



Dave Yost • Auditor of State

MONTGOMERY COUNTY

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MONTGOMERY COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct:</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1U79SM061635-01	\$248,645	\$271,331
<i>Direct:</i>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79SM062813-01 5H79TI024979-02 5H79TI024979-03	9,250	9,250 196,521 91,328
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	57-60269-T-15-15113	88,626	88,626
Total Substance Abuse and Mental Health Services_Projects of Regional and National Significance			97,876	385,725
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	635,487	635,487
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-1415-11-5402, G-1617-11-5556		4,039,064
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A		306,138
Total Social Services Block Grant			635,487	4,980,689
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	N/A		1,151,660
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1415-11-5402, G-1617-11-5556		10,726,120
Total Medical Assistance Program				11,877,780
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>				
Promoting Safe and Stable Families	93.556	N/A		56,327
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1415-11-5402, G-1617-11-5556		361,452
Total Promoting Safe and Stable Families				417,779
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families	93.558	G-1415-11-5402, G-1617-11-5556		10,201,172
Child Support Enforcement	93.563	G-1415-11-5402, G-1617-11-5556		8,989,248
Child Care and Development Block Grant	93.575	G-1415-11-5402, G-1617-11-5556		1,132,105
Children's Justice Grants to States	93.643	G-1415-11-5402, G-1617-11-5556		1,250
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5402, G-1617-11-5556		2,413
Foster Care Title IV-E	93.658	G-1415-11-5402, G-1617-11-5556 G-1617-06-0370 N/A		9,757,563 1,022,424 855,595
Total Foster Care Title IV-E				11,635,582
Adoption Assistance	93.659	G-1415-11-5402, G-1617-11-5556		7,012,666
Chafee Foster Care Independence Program	93.674	G-1415-11-5402, G-1617-11-5556		335,381
Children's Health Insurance Program	93.767	G-1415-11-5402, G-1617-11-5556		2,845
Money Follows the Person Rebalancing Demonstration	93.791	G-1415-11-5402, G-1617-11-5556		126,053
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	57-0057-PATH-T-15-1583	256,971	256,971
<i>Block Grants for Community Mental Health Services</i>				
Block Grants for Community Mental Health Services - Community Plan 14-15	93.958	N/A	171,122	171,122
Block Grants for Community Mental Health Services - Initiatives 14-15		57-0057-HOUSING-T-15-15144	20,045	20,045
Block Grants for Community Mental Health Services - Forensic Block Grant 14-15		N/A	1,100	1,100
Block Grants for Community Mental Health Services - Forensic Block Grant 15-16		N/A	1,100	1,100
Total Block Grants for Community Mental Health Services			193,367	193,367

**FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
Per Capita Prevention - 12-13		N/A	83,038	83,038
Free Comm. - Kettering Partners for Healthy Youth		57-8355-DFCC-P-15-0038	17,992	17,992
Womens Treatment - Nova - 14-15		57-1407-WOMENS-T-15-9043	66,111	66,111
Womens Treatment - CURE		57-1402-WOMENS-T-15-9009	84,135	84,135
Per Capita Prevention - 14-15		N/A	248,769	248,769
Community Investments - 14-15		N/A	852,945	852,945
Court TASC Program		57-10336-TASC-T-15-9895	194,919	194,919
UMADAOP		57-1043-UMADAOP-P-15-9164	160,396	160,396
UMADAOP - Elder Care		57-1043-CPREV-P-15-9915	53,784	53,784
Prevention Services - 14-15		N/A	16,365	16,365
Led Prevention - 14-15		N/A	3,339	3,339
Recovery - 14-15		57-1043-CFRO-T-15-0127	59,405	59,405
Womens Treatment - Nova - 14-15		57-1407-WOMENS-T-16-9043	27,305	27,305
Per Capita Prevention - 15-16		N/A	119,284	119,284
Community Investments - 15-16		N/A	164,593	164,593
Led Prevention - 15-16		N/A	2,226	2,226
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,154,606</u>	<u>2,154,606</u>
Total United States Department of Health and Human Services			<u>3,586,952</u>	<u>59,976,963</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct:</i>				
Community Development Block Grants/Entitlement Grants	14.218			
		B-12-UC-39-0004	32,750	32,750
		B-13-UC-39-0004	219,373	219,373
		B-14-UC-39-0004	1,000,983	1,000,983
		B-15-UC-39-0004		63,832
		B-08-UN-39-0006		500
		E-13-UC-39-0004	8,213	8,213
		E-14-UC-39-0004	129,561	129,561
		A		663,281
Total Community Development Block Grants/Entitlement Grants			<u>1,390,880</u>	<u>2,118,493</u>
Home Investment Partnerships Program	14.239			
		M-09-DC-39-0208	273	273
		M-10-UC-39-0208	3,009	3,009
		M-12-UC-39-0208	371,601	371,601
		M-13-UC-39-0208	316,764	316,764
		M-14-UC-39-0208	85,153	85,153
		M-15-UC-39-0208		11,107
Total Home Investment Partnerships Program			<u>691,647</u>	<u>787,907</u>
Supporting Housing Program	14.235			
		OH0127L5E051306		32,180
		OH0127L5E051407		127,763
Total Supporting Housing Program				<u>159,943</u>
Continuum of Care Program	14.267			
		OH0446L5E051200		15,902
Total United States Department of Housing and Urban Development			<u>2,082,527</u>	<u>3,082,245</u>
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
DNA Backlog Reduction Program	16.741			
		2013-DN-BX-0122		10,122
		2014-DN-BX-0067		112,461
Total DNA Backlog Reduction Program				<u>122,583</u>
Drug Court Discretionary Grant Program	16.585			
		2014-DC-BX-0087		129,016
National Institute of Justice Research, Evaluation, and Development Project	16.560			
		2014-DN-BX-K067		73,525
Equitable Sharing Program	16.922			
		OH057013A		156,872
		N/A		142,014
Total Equitable Sharing Program				<u>298,886</u>

**FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed Through City of Dayton</i> Edward Byrne Memorial Formula Grant Program	16.579	2012-DJ-BX-1236		4,236
<i>Passed Through Ohio Department of Youth Services</i> Juvenile Accountability Block Grants	16.523	2012-JB-011-A056 2012-JB-011-A056S		334 10,211
Total Juvenile Accountability Block Grants				<u>10,545</u>
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	2010-JJ-DMC-0203		12
<i>Passed Through Ohio Attorney General's Office</i> Crime Victim Assistance	16.575	2015-VOCA-10201684 2016-VOCA-19811892		32,453 1,967
Total Crime Victim Assistance				<u>34,420</u>
<i>Passed Through Ohio Department of Public Safety</i> Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2013-PC-NFS-7806 2014-PC-NFS-7806 2015-PC-NPS-7806		3,425 22,596 2,561
Total Paul Coverdell Forensic Sciences Improvement Grant Program				<u>28,582</u>
<i>Passed Through Ohio Department of Public Safety</i> Residential Substance Abuse Treatment for State Prisoners	16.593	2014-RS-SAT-101 2015-RS-SAT-101		37,580 25,948
Total Residential Substance Abuse Treatment for State Prisoners				<u>63,528</u>
<i>Passed Through Ohio Department of Public Safety</i> Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A01-6803		43,347
<i>Passed Through City of Dayton</i> Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0206 2014-DJ-BX-1019		11,014 18,409
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>29,423</u> <u>72,770</u>
Total United States Department of Justice				<u>838,103</u>
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services: Area 7 Workforce Investment Board</i>				
WIA Cluster				
WIA/WIOA Adult Program	17.258			
WIA - Adult		G-1415-11-5402, G-1617-11-5556		1,593,382
Connecting the Dots		G-1415-11-5402, G-1617-11-5556		131,729
Total WIA/WIOA Adult Program				<u>1,725,111</u>
WIA/WIOA Youth Activities	17.259			
Youth Program		G-1415-11-5402, G-1617-11-5556		1,270,964
Youth Admin		G-1415-11-5402, G-1617-11-5556		35,204
Total WIA/WIOA Youth Activities				<u>1,306,168</u>
WIA/WIOA Dislocated Worker Formula Grants	17.278	G-1415-11-5402, G-1617-11-5556		1,521,903
Total WIA/WIOA Dislocated Worker Formula Grants				<u>1,521,903</u>
Total WIA Cluster				<u>4,553,182</u>
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	G-1415-11-5402, G-1617-11-5556		1,845
<i>Passed Through Ohio Department of Job and Family Services</i> Incentive Grants - WIA Section 503	17.267	G-1415-15-0852		107,991
Total United States Department of Labor				<u>4,663,018</u>

**FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 83323		2,327,894
		PID 84240		209,299
		PID 86654		314,388
		PID 86656		1,826,665
		PID 90785		304,363
		PID 87089		192
		PID 95393		146,307
		PID 97974		533,581
		PID 89129		1,091,874
		PID 90784		<u>15,871</u>
Total Highway Planning and Construction				6,770,434
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2015-57-00-000573-00		15,510
		STEP-2016-57-00-000494-00		<u>5,634</u>
Total State and Community Highway Safety				21,144
National Priority Safety Programs	20.616	IDEP-2015-57-00-0000414-00		29,483
		IDEP-2016-57-00-0000372-00		<u>7,048</u>
Total National Priority Safety Programs				36,531
Total Highway Safety Cluster				<u>57,675</u>
<i>Passed Through Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	HM-HMP-0355-13-01-00		<u>9,399</u>
Total United States Department of Transportation				<u>6,837,508</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064		181,011
Homeland Security Grant Program	97.067	EMW-2013-SS-00120		197,655
		EMW-2014-SS-00101-S01		<u>146,289</u>
Total Homeland Security Grant Program				<u>343,944</u>
Total United States Department of Homeland Security				<u>524,955</u>
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through Miami Valley Career Technology Center:</i>				
Adult Education - Basic Grants to States	84.002	N/A		16,047
<i>Passed Through Ohio Department of Rehabilitation and Corrections</i>				
Adult Education - Basic Grants to States	84.002	CBCF-App-2016-MonDayCBCF-00012		<u>16,048</u>
Total Adult Education - Basic Grants to States				<u>32,095</u>
<i>Passed Through Ohio Department of Rehabilitation and Corrections</i>				
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	2015-T1-ED-0005		6,040
		2016-T1-ED-0005		<u>3,750</u>
Total Title I State Agency Program for Neglected and Delinquent Children and Youth				<u>9,790</u>
Total United States Department of Education				<u>41,885</u>
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5402, G-1617-11-5556		4,601,698
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program	10.555	N/A		266,410
<i>Direct:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		<u>2,053,227</u>
Total United States Department of Agriculture				<u>6,921,335</u>
Total Federal Assistance			<u>\$5,669,479</u>	<u>\$82,886,012</u>

N/A - No agency pass-through or other identifying number was available for this program.
A - Cash balance on hand in the CDBG revolving loan program fund at December 31, 2015.

The accompanying notes to this schedule are an integral part of this schedule. 4

MONTGOMERY COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Montgomery County (the County's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – SUB-RECIPIENTS

The County passes certain federal awards received from the United States Department of Health and Human Services, the United States Department of Housing and Urban Development, and the Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (sub-recipients). As Note B 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 D - CHILD NUTRITION CLUSTER

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

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

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.

These loans are collateralized by mortgages on the property. Business loans are collateralized by real estate, machinery and equipment, and/or by personal guarantees.

MONTGOMERY COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

NOTE F - MATCHING REQUIREMENTS

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



Dave Yost • Auditor of State

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

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, (the County) as of and for the year ended December 31, 2015, 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, 2016, wherein we noted the County adopted provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our report refers to other auditors who audited the financial statements of Monco Enterprises, Inc. and Miami Valley Innovations (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 opinion 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 considered material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2016



Dave Yost • Auditor of State

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

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

Report on Compliance for Each Major Federal Program

We have audited Montgomery County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Montgomery County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Montgomery County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2016, wherein we noted the County adopted provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 30, 2016. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

Montgomery County
Independent Auditor's Report on Compliance With Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by the Uniform Guidance
Page 3

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

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

Dave Yost
Auditor of State
Columbus, Ohio

September 9, 2016

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MONTGOMERY COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA #93.558 – Temporary Assistance for Needy Families CFDA #93.563 – Child Support Enforcement CFDA #93.658 – Foster Care_Title IV-E CFDA #93.659 – Adoption Assistance
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$2,486,580 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

MONTGOMERY COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2 CFR 200.511(b)

