<u>121,992</u>
Advances out	-	(51,000)	(51,000)	-
<i>Net Change in Fund Equity</i>	(184,039)	(243,906)	(121,914)	121,992
<i>Fund Equity at Beginning of Year</i>	69,797	69,797	69,797	-
<i>Prior Year Encumbrances Appropriated</i>	185,312	185,312	185,312	-
<i>Fund Equity At End Of Year</i>	<u>\$ 71,070</u>	<u>\$ 11,203</u>	<u>\$ 133,195</u>	<u>\$ 121,992</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,675,250	\$ 1,843,204	\$ 1,670,306	\$ (172,898)
Other Revenues	-	-	284	284
<i>Total Revenues</i>	<u>1,675,250</u>	<u>1,843,204</u>	<u>1,670,590</u>	<u>(172,614)</u>
Expenses:				
<i>Service Depot</i>				
Salaries	185,534	186,587	186,587	-
Fringe Benefits	85,400	84,496	84,496	-
Special Fringe Benefits	722	655	655	-
Operating Supplies	178,810	130,998	123,456	7,542
Staff Training and Development	419	200	200	-
Contractual Professional Services	9,353	8,540	8,488	52
Maintenance and Repair Services	73,738	41,681	41,374	307
Communications	7,679	7,851	7,851	-
Insurance	800	7,214	7,214	-
Rentals	15,500	11,918	11,917	1
<i>Total Service Depot</i>	<u>557,955</u>	<u>480,140</u>	<u>472,238</u>	<u>7,902</u>
<i>Service Depot Fuel Management</i>				
Salaries	16,482	16,482	16,482	-
Fringe Benefits	2,810	2,804	2,804	-
Operating Supplies	1,138,292	1,328,913	1,319,522	9,391
Contractual Professional Services	125	65	65	-
Miscellaneous	3,200	2,700	2,700	-
<i>Total Service Depot Fuel Management</i>	<u>1,160,909</u>	<u>1,350,964</u>	<u>1,341,573</u>	<u>9,391</u>
<i>Total Expenses</i>	<u>1,718,864</u>	<u>1,831,104</u>	<u>1,813,811</u>	<u>17,293</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(43,614)</u>	<u>12,100</u>	<u>(143,221)</u>	<u>(155,321)</u>
Advances in	-	-	130,100	130,100
Advances out	-	(63,000)	(63,000)	-
<i>Net Change in Fund Equity</i>	<u>(43,614)</u>	<u>(50,900)</u>	<u>(76,121)</u>	<u>(25,221)</u>
<i>Fund Equity at Beginning of Year</i>	<u>43,800</u>	<u>43,800</u>	<u>43,800</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>49,677</u>	<u>49,677</u>	<u>49,677</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 49,863</u>	<u>\$ 42,577</u>	<u>\$ 17,356</u>	<u>\$ (25,221)</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,620,000	\$ 1,620,000	\$ 1,605,698	\$ (14,302)
Other Revenues	-	-	215	215
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,605,913</u>	<u>(14,087)</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	251,873	251,873	245,015	6,858
Fringe Benefits	110,371	110,371	95,586	14,785
Special Fringe Benefits	6,000	1,900	1,567	333
Operating Supplies	8,900	7,100	6,208	892
Routine Business	550	550	-	550
Board Approved Travel	3,900	1,400	-	1,400
Staff Training and Development	2,800	2,800	20	2,780
Contractual Professional Services	28,852	13,852	9,723	4,129
Maintenance and Repair Services	39,161	29,661	20,811	8,850
Communications	39,042	39,042	31,090	7,952
Insurance	4,942	4,942	1,117	3,825
Public Utility Services	1,225,911	1,256,011	1,211,135	44,876
Rentals	13,824	13,824	13,824	-
Capital Outlays	-	2,800	2,416	384
<i>Total Expenses</i>	<u>1,736,126</u>	<u>1,736,126</u>	<u>1,638,512</u>	<u>97,614</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(116,126)</u>	<u>(116,126)</u>	<u>(32,599)</u>	<u>83,527</u>
<i>Fund Equity at Beginning of Year</i>	3,260,926	3,260,926	3,260,926	-
<i>Prior Year Encumbrances Appropriated</i>	116,126	116,126	116,126	-
<i>Fund Equity At End Of Year</i>	<u>\$ 3,260,926</u>	<u>\$ 3,260,926</u>	<u>\$ 3,344,453</u>	<u>\$ 83,527</u>

MONTGOMERY COUNTY , OHIO

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

Other Data Processing Services - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 53,824	\$ 53,824	\$ 58,249	\$ 4,425
<i>Total Revenues</i>	<u>53,824</u>	<u>53,824</u>	<u>58,249</u>	<u>4,425</u>
Expenses:				
<i>General Fund Operations</i>				
Maintenance and Repair Services	25,068	25,068	22,560	2,508
Communications	24,960	24,960	24,960	-
Insurance	35	35	27	8
<i>Total Expenses</i>	<u>50,063</u>	<u>50,063</u>	<u>47,547</u>	<u>2,516</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>3,761</u>	<u>3,761</u>	<u>10,702</u>	<u>6,941</u>
<i>Fund Equity at Beginning of Year</i>	11,608	11,608	11,608	-
<i>Fund Equity At End Of Year</i>	<u>\$ 15,369</u>	<u>\$ 15,369</u>	<u>\$ 22,310</u>	<u>\$ 6,941</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 299,606	\$ 299,606	\$ 299,606	\$ -
<i>Total Revenues</i>	<u>299,606</u>	<u>299,606</u>	<u>299,606</u>	<u>-</u>
Expenses:				
<i>Kronos Timekeeping Services</i>				
Salaries	97,464	99,264	98,954	310
Fringe Benefits	22,383	22,583	22,523	60
Special Fringe Benefits	-	212	-	212
Operating Supplies	500	1,093	1,085	8
Routine Business	200	200	151	49
Board Approved Travel	5,000	5,000	2,688	2,312
Staff Training and Development	10,555	19,773	11,827	7,946
Contractual Professional Services	90,627	123,547	60,483	63,064
Maintenance and Repair Services	114,972	109,454	109,454	-
Communications	820	820	498	322
Insurance	-	188	187	1
Capital Outlays	22,600	17,907	17,907	-
<i>Total Expenses</i>	<u>365,121</u>	<u>400,041</u>	<u>325,757</u>	<u>74,284</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(65,515)</u>	<u>(100,435)</u>	<u>(26,151)</u>	<u>74,284</u>
<i>Fund Equity at Beginning of Year</i>	93,751	93,751	93,751	-
<i>Prior Year Encumbrances Appropriated</i>	65,515	65,515	65,515	-
<i>Fund Equity At End Of Year</i>	<u>\$ 93,751</u>	<u>\$ 58,831</u>	<u>\$ 133,115</u>	<u>\$ 74,284</u>

MONTGOMERY COUNTY , OHIO

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

Information Technology - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 854,143	\$ 854,143	\$ 743,623	\$ (110,520)
<i>Total Revenues</i>	<u>854,143</u>	<u>854,143</u>	<u>743,623</u>	<u>(110,520)</u>
Expenses:				
<i>Information Technology Administration</i>				
Salaries	105,907	105,907	100,980	4,927
Fringe Benefits	35,646	28,474	17,950	10,524
Special Fringe Benefits	540	540	450	90
Operating Supplies	3,900	1,488	171	1,317
Routine Business	1,500	698	158	540
Board Approved Travel	5,000	-	-	-
Staff Training and Development	2,500	2,500	1,831	669
Contractual Professional Services	500	1,372	1,126	246
Communications	1,100	1,965	1,811	154
Miscellaneous	-	7,105	7,105	-
Capital Outlays	5,000	2,630	2,600	30
<i>Total Information Technology Administration</i>	<u>161,593</u>	<u>152,679</u>	<u>134,182</u>	<u>18,497</u>
<i>Information Technology Operations</i>				
Salaries	464,200	452,582	452,581	1
Fringe Benefits	149,080	135,001	135,000	1
Special Fringe Benefits	1,620	2,160	2,160	-
Routine Business	-	1,202	1,176	26
<i>Total Information Technology Operations</i>	<u>614,900</u>	<u>590,945</u>	<u>590,917</u>	<u>28</u>
<i>Total Expenses</i>	<u>776,493</u>	<u>743,624</u>	<u>725,099</u>	<u>18,525</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>77,650</u>	<u>110,519</u>	<u>18,524</u>	<u>(91,995)</u>
Transfers in	-	-	18,383	18,383
<i>Net Change in Fund Equity</i>	<u>77,650</u>	<u>110,519</u>	<u>36,907</u>	<u>(73,612)</u>
<i>Fund Equity at Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 77,650</u>	<u>\$ 110,519</u>	<u>\$ 36,907</u>	<u>\$ (73,612)</u>

MONTGOMERY COUNTY , OHIO

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

Health Insurance Admin./E.A.P. - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 418,489	\$ 418,489	\$ 425,927	\$ 7,438
<i>Total Revenues</i>	<u>418,489</u>	<u>418,489</u>	<u>425,927</u>	<u>7,438</u>
Expenses:				
<i>Health Insurance</i>				
Salaries	207,268	216,895	215,769	1,126
Fringe Benefits	75,783	74,104	73,927	177
Special Fringe Benefits	708	108	108	-
Operating Supplies	1,100	100	100	-
Staff Training and Development	1,600	-	-	-
Contractual Professional Services	163,050	165,170	158,400	6,770
Communications	5,700	7,736	7,735	1
Insurance	1,000	615	614	1
Rentals	2,000	1,851	1,850	1
<i>Total Expenses</i>	<u>458,209</u>	<u>466,579</u>	<u>458,503</u>	<u>8,076</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(39,720)</u>	<u>(48,090)</u>	<u>(32,576)</u>	<u>15,514</u>
<i>Fund Equity at Beginning of Year</i>	182,362	182,362	182,362	-
<i>Prior Year Encumbrances Appropriated</i>	12,007	12,007	12,007	-
<i>Fund Equity At End Of Year</i>	<u>\$ 154,649</u>	<u>\$ 146,279</u>	<u>\$ 161,793</u>	<u>\$ 15,514</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
Aetna - Healthcare Self Insurance - Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ -	\$ (605)	\$ (605)
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>(605)</u>	<u>(605)</u>
Expenses:				
Oneware Benefits - Self Insurance				
<i>Total Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in Fund Equity</i>	<u>-</u>	<u>-</u>	<u>(605)</u>	<u>(605)</u>
Transfers out	-	(722,075)	(722,075)	-
<i>Net Change in Fund Equity</i>	-	(722,075)	(722,680)	(605)
<i>Fund Equity at Beginning of Year</i>	722,680	722,680	722,680	-
<i>Fund Equity At End Of Year</i>	<u>\$ 722,680</u>	<u>\$ 605</u>	<u>\$ -</u>	<u>\$ (605)</u>

MONTGOMERY COUNTY , OHIO

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

Anthem Benefits - Healthcare Self Insurance - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 49,511,162	\$ 45,611,162	\$ 45,035,767	\$ (575,395)
<i>Total Revenues</i>	<u>49,511,162</u>	<u>45,611,162</u>	<u>45,035,767</u>	<u>(575,395)</u>
Expenses:				
<i>Anthem Benefits - Self Insurance</i>				
Fringe Benefits	6,440,000	6,419,291	4,524,380	1,894,911
Contractual Professional Services	3,460,308	3,501,017	3,387,407	113,610
Insurance	44,535,970	44,535,970	40,473,920	4,062,050
<i>Total Expenses</i>	<u>54,436,278</u>	<u>54,456,278</u>	<u>48,385,707</u>	<u>6,070,571</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(4,925,116)</u>	<u>(8,845,116)</u>	<u>(3,349,940)</u>	<u>5,495,176</u>
Transfers in	-	725,000	722,075	(2,925)
<i>Net Change in Fund Equity</i>	(4,925,116)	(8,120,116)	(2,627,865)	5,492,251
<i>Fund Equity at Beginning of Year</i>	15,387,129	15,387,129	15,387,129	-
<i>Prior Year Encumbrances Appropriated</i>	4,967,260	4,967,260	4,967,260	-
<i>Fund Equity At End Of Year</i>	<u>\$ 15,429,273</u>	<u>\$ 12,234,273</u>	<u>\$ 17,726,524</u>	<u>\$ 5,492,251</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,035,996	\$ 2,035,996	\$ 1,526,326	\$ (509,670)
Other Revenues	20,000	270,000	308,544	38,544
<i>Total Revenues</i>	<u>2,055,996</u>	<u>2,305,996</u>	<u>1,834,870</u>	<u>(471,126)</u>
Expenses:				
<i>Property and Casualty</i>				
Salaries	144,033	145,333	144,954	379
Fringe Benefits	46,414	47,914	47,881	33
Special Fringe Benefits	1,510	2,010	1,906	104
Operating Supplies	3,000	3,000	712	2,288
Routine Business	1,357	1,357	791	566
Board Approved Travel	3,960	1,047	772	275
Staff Training and Development	16,474	14,474	9,291	5,183
Contractual Professional Services	31,059	37,059	33,389	3,670
Maintenance and Repair Services	19,416	19,416	13,367	6,049
Communications	5,200	5,200	4,472	728
Rentals	2,000	2,000	1,369	631
Miscellaneous	55,785	55,785	49,076	6,709
Capital Outlays	1,750	3,363	3,328	35
<i>Total Property and Casualty</i>	<u>331,958</u>	<u>337,958</u>	<u>311,308</u>	<u>26,650</u>
<i>Property and Casualty Premiums & Claims</i>				
Contractual Professional Services	361,312	190,312	103,755	86,557
Insurance	1,686,991	1,851,991	1,419,887	432,104
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Property and Casualty Premiums & Claims</i>	<u>2,073,303</u>	<u>2,067,303</u>	<u>1,523,642</u>	<u>543,661</u>
<i>Safety Training</i>				
Special Fringe Benefits	2,545	2,545	2,182	363
Staff Training and Development	5,423	5,423	5,380	43
<i>Total Safety Training</i>	<u>7,968</u>	<u>7,968</u>	<u>7,562</u>	<u>406</u>
<i>Total Expenses</i>	<u>2,413,229</u>	<u>2,413,229</u>	<u>1,842,512</u>	<u>570,717</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(357,233)</u>	<u>(107,233)</u>	<u>(7,642)</u>	<u>99,591</u>
<i>Fund Equity at Beginning of Year</i>	4,826,974	4,826,974	4,826,974	-
<i>Prior Year Encumbrances Appropriated</i>	357,579	357,579	357,579	-
<i>Fund Equity At End Of Year</i>	<u>\$ 4,827,320</u>	<u>\$ 5,077,320</u>	<u>\$ 5,176,911</u>	<u>\$ 99,591</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,400,000	\$ 2,400,000	\$ 2,454,116	\$ 54,116
Other Revenues	-	-	12,631	12,631
<i>Total Revenues</i>	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,466,747</u>	<u>66,747</u>
Expenses:				
<i>Workers Compensation Self Insured</i>				
Salaries	-	1,000	-	1,000
Fringe Benefits	-	900	-	900
Contractual Professional Services	255,200	228,549	209,290	19,259
Insurance	2,389,155	2,415,806	2,256,822	158,984
<i>Total Workers Compensation Self Insured</i>	<u>2,644,355</u>	<u>2,646,255</u>	<u>2,466,112</u>	<u>180,143</u>
<i>Workers Compensation Administration</i>				
Salaries	144,033	144,033	142,811	1,222
Fringe Benefits	46,414	47,402	47,317	85
Special Fringe Benefits	2,010	2,010	1,758	252
Operating Supplies	2,000	1,012	578	434
Routine Business	1,350	1,350	712	638
Board Approved Travel	3,960	1,447	772	675
Staff Training and Development	14,709	11,256	9,507	1,749
Contractual Professional Services	51,603	48,761	40,753	8,008
Maintenance and Repair Services	19,816	19,816	13,367	6,449
Communications	4,700	4,700	4,044	656
Insurance	-	2,453	2,452	1
Rentals	2,000	2,000	1,369	631
Miscellaneous	44,805	47,647	47,647	-
Capital Outlays	1,750	3,363	3,328	35
<i>Total Workers Compensation Administration</i>	<u>339,150</u>	<u>337,250</u>	<u>316,415</u>	<u>20,835</u>
<i>Total Expenses</i>	<u>2,983,505</u>	<u>2,983,505</u>	<u>2,782,527</u>	<u>200,978</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(583,505)</u>	<u>(583,505)</u>	<u>(315,780)</u>	<u>267,725</u>
<i>Fund Equity at Beginning of Year</i>	1,435,412	1,435,412	1,435,412	-
<i>Prior Year Encumbrances Appropriated</i>	129,468	129,468	129,468	-
<i>Fund Equity At End Of Year</i>	<u>\$ 981,375</u>	<u>\$ 981,375</u>	<u>\$ 1,249,100</u>	<u>\$ 267,725</u>

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.

<i>Payroll Agency Funds</i>	These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.
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<i>Undivided Tax Agency Funds</i>	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.
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<i>Other Agency Funds</i>	Other miscellaneous agency funds, for which the County acts as custodian, are reported under this heading.
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Combining Statement of Changes in Assets and Liabilities-Agency Funds

For the Year Ended December 31, 2013

<i>Payroll Agency Funds</i>	<i>Balance at Beginning of Year</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance at End of Year</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 4,230,805	\$ 239,366,885	\$ 239,300,185	\$ 4,297,505
Total Assets.....	\$ 4,230,805	\$ 239,366,885	\$ 239,300,185	\$ 4,297,505
<i>Liabilities</i>				
Due to other governments.....	\$ 3,583,187	\$ 89,800,799	\$ 89,808,186	\$ 3,575,800
Other liabilities.....	647,618	149,566,086	149,491,999	721,705
Total Liabilities.....	\$ 4,230,805	\$ 239,366,885	\$ 239,300,185	\$ 4,297,505
<i>Undivided Tax Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 94,130,488	\$ 808,394,806	\$ 852,246,203	\$ 50,279,091
Taxes levied for other governments.....	678,683,858	613,310,697	562,286,417	729,708,138
Total Assets.....	\$ 772,814,346	\$ 1,421,705,503	\$ 1,414,532,620	\$ 779,987,229
<i>Liabilities</i>				
Due to other governments.....	\$ 772,814,346	\$ 1,421,705,503	\$ 1,414,532,620	\$ 779,987,229
Total Liabilities.....	\$ 772,814,346	\$ 1,421,705,503	\$ 1,414,532,620	\$ 779,987,229
<i>Other Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 17,767,094	\$ 54,337,584	\$ 52,543,001	\$ 19,561,677
Cash and cash equivalents-segregated accounts.....	17,693,940	167,420,742	167,908,057	17,206,625
Total Assets.....	\$ 35,461,034	\$ 221,758,326	\$ 220,451,058	\$ 36,768,302
<i>Liabilities</i>				
Due to other governments.....	\$ 118,139	\$ 6,052,048	\$ 5,729,227	\$ 440,960
Other liabilities.....	35,342,895	215,706,278	214,721,831	36,327,342
Total Liabilities.....	\$ 35,461,034	\$ 221,758,326	\$ 220,451,058	\$ 36,768,302
<i>Total Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 116,128,387	\$ 1,102,099,275	\$ 1,144,089,389	\$ 74,138,273
Cash and cash equivalents-segregated accounts.....	17,693,940	167,420,742	167,908,057	17,206,625
Taxes levied for other governments.....	678,683,858	613,310,697	562,286,417	729,708,138
Total Assets.....	\$ 812,506,185	\$ 1,882,830,714	\$ 1,874,283,863	\$ 821,053,036
<i>Liabilities</i>				
Due to other governments.....	\$ 776,515,672	\$ 1,517,558,350	\$ 1,510,070,033	\$ 784,003,989
Other liabilities.....	35,990,513	365,272,364	364,213,830	37,049,047
Total Liabilities.....	\$ 812,506,185	\$ 1,882,830,714	\$ 1,874,283,863	\$ 821,053,036



MONTGOMERY
C O U N T Y

STATISTICAL SECTION





MONTGOMERY
C O U N T Y

STATISTICAL SECTION



Statistical Section

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

Contents:

<i>Financial Trends</i>	These schedules contain trend information to help understand how the County's financial performance and well-being have changed over time. These schedules can be found on pages 378 to 389.
<i>Revenue Capacity</i>	These schedules contain information to help assess the County's most significant local revenue sources. These schedules can be found on pages 390 to 396.
<i>Debt Capacity</i>	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. These schedules can be found on pages 397 to 401.
<i>Demographic and Economic Information</i>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. These schedules can be found on pages 402 to 404.
<i>Operating Information</i>	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. These schedules can be found on pages 405 to 409.

Net Position by Component

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2004	2005	2006	2007
<i>Governmental activities</i>				
Net investment in capital assets	\$ 444,770,518	\$ 452,461,084	\$ 474,924,692	\$ 481,087,797
Restricted	87,809,491	123,622,195	119,149,399	126,712,519
Unrestricted	198,992,236	195,228,532	197,154,882	194,310,963
<i>Total governmental activities net position</i>	<u>731,572,245</u>	<u>771,311,811</u>	<u>791,228,973</u>	<u>802,111,279</u>
<i>Business-type activities</i>				
Net investment in capital assets	232,965,647	250,690,641	253,206,796	262,389,063
Restricted	77,488,972	63,379,667	23,074,519	27,907,464
Unrestricted	50,350,398	49,633,585	95,347,750	95,003,952
<i>Total business-type activities net position</i>	<u>360,805,017</u>	<u>363,703,893</u>	<u>371,629,065</u>	<u>385,300,479</u>
<i>Primary government</i>				
Net investment in capital assets	677,736,165	703,151,725	728,131,488	743,476,860
Restricted	165,298,463	187,001,862	142,223,918	154,619,983
Unrestricted	249,342,634	244,862,117	292,502,632	289,314,915
<i>Total primary government net position</i>	<u>\$ 1,092,377,262</u>	<u>\$ 1,135,015,704</u>	<u>\$ 1,162,858,038</u>	<u>\$ 1,187,411,758</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.