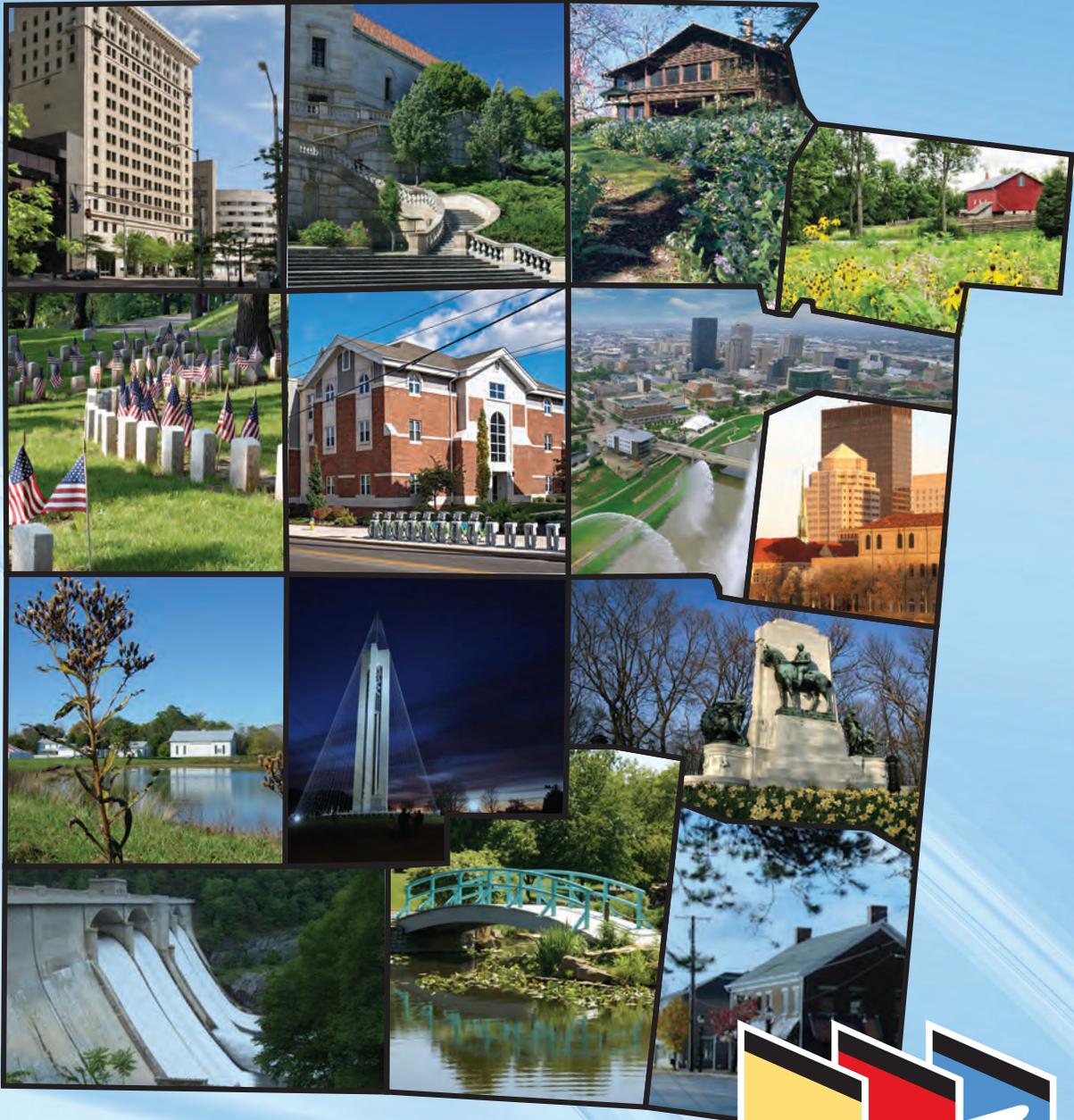
DECEMBER 31, 2015

Finding Number	Finding Summary	Status	Additional Information
2014-001	Significant Deficiency – Environmental Services Department Internal Controls	Yes	

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2015 COMPREHENSIVE ANNUAL FINANCIAL REPORT

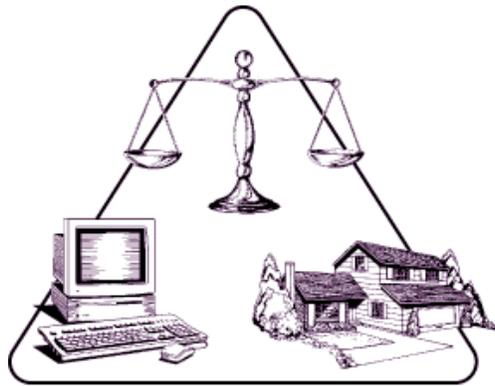
For the Year Ended December 31, 2015



MONTGOMERY
C O U N T Y

MONTGOMERY COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2015



KARL L. KEITH

Montgomery County Auditor

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

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Accounting Operations Manager

Staff:

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Lindsey J. Miles

Latasha D. Tillman

**MONTGOMERY COUNTY, OHIO
 COMPREHENSIVE FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2015**

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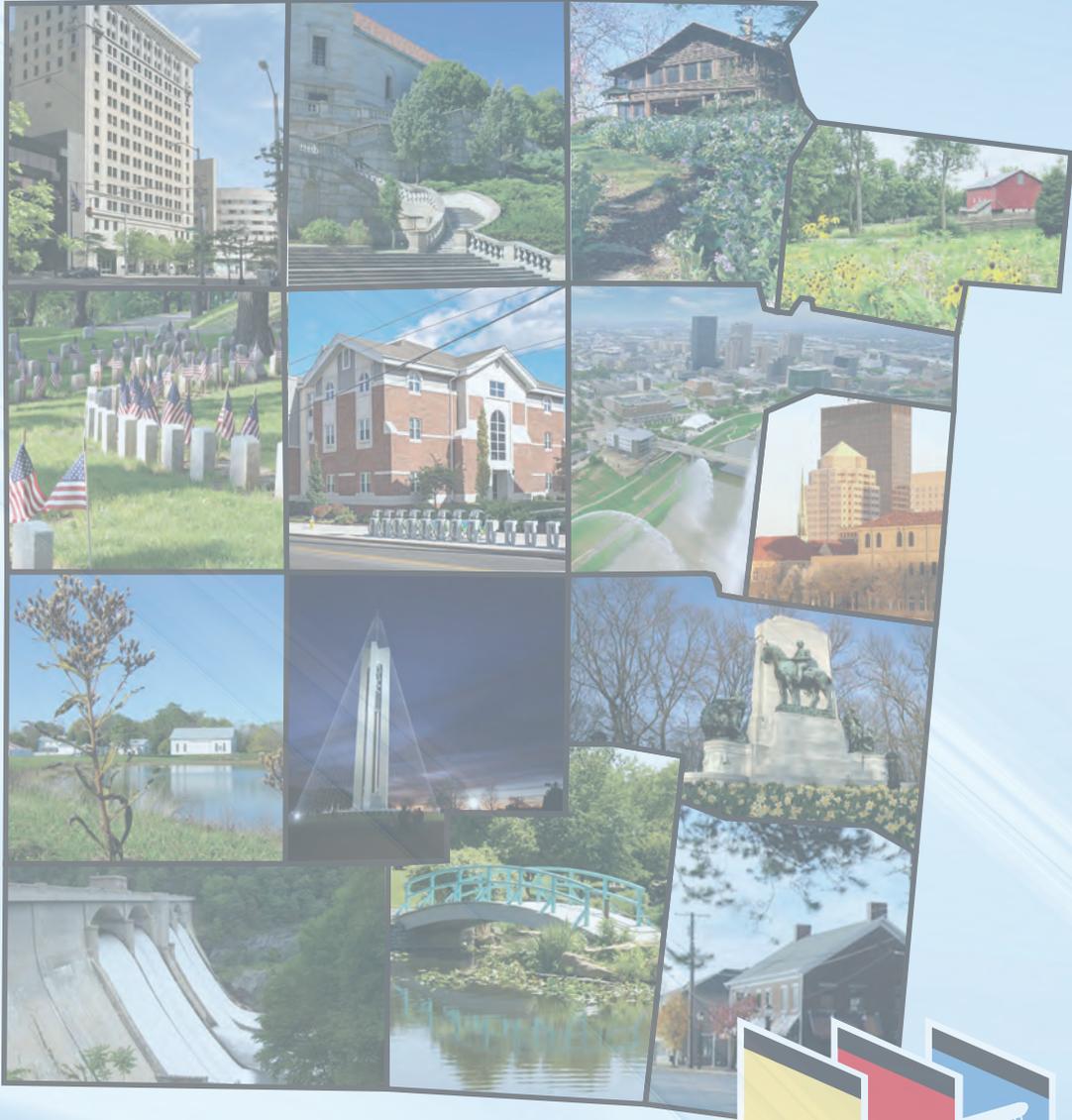
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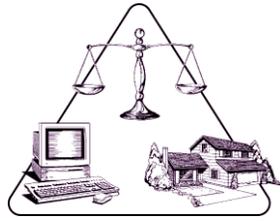
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Introductory Section



MONTGOMERY
C O U N T Y

**MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER**



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

June 30, 2016

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

Citizens of Montgomery County,

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2015. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities.

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

The County utilizes an automated accounting and financial management information system that provides the capability to prepare financial statements based on generally accepted accounting principles (GAAP) for governments. This system, which is used by all operations of the County, is the basis for the County's accounting and budgetary controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that: (1) financial transactions are processed in accordance with management's authorizations; (2) transactions comply with County policies and Ohio law; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. The accounting records are converted to the appropriate GAAP basis for financial reporting purposes. A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary basis can be found in Notes B and D, respectively. New for 2015, Note J gives a detailed account of the requirements of GASB Statement No. 68, as amended by GASB Statement No. 71, for the accounting and financial reporting for pensions.

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

Included in this report is an Auditor of State's unmodified opinion on the County's operations and financial position, as well as its existing assets, deferred outflows of resources, liabilities and deferred inflows of resources as reported in the financial statements, for the year ended December 31, 2015. An annual, independent audit of the County's financial 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.

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

PROFILE OF THE GOVERNMENT

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 532,000 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

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

public funds by protecting investment principal; to maintain sufficient liquidity to meet the County's operating requirements; and to attain the maximum yield possible consistent with the first two objectives. Monies held in the County Treasury are pooled for the purpose of investment management. Investment income is distributed on the basis of the average daily balance of those funds eligible to receive investment income, as prescribed by Ohio Law, to the average daily balance of the total

County Treasury, with the General Fund receiving the balance of the earnings. Investment earnings are an important source of General Fund revenues. Additional information on the cash management function is contained in Note F of the basic financial statements.

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

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The County showed gradual growth during 2015, and has continued to put the recession behind it. In addition to being a successful year of new construction and expansion of development, the job market is thriving, despite there being a labor shortage. The 2015 annual average unemployment rate for the County was 5.0%, which was a significant decrease from the prior year's average. The unemployment rate in December was 4.7%, a slight improvement, and below the national rate of 5.0%, and only slightly over the State rate of 4.6%. The Ohio Department of Job & Family Services reports that for the Dayton MSA the workforce in nonagricultural wage and salary employment increased by 8,400 jobs over the year. Growth occurred in educational and health services, up 200 jobs; financial activities, up 1,300 jobs; and trade, transportation, and utilities, up 1,200 jobs. Decreases in local government, down 100 jobs, were partially outweighed by small gains in federal government, up 300 jobs. There was no change in the number of State government jobs.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network, the Kroger Company and LexisNexis. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 26,700. 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

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

university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation, which integrates academic, business, industry and government interests. Currently, 42 organizations, with combined employment of approximately 4,400 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

At the end of the year, Montgomery County employed approximately 4,300. 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. 2015 marked the first year of the County's 2015-2019 five-year General Fund financial plan, which will incorporate the County's Strategic Initiatives.

The \$148.0 million appropriation for the 2016 General Fund budget is 6.4% more compared to 2015. The 2016 budget functions within the anticipated revenue stream. For the 2016 budget, sales tax revenue is projected at \$80.5 million, representing about a 8.7% increase from the prior year's original estimate, and the estimated annual growth for the projection period in 2017 is 3.2% and from 2018-2020 is 2.5% annually. Local Government Fund receipts, which are correlated to state income performance, are projected to be \$7.7 million, with other intergovernmental revenues estimated at \$10.4 million for 2016.

For the major funds of business-type activities, long-term financial planning includes water and sewer rate adjustments. For water rates, there is a 4% rate increase for 2016 and planned increases of 4% for 2017. For sewer rates, there is a 2.0% rate increase for 2016 and planned increases of 4% for 2017, 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.

MONTGOMERY COUNTY, OHIO

TRANSMITTAL LETTER (Cont'd.)

RELEVANT FINANCIAL POLICIES

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

In addition to the General Fund reserve policy, the level of reserves required for proprietary fund operations, such as the Water, Wastewater and Solid Waste Management funds, is established primarily by bond covenants and policy of the Board of County Commissioners. The minimum reserve level for these operations is defined as 25% of operation and maintenance costs. It is the County's policy that long-term debt will be issued conservatively and will not be issued to 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 2015

On December 16, 2015, ground was broken for a planned Compressed Natural Gas (CNG) facility built on County-owned land adjacent to the Montgomery County Transfer Station in Moraine, which will provide CNG fuel to county and public vehicles. This new facility will be open to the public in May 2016.

Montgomery County received a \$450,000 federal grant from the U.S. Department of Agriculture to offset costs of \$4.6 million needed to replace the Village of Phillipsburg sewer system. Montgomery County Environmental Services entered into an agreement with Phillipsburg to install, own and operate their sanitary sewer system, which is nearing completion.

In 2015, the Montgomery County Child Support Enforcement Agency (CSEA) successfully initiated their Parenting Time Opportunities for Children (PTOC) program. This program is a part of 10 county pilot projects that allows CSEAs to establish visitation orders for parties at their initial support hearing instead of requiring parties to file in the Juvenile Court. In 2015, Montgomery County CSEA established over 50 PTOC orders and leads the state in this initiative.

Plans For 2016 and Beyond

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

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

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

The 2016 total county budget dedicates 47.6% toward Social Services. The spectrum of support extends from the federal and state mandated services to those areas of need identified by the Human Services Levy Council, and to special areas of concern within departments which are supported by grants. In 2016, the YouthWorks and Workforce Development initiative will be established. This initiative supports training, community job readiness and the youth employment program, YouthWorks. The YouthWorks Summer Employment Program provides employment opportunities for in-school youth ages 14-18 and has employed nearly 1,700 youth with over 450 employers. Also in 2016, Job and Family Services will be introducing the Business Solutions Center which is a pilot project that will allow Job and Family Services to bring resources together to meet employer needs. The Center will be located outside the existing Montgomery County Job Center facility.