	2008	2009	2010	2011	2012	2013
\$	493,973,730	\$ 494,468,536	\$ 497,684,238	\$ 491,258,673	\$ 493,347,997	\$ 496,619,904
	137,952,919	132,998,026	212,016,550	219,262,056	210,275,938	193,657,088
	203,164,206	189,610,709	119,784,787	128,822,623	145,323,039	143,747,095
	835,090,855	817,077,271	829,485,575	839,343,352	848,946,974	834,024,087
	269,958,963	274,725,098	271,676,375	277,874,738	294,563,350	295,068,135
	29,191,271	27,984,824	26,500,608	20,560,093	11,947,947	9,764,455
	95,961,368	98,741,238	106,842,122	104,008,005	102,362,605	103,911,516
	395,111,602	401,451,160	405,019,105	402,442,836	408,873,902	408,744,106
	763,932,693	769,193,634	769,360,613	769,133,411	787,911,347	791,688,039
	167,144,190	160,982,850	238,517,158	239,822,149	222,223,885	203,421,543
	299,125,574	288,351,947	226,626,909	232,830,628	247,685,644	247,658,611
\$	1,230,202,457	\$ 1,218,528,431	\$ 1,234,504,680	\$ 1,241,786,188	\$ 1,257,820,876	\$ 1,242,768,193

Changes in Net Position

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2004	2005	2006	2007
Expenses				
<i>Governmental activities:</i>				
General government	\$ 36,349,528	\$ 39,848,363	\$ 44,923,936	\$ 49,841,809
Judicial and law enforcement	137,040,737	144,401,974	143,283,074	156,772,668
Environment and public works	14,833,792	17,672,017	17,673,013	19,748,227
Social services	247,152,140	267,866,466	279,038,800	290,281,621
Community and economic development	17,762,217	18,589,022	16,029,837	17,907,526
Interest and fiscal charges on long-term debt	2,076,732	2,407,699	2,411,043	2,330,933
<i>Total governmental activities expenses</i>	<u>455,215,146</u>	<u>490,785,541</u>	<u>503,359,703</u>	<u>536,882,784</u>
<i>Business-type activities:</i>				
Water	28,871,495	32,024,037	32,300,477	34,200,969
Wastewater	36,919,726	39,093,555	44,826,202	44,592,238
Solid Waste Management	19,020,082	17,308,881	18,255,612	18,060,302
Parking Facilities	1,514,105	1,380,872	1,439,069	1,326,673
Stillwater Center	13,334,343	13,343,604	14,136,615	15,244,450
<i>Total business-type activities expenses</i>	<u>99,659,751</u>	<u>103,150,949</u>	<u>110,957,975</u>	<u>113,424,632</u>
<i>Total primary government expenses</i>	<u>\$ 554,874,897</u>	<u>\$ 593,936,490</u>	<u>\$ 614,317,678</u>	<u>\$ 650,307,416</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 21,570,071	\$ 24,060,553	\$ 28,720,706	\$ 31,882,073
Judicial and law enforcement	17,507,587	17,774,297	17,898,357	18,050,344
Environment and public works	3,071,520	3,313,986	3,338,282	2,744,670
Social services	6,643,553	10,702,937	11,177,119	13,924,916
Community and economic development	1,736,078	1,791,833	1,613,826	1,702,569
Operating grants and contributions	210,065,383	217,009,995	215,556,976	236,442,434
Capital grants and contributions	6,389,395	18,314,683	5,905,104	5,420,668
<i>Total governmental activities program revenues</i>	<u>266,983,587</u>	<u>292,968,284</u>	<u>284,210,370</u>	<u>310,167,674</u>
<i>Business-type activities:</i>				
Charges for Services				
Water	26,775,464	30,110,071	28,945,526	32,056,073
Wastewater	37,305,281	40,875,470	41,609,213	45,462,572
Solid Waste Management	23,165,554	22,293,588	23,001,436	22,606,698
Parking Facilities	1,712,351	1,743,652	1,773,177	1,756,937
Stillwater Center	10,821,450	11,210,167	11,914,179	12,034,754
Capital grants and contributions	5,741,629	2,146,137	3,486,556	6,346,752
<i>Total business-type activities program revenues</i>	<u>105,521,729</u>	<u>108,379,085</u>	<u>110,730,087</u>	<u>120,263,786</u>
<i>Total primary government program revenues</i>	<u>\$ 372,505,316</u>	<u>\$ 401,347,369</u>	<u>\$ 394,940,457</u>	<u>\$ 430,431,460</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(188,231,559)	(197,817,257)	(219,149,333)	(226,715,110)
<i>Business-type activities</i>	5,861,978	5,228,136	(227,888)	6,839,154
<i>Total primary government net expense</i>	<u>\$ (182,369,581)</u>	<u>\$ (192,589,121)</u>	<u>\$ (219,377,221)</u>	<u>\$ (219,875,956)</u>

(Cont'd.)

2008	2009	2010	2011	2012	2013
\$ 47,679,817	\$ 46,267,760	\$ 47,184,127	\$ 45,555,852	\$ 42,969,445	\$ 42,993,954
172,328,638	170,384,909	165,863,588	160,924,095	150,288,713	156,259,913
19,372,394	19,950,382	19,558,766	29,724,929	18,198,601	18,993,571
291,778,895	314,574,968	273,398,775	250,462,369	235,291,034	223,644,244
14,121,820	17,462,570	16,990,933	17,188,443	14,770,941	15,078,506
2,164,855	2,027,940	2,028,967	1,367,555	1,365,046	1,040,260
547,446,419	570,668,529	525,025,156	505,223,243	462,883,780	458,010,448
34,247,359	34,933,626	34,993,326	34,109,777	36,826,698	34,583,444
44,633,673	42,346,628	44,304,731	44,646,263	40,056,205	42,800,809
19,716,142	19,620,671	19,142,578	20,452,424	18,589,675	18,556,915
1,923,094	1,523,288	1,393,749	1,265,946	1,132,534	1,296,813
15,522,450	16,970,415	16,939,827	15,915,029	15,892,645	15,817,452
116,042,718	115,394,628	116,774,211	116,389,439	112,497,757	113,055,433
\$ 663,489,137	\$ 686,063,157	\$ 641,799,367	\$ 621,612,682	\$ 575,381,537	\$ 571,065,881
\$ 31,757,802	\$ 30,715,992	\$ 31,702,256	\$ 30,055,340	\$ 29,537,120	\$ 27,906,369
19,049,418	21,196,125	23,892,852	22,746,517	23,240,571	23,989,323
3,043,148	2,618,993	3,351,542	2,813,610	2,671,787	2,827,685
12,314,527	10,650,715	8,474,943	9,127,216	6,601,723	5,179,450
1,304,242	1,058,957	1,126,691	1,057,890	1,300,639	1,303,735
224,782,787	251,417,223	225,154,922	197,760,439	182,570,088	155,840,530
9,807,629	4,461,508	10,497,929	11,905,093	9,958,838	7,537,474
302,059,553	322,119,513	304,201,135	275,466,105	255,880,766	224,584,566
32,233,830	34,259,782	34,658,803	32,925,072	34,416,184	31,926,590
43,399,716	42,382,581	41,328,277	39,358,586	40,666,004	39,313,020
22,575,113	21,404,247	22,726,383	19,897,450	21,712,157	21,058,373
1,767,906	1,793,460	1,683,357	1,695,707	1,521,978	1,253,040
12,602,191	13,626,404	13,048,278	12,975,132	13,451,639	13,018,773
4,924,855	2,523,468	1,620,870	958,631	573,390	952,736
117,503,611	115,989,942	115,065,968	107,810,578	112,341,352	107,522,532
\$ 419,563,164	\$ 438,109,455	\$ 419,267,103	\$ 383,276,683	\$ 368,222,118	\$ 332,107,098
(245,386,866)	(248,549,016)	(220,824,021)	(229,757,138)	(207,003,014)	(233,425,882)
1,460,893	595,314	(1,708,243)	(8,578,861)	(156,405)	(5,532,901)
\$ (243,925,973)	\$ (247,953,702)	\$ (222,532,264)	\$ (238,335,999)	\$ (207,159,419)	\$ (238,958,783)

Changes in Net Position (Cont'd.)

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2004	2005	2006	2007
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013	\$ 17,971,448
Developmental disabilities	3,953,997	3,910,012	3,747,929	3,512,914
Human services	91,539,155	88,519,306	88,861,337	89,064,740
Sales tax	65,974,248	65,308,276	65,645,345	64,691,720
Other taxes	8,631,279	8,929,500	8,581,018	9,224,146
Grants and contributions not restricted to specific programs	21,299,144	20,956,377	22,361,933	20,671,328
Gain from disposal of capital assets	295,706	193,433	147,373	159,589
Unrestricted investment earnings	6,641,656	12,822,158	24,822,378	30,689,097
Miscellaneous	7,578,736	5,981,854	8,761,697	4,901,027
Transfers	(3,744,688)	(1,469,729)	(2,864,528)	(3,288,593)
<i>Total governmental activities</i>	<u>219,036,668</u>	<u>222,154,454</u>	<u>239,066,495</u>	<u>237,597,416</u>
<i>Business-type activities:</i>				
Gain from disposal of capital assets	25,675	484,521	26,013	75,444
Unrestricted investment earnings	445,850	1,355,738	2,194,489	2,319,986
Miscellaneous	1,230,883	979,533	3,068,030	1,148,237
Transfers	3,744,688	1,469,729	2,864,528	3,288,593
<i>Total business-type activities</i>	<u>5,447,096</u>	<u>4,289,521</u>	<u>8,153,060</u>	<u>6,832,260</u>
<i>Total primary government</i>	<u>\$ 224,483,764</u>	<u>\$ 226,443,975</u>	<u>\$ 247,219,555</u>	<u>\$ 244,429,676</u>
Change in Net Position				
<i>Governmental activities</i>	\$ 30,805,109	\$ 24,337,197	\$ 19,917,162	\$ 10,882,306
<i>Business-type activities</i>	11,309,074	9,517,657	7,925,172	13,671,414
<i>Total primary government</i>	<u>\$ 42,114,183</u>	<u>\$ 33,854,854</u>	<u>\$ 27,842,334</u>	<u>\$ 24,553,720</u>

	2008	2009	2010	2011	2012	2013
\$	17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696
	3,260,915	2,958,299	2,948,209	2,987,755	2,804,577	3,026,894
	117,431,241	112,294,936	111,615,319	115,040,009	100,737,060	106,491,824
	62,946,971	58,520,545	61,439,062	66,998,226	68,877,849	71,111,123
	9,208,394	8,065,138	8,395,654	8,526,021	9,137,155	9,196,412
	22,274,489	21,108,365	22,215,732	19,526,597	14,067,609	16,958,404
	1,151,015	192,377	122,510	205,033	1,308,867	145,528
	29,531,315	7,066,198	8,770,936	13,199,072	3,989,088	(2,704,080)
	5,771,935	7,202,111	5,158,664	1,835,146	1,791,862	789,276
	(4,072,652)	(3,516,133)	(3,573,588)	(4,754,359)	(2,790,956)	(3,048,082)
	264,783,024	230,535,432	233,232,325	239,614,915	214,470,152	218,502,995
	176,779	94,067	55,614	121,190	389,615	124,624
	1,632,080	1,105,443	454,955	261,854	37,672	14,006
	1,430,818	1,028,601	1,192,031	865,189	817,747	2,216,393
	4,072,652	3,516,133	3,573,588	4,754,359	2,790,956	3,048,082
	7,312,329	5,744,244	5,276,188	6,002,592	4,035,990	5,403,105
\$	272,095,353	\$ 236,279,676	\$ 238,508,513	\$ 245,617,507	\$ 218,506,142	\$ 223,906,100
\$	19,396,158	\$ (18,013,584)	\$ 12,408,304	\$ 9,857,777	\$ 7,467,138	\$ (14,922,887)
	8,773,222	6,339,558	3,567,945	(2,576,269)	3,879,585	(129,796)
\$	28,169,380	\$ (11,674,026)	\$ 15,976,249	\$ 7,281,508	\$ 11,346,723	\$ (15,052,683)

Governmental Activities Tax Revenues by Source

Last Ten Fiscal Years
(accrual basis of accounting)

	2004	2005	2006	2007
Property taxes levied for:				
General operating	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013	\$ 17,971,448
Developmental disabilities	3,953,997	3,910,012	3,747,929	3,512,914
Human services	91,539,155	88,519,306	88,861,337	89,064,740
Sales tax	65,974,248	65,308,276	65,645,345	64,691,720
Other taxes:				
Real property transfer tax	2,188,770	2,386,153	2,067,196	2,444,347
Hotel/motel lodging tax	2,279,793	2,393,631	2,244,280	2,557,115
Motor vehicle license tax	4,162,716	4,149,716	4,269,542	4,222,684
Total tax revenues	<u>\$ 186,966,114</u>	<u>\$ 183,670,361</u>	<u>\$ 185,837,642</u>	<u>\$ 184,464,968</u>

	2008	2009	2010	2011	2012	2013
\$	17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696
	3,260,915	2,958,299	2,948,209	2,987,755	2,804,577	3,026,894
	117,431,241	112,294,936	111,615,319	115,040,009	100,737,060	106,491,824
	62,946,971	58,520,545	61,439,062	66,998,226	68,877,849	71,111,123
	2,670,894	1,929,476	2,139,472	1,979,525	2,372,068	2,463,221
	2,373,585	1,990,326	2,073,533	2,402,054	2,597,260	2,544,223
	4,163,915	4,145,336	4,182,649	4,144,442	4,167,827	4,188,968
\$	210,126,922	\$ 198,482,514	\$ 200,538,071	\$ 209,603,426	\$ 196,103,682	\$ 206,361,949

Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2004	2005	2006	2007
General Fund				
Nonspendable	\$	\$	\$	\$
Committed				
Assigned				
Unassigned				
Reserved	492,188	411,819	552,592	6,537,896
Unreserved	49,049,450	54,644,285	47,919,115	46,602,497
Total General Fund	49,541,638	55,056,104	48,471,707	53,140,393
Children Services				
Restricted				
Reserved	268,681	177,802	90,032	76,153
Unreserved	1,770,385	6,505,270	5,997,324	4,149,270
Total Children Services Fund	2,039,066	6,683,072	6,087,356	4,225,423
Alcohol, Drug Addiction and Mental Health Services Bd.				
Restricted				
Reserved	18,472,657	24,535,205	24,116,837	33,553,269
Unreserved	(12,316,901)	(19,487,206)	(17,708,689)	(26,738,868)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	6,155,756	5,047,999	6,408,148	6,814,401
Job & Family Services				
Restricted				
Reserved	16,623,352	10,625,703	5,689,697	4,222,404
Unreserved	(15,105,548)	(7,002,332)	(2,820,309)	9,382,346
Total Job & Family Services Fund	1,517,804	3,623,371	2,869,388	13,604,750
Human Services Levy				
Restricted				
Reserved	576,147	551,305	635,048	106,202
Unreserved	56,141,555	56,073,366	53,961,571	50,433,380
Total Human Services Levy Fund	56,717,702	56,624,671	54,596,619	50,539,582
Board of Developmental Disabilities Services				
Restricted				
Total Board of Developmental Disabilities Services	-	-	-	-
Other Governmental Funds				
Restricted				
Committed				
Assigned				
Unassigned				
Reserved	59,425,914	40,360,394	25,193,803	32,791,001
Unreserved, reported in:				
Special revenue funds	57,557,659	65,723,692	65,858,636	72,200,327
Debt service funds				
Capital projects funds	(2,100,841)	31,320,641	51,653,666	35,617,153
Total Other Governmental Funds	114,882,732	137,404,727	142,706,105	140,608,481
Total Fund Balances of Governmental Funds	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030

Note: The County implemented GASB 54 in 2011.

The Board of Developmental Disabilities Services Fund was first reported as a major fund in 2011.

2008	2009	2010	2011	2012	2013
\$	\$	\$	\$ 7,858,517	\$ 7,755,986	\$ 7,529,619
			13,304,946	17,083,949	14,891,941
				1,108,565	808,257
			56,982,651	56,640,436	51,941,022
9,618,548	8,769,177	7,634,195			
51,081,844	40,839,114	44,690,606			
60,700,392	49,608,291	52,324,801	78,146,114	82,588,936	75,170,839
			6,113,851	8,028,630	6,221,642
21,084		18,784			
1,811,958	740,662	5,246,055			
1,833,042	740,662	5,264,839	6,113,851	8,028,630	6,221,642
			14,730,154	8,548,075	5,686,551
30,592,594	32,836,336	32,816,423			
(22,146,846)	(23,999,111)	(19,754,154)			
8,445,748	8,837,225	13,062,269	14,730,154	8,548,075	5,686,551
			7,731,911	8,992,270	5,935,919
83,069	196,657	3,043			
11,379,433	6,415,433	10,385,310			
11,462,502	6,612,090	10,388,353	7,731,911	8,992,270	5,935,919
			58,877,327	62,349,914	57,629,395
		8,048			
72,923,514	68,700,830	59,462,074			
72,923,514	68,700,830	59,470,122	58,877,327	62,349,914	57,629,395
			20,130,484	18,686,754	19,054,267
-	-	-	20,130,484	18,686,754	19,054,267
			66,245,850	62,840,013	60,450,500
			27,075,299	28,711,954	33,563,035
			463,028		
26,732,786	26,353,207	31,622,336	(3,689,540)	(3,328,220)	(2,856,711)
65,176,662	68,455,141	70,564,157			
(2,600,000)	(2,209,000)	(1,802,000)			
30,853,624	27,510,700	21,639,602			
120,163,072	120,110,048	122,024,095	90,094,637	88,223,747	91,156,824
\$ 275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

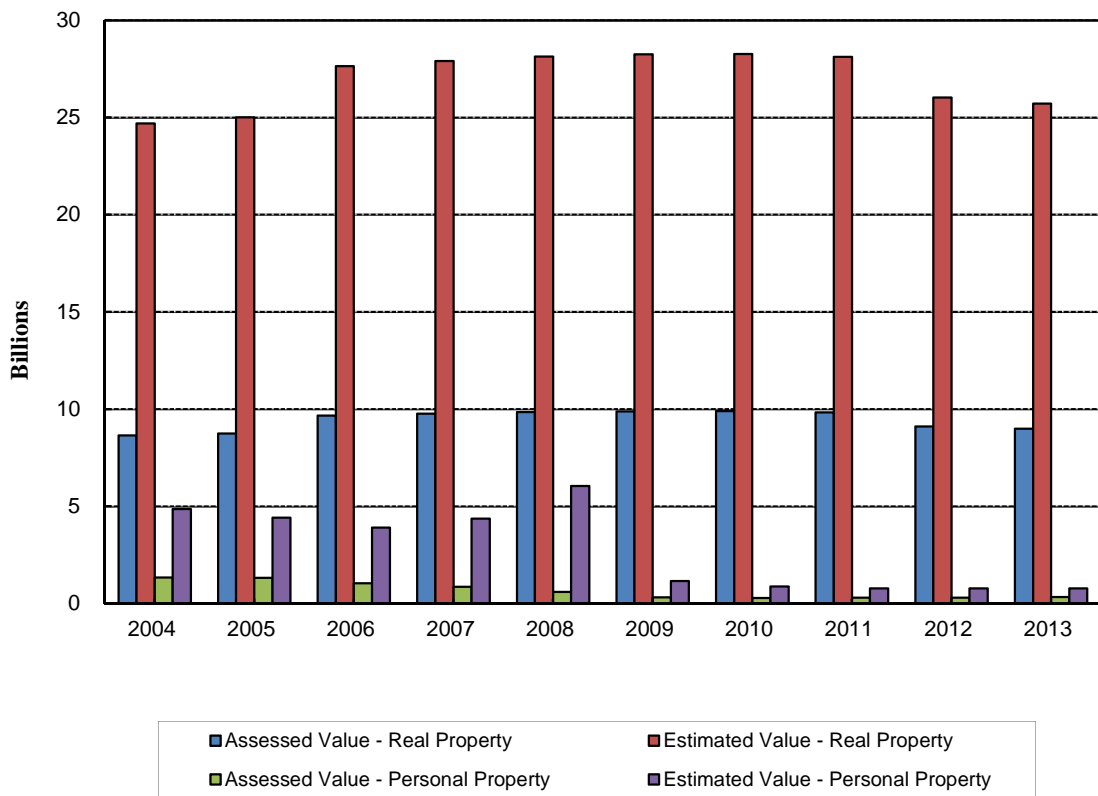
	2004	2005	2006	2007
<i>Revenues:</i>				
Property taxes	\$ 110,542,041	\$ 111,781,459	\$ 111,555,518	\$ 109,216,656
Sales tax	65,568,624	65,853,109	64,734,278	64,377,557
Other taxes	8,631,279	8,929,500	8,581,018	9,224,146
Licenses and permits	2,804,391	2,905,160	2,511,627	2,683,249
Fees and charges for services	42,082,895	46,360,968	48,347,722	53,813,318
Fines and forfeitures	1,371,727	1,450,986	1,827,191	1,588,641
Special assessments	264,179	379,311	416,769	344,304
Intergovernmental	238,590,816	256,632,101	244,257,303	264,431,936
Investment earnings	6,710,858	11,977,382	24,104,861	30,820,643
Miscellaneous	7,315,355	5,924,992	7,923,919	4,721,381
Total Revenues	483,882,165	512,194,968	514,260,206	541,221,831
<i>Expenditures:</i>				
Current:				
General government	31,070,261	30,697,050	32,432,866	34,237,179
Judicial and law enforcement	139,451,197	139,408,050	139,044,314	150,120,102
Environment and public works	20,303,740	19,364,489	15,259,324	16,030,285
Social services	236,623,795	246,931,413	259,340,991	269,069,253
Community and economic development	11,920,130	12,293,903	11,823,769	10,424,976
Capital outlay	30,103,321	37,222,004	32,212,431	23,252,421
Intergovernmental:				
General government	3,300	53,300	103,300	53,300
Judicial and law enforcement				
Environment and public works	225,765	230,280	237,188	244,304
Social services	6,878,742	15,886,995	16,382,072	17,045,948
Community and economic development	5,376,478	5,153,556	3,298,625	4,653,459
Debt service (including capital lease payments):				
Principal retirement	3,685,718	3,258,705	2,718,304	2,843,969
Interest and fiscal charges	2,110,554	2,714,922	2,555,983	2,468,045
Bond issuance costs				
Total Expenditures	487,753,001	513,214,667	515,409,167	530,443,241
Excess (Deficiency) Of Revenues				
Over Expenditures	(3,870,836)	(1,019,699)	(1,148,961)	10,778,590
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	210,172	162,666	79,134	107,417
Inception of capital leases	547,990	61,492	489,459	130,293
Proceeds of notes from state loans				
Bonds issued		19,578,750	144,275	66,000
Refunding bonds issued		16,015,846		
Premium on bond issuance		1,845,821		
Payment to refunded bond escrow agent		(16,745,000)		
Transfers in	106,227,185	123,723,429	123,041,105	126,645,134
Transfers out	(109,798,925)	(125,200,279)	(125,905,633)	(129,933,727)
Total Other Financing Sources And Uses.....	(2,813,578)	19,442,725	(2,151,660)	(2,984,883)
Net Change in Fund Balances	(6,684,414)	18,423,026	(3,300,621)	7,793,707
<i>Fund Balance at Beginning Of Year.....</i>	<i>237,539,112</i>	<i>230,854,698</i>	<i>264,439,944</i>	<i>261,139,323</i>
<i>Fund Balance reclassified/restated</i>		15,162,220		
Fund Balance at End Of Year.....	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030
<i>Ratio of total debt service as a percentage of noncapital expenditures.....</i>	1.29%	1.24%	1.08%	1.03%