The Montgomery County Telecommunications and Data Processing Departments are in the process of replacing the countywide telephone system. The new telephone system will be Voice-Over Internet Protocol (VoIP) technology and will operate on the County's data network. Network infrastructure upgrades will be necessary at several County locations for the new telephone system. The VoIP project includes twenty eight locations and over 2,400 telephones and should be completed in the fourth quarter of 2016.

Technology upgrades have been made in Montgomery County Building Regulations, including an improved credit card payment system and electronic plan review software to view and manage plan documents online and streamline the building permit approval process. It is the intent to transition to electronic plan review in 2016-2017. This should decrease the response time to have plans reviewed and will begin the process of having all building plans, permits and certificate of occupancies digitized.

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, 2014. This was the thirty-first consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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: Carol Longo, Kris Louthan, Tito Reynolds, Missy Daulton, Sam Braun, Lindsey Miles, Katie Joseph and Latasha Tillman; Office of Management and Budget: Tim Nolan, Chris Neary and Janet Holman; Administrative Services: Vijay Chitkara; Treasurer's Office: Judy Zimmerman.

Sincerely,



Karl L. Keith
Montgomery County Auditor



Government Finance Officers Association

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

Presented to

**Montgomery County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

**MONTGOMERY COUNTY, OHIO
ELECTED OFFICIALS**

*Board of County
Commissioners*

Deborah A. Lieberman	President
Judy Dodge	Commissioner
Dan Foley	Commissioner

Other Elected Officials

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

*Second District Court
Of Appeals*

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

Common Pleas Court

General Division

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 Timothy N. O'Connell	Judge
Honorable Gregory F. Singer	Judge
Honorable Richard Skelton	Judge
Honorable Mary Wiseman	Judge

Domestic Relations Division

Honorable Denise L. Cross	Administrative Judge
Honorable Timothy D. Wood	Judge

Juvenile Division

Honorable Nick Kuntz	Administrative Judge
Honorable Anthony Capizzi	Judge

County Municipal Courts

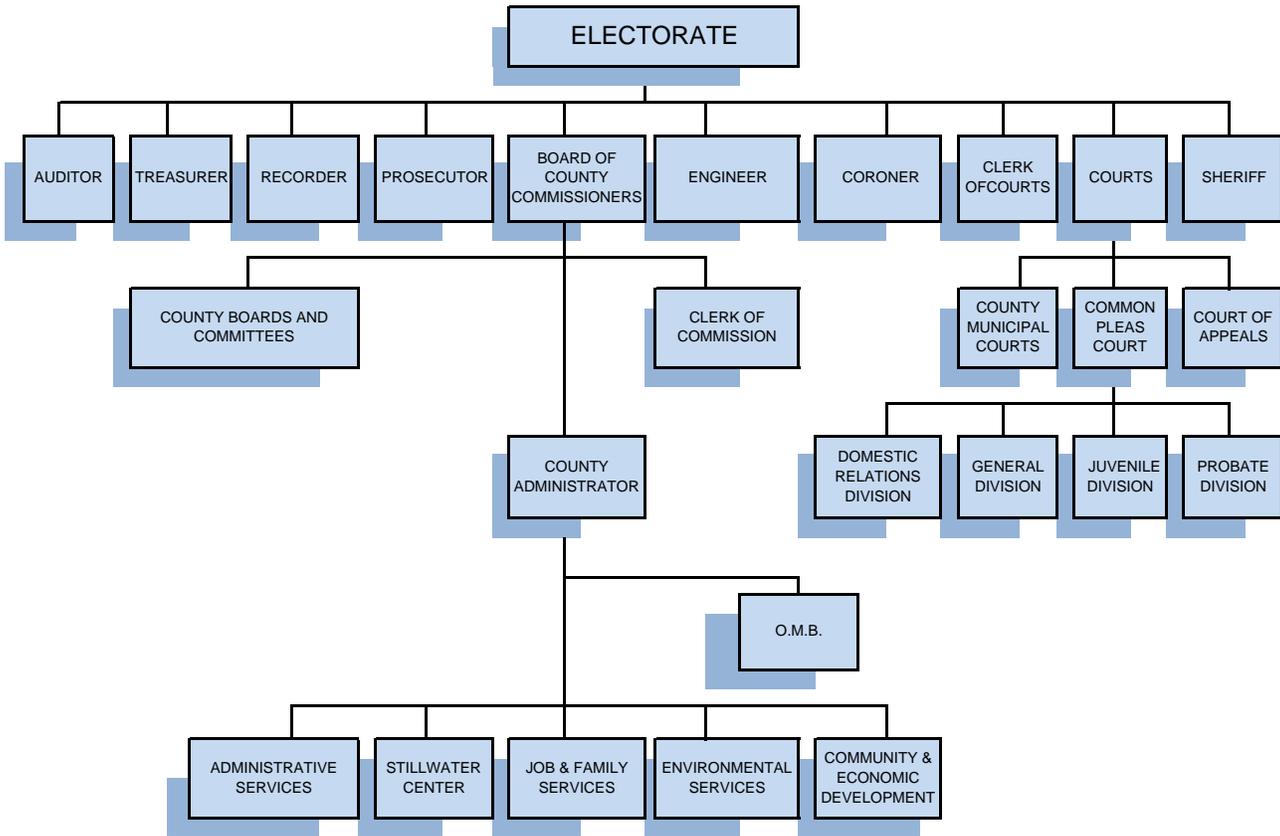
Eastern Division

Honorable James D. Piergies	Administrative Judge
Honorable James A. Hensley, Jr.	Judge

Western Division

Honorable Adele Riley	Presiding Judge
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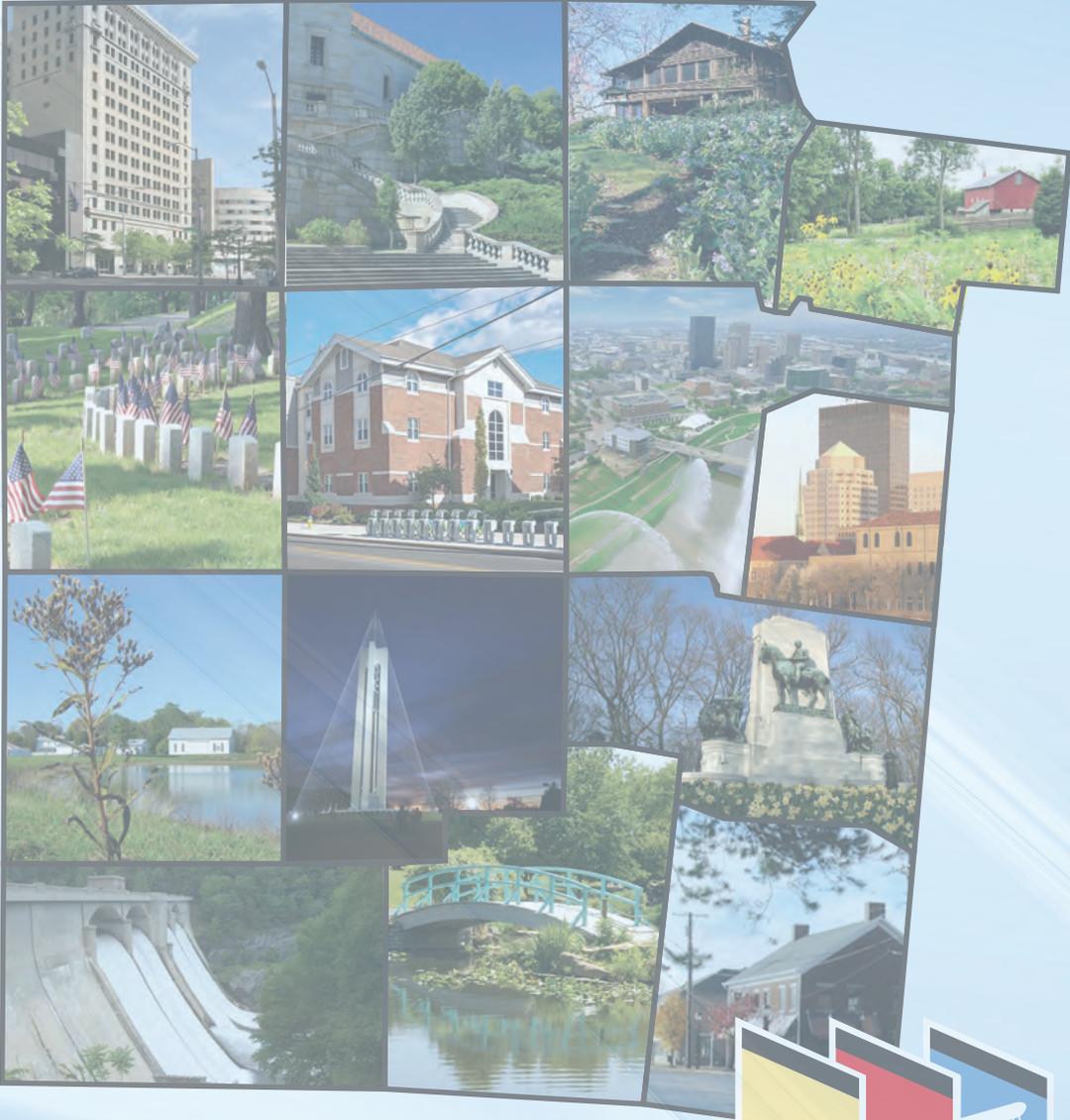
*Montgomery County
Organizational Chart*



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

Financial Section



MONTGOMERY
C O U N T Y

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2015, 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 8.1% and 61.6%, respectively, of the assets; 11.3% and 51.4%, respectively, of the net position; and 28.6% and 32.4%, 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 amount included for Monco Enterprises, Inc. and Miami Valley In-Ovations, is based solely on the report of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities Services, Human Services Levy, Children Services, Job & Family Services, and Alcohol, Drug Addiction and Mental Health Services Board funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note C to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We and the other auditors subjected this information to the auditing procedures we applied to the basic financial statements. We and the other auditors also applied certain additional procedures, including comparing and reconciling 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, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2016

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MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The Total assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2015 by \$1,098,839,570. Of this amount, \$92,654,074 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$12,338,096 and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business type activities is \$80,315,978 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net position increased \$18,057,865 in 2015. Net position of the governmental activities increased \$11,076,531. Net position of the business-type activities increased \$6,981,334.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$267,352,966 an increase of \$7,149,124 from the prior year. \$66,636,313 of this fund balance is considered unassigned at December 31, 2015.
- At the end of the current year, unassigned fund balance for the General Fund was \$68,766,614 which represents 53.21% of General Fund expenditures.
- The County's total long-term liabilities increased by \$484,652, or 0.22%, in governmental activities and decreased by \$5,002,225, or 5.75%, in business-type activities during the current year.
- Starting in 2015, the County reported Private Purpose Trust – Unclaimed Funds total assets in the General Fund. The reported amount was \$1,622,402.

Overview of the Financial Statements

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

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

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

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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

The government-wide financial statements can be found on pages 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, Board of Developmental Disabilities Services, Human Services Levy, Children Services, Job & Family Services, Alcohol, Drug Addiction and Mental Health Services Bd., all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

The basic governmental fund financial statements can be found on pages 32 - 43 of this report.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its 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 non-major 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 – 103 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 104– 107, relating to the County's proportionate share of the net pension liability for the last two years and infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds, non-major 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 108 - 251 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015 and 2014, as follows:

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>Restated</i>		<i>Restated</i>		<i>Restated</i>	
	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>
Current and other assets	\$ 530,327	\$ 540,134	\$ 121,284	\$ 125,030	\$ 651,611	\$ 665,164
Capital assets	539,957	531,208	360,478	357,847	900,435	889,055
<i>Total Assets</i>	<u>1,070,284</u>	<u>1,071,342</u>	<u>481,762</u>	<u>482,877</u>	<u>1,552,046</u>	<u>1,554,219</u>
Total deferred outflows of resources	29,398	20,643	3,778	2,693	33,176	23,336
Long-term liabilities outstanding	222,015	221,530	82,015	87,017	304,030	308,547
Other liabilities	28,994	36,019	9,187	11,581	38,181	47,600
<i>Total Liabilities</i>	<u>251,009</u>	<u>257,549</u>	<u>91,202</u>	<u>98,598</u>	<u>342,211</u>	<u>356,147</u>
Total deferred inflows of resources	143,787	140,626	384	-	144,171	140,626
Net Position:						
Net investment in capital assets	513,373	501,837	304,118	295,555	817,491	797,392
Restricted	179,175	174,649	9,520	9,764	188,695	184,413
Unrestricted	12,338	17,324	80,316	81,653	92,654	98,977
<i>Total Net Position</i>	<u>\$ 704,886</u>	<u>\$ 693,810</u>	<u>\$ 393,954</u>	<u>\$ 386,972</u>	<u>\$ 1,098,840</u>	<u>\$ 1,080,782</u>

During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$830,647,806 to \$693,809,629 for governmental funds and \$405,946,008 to \$386,972,076 for business-type activities.

The largest portion of the County's total net position, 74.40 percent, reflects its net investment in capital assets (e.g. Land, Land improvements, Utility plant in service, Buildings, structures and improvements, Furniture, fixtures and equipment, Infrastructure, Construction-in-progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 17.17 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, approximating \$92 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2015, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

The following provides a summary of the County's changes in net position for 2015, along with comparative data for the prior year.

Montgomery County, Ohio Changes in Net Position (In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 53,153	\$ 52,885	\$ 112,573	\$ 113,585	\$ 165,726	\$ 166,470
Operating grants and contributions	165,317	159,246			165,317	159,246
Capital grants and contributions	14,495	9,981		388	14,495	10,369
General revenues:						
Property taxes	129,021	124,239			129,021	124,239
Sales taxes	80,066	82,908			80,066	82,908
Other taxes	9,956	8,946			9,956	8,946
Unrestricted grants	20,361	9,321			20,361	9,321
Unrestricted investment earnings	4,521	8,318		3	4,521	8,321
Miscellaneous	5,526	3,928	5,400	1,777	10,926	5,705
<i>Total Revenues</i>	<u>482,416</u>	<u>459,772</u>	<u>117,973</u>	<u>115,753</u>	<u>600,389</u>	<u>575,525</u>
Expenses:						
General government	30,836	44,495			30,836	44,495
Judicial and law enforcement	176,020	160,530			176,020	160,530
Environment and public works	17,131	15,248			17,131	15,248
Social services	227,180	228,258			227,180	228,258
Community and economic development	16,251	10,695			16,251	10,695
Interest and fiscal charges	741	814			741	814
Water			36,180	39,736	36,180	39,736
Wastewater			40,885	45,133	40,885	45,133
Solid Waste Management			20,454	19,518	20,454	19,518
Parking Facilities			1,602	1,193	1,602	1,193
Stillwater Center			15,051	16,079	15,051	16,079
<i>Total Expenses</i>	<u>468,159</u>	<u>460,040</u>	<u>114,172</u>	<u>121,659</u>	<u>582,331</u>	<u>581,699</u>
Increase (decrease) in net position before transfers	14,257	(268)	3,801	(5,906)	18,058	(6,174)
Transfers	(3,181)	(3,108)	3,181	3,108	0	0
Increase (decrease) in net position	11,076	(3,376)	6,982	(2,798)	18,058	(6,174)
Net Position - Beginning	693,810	N/A	386,972	N/A	1,080,782	N/A
Net Position - Ending	<u>\$ 704,886</u>	<u>\$ 693,810</u>	<u>\$ 393,954</u>	<u>\$ 386,972</u>	<u>\$ 1,098,840</u>	<u>\$ 1,080,782</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$19,860,957 for governmental and \$2,394,132 for business-type activities computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$17,467,886 for governmental and \$2,381,984 for business-type activities. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

**MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015**

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 468,158,644	\$ 114,172,157	\$ 582,330,801
Pension Expense Under GASB 68	(17,467,886)	(2,381,984)	(19,849,870)
2015 Contractually Required Contribution	20,199,204	2,434,121	22,633,325
Adjusted 2015 Program Expenses	470,889,962	114,224,294	585,114,256
Total 2014 program expenses under GASB 27	460,040,048	121,659,526	581,699,574
Increase in program expenses not related to pension	\$ 10,849,914	\$ (7,435,232)	\$ 3,414,682

Governmental Activities:

The net position for governmental activities increased by \$11.1 million during 2015. Overall revenue for the County increased \$22.6 million from 2014. The County experienced significant increases in unrestricted grants and operating grants and contributions by \$11.0 and \$6.1 million, respectively. These increases are primarily due to State and federal funding for numerous construction projects. Property taxes increased by \$4.7 million. The increase in property taxes can be attributable to an improving economy. Total expenses increased by \$8.1 million.

Business-type Activities:

The net position for business-type activities increased by approximately \$7 million during 2015. Overall, revenues exceeded expenses by \$3.8 million before transfers. While charges for services decreased insignificantly, expenses also decreased by \$7.5 million due to decreased project expenses and utility costs.

Financial Analysis of County Funds

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

The County classifies six governmental funds as major including the General, Board of Developmental Disabilities, Human Services Levy, Children Services, Job and Family Services, and Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) which combine for 63.69 percent of all governmental fund balances and 75.50 percent of the governmental funds' total assets of \$494,509,419.

Overall, the governmental funds experienced a fund balance increase of \$7,149,124. The General Fund is the primary operating fund of the County. At the end of the year, the fund balance of the General Fund was \$80,609,816 reflecting positive changes of \$967,370 from 2014. Increases in sales taxes contributed to this positive increase.

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

The Board of Developmental Disabilities fund balance at year end was \$17,431,821. This represents a \$3,823,280 increase from 2014 which is primarily the result of a rise in intergovernmental revenue and lower social services expenditures. Expenditures for 2015 Residential Services were down in 2015 due to increased Federal participation which required DDS to decrease its match.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

The Human Services Levy fund balance at year end was \$51,088,008. This represents an insignificant increase of \$497,011 from 2014.

The Children Services fund balance at year end was \$626,349. This represents a \$3,283,795 decrease from 2014 which is primarily the result of higher costs for payments to outside residential treatment facilities. The agency attributes this to a significant number of children who were difficult to place due to disruptive behavior, medical issues or other more extreme issues.

The Job and Family Services fund balance at year end was \$7,207,441. This represents an increase of \$1,241,067 from 2014 which was due to the State increasing the County's cost sharing plan rate that provided additional revenue to the fund.

The ADAMHS Board fund balance at year end was \$13,321,426. This represents an increase of \$4,132,460 from 2014. The primary reason for this increase in fund balance was due to the State's expansion of Medicaid along with cost cutting measures put into place by ADAMHS.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Overall, revenues increased by \$99,579 while operating expenses decreased by \$7,690,274. Contributing to the decrease were lower utility and project repair costs. Charges for services in the Wastewater, Water and Solid Waste (three major proprietary) funds insignificantly changed by (\$412,786), \$745,036, and \$364,991 respectively from 2014.

General Fund Budgetary Highlights

The revenue estimate for the General Fund, was increased by approximately \$4.4 million to the final amount of almost \$139.7 million. A significant amount of the revenue budget increase was due to the revision of estimated sale taxes. The County anticipated a higher collection of sale tax revenue because of the continual growth of the Medicaid Managed Care program. There were very minor increases made to the estimates for fees and charges for services, intergovernmental revenues and miscellaneous revenues. Even after the revisions to the budget, actual revenues came in almost \$3.1 million more than the final budgeted amount. The estimate for transfers-in was increased by nearly \$2.4 million to a final amount, of almost \$5.6 million. This increase was from December 2015 transfers for capital reserve funding. The original estimate for advances in was increased by \$648,965 in connection with the repayment of an interfund loan to the General Fund.

The original appropriation for total expenditures was decreased by approximately \$0.4 million during the year. Net appropriation decreases in the community and economic development function totaled almost \$0.5 million, making up the majority of the change. There were also minor revisions in the general government function and in the judicial and law enforcement function.

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, 2015, approximated \$900 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$11.3 million, or approximately 1.28 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$8.7 million. Major events for governmental

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015

activity capital assets include the renovation of the Board of Elections offices located in the County Administration Building and the completion of two bridges, Heathcliff Road Bridge and Ridge Avenue Bridge. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$2.6 million. This increase is primarily due to an increase of activity in our water and sewer capital projects. Additional information concerning the County's capital assets is provided in Note H.

The County manages its roadway conditions using a MicroPAVER pavement management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 80% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed on an annual basis. For 2015, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$5,990,619 and actual expenditures were \$5,177,068, which represents approximately 86% of the amount budgeted. The \$813,551 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which include road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2015 of the County's bridges have resulted in ratings consistent with the previous year since they found that 95% of the County bridges have a rating of fair or better. For 2015, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,755,018 and actual expenditures were \$1,707,514, which represents approximately 97% of the amount budgeted. The \$47,504 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, 2015, the net carrying amount of the County's total bonded debt externally outstanding was \$37,821,848. Of this amount, \$23,028,958 represents general obligation bonds applicable for governmental activities and \$583,000 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 \$11,006,789 of self-supporting general obligation bonds and \$3,203,101 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding long-term loans, representing Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC), and Ohio Department of Transportation (ODOT) loans, of which \$42,486,690 were payable from business-type activities and \$3,405,346 were payable from governmental activities. The County's total bonded debt decreased by \$6,282,274 during 2015, as bond principal payments and reductions during the year exceeded new debt.

**MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2015**

The County did not issue any new bonds externally during the year. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. The County's revenue bonds for the Solid Waste Management Fund are rated Aa2 by Moody's and AA+ by Standard and Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$90,498,097, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note I.

Request for Information

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

MONTGOMERY COUNTY, OHIO

Statement of Net Position

December 31, 2015

	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 307,359,947	\$ 88,678,405	\$ 396,038,352	\$ 5,666,081
Materials and Supplies Inventory	302,364	1,580,713	1,883,077	21,841
Accrued Interest Receivable	1,138,133	238	1,138,371	
Accounts Receivable	1,793,633	24,569,600	26,363,233	480,679
Internal Balances	5,435,393	(5,435,393)	0	
Prepaid Items	770,035		770,035	36,112
Sales Taxes Receivable	21,404,208		21,404,208	
Property Taxes Receivable	162,029,641		162,029,641	
Due from Other Governments	27,647,081		27,647,081	
Special Assessments Receivable	2,446,713		2,446,713	
Other Assets		2,247,064	2,247,064	4,014,886
<i>Current restricted assets:</i>				
Cash and Cash Equivalents-Segregated Accounts		9,643,478	9,643,478	
Capital Assets Not Being Depreciated	413,963,121	39,546,281	453,509,402	2,399,565
Capital Assets Being Depreciated	125,994,174	320,931,508	446,925,682	10,399,449
<i>Total Assets</i>	<u>1,070,284,443</u>	<u>481,761,894</u>	<u>1,552,046,337</u>	<u>23,018,613</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	645,093	177,054	822,147	
Pension	28,753,406	3,600,604	32,354,010	
<i>Total Deferred Outflows of Resources</i>	<u>29,398,499</u>	<u>3,777,658</u>	<u>33,176,157</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	20,982,613	3,340,188	24,322,801	1,298,767
Accrued Wages and Benefits	6,184,505	462,549	6,647,054	59,081
Due to Other Governments	1,717,462	5,346,713	7,064,175	
Matured Compensated Absences	59,168		59,168	
Accrued Interest Payable	51,625	37,780	89,405	
Unearned Revenue			0	6,006,615
<i>Long-Term Liabilities:</i>				
Due Within One Year	19,032,498	10,353,178	29,385,676	
Due in More Than One Year:				
Net Pension Liability (See Note J)	160,043,756	22,138,328	182,182,084	
Other Amounts	42,938,429	49,523,336	92,461,765	
Other			0	159,604
<i>Total Liabilities</i>	<u>251,010,056</u>	<u>91,202,072</u>	<u>342,212,128</u>	<u>7,524,067</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied to Finance Current Year Operations	140,970,217		140,970,217	
Pension	2,816,509	384,070	3,200,579	
<i>Total Deferred Inflows of Resources</i>	<u>143,786,726</u>	<u>384,070</u>	<u>144,170,796</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	513,372,660	304,117,559	817,490,219	12,799,014
<i>Restricted for:</i>				
Debt Service	4,261,807	394,922	4,656,729	
Capital Outlay	6,471,678	9,124,951	15,596,629	
Human services levy-supported service	77,192,498		77,192,498	
Developmental disabilities services	16,474,892		16,474,892	
General government purposes	5,656,396		5,656,396	
Judicial and law enforcement purposes	19,368,610		19,368,610	
Environment and public works purposes	12,610,963		12,610,963	
Social services purposes	31,987,995		31,987,995	
Community and economic development purposes	5,150,565		5,150,565	
Unrestricted	12,338,096	80,315,978	92,654,074	2,695,532
<i>Total Net Position</i>	<u>\$ 704,886,160</u>	<u>\$ 393,953,410</u>	<u>\$ 1,098,839,570</u>	<u>\$ 15,494,546</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, 2015

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 30,836,259	\$ 18,504,495	\$ 1,076,938	\$ 0
Judicial and Law Enforcement	176,019,904	25,059,222	44,022,532	
Environment and Public Works	17,130,746	3,334,365	11,803,701	12,599,619
Social Services	227,180,491	4,828,333	106,118,977	1,895,585
Community and Economic Development	16,249,968	1,426,694	2,295,157	
Interest and Fiscal Charges	741,276			
<i>Total Governmental Activities</i>	<u>468,158,644</u>	<u>53,153,109</u>	<u>165,317,305</u>	<u>14,495,204</u>
Business-Type Activities:				
Parking Facilities	1,602,263	1,256,970		
Stillwater Center	15,051,051	12,342,650		
Wastewater	40,884,786	41,826,308		
Water	36,179,863	34,722,082		
Solid Waste Management	20,454,194	22,424,794		
<i>Total Business-Type Activities</i>	<u>114,172,157</u>	<u>112,572,804</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$ 582,330,801</u>	<u>\$ 165,725,913</u>	<u>\$ 165,317,305</u>	<u>\$ 14,495,204</u>
<i>Component Units:</i>	<u>\$ 4,499,913</u>	<u>\$ 2,562,357</u>	<u>\$ 2,404,427</u>	<u>\$ 0</u>
General Revenues:				
Property taxes levied for:				
General Operating				
Developmental Disabilities				
Human Services				
Sales Taxes				
Other Taxes:				
Property Transfer Tax				
Hotel/Motel Lodging Tax				
Motor Vehicle License Tax				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
Transfers				
<i>Total General Revenues and Transfers</i>				
<i>Change in Net Position</i>				
<i>Net Position Beginning of Year, as Restated (See Note C)</i>				
<i>Net Position End of Year</i>				