	2008	2009	2010	2011	2012	2013
\$	135,089,535	\$ 127,913,753	\$ 127,825,433	\$ 132,060,279	\$ 121,497,988	\$ 123,730,585
	64,340,111	58,729,713	60,821,919	66,650,957	68,802,117	70,997,307
	9,208,394	8,065,138	8,395,654	8,526,021	9,137,155	9,196,412
	2,334,342	2,520,649	2,782,412	2,600,608	3,004,187	3,182,284
	51,763,195	49,534,619	50,901,356	50,123,648	47,406,183	46,593,766
	1,713,647	1,813,692	2,247,623	2,201,957	2,199,974	2,215,371
	293,623	260,694	284,050	242,775	275,066	356,950
	252,618,598	274,340,334	253,093,228	233,446,056	206,815,454	183,918,281
	29,130,904	8,673,596	9,381,763	13,767,327	4,472,531	(2,809,856)
	5,982,250	6,867,915	4,868,354	2,506,060	1,365,539	1,215,599
	552,474,599	538,720,103	520,601,792	512,125,688	464,976,194	438,596,699
	33,281,215	30,984,590	31,120,275	30,638,844	29,512,308	30,160,722
	159,664,579	158,534,604	152,986,341	152,253,291	145,429,898	147,675,686
	16,769,478	16,446,192	16,484,840	16,602,745	15,492,540	16,842,558
	272,038,022	289,899,484	246,418,142	225,488,822	207,557,270	193,388,644
	9,452,810	11,403,767	12,376,036	13,721,072	12,876,908	10,715,338
	25,572,008	19,137,468	19,759,213	17,068,021	17,781,785	14,959,700
	103,300	3,300	53,300	51,701	45,497	1,344,296
			1,171,256	990,869	1,010,110	1,577,831
	244,304	236,975	223,277	216,879	197,054	626,978
	15,574,976	18,431,157	19,579,071	26,113,297	25,457,032	27,059,237
	4,170,347	5,362,719	4,168,179	3,306,614	1,727,051	4,050,680
	2,912,210	2,975,426	13,783,937	3,291,303	3,318,815	3,345,844
	2,310,000	2,172,581	2,229,051	1,538,134	1,433,367	822,954
						231,576
	542,093,249	555,588,263	520,352,918	491,281,592	461,839,635	452,802,044
	10,381,350	(16,868,160)	248,874	20,844,096	3,136,559	(14,205,345)
	117,429	153,850	89,670	151,599	1,237,389	106,647
	169,113	138,870	48,327	48,663	27,445	240,451
						625,836
			10,795,000			21,855,643
			317,050			668,372
						(22,788,028)
	115,216,765	134,295,876	138,108,717	123,171,135	114,117,409	121,954,750
	(119,289,417)	(137,812,009)	(141,682,305)	(130,925,494)	(116,924,954)	(125,021,215)
	(3,786,110)	(3,223,413)	7,676,459	(7,554,097)	(1,542,711)	(2,357,544)
	6,595,240	(20,091,573)	7,925,333	13,289,999	1,593,848	(16,562,889)
	268,933,030	275,528,270	254,609,146	262,534,479	275,824,478	277,418,326
		(827,551)				
\$	275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437
	0.99%	0.94%	3.16%	0.99%	1.06%	1.00%

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2004	\$ 8,646,159,440	\$ 24,703,312,686	\$ 1,336,810,279	\$ 4,871,530,696	\$ 9,982,969,719	\$ 29,574,843,382	13.94
2005	8,756,010,240	25,017,172,114	1,326,314,927	4,419,085,748	10,082,325,167	29,436,257,862	13.94
2006	9,674,872,900	27,642,494,000	1,043,522,697	3,915,464,756	10,718,395,597	31,557,958,756	13.94
2007	9,769,259,480	27,912,169,943	862,430,659	4,369,495,071	10,631,690,139	32,281,665,014	13.94
2008	9,850,479,520	28,144,227,200	607,674,831	6,056,753,277	10,458,154,351	34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94
2011	9,841,534,430	28,118,669,800	302,617,930	777,177,866	10,144,152,360	28,895,847,666	15.94
2012	9,112,225,340	26,034,929,543	308,638,740	792,640,400	9,420,864,080	26,827,569,943	15.94
2013	8,998,554,220	25,710,154,914	344,736,430	792,640,400	9,343,290,650	26,502,795,314	15.94



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

(1) Includes public utility property values.

Public utility property taxes are assessed on tangible personal property at various percentages of true value; other tangible personal property assessments are as follows: For telephone and inter-exchange telecommunications companies - 0% of true value for 2011 and thereafter, 5% of true value for 2010, 10% of true value for 2009, 15% of true value for 2008, 20% of true value for 2007 and 25% of true value for prior years.

For other general businesses - 0% of true value for 2009 and thereafter, 6.25% of true value for 2008, 12.5% of true value for 2007, 18.75% of true value for 2006 and 25% of true value for prior years. True value is based on cost and established by the State. 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.

*Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value)*

Last Ten Fiscal Years

(Cont'd.)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	5.21	7.21	7.21	7.21	7.21	7.21	7.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	13.94	13.94	13.94	13.94	15.94	15.94	15.94	15.94	15.94	15.94
<i>School Districts</i>										
Brookville	65.06	65.06	65.04	65.04	65.04	69.03	69.03	69.03	69.03	69.03
Centerville	60.75	60.75	67.65	67.65	67.65	67.65	73.55	73.55	73.55	73.55
Dayton	70.85	70.85	70.85	70.85	70.85	75.75	75.75	76.52	77.52	79.85
Huber Heights	54.02	54.02	60.48	60.44	60.44	66.67	66.67	66.67	66.74	66.74
Jefferson	61.90	61.90	61.90	61.90	61.90	66.90	66.90	66.90	66.90	66.90
Kettering	60.90	67.80	67.80	67.80	71.30	72.20	73.10	78.00	78.00	78.00
Mad River	62.22	58.22	65.12	65.20	65.20	65.20	65.20	65.20	65.50	71.40
Miamisburg	46.92	47.78	46.63	46.63	46.48	51.55	51.90	59.74	60.62	60.76
New Lebanon	53.57	52.82	52.82	52.02	52.02	52.02	52.02	52.02	52.02	52.02
Northmont	64.15	64.15	64.15	64.15	70.05	70.05	70.05	70.05	75.95	75.95
Northridge	54.15	54.25	63.00	63.00	63.00	63.00	63.50	63.85	71.00	71.00
Oakwood	105.95	111.45	111.45	111.45	116.95	116.95	116.95	122.70	122.70	123.25
Trotwood-Madison	60.85	60.70	60.06	60.06	60.06	60.06	60.06	60.06	60.06	60.06
Valley View	38.66	44.31	43.91	43.81	37.41	37.11	32.36	32.36	32.36	32.36
Vandalia-Butler	44.26	48.86	47.76	53.30	53.11	53.69	53.72	54.61	55.51	55.57
West Carrollton	65.55	65.55	65.55	65.55	72.05	72.05	72.05	72.05	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	49.00	48.40	47.10	47.10	46.40	48.85	48.20	48.20	48.90	48.85
Carlisle	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70
Fairborn	44.40	44.40	44.20	44.20	52.50	51.90	51.80	51.80	52.65	52.50
Preble Shawnee	23.49	23.49	23.49	23.49	23.49	23.49	23.49	23.49	23.20	23.20
Tri County North	37.95	42.85	42.85	42.85	42.85	42.85	42.85	42.85	43.15	43.55
Springboro Community S.D.	49.91	55.76	65.27	62.86	61.21	59.46	60.71	60.71	60.22	60.36

*Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value) (Cont'd.)*

Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
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	11.59	11.58	11.54	11.67	11.67	11.67	11.29	11.29	11.29	11.29
Kettering	6.85	6.85	6.80	6.80	6.80	6.79	6.79	6.79	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	6.30	6.30	6.30	6.30	6.30
Phillipsburg	12.02	12.02	9.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	6.39	6.39	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	17.39	17.39	17.39	17.39	17.39	16.65	19.65	19.65	19.65	19.65
Union	16.03	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	14.30	14.30	14.30	14.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	6.25	6.25	6.25	6.25	6.25

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	12.90	12.90	13.90	13.90	14.10	14.10	14.10	14.10	14.10	14.10
German	16.20	16.20	16.20	16.20	16.20	16.20	16.20	18.20	18.20	17.70
Harrison	18.33	18.33	19.05	21.00	21.00	23.97	24.97	24.97	24.97	24.97
Jackson	18.50	16.00	16.00	19.35	19.35	16.85	16.85	16.85	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	18.55	18.25	18.25	18.90	18.90	18.90	19.40	19.40	19.40	14.85
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	13.95	13.95	13.95	13.95	13.95	13.95	13.95	13.90	13.90	14.05
<i>Other Units</i>										
Dayton/Montgomery Library	0.26	1.25	1.25	1.25	1.25	1.25	1.75	1.75	1.75	3.31
Washington/Centerville Library	3.03	3.03	3.03	3.03	2.70	2.70	2.70	2.70	2.70	3.00
Community College	2.50	2.50	2.50	2.50	2.50	3.20	3.20	3.20	3.20	3.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library	0.94	0.94	0.94	0.94	0.94	0.94	1.44	1.44	1.44	1.50
Clayton Fire Dist	3.30	3.30	3.30	3.30	3.30	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.00	2.90	2.90	2.00	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley Career Tech Center	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

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

Principal Property Taxpayers

December 31, 2013

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$32,221,988	\$306,222,800	3.28%
Vectren Energy Delivery of Ohio	3,958,309	36,257,690	0.39%
Dayton Mall Venture Inc.	2,804,592	31,549,190	0.34%
Huber Investment Corp.	1,822,530	24,593,100	0.26%
Reynolds and Reynolds	1,703,543	18,845,980	0.20%
City of Dayton	1,516,606	17,851,000	0.19%
Huber Management Corp.	1,366,095	16,802,130	0.18%
Miami Valley Hospital	1,087,893	11,694,460	0.13%
Kettering Medical Center	997,537	11,993,390	0.13%
Reed Elsevier Inc.	874,181	9,833,760	0.11%
<i>Total Real and Personal Property Valuation</i>		<u>485,643,500</u>	<u>5.21%</u>
All Others		<u>8,857,647,150</u>	<u>94.79%</u>
<i>Total Assessed Valuation</i>		<u><u>\$9,343,290,650</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2013 levy was based.