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

Net(Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ (11,254,826)	\$ 0	\$ (11,254,826)	\$ 0
(106,938,150)		(106,938,150)	
10,606,939		10,606,939	
(114,337,596)		(114,337,596)	
(12,528,117)		(12,528,117)	
(741,276)		(741,276)	
<u>(235,193,026)</u>	<u>0</u>	<u>(235,193,026)</u>	<u>0</u>
	(345,293)	(345,293)	
	(2,708,401)	(2,708,401)	
	941,522	941,522	
	(1,457,781)	(1,457,781)	
	<u>1,970,600</u>	<u>1,970,600</u>	
<u>0</u>	<u>(1,599,353)</u>	<u>(1,599,353)</u>	<u>0</u>
<u>(235,193,026)</u>	<u>(1,599,353)</u>	<u>(236,792,379)</u>	<u>0</u>
			466,871
16,740,783		16,740,783	
3,009,409		3,009,409	
109,270,401		109,270,401	
80,066,149		80,066,149	
3,022,724		3,022,724	
2,921,492		2,921,492	
4,011,524		4,011,524	
20,361,261		20,361,261	2,876,414
4,520,835		4,520,835	(237)
5,525,567	5,400,099	10,925,666	146,353
(3,180,588)	3,180,588	0	
<u>246,269,557</u>	<u>8,580,687</u>	<u>254,850,244</u>	<u>3,022,530</u>
11,076,531	6,981,334	18,057,865	3,489,401
<u>693,809,629</u>	<u>386,972,076</u>	<u>1,080,781,705</u>	<u>12,005,145</u>
<u>\$ 704,886,160</u>	<u>\$ 393,953,410</u>	<u>\$ 1,098,839,570</u>	<u>\$ 15,494,546</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2015

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 59,851,015	\$ 15,800,776	\$ 54,812,896
Accrued Interest Receivable	1,073,330		
Accounts Receivable	653,326	103,059	
Interfund Receivable	7,639,303		
Due from Other Funds	1,134,585	140,253	
Prepaid Items	95,086	27,681	
Sales Taxes Receivable	21,404,208		
Property Taxes Receivable	16,871,583	3,823,172	141,324,312
Due from Other Governments	6,455,558	3,715,550	7,801,554
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	1,622,402		
<i>Total Assets</i>	<u>\$ 116,800,396</u>	<u>\$ 23,610,491</u>	<u>\$ 203,938,762</u>
LIABILITIES:			
Accounts Payable	\$ 2,300,519	\$ 831,308	\$ 3,629,305
Accrued Wages and Benefits	2,464,689	700,063	22,236
Due to Other Governments	802,528	266,457	55,251
Matured Compensated Absences	17,855	18,905	
Interfund Payable			
Due to Other Funds	743,816	18,392	20,106
<i>Total Liabilities</i>	<u>6,329,407</u>	<u>1,835,125</u>	<u>3,726,898</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to Finance Current Year Operations	14,680,127	3,322,439	122,967,651
Unavailable Revenue	15,181,046	1,021,106	26,156,205
<i>Total Deferred Inflows of Resources</i>	<u>29,861,173</u>	<u>4,343,545</u>	<u>149,123,856</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	95,086	27,681	
Long-term Receivables	5,815,446		
Unclaimed Monies	1,622,402		
Restricted		17,404,140	51,088,008
Committed	2,550,000		
Assigned	1,760,268		
Unassigned	68,766,614		
<i>Total Fund Balances</i>	<u>80,609,816</u>	<u>17,431,821</u>	<u>51,088,008</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 116,800,396</u>	<u>\$ 23,610,491</u>	<u>\$ 203,938,762</u>

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

Children Services	Job & Family Services	ADAMHS Board	All Other Governmental Funds	Total Governmental Funds
\$ 5,142,724	\$ 6,012,654	\$ 14,137,106	\$ 107,940,489	\$ 263,697,660
			64,803	1,138,133
51,539	2,427	2,346	877,716	1,690,413
				7,639,303
13,306	2,954,107	30	721,889	4,964,170
	62,013	4,070	40,845	229,695
				21,404,208
			10,574	162,029,641
91,175	530,000		9,053,244	27,647,081
			2,446,713	2,446,713
				1,622,402
<u>\$ 5,298,744</u>	<u>\$ 9,561,201</u>	<u>\$ 14,143,552</u>	<u>\$ 121,156,273</u>	<u>\$ 494,509,419</u>
\$ 2,280,913	\$ 830,835	\$ 589,197	\$ 9,065,614	\$ 19,527,691
11,554	1,289,382	69,595	1,529,675	6,087,194
41,515	130,606	85,932	335,173	1,717,462
		21,661	747	59,168
			2,769,122	2,769,122
<u>2,338,413</u>	<u>102,937</u>	<u>55,741</u>	<u>1,911,107</u>	<u>5,190,512</u>
<u>4,672,395</u>	<u>2,353,760</u>	<u>822,126</u>	<u>15,611,438</u>	<u>35,351,149</u>
				140,970,217
			8,476,730	50,835,087
<u>0</u>	<u>0</u>	<u>0</u>	<u>8,476,730</u>	<u>191,805,304</u>
	62,013	4,070	40,845	229,695
				5,815,446
				1,622,402
626,349	7,145,428	13,317,356	66,713,229	156,294,510
			32,444,332	34,994,332
				1,760,268
			(2,130,301)	66,636,313
<u>626,349</u>	<u>7,207,441</u>	<u>13,321,426</u>	<u>97,068,105</u>	<u>267,352,966</u>
<u>\$ 5,298,744</u>	<u>\$ 9,561,201</u>	<u>\$ 14,143,552</u>	<u>\$ 121,156,273</u>	<u>\$ 494,509,419</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2015

Total governmental fund balances \$ 267,352,966

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

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

Land	13,331,765	
Construction-in-progress	23,229,836	
Infrastructure	377,401,520	
Land improvements	3,376,193	
Buildings, structures and improvements	220,130,017	
Furniture, fixtures and equipment	71,244,036	
Accumulated Depreciation	(168,756,072)	
Total capital assets		539,957,295

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

Net position	29,771,056	
Capital assets	(286,095)	
Capital leases payable	55,366	
Compensated absences payable	342,223	
Net adjustment for internal service funds		29,882,550

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 572,562

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

Property taxes	21,046,459	
Other local taxes	353,043	
Sales tax	8,384,909	
Fees and charges for services	49,800	
Special assessments	2,446,713	
Intergovernmental	17,769,315	
Investment earnings	783,391	
Miscellaneous	1,457	
Total		50,835,087

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

Deferred Outflows - Pension	28,753,406	
Deferred Inflows - Pension	(2,816,509)	
Net Pension Liability	(160,043,756)	
Total		(134,106,859)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 645,093

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (51,625)

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

Special assessment bonds	(583,000)	
General obligation bonds, net carrying value	(22,447,743)	
Premium on Debt Issued	(581,215)	
Long-term notes payable for OPWC and ODOT Loans	(3,405,346)	
Capital leases	(212,424)	
Compensated absences	(22,971,181)	
Total		(50,200,909)

Net position of governmental activities \$ 704,886,160

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
December 31, 2015

(Cont'd.)

	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services
REVENUES:				
Property Taxes	\$ 13,079,472	\$ 3,028,456	\$110,310,610	\$
Sales Taxes	79,710,558			
Other Local Taxes	3,022,724			
Special Assessments				
Charges for Services	25,479,761	1,723,256		430,152
Licenses and Permits	31,369			
Fines and Forfeitures	1,611,376			
Intergovernmental	18,440,696	18,119,998	17,566,676	20,038,656
Interest	4,806,523			
Other	3,652,942	346,033	2,633	238,965
<i>Total Revenues</i>	<u>149,835,421</u>	<u>23,217,743</u>	<u>127,879,919</u>	<u>20,707,773</u>
EXPENDITURES:				
Current:				
General Government	20,898,324			
Judicial and Law Enforcement	94,547,854			
Environment and Public Works	419,351			
Social Services	2,176,444	39,044,158	7,706,516	51,219,282
Community and Economic Development	6,574,014			
Capital Outlay				
Intergovernmental:				
General Government	788,192			
Judicial and Law Enforcement	969,524			
Environment and Public Works	191,257			
Social Services		9,222,471	16,597,775	
Community and Economic Development	2,631,303			
Debt Service:				
Principal Retirements	36,081			
Interest and Fiscal Charges	1,719			
<i>Total Expenditures</i>	<u>129,234,063</u>	<u>48,266,629</u>	<u>24,304,291</u>	<u>51,219,282</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>20,601,358</u>	<u>(25,048,886)</u>	<u>103,575,628</u>	<u>(30,511,509)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	3,320,619	29,549,350		27,227,714
Loans Issued				
Inception of Capital Lease	13,747			
Transfers Out	(22,968,354)	(677,184)	(103,078,617)	
<i>Total Other Financing Sources and Uses</i>	<u>(19,633,988)</u>	<u>28,872,166</u>	<u>(103,078,617)</u>	<u>27,227,714</u>
<i>Net Change in Fund Balance</i>	967,370	3,823,280	497,011	(3,283,795)
<i>Fund Balance at Beginning of Year</i>	<u>79,642,446</u>	<u>13,608,541</u>	<u>50,590,997</u>	<u>3,910,144</u>
<i>Fund Balance at End of Year</i>	<u>\$ 80,609,816</u>	<u>\$ 17,431,821</u>	<u>\$ 51,088,008</u>	<u>\$ 626,349</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
Governmental Funds (Cont'd.)
December 31, 2015

	Job & Family Services	ADAMHS Board	All Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property Taxes	\$	\$	\$ 3,960,372	\$ 130,378,910
Sales Taxes				79,710,558
Other Local Taxes			6,580,346	9,603,070
Special Assessments			268,176	268,176
Charges for Services	54,019	90,472	19,112,855	46,890,515
Licenses and Permits			3,180,388	3,211,757
Fines and Forfeitures			1,225,831	2,837,207
Intergovernmental	36,731,132		91,502,906	202,400,064
Interest			223,339	5,029,862
Other		48,135	1,754,297	6,043,005
<i>Total Revenues</i>	<u>36,785,151</u>	<u>138,607</u>	<u>127,808,510</u>	<u>486,373,124</u>
EXPENDITURES:				
Current:				
General Government			8,327,497	29,225,821
Judicial and Law Enforcement			63,279,382	157,827,236
Environment and Public Works			14,476,061	14,895,412
Social Services	38,711,869	22,483,154	33,634,293	194,975,716
Community and Economic Development			6,148,391	12,722,405
Capital Outlay			29,914,035	29,914,035
Intergovernmental:				
General Government			1,717,964	2,506,156
Judicial and Law Enforcement			512,436	1,481,960
Environment and Public Works			355,033	546,290
Social Services				25,820,246
Community and Economic Development			45,000	2,676,303
Debt Service:				
Principal Retirements			2,921,648	2,957,729
Interest and Fiscal Charges			709,145	710,864
<i>Total Expenditures</i>	<u>38,711,869</u>	<u>22,483,154</u>	<u>162,040,885</u>	<u>476,260,173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,926,718)</u>	<u>(22,344,547)</u>	<u>(34,232,375)</u>	<u>10,112,951</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	3,167,785	26,477,007	34,303,969	124,046,444
Loans Issued			203,014	203,014
Inception of Capital Lease				13,747
Transfers Out			(502,877)	(127,227,032)
<i>Total Other Financing Sources and Uses</i>	<u>3,167,785</u>	<u>26,477,007</u>	<u>34,004,106</u>	<u>(2,963,827)</u>
<i>Net Change in Fund Balance</i>	<u>1,241,067</u>	<u>4,132,460</u>	<u>(228,269)</u>	<u>7,149,124</u>
<i>Fund Balance at Beginning of Year</i>	<u>5,966,374</u>	<u>9,188,966</u>	<u>97,296,374</u>	<u>260,203,842</u>
<i>Fund Balance at End of Year</i>	<u>\$ 7,207,441</u>	<u>\$ 13,321,426</u>	<u>\$ 97,068,105</u>	<u>\$ 267,352,966</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2015

Net Change in Fund Balances - Total Governmental Funds \$ 7,149,124

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	22,111,509	
Depreciation expense	<u>(11,432,212)</u>	
Total		10,679,297

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

Loss from sale of capital assets		(1,929,865)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.

Property taxes	(1,358,317)	
Other local taxes	352,670	
Sales tax	355,591	
Fees and charges for services	(109,583)	
Special assessments	55,037	
Intergovernmental	(2,445,924)	
Investment earnings	(289,397)	
Miscellaneous	<u>(534,550)</u>	
Total		(3,974,473)

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

		20,199,204
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Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the Statement of Activities.

		(17,467,886)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:

Loans Issued	(203,014)	
Inception of Capital Lease	(13,747)	
Premium on bonds	100,592	
Payment to loans	429,391	
Principal repayment for capital leases	148,234	
Principal repayment for bonds	<u>2,462,943</u>	
Total		2,924,399

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

		6,898
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Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.

These items include expenses related to the changes in:

Amortization of Loss on Refunding	(137,902)	
Compensated absences	<u>(1,373,849)</u>	
Total		(1,511,751)

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

Change in net position	(6,006,641)	
Capital assets	181,472	
Capital lease payable	(82,839)	
Compensated absences payable	92,952	
Adjustment to business type activities	<u>816,640</u>	
		(4,998,416)

Change in net position of governmental activities

	<u>\$ 11,076,531</u>
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The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY , OHIO

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

General Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 12,852,200	\$ 12,852,200	\$ 13,079,390	\$ 227,190
Sales Tax	74,000,000	77,400,000	79,393,027	1,993,027
Other Taxes	2,500,000	2,500,000	3,022,724	522,724
Licenses and Permits	30,200	30,200	31,519	1,319
Fees and Charges for Services	21,578,508	22,446,923	22,051,047	(395,876)
Fines and Forfeitures	1,091,603	1,091,603	1,035,629	(55,974)
Intergovernmental Revenues	17,094,321	17,191,519	18,122,585	931,066
Investment Earnings	5,140,000	5,140,000	4,852,383	(287,617)
Miscellaneous Revenues	1,005,100	1,005,855	1,148,057	142,202
<i>Total Revenues</i>	<u>135,291,932</u>	<u>139,658,300</u>	<u>142,736,361</u>	<u>3,078,061</u>
Expenditures:				
Current:				
General Government	23,799,010	22,793,724	21,569,361	1,224,363
Judicial & Law Enforcement	94,484,608	94,709,446	92,925,566	1,783,880
Environment & Public Works	496,576	491,607	464,160	27,447
Social Services	2,633,571	2,672,972	1,967,416	705,556
Community & Economic Development	1,886,778	1,924,187	1,710,747	213,440
Intergovernmental:				
General Government	47,800	800,000	793,930	6,070
Judicial & Law Enforcement	1,235,267	1,247,855	1,184,200	63,655
Environment & Public Works	191,270	191,270	191,270	-
Community & Economic Development	500,000	-	-	-
<i>Total Expenditures</i>	<u>125,274,880</u>	<u>124,831,061</u>	<u>120,806,650</u>	<u>4,024,411</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>10,017,052</u>	<u>14,827,239</u>	<u>21,929,711</u>	<u>7,102,472</u>
Other Financing Sources And Uses				
Advances in	600,000	1,248,965	1,542,743	293,778
Advances out	-	(823,693)	(833,601)	(9,908)
Transfers in	3,240,108	5,625,366	5,625,366	-
Transfers out	(17,290,596)	(28,744,315)	(28,721,637)	22,678
<i>Total Other Financing Sources And Uses</i>	<u>(13,450,488)</u>	<u>(22,693,677)</u>	<u>(22,387,129)</u>	<u>306,548</u>
<i>Net Change in fund Balance</i>	<u>(3,433,436)</u>	<u>(7,866,438)</u>	<u>(457,418)</u>	<u>7,409,020</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	34,880,781	34,880,781	34,880,781	-
<i>Prior Year Encumbrances Appropriated</i>	3,442,158	3,442,158	3,442,158	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 34,889,503</u>	<u>\$ 30,456,501</u>	<u>\$ 37,865,521</u>	<u>\$ 7,409,020</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,283,822	\$ 3,283,822	\$ 3,028,408	\$ (255,414)
Fees and Charges for Services	1,699,947	1,699,947	1,710,463	10,516
Intergovernmental Revenues	18,519,641	18,519,641	16,040,873	(2,478,768)
Miscellaneous Revenues	24,400	24,400	362,628	338,228
<i>Total Revenues</i>	<u>23,527,810</u>	<u>23,527,810</u>	<u>21,142,372</u>	<u>(2,385,438)</u>
Expenditures:				
Current:				
Social Services	44,447,085	45,169,581	40,912,053	4,257,528
Intergovernmental:				
Social Services	12,308,868	12,346,372	11,919,822	426,550
<i>Total Expenditures</i>	<u>56,755,953</u>	<u>57,515,953</u>	<u>52,831,875</u>	<u>4,684,078</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(33,228,143)</u>	<u>(33,988,143)</u>	<u>(31,689,503)</u>	<u>2,298,640</u>
Other Financing Sources And Uses				
Transfers in	28,994,349	28,994,349	29,549,350	555,001
Transfers out	(166,000)	(717,241)	(717,184)	57
<i>Total Other Financing Sources And Uses</i>	<u>28,828,349</u>	<u>28,277,108</u>	<u>28,832,166</u>	<u>555,058</u>
<i>Net Change in fund Balance</i>	<u>(4,399,794)</u>	<u>(5,711,035)</u>	<u>(2,857,337)</u>	<u>2,853,698</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	10,840,783	10,840,783	10,840,783	-
<i>Prior Year Encumbrances Appropriated</i>	1,793,062	1,793,062	1,793,062	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,234,051</u>	<u>\$ 6,922,810</u>	<u>\$ 9,776,508</u>	<u>\$ 2,853,698</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 109,656,759	\$ 109,656,759	\$ 110,309,830	\$ 653,071
Intergovernmental Revenues	18,611,703	18,611,703	17,566,676	(1,045,027)
Miscellaneous Revenues	-	-	2,633	2,633
<i>Total Revenues</i>	<u>128,268,462</u>	<u>128,268,462</u>	<u>127,879,139</u>	<u>(389,323)</u>
Expenditures:				
Current:				
Social Services	13,137,775	18,328,805	10,112,199	8,216,606
Intergovernmental:				
Social Services	16,810,000	16,850,000	16,597,775	252,225
<i>Total Expenditures</i>	<u>29,947,775</u>	<u>35,178,805</u>	<u>26,709,974</u>	<u>8,468,831</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>98,320,687</u>	<u>93,089,657</u>	<u>101,169,165</u>	<u>8,079,508</u>
Other Financing Sources And Uses:				
Transfers in	1,543,185	8,960,619	8,947,524	(13,095)
Transfers out	(102,714,797)	(112,704,066)	(112,026,141)	677,925
<i>Total Other Financing Sources And Uses</i>	<u>(101,171,612)</u>	<u>(103,743,447)</u>	<u>(103,078,617)</u>	<u>664,830</u>
<i>Net Change in fund Balance</i>	<u>(2,850,925)</u>	<u>(10,653,790)</u>	<u>(1,909,452)</u>	<u>8,744,338</u>
<i>Fund Balance At Beginning of Year</i>	54,409,892	54,409,892	54,409,892	-
<i>Prior Year Encumbrances Appropriated</i>	1,614,435	1,614,435	1,614,435	-
<i>Fund Balance At End Of Year</i>	<u>\$ 53,173,402</u>	<u>\$ 45,370,537</u>	<u>\$ 54,114,875</u>	<u>\$ 8,744,338</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 516,966	\$ 516,966	\$ 481,968	\$ (34,998)
Intergovernmental Revenues	23,757,476	23,489,383	21,842,116	(1,647,267)
Miscellaneous Revenues	244,692	244,692	393,926	149,234
<i>Total Revenues</i>	<u>24,519,134</u>	<u>24,251,041</u>	<u>22,718,010</u>	<u>(1,533,031)</u>
Expenditures:				
Current:				
Social Services	55,980,620	54,472,924	53,444,302	1,028,622
<i>Total Expenditures</i>	<u>55,980,620</u>	<u>54,472,924</u>	<u>53,444,302</u>	<u>1,028,622</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,461,486)</u>	<u>(30,221,883)</u>	<u>(30,726,292)</u>	<u>(504,409)</u>
Other Financing Sources And Uses:				
Transfers in	26,118,050	26,118,050	27,227,714	1,109,664
<i>Total Other Financing Sources And Uses</i>	<u>26,118,050</u>	<u>26,118,050</u>	<u>27,227,714</u>	<u>1,109,664</u>
<i>Net Change in fund Balance</i>	<u>(5,343,436)</u>	<u>(4,103,833)</u>	<u>(3,498,578)</u>	<u>605,255</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,297,996	2,297,996	2,297,996	-
<i>Prior Year Encumbrances Appropriated</i>	3,155,408	3,155,408	3,155,408	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 109,968</u>	<u>\$ 1,349,571</u>	<u>\$ 1,954,826</u>	<u>\$ 605,255</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 17,000	\$ 17,000	\$ 54,111	\$ 37,111
Intergovernmental Revenues	38,636,353	41,286,353	36,202,590	(5,083,763)
Miscellaneous Revenues	28,579,259	28,627,259	27,639,357	(987,902)
<i>Total Revenues</i>	<u>67,232,612</u>	<u>69,930,612</u>	<u>63,896,058</u>	<u>(6,034,554)</u>
Expenditures:				
Current:				
Social Services	73,012,295	74,543,629	71,120,219	3,423,410
<i>Total Expenditures</i>	<u>73,012,295</u>	<u>74,543,629</u>	<u>71,120,219</u>	<u>3,423,410</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(5,779,683)</u>	<u>(4,613,017)</u>	<u>(7,224,161)</u>	<u>(2,611,144)</u>
Other Financing Sources And Uses				
Transfers in	2,860,000	2,860,000	3,167,785	307,785
<i>Total Other Financing Sources And Uses</i>	<u>2,860,000</u>	<u>2,860,000</u>	<u>3,167,785</u>	<u>307,785</u>
<i>Net Change in fund Balance</i>	<u>(2,919,683)</u>	<u>(1,753,017)</u>	<u>(4,056,376)</u>	<u>(2,303,359)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,472,083	5,472,083	5,472,083	-
<i>Prior Year Encumbrances Appropriated</i>	2,007,699	2,007,699	2,007,699	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,560,099</u>	<u>\$ 5,726,765</u>	<u>\$ 3,423,406</u>	<u>\$ (2,303,359)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 68,000	\$ 86,228	\$ 91,362	\$ 5,134
Miscellaneous Revenues	4,400	4,400	45,789	41,389
<i>Total Revenues</i>	<u>72,400</u>	<u>90,628</u>	<u>137,151</u>	<u>46,523</u>
Expenditures:				
Current:				
Social Services	31,310,461	31,623,637	26,673,324	4,950,313
<i>Total Expenditures</i>	<u>31,310,461</u>	<u>31,623,637</u>	<u>26,673,324</u>	<u>4,950,313</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,238,061)</u>	<u>(31,533,009)</u>	<u>(26,536,173)</u>	<u>4,996,836</u>
Other Financing Sources And Uses				
Transfers in	26,857,397	26,857,397	26,477,007	(380,390)
<i>Total Other Financing Sources And Uses</i>	<u>26,857,397</u>	<u>26,857,397</u>	<u>26,477,007</u>	<u>(380,390)</u>
<i>Net Change in fund Balance</i>	<u>(4,380,664)</u>	<u>(4,675,612)</u>	<u>(59,166)</u>	<u>4,616,446</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,461,613	6,461,613	6,461,613	-
<i>Prior Year Encumbrances Appropriated</i>	4,385,662	4,385,662	4,385,662	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,466,611</u>	<u>\$ 6,171,663</u>	<u>\$ 10,788,109</u>	<u>\$ 4,616,446</u>

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

MONTGOMERY COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS:						
Current Assets:						
Equity in Pooled Cash and Cash Equivalents	\$ 25,588,673	\$ 19,690,308	\$ 38,777,182	\$ 4,622,242	\$ 88,678,405	\$ 42,039,885
Materials and Supplies Inventory	1,049,029	240,971	244,070	46,643	1,580,713	302,364
Accrued Interest Receivable	238				238	
Accounts Receivable	10,604,651	7,291,159	5,629,668	1,044,122	24,569,600	103,220
Due from Other Funds	13,653	22,405	10,313	4,175	50,546	426,650
Prepaid Items					0	540,340
Other Assets	927,147	1,319,917			2,247,064	
<i>Current restricted assets:</i>						
Cash and Cash Equivalents-Segregated Accounts			9,643,478		9,643,478	
<i>Total Current Assets</i>	<u>38,183,391</u>	<u>28,564,760</u>	<u>54,304,711</u>	<u>5,717,182</u>	<u>126,770,044</u>	<u>43,412,459</u>
Noncurrent Assets:						
Capital Assets:						
Land	3,313,305	1,272,801	4,048,538	1,300,000	9,934,644	
Land Improvements	424,882	7,350	4,622,717		5,054,949	
Building and Building Improvements	106,128,557	13,396,084	59,414,877	36,142,734	215,082,252	
Utility Plant in Service	305,203,878	197,280,728			502,484,606	
Furniture, Fixtures, and Equipment	7,273,558	5,831,675	8,230,818	543,834	21,879,885	2,317,851
Construction in Progress	7,282,422	11,104,768	11,224,447		29,611,637	
Accumulated Depreciation	(250,676,661)	(120,452,024)	(38,265,989)	(14,175,510)	(423,570,184)	(2,031,756)
<i>Total Noncurrent Assets</i>	<u>178,949,941</u>	<u>108,441,382</u>	<u>49,275,408</u>	<u>23,811,058</u>	<u>360,477,789</u>	<u>286,095</u>
<i>Total Assets</i>	<u>217,133,332</u>	<u>137,006,142</u>	<u>103,580,119</u>	<u>29,528,240</u>	<u>487,247,833</u>	<u>43,698,554</u>
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred Charge on Refunding	100,364	2,586		74,104	177,054	
Pension	1,200,201	600,101	600,101	1,200,201	3,600,604	
<i>Total Deferred Outflows of Resources</i>	<u>1,300,565</u>	<u>602,687</u>	<u>600,101</u>	<u>1,274,305</u>	<u>3,777,658</u>	<u>0</u>