December 31, 2004

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,146,019	\$211,908,640	2.12%
Ohio Bell	7,844,850	83,701,080	0.84%
City of Dayton	2,950,461	43,441,740	0.44%
Vectren Energy Delivery of Ohio	2,395,839	25,265,710	0.25%
Dayton Mall Venture Inc.	2,041,295	32,254,210	0.32%
NCR Corporation	1,635,009	21,047,730	0.21%
Huber Investment Corp.	1,560,129	27,416,150	0.27%
Delphi Automotive Systems	1,394,451	21,888,740	0.22%
Arts Center Foundation	1,234,034	16,585,110	0.17%
General Motors Corp.	993,898	16,589,230	0.17%
<i>Total Real and Personal Property Valuation</i>		<u>500,098,340</u>	<u>5.01%</u>
All Others		<u>9,482,871,379</u>	<u>94.99%</u>
<i>Total Assessed Valuation</i>		<u><u>\$9,982,969,719</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2004 levy was based.

Property Tax Levies and Collections

Last Ten Fiscal Years

<i>Fiscal Levy Year</i>	<i>Original Taxes Levied</i>	<i>Adjustments</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>Amount</i>	<i>Percentage of Original Levy</i>		<i>Amount</i>	<i>Percentage of Adjusted Levy</i>
2004	\$ 94,550,313	\$ (869,664)	\$ 93,680,649	\$ 84,770,593	89.66%	\$ 8,829,713	\$ 93,600,306	99.91%
2005	95,503,231	(1,010,771)	94,492,460	86,186,602	90.24%	8,293,695	94,480,297	99.99%
2006	100,365,857	(1,423,271)	98,942,586	89,244,017	88.92%	9,557,052	98,801,069	99.86%
2007	101,652,933	(1,164,853)	100,488,080	89,750,634	88.29%	9,881,692	99,632,326	99.15%
2008	131,185,010	(905,942)	130,279,068	119,123,814	90.81%	10,262,863	129,386,677	99.32%
2009	131,522,137	(3,008,830)	128,513,307	112,384,764	85.45%	14,877,746	127,262,510	99.03%
2010	131,969,221	(3,560,024)	128,409,197	103,509,052	78.43%	13,953,468	117,462,520	91.48%
2011	135,929,539	(3,039,927)	132,889,612	116,826,733	85.95%	13,740,544	130,567,277	98.25%
2012	126,168,385	(3,178,080)	122,990,305	108,926,771	86.33%	11,850,290	120,777,061	98.20%
2013	127,380,850	(2,600,254)	124,780,596	113,112,139	88.80%	-	113,112,139	90.65%

Source: Montgomery County Auditor's Office - Department of Finance
 Adjustments include changes in taxes levied as the result of tax appeals.

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
2004	\$ 294,655	\$ 280,870	95.3%	\$ 272,811
2005	285,636	268,405	94.0%	286,272
2006	305,982	296,148	96.8%	58,440
2007	314,184	306,026	97.4%	54,493
2008	294,617	291,502	98.9%	27,103
2009	265,439	254,405	95.8%	33,807
2010	244,920	238,149	97.2%	37,044
2011	251,783	245,420	97.5%	38,170
2012	236,040	224,154	95.0%	37,553
2013	205,066	200,262	97.7%	39,294

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

Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2013:

<i>Total of all County Debt Externally Outstanding (1)</i>	\$	50,325,000
<i>Debt exempt from computation:</i>		
Special assessment bonds.....	\$	735,000
Revenue bonds.....		3,725,000
Self-supporting general obligation bonds paid from:		
Water revenue.....		839,544
Wastewater revenue.....		7,120,905
Parking facilities revenue.....		2,665,068
Stillwater Center revenue.....		6,850,000
Portion of general obligation bonds for County jail/family courts expansion.....		2,867,719
Portion of general obligation bonds for Children Service's admin bldg.....		1,160,000
Portion of general obligation bonds for Reibold Building Renovation.....		3,755,000
Portion of general obligation bonds for Juvenile Detention Center.....		18,604,260
<i>Total exempt debt</i>		(48,322,496)
Adjustment for internally-held regional dispatch center bonds (2):.....		478,000
<i>Net debt</i>	\$	2,480,504
<i>Assessed Valuation of County (3)</i>	\$	9,382,934,040
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).....	\$	233,073,351
<i>Net debt (all unvoted)</i>		(2,480,504)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	\$	230,592,847
<i>Unvoted debt limitation (1% of County assessed valuation)</i>		93,829,340
<i>Net debt (all unvoted)</i>	\$	(2,480,504)
<i>Unvoted Legal Debt Margin</i>	\$	91,348,836
<i>Ratio of net unvoted debt to unvoted debt limitation</i>		2.64%

Comparative Information for Previous Years:

	2012	2011	2010	2009
Direct debt limitation:.....	\$ 232,082,266	\$ 234,021,602	\$ 252,103,809	\$ 253,261,799
Net debt (all unvoted).....	(3,505,532)	(4,519,361)	(5,488,599)	(6,414,561)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	228,576,734	229,502,241	246,615,210	246,847,238
<i>Unvoted debt limitation</i>	93,432,907	94,208,641	101,441,524	101,904,720
<i>Net debt (all unvoted)</i>	(3,505,532)	(4,519,361)	(5,488,599)	(6,414,561)
<i>Unvoted Legal Debt Margin</i>	89,927,375	89,689,280	95,952,925	95,490,159
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	3.75%	4.80%	5.41%	6.29%

	2008	2007	2006	2005	2004
Direct debt limitation:.....	\$ 253,921,843	\$ 259,953,859	\$ 264,292,253	\$ 266,459,890	\$ 250,558,129
Net debt (all unvoted).....	(7,299,560)	(5,169,910)	(5,623,180)	(6,063,312)	(13,938,294)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	246,622,283	254,783,949	258,669,073	260,396,578	236,619,835
<i>Unvoted debt limitation</i>	102,168,737	104,581,544	106,316,901	107,183,956	100,823,252
<i>Net debt (all unvoted)</i>	(7,299,560)	(5,169,910)	(5,623,180)	(6,063,312)	(13,938,294)
<i>Unvoted Legal Debt Margin</i>	94,869,177	99,411,634	100,693,721	101,120,644	86,884,958
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	7.14%	4.94%	5.29%	5.66%	13.82%

Source: Montgomery County Auditor's Office

- (1) Total debt outstanding includes all externally outstanding principal for bonded indebtedness.
- (2) These are General Obligation Bonds, purchased by the County Treasurer, which in substance represent internal borrowing and are therefore included as interfund payables for purposes of financial reporting but still applicable to the legal debt margin.
- (3) For the purpose of this computation the current assessed valuation, on which the 2014 levy will be based, is used.

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population(1)</i>	<i>Assessed Values (in 000's)</i>	<i>General Bonded Debt (2)</i>		<i>Total Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
			<i>Governmental Activities</i>	<i>Business-Type Activities</i>			
			<i>General Obligation Bonds</i>	<i>General Obligation Bonds</i>			
2004	550,063	\$ 9,982,970	\$ 33,715,000	\$ 40,791,586	\$ 74,506,586	0.75%	\$ 135.45
2005	547,435	10,082,325	50,893,096	38,130,266	89,023,362	0.88%	162.62
2006	542,237	10,718,396	48,462,028	36,008,666	84,470,694	0.79%	155.78
2007	538,104	10,631,690	45,944,006	33,777,387	79,721,393	0.75%	148.15
2008	534,626	10,458,154	43,319,442	31,429,500	74,748,942	0.71%	139.82
2009	532,562	10,216,874	40,582,359	28,955,782	69,538,141	0.68%	130.57
2010	535,153	10,190,472	38,160,570	26,811,426	64,971,996	0.64%	121.41
2011	534,941	10,144,152	34,944,692	23,819,601	58,764,293	0.58%	109.85
2012	534,325	9,420,864	31,767,109	20,694,205	52,461,314	0.56%	98.18
2013	535,846	9,343,291	29,199,454	17,882,793	47,082,247	0.50%	87.87

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 Fiscal Years

<i>Year</i>	<i>Debt Service Requirements</i>		<i>Total Debt Service</i>	<i>Total Governmental Fund Noncapital Expenditures</i>	<i>Ratio of Debt Service to General Governmental Expenditures</i>
	<i>Principal</i>	<i>Interest & Fiscal Charges</i>			
2004	\$ 3,090,000	\$ 1,940,257	\$ 5,030,257	\$ 448,220,410	1.12%
2005	2,688,613	2,567,174	5,255,787	480,313,024	1.09%
2006	2,290,493	2,409,336	4,699,829	486,565,516	0.97%
2007	2,377,447	2,318,124	4,695,571	515,790,208	0.91%
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%
2012	3,088,238	1,386,213	4,474,451	450,406,080	0.99%
2013	3,185,344	1,015,323	4,200,667	439,553,329	0.96%

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>Notes Payable</i>	<i>Capital Leases</i>	<i>Revenue Bonds(2)</i>	<i>Notes Payable</i>	<i>Capital Leases</i>				
\$ 2,191,456	0	\$ 1,397,018	\$ 77,451,131	\$ 60,498,133	\$ 56,911	\$ 216,101,235	\$ 16,891,109	1.28%	\$ 392.87
2,405,395	0	978,669	70,412,048	60,129,842	34,312	222,983,628	17,511,898	1.27%	407.32
2,392,572	0	905,247	63,006,652	63,414,677	0	214,189,842	18,219,910	1.18%	395.01
1,465,613	0	916,265	55,242,771	63,441,279	0	200,787,321	19,006,005	1.06%	373.14
1,337,844	0	720,537	46,136,290	63,617,337	0	186,560,950	19,266,895	0.97%	348.96
1,205,425	0	563,276	36,200,807	60,459,851	0	167,967,500	18,995,875	0.88%	315.40
1,069,789	0	358,219	30,459,158	59,482,558	0	156,341,720	19,451,335	0.80%	292.14
940,503	0	413,648	25,498,141	57,357,735	0	142,974,320	20,258,807	0.71%	267.27
809,000	0	423,714	4,020,031	52,962,365	0	110,676,424	21,263,616	0.52%	207.13
735,000	625,836	497,759	3,752,721	47,658,507	0	100,352,070	Not Available	Not Available	187.28

Computation of Direct, Overlapping and Underlying Debt

December 31, 2013

	<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..... \$	29,199,454	100.00%	\$ 29,199,454
Special assessment bonds.....	735,000	100.00%	735,000
Notes payable.....	625,836	100.00%	625,836
Capital leases.....	497,759	100.00%	497,759
<i>Total Net Direct Debt.....</i>			<u>31,058,049</u>
<i>Overlapping:</i>			
City of Carlisle.....	1,998,700	5.64%	112,727
City of Centerville.....	4,249,980	99.55%	4,230,855
City of Huber Heights.....	47,527,137	97.17%	46,182,119
City of Kettering.....	14,501,095	98.25%	14,247,326
City of Springboro.....	21,590,000	5.58%	1,204,722
City of Union.....	960,000	99.00%	950,400
Brookville Local School District.....	18,616,042	98.87%	18,405,681
Kettering Local School District.....	82,130,922	98.99%	81,301,400
Northmont Local School District.....	110,296,938	99.42%	109,657,216
Miami Valley Career Technology Center...	6,390,000	64.53%	4,123,467
Valley View Local School District.....	95,002	99.91%	94,916
<i>Total Net Overlapping Debt.....</i>			<u>280,510,829</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County.....	114,203,664	100.00%	114,203,664
School Districts			
Within Montgomery County.....	582,548,504	100.00%	582,548,504
<i>Total Net Underlying Debt.....</i>			<u>696,752,168</u>
<i>Total Net Debt.....</i>			<u>\$ 1,008,321,046</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.