	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
Current Liabilities:						
Accounts Payable	826,244	1,158,920	1,042,509	312,515	3,340,188	1,454,922
Accrued Wages and Benefits	144,431	96,979	80,069	141,070	462,549	97,311
Due to Other Governments	3,074,384	2,108,029	918	163,382	5,346,713	
Accrued Interest Payable	4,288	980	15,637	16,875	37,780	
Interfund Payable	701,721			3,989,760	4,691,481	178,700
Due to Other Funds	23,494	9,799	27,233	161,370	221,896	28,958
Claims Payable					0	6,413,815
Notes Payable	5,003,835	473,500			5,477,335	
Compensated Absences Payable	353,765	185,876	283,450	269,225	1,092,316	110,255
General Obligation Bonds Payable	2,239,094	164,690		1,038,473	3,442,257	
Capital Leases Payable					0	55,366
Landfill Closure and Postclosure Costs Payable			61,270		61,270	
Total Current Liabilities	12,371,256	4,198,773	1,511,086	6,092,670	24,173,785	8,339,327
Current Liabilities Payable from Restricted Assets:						
Revenue Bonds Payable			280,000		280,000	
Noncurrent Liabilities:						
Notes Payable - net of current portion	29,509,681	7,499,674			37,009,355	
Claims Payable - net of current portion					0	5,356,203
Compensated Absences Payable - net of current portion	490,145	313,731	292,800	279,985	1,376,661	231,968
General Obligation Bonds Payable - net of current portion	543,493	358,851		6,662,188	7,564,532	
Revenue Bonds Payable - net of current portion			2,923,101		2,923,101	
Landfill Closure and Postclosure Costs Payable - net of current portion			649,687		649,687	
Long-Term Liabilities:						
Due in More Than One Year:						
Net Pension Liability	7,379,443	3,689,721	3,689,721	7,379,443	22,138,328	
Total Noncurrent Liabilities	37,922,762	11,861,977	7,555,309	14,321,616	71,661,664	5,588,171
Total Liabilities	50,294,018	16,060,750	9,346,395	20,414,286	96,115,449	13,927,498
Deferred Inflows of Resources:						
Pension	128,023	64,012	64,012	128,023	384,070	
NET POSITION:						
Net Investment in Capital Assets	141,754,202	99,947,253	46,095,408	16,320,696	304,117,559	230,729
Restricted for Debt Service			394,922		394,922	
Restricted for Capital Outlay			9,124,951		9,124,951	
Unrestricted	26,257,654	21,536,814	39,154,532	(6,060,460)	80,888,540	29,540,327
Total Net Position	\$ 168,011,856	\$ 121,484,067	\$ 94,769,813	\$ 10,260,236	\$ 394,525,972	\$ 29,771,056
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds					(572,562)	
Total Net Position of Business-type Activities					<u>\$ 393,953,410</u>	

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

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	Business Type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds		
OPERATING REVENUES:						
Charges for Services	\$ 41,826,308	\$ 34,722,082	\$ 22,424,794	\$ 13,599,620	\$ 112,572,804	\$ 58,715,149
Other	370,514	226,619	1,058,145	32,704	1,687,982	126,063
<i>Total Operating Revenues</i>	<u>42,196,822</u>	<u>34,948,701</u>	<u>23,482,939</u>	<u>13,632,324</u>	<u>114,260,786</u>	<u>58,841,212</u>
OPERATING EXPENSES:						
Personal Services	9,754,381	6,250,804	4,900,596	9,702,363	30,608,144	9,309,434
Contractual Services	1,790,132	2,672,582	4,115,625	2,738,168	11,316,507	8,662,048
Materials and Supplies	1,498,327	976,890	445,545	1,004,396	3,925,158	3,488,373
Utilities	15,206,024	18,604,399	6,016,970	396,473	40,223,866	1,069,393
Claims					-	39,673,285
Depreciation	8,256,543	4,790,998	2,677,277	903,132	16,627,950	241,709
Other	2,911,561	2,574,750	1,663,107	1,475,865	8,625,283	2,338,067
<i>Total Operating Expenses</i>	<u>39,416,968</u>	<u>35,870,423</u>	<u>19,819,120</u>	<u>16,220,397</u>	<u>111,326,908</u>	<u>64,782,309</u>
<i>Operating Income (Loss)</i>	<u>2,779,854</u>	<u>(921,722)</u>	<u>3,663,819</u>	<u>(2,588,073)</u>	<u>2,933,878</u>	<u>(5,941,097)</u>
NON-OPERATING REVENUES (EXPENSES):						
Other Non-Operating Revenues	1,720,835	1,991,282			3,712,117	17,112
Interest and Fiscal Charges	(1,237,320)	(151,672)	(123,960)	(213,734)	(1,726,686)	
Other Non-Operating Expenses			(301,923)		(301,923)	(82,656)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>483,515</u>	<u>1,839,610</u>	<u>(425,883)</u>	<u>(213,734)</u>	<u>1,683,508</u>	<u>(65,544)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>3,263,369</u>	<u>917,888</u>	<u>3,237,936</u>	<u>(2,801,807)</u>	<u>4,617,386</u>	<u>(6,006,641)</u>
Transfers In			366,294	2,848,835	3,215,129	
Transfers Out	(33,921)	(620)			(34,541)	
<i>Change in Net Position</i>	<u>3,229,448</u>	<u>917,268</u>	<u>3,604,230</u>	<u>47,028</u>	<u>7,797,974</u>	<u>(6,006,641)</u>
<i>Net Position at Beginning of Year, as Restated (See Note C)</i>	<u>164,782,408</u>	<u>120,566,799</u>	<u>91,165,583</u>	<u>10,213,208</u>		<u>35,777,697</u>
<i>Net Position at End of Year</i>	<u>\$ 168,011,856</u>	<u>\$ 121,484,067</u>	<u>\$ 94,769,813</u>	<u>\$ 10,260,236</u>		<u>\$ 29,771,056</u>
					(816,640)	
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds change in Net Position of Business-type Activities					<u>\$ 6,981,334</u>	

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

MONTGOMERY COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

(Cont'd.)

	Business-type Activities - Enterprise Funds					Governmental
	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds	Total	Activities - Internal Service Funds
<i>Increase (Decrease) in Cash and Cash Equivalents</i>						
<i>Cash flows from operating activities:</i>						
Cash receipts from customers	\$ 42,318,458	\$ 34,557,478	\$ 21,726,793	\$ 13,357,019	\$ 111,959,748	\$ 8,699,035
Cash receipts from interfund services provided	169,726	167,962	204,468	331,939	874,095	50,056,990
Cash payments to employees for services	(8,522,293)	(5,467,148)	(4,244,024)	(8,530,694)	(26,764,159)	(8,945,917)
Cash payments to suppliers for goods and services	(9,720,644)	(21,882,988)	(7,633,434)	(2,449,561)	(41,686,627)	(12,455,362)
Cash payments for insurance claims						(40,599,419)
Cash payments for interfund services used	(2,503,238)	(1,730,191)	(1,693,615)	(3,004,524)	(8,931,568)	(916,257)
Other operating cash receipts		245,819	1,050,182	21,389	1,317,390	108,813
Cash from other sources	433,087				433,087	
Other cash payments	(10,762,639)	(2,617,188)	(4,328,741)	(1,612,854)	(19,321,422)	(2,972,425)
<i>Net cash provided by (used for) operating activities</i>	<u>11,412,457</u>	<u>3,273,744</u>	<u>5,081,629</u>	<u>(1,887,286)</u>	<u>17,880,544</u>	<u>(7,024,542)</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds			366,294	4,133,965	4,500,259	
Transfers out to other funds	(1,273)	(620)		(1,285,130)	(1,287,023)	
Amounts borrowed on interfund loans				6,600	6,600	28,700
Amounts repaid on interfund loans	(43,000)				(43,000)	(194,000)
Cash payments for nonoperating			(301,923)		(301,923)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(44,273)</u>	<u>(620)</u>	<u>64,371</u>	<u>2,855,435</u>	<u>2,874,913</u>	<u>(165,300)</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases						(82,839)
Interest paid on capital leases						
Principal paid on long-term notes	(4,925,419)	(496,199)			(5,421,618)	
Interest paid on long-term notes	(1,118,186)	(138,521)			(1,256,707)	
Proceeds from long-term notes	669,079	2,426,531			3,095,610	
Principal paid on revenue bonds			(251,746)		(251,746)	
Interest paid on revenue bonds			(150,440)		(150,440)	
Principal paid on general obligation bonds	(2,189,197)	(163,361)		(1,012,499)	(3,365,057)	
Interest paid on general obligation bonds	(100,551)	(15,182)		(223,424)	(339,157)	
Acquisition and construction of capital assets	(7,407,201)	(9,538,617)	(2,265,316)	(80,911)	(19,292,045)	(60,237)
Cash received from sale of capital assets		3,469	28,485		31,954	17,112
Other nonoperating revenue	1,722,201	1,991,282			3,713,483	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(13,349,274)</u>	<u>(5,930,598)</u>	<u>(2,639,017)</u>	<u>(1,316,834)</u>	<u>(23,235,723)</u>	<u>(125,964)</u>
Net increase (decrease) in cash and cash equivalents	(1,981,090)	(2,657,474)	2,506,983	(348,685)	(2,480,266)	(7,315,806)
Cash and cash equivalents at beginning of year	27,569,763	22,347,782	45,913,677	4,970,927	100,802,149	49,355,691
Cash and cash equivalents at end of year	\$ <u>25,588,673</u>	\$ <u>19,690,308</u>	\$ <u>48,420,660</u>	\$ <u>4,622,242</u>	\$ <u>98,321,883</u>	\$ <u>42,039,885</u>

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

MONTGOMERY COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds (Cont'd.)
For the Year Ended December 31, 2015

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds	Total	
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>						
Operating income (loss)	\$ 2,779,854	\$ (921,722)	\$ 3,663,819	\$ (2,588,073)	\$ 2,933,878	\$ (5,941,097)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>						
Depreciation	8,256,543	4,790,998	2,677,277	903,132	16,627,950	241,709
Landfill Closure and Postclosure Costs			(47,108)		(47,108)	
Miscellaneous nonoperating income (expense)					0	(78,564)
(Increase) decrease in accounts receivable	656,045	(62,138)	(509,201)	58,919	143,625	479,210
(Increase) decrease in due from other funds	3,059	(11,272)	7,705	19,104	18,596	35,687
(Increase) decrease in inventory of supplies	61,475	(1,592)	(65,987)	2,021	(4,083)	(127,193)
(Increase) decrease in prepaid expenses					0	60,970
Increase (decrease) in accounts payable	(328,694)	(755,674)	(593,821)	11,889	(1,666,300)	(475,267)
Increase (decrease) in due to other funds	11,193	(33,790)	(13,389)	4,320	(31,666)	5,707
Increase (decrease) in due to other governments	24,995	175,238	825	(51,559)	149,499	(193)
Increase (decrease) in accrued wages and benefits	(274,016)	(161,652)	(129,446)	(304,599)	(869,713)	(9,043)
Increase (decrease) in insurance claims payable					0	(1,309,420)
(Increase) decrease in deferred outflows pension	83,876	41,938	41,938	83,877	251,629	
Increase (decrease) in deferred inflows pension	(59,070)	(29,535)	(29,535)	(59,070)	(177,210)	
Increase (decrease) in pension liability	(42,186)	(21,093)	(21,093)	(42,186)	(126,558)	
(Increase) decrease in other assets	153,395	205,244			358,639	
Increase (decrease) in compensated absences	85,988	58,794	99,645	74,939	319,366	92,952
<i>Total adjustments</i>	<u>8,632,603</u>	<u>4,195,466</u>	<u>1,417,810</u>	<u>700,787</u>	<u>14,946,666</u>	<u>(1,083,445)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 11,412,457</u>	<u>\$ 3,273,744</u>	<u>\$ 5,081,629</u>	<u>\$ (1,887,286)</u>	<u>\$ 17,880,544</u>	<u>\$ (7,024,542)</u>

Noncash investing, capital and financing activities:

During 2015, there were no noncash investing, capital and financing activities for the Enterprise Funds or Internal Service Funds.