*Schedule of Enterprise Fund Revenue Bond Coverage**Last Ten Fiscal Years*

<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating & Maintenance Expenses(2)</i>	<i>Net Revenue Available for Revenue Bond Debt Service</i>	<i>Revenue Bonds</i>			<i>Bond Coverage</i>
				<i>Debt Service Requirements</i>			
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Solid Waste Management Fund Bond Coverage:</i>							
2004	\$42,949,313	\$14,578,308	\$28,371,005	\$4,325,000	\$1,964,856	\$6,289,856	4.51
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84
2007	45,413,246	14,499,608	30,913,638	5,250,000	1,237,169	6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33
2011	45,863,254	17,868,651	27,994,603	250,000	126,230	376,230	74.41
2012	49,198,851	16,041,157	33,157,694	260,000	115,219	375,219	88.37
2013	47,444,502	15,816,889	31,627,613	265,000	110,019	375,019	84.34

(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 fiscal year,

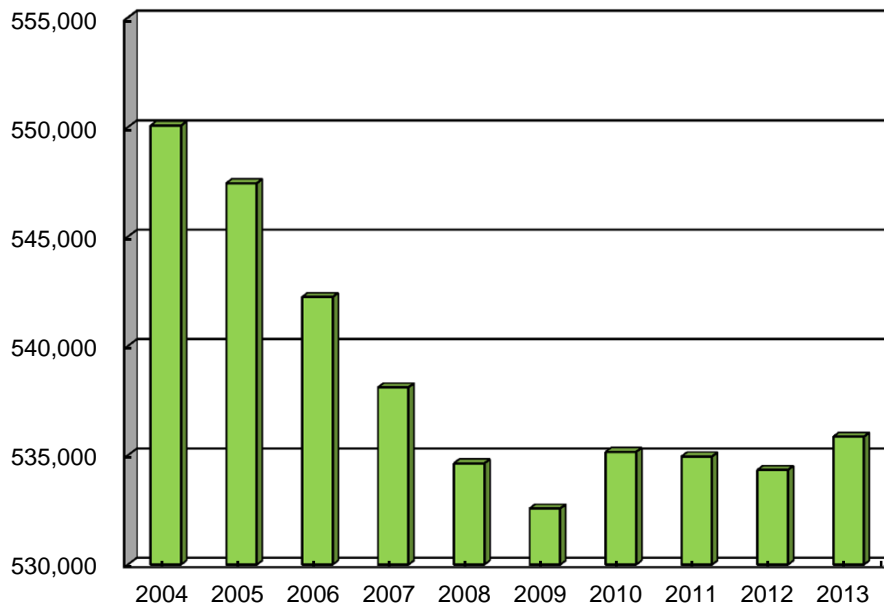
(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

Demographic and Economic Statistics

December 31, 2013

<i>Population</i>		<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
<i>Population for the Last Ten Years</i>			
	2004	550,063	
	2005	547,435	
	2006	542,237	
	2007	538,104	
	2008	534,626	
	2009	532,562	
	2010	535,153	
	2011	534,941	
	2012	534,325	
	2013	535,846	



Source: U.S. Census Bureau

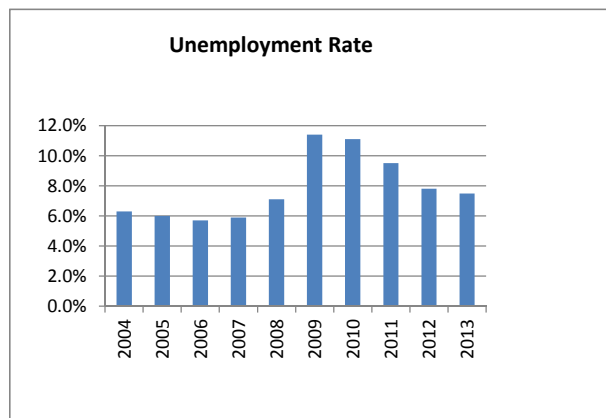
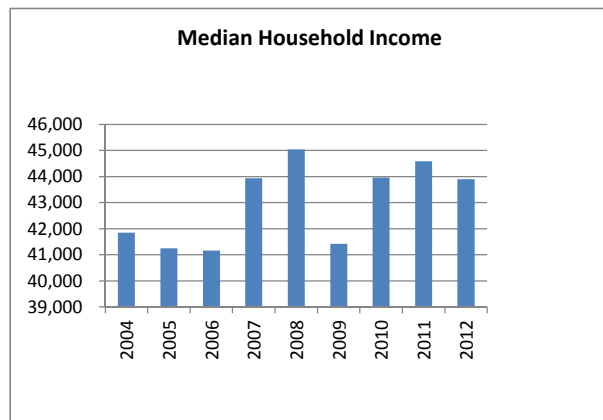
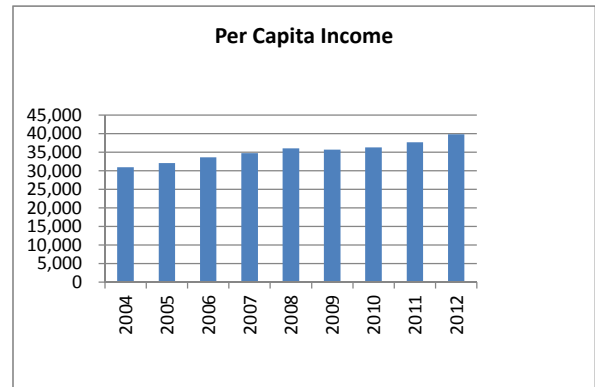
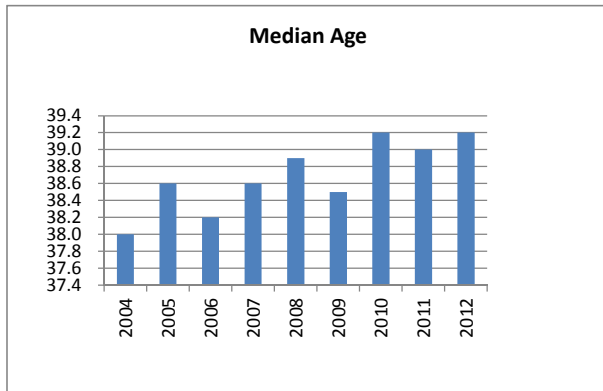
Year	Median Age (1)	Total Personal Income (2)	Per Capita Income (2)	Median Household Income (3)	Annual Unemployment Rate (4)
2004	38.0	\$ 16,981,109,000	\$ 30,976	\$ 41,846	6.3%
2005	38.6	17,511,898,000	32,127	41,249	6.0%
2006	38.2	18,219,910,000	33,658	41,161	5.7%
2007	38.6	19,006,005,000	34,732	43,939	5.9%
2008	38.9	19,266,895,000	36,020	45,047	7.1%
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	39.2	19,451,335,000	36,302	43,965	11.1%
2011	39.0	20,258,807,000	37,684	44,585	9.5%
2012	39.2	21,263,616,000	39,795	43,895	7.8%
2013	Not Available	Not Available	Not Available	Not Available	7.5%

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

(2) Source: US Bureau of Economic Analysis - CA1-3

(3) Source: US Census Bureau - Quick Facts

(4) Source: Ohio Department of Jobs & Family Services



Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

Year	Total Permits Issued(1)	Building Permits Total Estimated Value of Buildings(1)	Real Property		Banking Activity Bank Deposits(3)
			Assessed Value(2)	Estimated Actual Value	
2004	2,470	\$ 293,832,391	\$ 8,646,159,440	\$ 24,703,312,686	\$ 250,930,000
2005	2,405	265,562,333	8,756,010,240	25,017,172,114	264,569,000
2006	2,080	176,291,468	9,674,872,900	27,642,494,000	262,397,000
2007	1,932	258,210,185	9,769,259,480	27,912,169,943	267,338,000
2008	1,578	181,232,493	9,850,479,520	28,144,227,200	281,870,000
2009	1,335	108,159,913	9,888,366,080	28,252,474,514	301,158,000
2010	1,356	312,772,206	9,895,979,370	28,274,226,771	335,772,000
2011	1,567	174,980,692	9,841,534,430	28,118,669,800	420,479,000
2012	1,624	169,269,641	9,112,225,340	26,034,929,543	367,735,000
2013	1,583	255,163,479	8,998,554,220	25,710,154,914	369,334,000

(1) Source: Montgomery County Building Regulations Department; permits issued in predominantly unincorporated localities.

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

(3) Source: Federal Reserve Bank of Cleveland.

Principal Employers

2013 Data:

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	29,000	12.66%
Premier Health.....	14,765	6.44%
Kettering Health Network.....	7,000	3.06%
The Kroger Company.....	4,950	2.16%
Montgomery County.....	4,007	1.75%
LexisNexis.....	3,600	1.57%
Sinclair Community College.....	2,613	1.14%
Wright State University.....	2,403	1.05%
University of Dayton.....	2,297	1.00%
Dayton Public Schools.....	2,085	0.91%
	<u>72,720</u>	<u>31.74%</u>

Source: Dayton Business Journal

2004 Data:

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	22,000	8.66%
Premier Health Partners.....	9,000	3.54%
Kettering Medical Network.....	6,800	2.68%
Delphi Automotive Systems.....	6,681	2.63%
Montgomery County.....	5,020	1.98%
Meijer, Inc.....	4,967	1.96%
GM Moraine Assembly Plant.....	3,901	1.54%
AK Steel Corporation.....	3,750	1.48%
Dayton Public Schools.....	3,100	1.22%
LexisNexis.....	3,000	1.18%
	<u>68,219</u>	<u>26.87%</u>

Source: Dayton Business Journal

*Employees by Function**Last Eight Fiscal Years*

Function	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities								
General government	549	367	357	328	307	297	262	304
Judicial and law enforcement	1,804	1,935	1,963	1,798	1,678	1,604	1,529	1,760
Environment and public works	128	123	120	118	116	110	115	117
Social services	1,753	1,532	1,510	1,699	1,626	1,533	1,412	1,316
Community and economic development	56	65	59	47	28	25	25	26
Total Governmental Activities	4,290	4,022	4,009	3,990	3,755	3,569	3,343	3,523
Business-type Activities								
Water	84	73	81	82	87	86	86	99
Wastewater	170	153	144	128	136	129	135	114
Solid Waste Management	79	76	77	71	67	65	65	62
Parking Facilities	7	6	5	5	5	5	5	5
Stillwater Center	210	168	185	175	187	192	180	204
Total Business-type Activities	550	476	492	461	482	477	471	484
Total Primary Government	4,840	4,498	4,501	4,451	4,237	4,046	3,814	4,007

Source: County position-control records

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011, 2012 and 2013. Additional data will be added for future years, along with comparative data of prior years.

*Selected Operating Indicators**Last Eight Fiscal Years*

	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities								
Judicial and law enforcement								
Sheriff								
County jail book-ins	36,976	38,750	37,160	31,573	29,510	27,540	25,734	27,474
Calls dispatched handled	371,223	364,658	344,319	430,459	386,542	583,889	635,933	631,206
Common Pleas Court								
Caseload for civil cases	16,486	16,586	16,901	16,052	16,327	14,550	13,617	11,756
Caseload for criminal cases	6,805	6,979	6,652	5,432	4,865	5,013	4,874	4,874
Environment and public works								
County Engineer								
Asphalt resurfacing (tons)	37,018	40,058	30,868	27,891	25,674	31,882	27,000	31,200
Social services								
Job Center								
Yearly total number of positions posted	4,888	4,322	4,500	4,500	1,090	1,500	1,271	1,725
Yearly increase in customer job bank services	3,098	3,010	3,100	3,200	3,243	2,904	3,084	3,304
Community and economic development								
Building Regulations								
Building inspections	10,559	10,094	8,449	7,019	7,691	7,959	8,657	8,973
Electrical inspections	6,983	6,447	5,699	4,987	4,647	4,885	5,248	5,382
Business-type Activities								
Water								
Historic water consumption, daily maximum (millions of gallons)								
South system	31	31	30	24	28	27	27	26
North system	19	19	18	15	17	16	17	15
Wastewater								
Daily treatment capacity (millions of gallons)								
Western Regional Treatment Plant	15	15	16	14	14	16	12	15
Eastern Regional Treatment Plant	9	9	10	8	8	11	8	9
Solid Waste Management								
Tons of solid waste disposed of	509,006	524,316	533,670	495,467	498,453	513,270	471,373	492,919
Parking Facilities								
Public parking capacity (spaces)	1,607	1,607	1,607	1,610	1,610	1,610	1,610	1,610
Employee-only parking capacity (spaces)	580	580	580	552	552	552	552	552
Stillwater Center								
Total patient days	35,954	35,989	37,015	36,670	36,154	36,104	36,140	35,665
Percentage of occupancy	99.3%	99.6%	102.0%	101.0%	99.6%	99.2%	98.8%	98.7%

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011, 2012 and 2013. Additional statistics will be added for future years, along with comparative information from prior years

*Capital Asset Statistics by Function**Last Eight Fiscal Years*

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Judicial and Law Enforcement								
<i>Sheriff</i>								
Jails	1	1	1	1	1	1	1	1
<i>County Courts</i>								
Detention Facilities	3	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3	3
Environment and Public Works								
<i>County Engineer</i>								
Roads (centerline miles)	320	320	320	318	320	320	320	320
Bridges	373	377	378	364	387	399	392	393
Social Services								
<i>Board of Developmental Disabilities Services</i>								
Facilities	6	6	6	6	6	6	6	6
Community & Economic Development								
<i>County Parks</i>								
Parks acreage	690	690	690	475	475	475	475	475
Parks	4	4	4	3	3	3	3	3
Shelters	17	17	17	11	11	11	11	11
Tennis courts	21	21	21	16	16	16	16	16
Basketball courts	11	11	11	3	3	13	13	13
Ball diamonds	17	17	17	11	11	11	11	11
Water								
Water lines (miles)	1,340	1,344	1,347	1,348	1,367	1,374	1,374	1,374
Wastewater								
Sewer lines (miles)	1,178	1,196	1,200	1,202	1,203	1,207	1,210	1,208
Lift stations	30	32	37	37	26	36	36	36
Treatment Plants	2	2	2	2	2	2	2	2
Solid Waste								
Transfer Facilities	2	2	2	2	2	2	2	2
Parking Facilities								
Public Parking Garages	2	2	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1	1	1
Employees-only Parking Garage	1	1	1	1	1	1	1	1

Source: Various county departments

Indicators are not provided for the general government function. Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011, 2012 and 2013. Additional statistics will be added for future years, along with comparative information from prior years.

Synopsis of Insurance

December 31, 2013

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Alcohol, Drug Addiction and Mental Health Services Board:					
Selective Insurance	S1999585	9/1/13 - 9/1/14			\$6,925
		Property:			
		409 E. Monument - Contents	\$557,230	10%	
		601 Infirmary Rd. - Building	\$3,999,168	10%	
		601 Infirmary Rd. - Contents	\$50,000	10%	
		Blanket Limit - Building Group I	\$4,606,428		
		Utility Service	\$25,000		
		Green Property - Increased Costs	\$25,000		
		Crisis Incident - Business Income	\$100,000		
		Crisis Incident - Counseling Expense	\$25,000		
		Commercial General Liability:			\$1,678
		General Aggregate Limit - Per Job/Per Location	\$3,000,000		
		Products/Completed Operations Aggregate Limit	\$3,000,000		
		Personal/Advertising Injury Limit	\$1,000,000		
		Each Occurrence	\$1,000,000		
		Damage to Premises Rented To You Limit	\$100,000		
		Medical Expense Limit - Any One Person	\$15,000		
		Professional Liability:			\$500
		Social Services Professional Liability			
		- Each Occurrence Limit	\$1,000,000		
		- Aggregate Limit	\$3,000,000		
		Employer's Liability (Ohio Stop Gap)			
		- Bodily Injury Each Accident	\$1,000,000		
		- Bodily Injury Policy Limit	\$1,000,000		
		- Bodily Injury Disease Each Employee	\$1,000,000		
		Employee Benefits Coverage - Claims Made Form			
		- Each Claim Limit	\$1,000,000	\$1,000	
		- Aggregate Limit	\$3,000,000		
		CyCurry Coverage (Cyber Liability):			\$1,523
		- Electronic Media Liability - Aggregate	\$250,000	\$2,500	
		- Electronic Information Security Liability - Aggregate	\$250,000	\$2,500	
		- Security Breach Expenses - Aggregate	\$100,000	\$2,500	
		Auto Coverage:			\$203
		- Hired and Non-Owned Liability	\$1,000,000		
		- Physical Damage	Actual Cash Value		
		(Comprehensive)	or Cost of Repair	per schedule	
		(Specified Causes of Loss)	Actual Cash Value	\$25	
		(Collision)	or Cost of Repair	per schedule	
		Commercial Umbrella Liability:			\$2,000
		- Each Occurrence	\$4,000,000		
		- Annual Aggregate	\$4,000,000		
Chubb Group of Insurance Companies	8224-3230	9/1/13 - 9/1/14			\$15,028
		ForeFront - Directors & Officers Liability:			
		Maximum Limit For All Claims Each Policy Year	\$3,000,000		
		Sublimit For All Excess Benefit Transaction Excise Tax	\$100,000		
		- Retention Insuring Clause 1		\$0	
		- Retention Insuring Clause 2		\$5,000	
		- Retention Insuring Clause 3		\$5,000	
		Employment Practices Liability - Aggregate	\$3,000,000		
		- Third Party Claims - Sub-Limit	\$1,000,000		
		- Retention Insuring Clause 1		\$5,000	
		- Retention Insuring Clause 2		\$5,000	
		ForeFront Portfolio (Crime)			
		- Employee Theft	\$1,000,000	\$5,000	
		- Premises	\$1,000,000	\$5,000	
		- In-transit	\$1,000,000	\$5,000	
		- Forgery Coverage	\$3,000,000	\$5,000	
		- Computer Fraud Coverage	\$1,000,000	\$5,000	
		- Funds Transfer Fraud	\$1,000,000	\$5,000	
		- Money Orders & Counterfeit Currency Fraud	\$100,000	\$1,000	
		- Credit Card Fraud	\$100,000	\$1,000	
		- Client Coverage	\$1,000,000	\$5,000	
		- Expense Coverage	\$100,000	N/A	

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Board of Developmental Disabilities Services:					
Ohio School Plan	40000829EGLOHP06	1/1/13-12/31/13 Acts or Omissions Directors & Officers Liability	\$1,000,000 Per Incident \$3,000,000 Aggregate	up to \$2,500	\$30,047
	40000829EAUOHP06	1/1/13-12/31/13 Liability Medical Pay Buses-Comprehensive All Other Vehicles-Comprehensive Buses-Collision All Other Vehicles-Collision	\$2,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$1,000 \$250 \$1,000 \$500	\$71,324
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/11-1/29/14 Forgery or Alteration Theft, Disappearance and Destruction Employee Dishonesty	\$10,000 \$5,000 Inside \$5,000 Outside \$10,000 Per Incident	\$1,000 \$1,000 \$1,000 \$1,000	\$2,064
Other County Agencies:					
Affiliated FM Insurance Co.	MJ671	12/5/13-12/5/14 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	\$278,000
Travelers Insurance	105912654	3/31/13-3/31/16 Crime	\$1,000,000	\$25,000	\$11,724
Catlin Insurance Group	PEC999150314	3/31/13-3/31/14 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$297,790
	06107B132AHL	3/31/13-3/31/14 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$50,000
Starr Indemnity & Liability Co.	SISCPEL01770113	3/31/13-3/31/14 Excess Liability above Catlin Insurance Group policy	\$20,000,000 xs \$500,000 SIR xs of \$5,000,000		\$173,800
Continental Insurance Company	42512277603	3/31/13-3/31/14 Executive/Cyber Liability	\$1,000,000 per occurrence \$3,000,000 aggregate	\$100,000	\$50,099
Safety National Casualty Corp.	SP4046552	7/1/13-11/1/14 Excess Workers' Compensation	Statutory	\$700,000	\$218,899
Travelers Insurance	105053589	12/31/11-12/31/15 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,603
	105903807	3/19/13-3/19/14 Common Pleas Scheduled Bond Program	\$816,000	\$0	\$2,862
	105216129	1/1/13-1/1/14 Furtherance of Justice Bond - Phil Plummer, County Sheriff	\$100,399	\$0	\$245
	105216136	1/1/13-1/1/17 Furtherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$290
	105459839	6/29/13-6/30/14 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$175

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





Dave Yost • Auditor of State

FINANCIAL CONDITION

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
OCTOBER 9, 2014**