MONTGOMERY COUNTY, OHIO
Statement of Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust - Port Authority	Investment Trust - Five Rivers Metroparks	Agency Funds
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 56,900	\$ 15,058,589	\$ 81,271,231
Cash and Cash Equivalents in Segregated Accounts			15,031,065
Accrued Interest Receivable		36,068	
Property Taxes Receivable			774,613,240
	<u>56,900</u>	<u>15,094,657</u>	<u>774,613,240</u>
<i>Total Assets</i>	<u>\$ 56,900</u>	<u>\$ 15,094,657</u>	<u>\$ 870,915,536</u>
LIABILITIES:			
Current Liabilities:			
Due to Other Governments			828,237,519
Undistributed Monies			42,678,017
			<u>870,915,536</u>
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 870,915,536</u>
NET POSITION:			
Held in Trust for Pool Participants		15,094,657	
Held in Trust	56,900		
	<u>56,900</u>	<u>15,094,657</u>	
<i>Total Net Position</i>	<u>\$ 56,900</u>	<u>\$ 15,094,657</u>	

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

MONTGOMERY COUNTY, OHIO
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
December 31,2015

	Private Purpose Trust - Port Authority	Investment Trust - Five Rivers Metroparks
ADDITIONS:		
Investment income	\$	\$ 158,182
Other income received by fiscal agent		22,407,392
<i>Total Additions</i>	<u>0</u>	<u>22,565,574</u>
DEDUCTIONS:		
Other payments made by fiscal agent		21,407,078
<i>Total Deductions</i>	<u>0</u>	<u>21,407,078</u>
<i>Changes in Net Position</i>	<u>0</u>	<u>1,158,496</u>
<i>Net Position Beginning of Year, as restated for Private Purpose Trust (See Note S)</i>	<u>56,900</u>	<u>13,936,161</u>
<i>Net Position End of Year</i>	<u>\$ 56,900</u>	<u>\$ 15,094,657</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, 2015

	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,297,208	\$ 1,652,186	\$ 2,716,687	\$ 5,666,081
Net receivables:				
Accounts	229,048	36,689	114,942	380,679
Loans			100,000	100,000
Prepaid items	6,525	29,378	209	36,112
Inventory of supplies	21,841			21,841
Other assets	4,200	1,000	4,009,686	4,014,886
Capital assets not being depreciated		2,399,565		2,399,565
Capital assets being depreciated	304,736	10,066,058	28,655	10,399,449
<i>Total Assets</i>	<u>1,863,558</u>	<u>14,184,876</u>	<u>6,970,179</u>	<u>23,018,613</u>
LIABILITIES:				
Accounts payable	28,207	167,402	1,103,158	1,298,767
Accrued wages and benefits	59,081			59,081
Other	31,204	51,200	77,200	159,604
Unearned revenue		6,006,615		6,006,615
<i>Total Liabilities</i>	<u>118,492</u>	<u>6,225,217</u>	<u>1,180,358</u>	<u>7,524,067</u>
NET POSITION:				
Net investment in capital assets	304,736	12,465,623	28,655	12,799,014
Unrestricted	1,440,330	(4,505,964)	5,761,166	2,695,532
<i>Total Net Position</i>	<u>\$ 1,745,066</u>	<u>\$ 7,959,659</u>	<u>\$ 5,789,821</u>	<u>\$ 15,494,546</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, 2015

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corp	Total
Component Units:							
Monco Enterprises, Inc	\$ 2,286,064	\$ 1,796,887	\$ 484,251	\$ (4,926)	\$	\$	\$ (4,926)
Miami Valley In-Ovations, Inc	1,469,499	765,470	1,821,373		1,117,344		1,117,344
Montgomery County Land Reutilization Corp	744,350		98,803			(645,547)	(645,547)
Total	\$ 4,499,913	\$ 2,562,357	\$ 2,404,427	(4,926)	1,117,344	(645,547)	466,871
General Revenues:							
Grants and contributions not restricted to specific programs						2,876,414	2,876,414
Unrestricted investment earnings				(1,036)	564	235	(237)
Miscellaneous				4,105	233	142,015	146,353
Total general revenues				3,069	797	3,018,664	3,022,530
Change in Net Position				(1,857)	1,118,141	2,373,117	3,489,401
Net Position - Beginning				1,746,923	6,841,518	3,416,704	12,005,145
Net Position - Ending				\$ 1,745,066	\$ 7,959,659	\$ 5,789,821	\$ 15,494,546

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

Montgomery County provides a multitude of services to its approximately 532,000 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.

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

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

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE A - Summary of Significant Accounting Policies - Description of Montgomery County (Cont'd.)

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

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

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

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

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

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

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

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

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

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

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

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

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

Job & Family Services: This fund, which the County chose to report as a major fund for 2015, accounts for the administration of public assistance programs under state and federal regulations. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS): This fund, which the County chose to report as a major fund for 2015, accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. The foundation of this fund is derived from funding from the Human Services Levy transfer.

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

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

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

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

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

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

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.

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

Measurement Focus and Basis of Accounting

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

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

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

Budgetary Accounting and Control

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

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

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Community Development Block Grant; Youth Services; Community Corrections; ADAMHS Board Federal Grants; Workforce

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

Investment Act; Other Federal Grants; ADAMHS Board State & Local Grants and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented.

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

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

Cash and Cash Equivalents and Investments

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

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

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. Restricted cash is reported in the General Fund for unclaimed monies.

Other Assets

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

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

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>
Land improvements	15-20 years
Utility plant in service	50 years
Buildings, structures and improvements	20-40 years
Furniture, fixtures and equipment	2-12 years

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

Long-term Liabilities

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

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

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

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, 2015, net interest cost of \$98,403 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

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

for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds.

Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund Statement of Fund Net Position and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue in the Governmental Funds only when measurable and available; however, since special assessments qualify as exchange-like transactions, revenue is recognized for all special assessments receivable in the government-wide statements. Special assessments receivable include \$39,012 of delinquent amounts outstanding.

Deferred Outflows/Deferred Inflows of Resources

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, other local taxes, sales taxes, intergovernmental grants, special assessments, fees and charges for services and interest. These amounts are deferred and recognized as revenue in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities. Deferred inflows of resources related to pension are reported on the government-wide Statement of Net Position. (See Note J)

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

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

statements, when funds become available and in the government-wide financial statements when the underlying exchange occurs.

Interfund Transactions

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

Pensions

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

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 I.

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

Fund Balance

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

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

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

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

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

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

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

Net Position

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE C – Change in Accounting Principle and Restatement of Net Position

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

	Governmental Activities	Business-Type Activities
Net Position December 31, 2014	\$ 830,647,806	\$ 405,946,008
Adjustments:		
Net Pension Liability	(156,699,134)	(21,368,064)
Deferred Outflow - Payments Subsequent to Measurement Date	19,860,957	2,394,132
Restated Net Position December 31, 2014	\$ 693,809,629	\$ 386,972,076

	Wastewater	Water	Solid Waste Management	Parking Facilities	Stillwater	Total Enterprise
Net Position December 31, 2014	\$ 171,107,052	\$ 123,729,121	\$ 94,327,905	\$ 6,300,400	\$ 10,237,452	\$ 405,701,930
Adjustments:						
Net Pension Liability	(7,122,688)	(3,561,344)	(3,561,344)	0	(7,122,688)	(21,368,064)
Deferred Outflow - Payments Subsequent to Measurement Date	798,044	399,022	399,022	0	798,044	2,394,132
Restated Net Position December 31, 2014	\$ 164,782,408	\$ 120,566,799	\$ 91,165,583	\$ 6,300,400	\$ 3,912,808	\$ 386,727,998
					Internal Activity	244,078
						\$ 386,972,076

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2015 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>						
<i>Description</i>	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>Job & Family Services</i>	<i>ADAMHS Board</i>
GAAP Basis	\$ 967,370	\$ 3,823,280	\$ 497,011	\$ (3,283,795)	\$ 1,241,067	\$ 4,132,460
Increase (decrease)						
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis:	(1,477,894)					
Due to revenues:						
Property taxes	(82)	(48)	(780)			
Sales tax	(317,531)					
Licenses and permits	150					
Fees and charges for services	5,137	(12,793)		51,816	92	890
Fines and forfeitures	(575,747)					
Intergovernmental	(318,111)	(2,079,125)		1,803,460	(528,542)	
Investment earnings	45,860					
Miscellaneous	(2,328,740)	16,595		154,961	27,639,357	(2,346)
Due to expenditures:						
Current:						
General government	(1,197,884)					
Judicial and law enforcement	(595,686)					
Environment and public works	(44,809)					
Social services	(107,735)	(1,867,895)	(2,405,684)	(2,225,020)	(32,408,350)	(4,190,170)
Community and economic development	4,841,163					
Intergovernmental:						
Judicial and law enforcement	(214,676)					
Environment and public works	(13)					
Social services		(2,697,351)				
Community and economic development	2,631,303					
Debt Service:						
Principal retirement	36,081					
Interest and fiscal charges	1,719					
Due to other financing sources and (uses):						
Proceeds from capital leases	(13,747)					
Advances in	1,542,743					
Advances out	(833,766)					
Transfers in	3,250,760		8,947,524			
Transfers out	(5,753,283)	(40,000)	(8,947,523)			
Budgetary basis	<u>\$ (457,418)</u>	<u>\$ (2,857,337)</u>	<u>\$ (1,909,452)</u>	<u>\$ (3,498,578)</u>	<u>\$ (4,056,376)</u>	<u>\$ (59,166)</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE E – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Pollution Remediation

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

Insurance Claims

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

NOTE F - Cash, Deposits and Investments

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

The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of: (1) United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero coupon United States Treasury security that is a direct obligation of the United States; (2) Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities; (3) Written repurchase agreements in the securities listed above provided the market value of the

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days; (4) Bonds and other obligations of the State of Ohio or its political subdivisions, provided such political subdivisions are located wholly or partly within the County; (5) Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts; (6) No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions; (7) The State Treasurer's investment pool (STAR Ohio); (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value; (9) Up to twenty-five percent of the County's average portfolio in either of the following: (a) Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase (b) Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase; (10) Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase; (11) No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and, (12) Up to one percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

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

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Position. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2015, the fair value of investments was \$710,953 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

At year end, the carrying amount of the County's deposits was \$16,756,288 and the bank balance was \$31,224,554. Of the bank balance, \$3,285,879 was covered by federal depository insurance and \$27,958,675 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, 2015 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 41,115,990	8.38%	Aaa	0.12 years
Federal Home Loan Bank	70,726,130	14.42%	Aaa	0.26 years
Federal Home Loan Mortgage Corp.	107,862,285	21.98%	Aaa	0.36 years
Federal National Mortgage Assoc.	194,669,400	39.66%	Aaa	0.86 years
US Treasury Notes	32,940,010	6.71%	Aaa	0.05 years
Municipal Bonds	3,291,930	0.67%	Not Rated	0.08 years
Repurchase Agreement	13,374,520	2.73%	Not Rated	n/a
STAR Ohio	244,879	0.05%	AAAm	n/a
Federated Government Obligation Fund	295,048	0.06%	Aaa-mf	n/a
PNC Government Money Market Fund	26,179,657	5.34%	AAAm	n/a
	<u>\$ 490,699,849</u>	<u>100.00%</u>		
Total Investments	<u>\$ 490,699,849</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 of the investment pool as an investment trust fund (a Fiduciary Fund). At year end, the external portion approximated only 3.06% 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 2015, the pool experienced average weighted monthly yields which ranged from 0.94% to 1.10%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Discretely Presented Component Units: At year-end, Monco Enterprises, Inc. had \$1,297,208 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 \$1,652,186 and \$2,716,687, respectively. There are no statutory guidelines regarding the deposit and investment of funds for these not-for-profit corporations.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2015, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 1,134,585	\$ 743,816
Board of Developmental Disabilities Services	140,253	18,392
Human Services Levy		20,106
Children Services	13,306	2,338,413
Job & Family Services	2,954,107	102,937
ADAMHS Board	30	55,741
Other Governmental Funds	721,889	1,911,107
	<u>4,964,170</u>	<u>5,190,512</u>
Proprietary Funds:		
Enterprise Funds -		
Wastewater	13,653	23,494
Water	22,405	9,799
Solid Waste Management	10,313	27,233
Nonmajor Enterprise Funds	4,175	161,370
	<u>50,546</u>	<u>221,896</u>
Internal Service Funds	<u>426,650</u>	<u>28,958</u>
Total	<u><u>\$ 5,441,366</u></u>	<u><u>\$ 5,441,366</u></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:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 7,639,303	\$
Other Governmental Funds		2,769,122
Wastewater		701,721
Nonmajor Enterprise Funds		3,989,760
Internal Service Funds		178,700
	<u><u>\$ 7,639,303</u></u>	<u><u>\$ 7,639,303</u></u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

The preceding interfund receivable/payables includes \$2,038,338 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, 2015</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2015</i>	<i>Amount Due in 2016</i>
<i>Interfund Payables for Treasurer-held Manuscript Debt:</i>								
<i>Treasurer-held Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2007	Waitman North Group Drainage Proj	4.400%	2022	\$ 13,470	\$	\$ (1,440)	\$ 12,030	\$ 1,500
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	26,950		(2,890)	24,060	3,010
2008	Manning Road Group Drainage Proj	4.350%	2023	17,100		(1,600)	15,500	1,600
2008	Hardin West Group Drainage Proj	4.350%	2023	13,500		(1,300)	12,200	1,300
2011	Tom's Run West Group Drainage Proj	3.900%	2026	12,749		(853)	11,896	887
2013	Lutheran Road Group Drainage Proj	3.350%	2028	20,835		(1,191)	19,644	1,231
2013	Little Farms Group Drainage Proj	3.350%	2028	43,680		(2,497)	41,183	2,580
Total payable from road assessments				\$ 148,284	\$ 0	\$ (11,771)	\$ 136,513	\$ 12,108
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 118,617	\$	\$ (14,568)	\$ 104,049	\$ 15,297
2001	Groby's San Swr Ext	5.000%	2021	25,165		(3,091)	22,074	3,245
2001	Alex-Bell Water Main Ext	5.000%	2021	12,769		(1,568)	11,201	1,647
2001	Tucson San Swr Reloc	5.000%	2021	8,031		(986)	7,045	1,036
2005	Centerville Forest San Swr Ext	4.000%	2025	206,845		(15,337)	191,508	15,951
2005	Homestretch Rd Water Main Ext	4.000%	2025	27,633		(2,049)	25,584	2,131
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	104,818		(6,397)	98,421	6,749
2011	Airway Rd Water Main Ext	3.550%	2031	30,020		(1,310)	28,710	1,370
2011	Airway Rd San Sewer Ext	3.550%	2031	26,376		(1,156)	25,220	1,198
2011	Bigger Lane Water Main Ext	3.250%	2031	77,768		(3,499)	74,269	3,612
2011	Bigger Lane San Sewer Ext	3.250%	2031	77,336		(3,480)	73,856	3,592
2012	Centerwood Lane Water Main Ext	2.600%	2032	73,370		(3,248)	70,122	3,333
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	250,534		(9,143)	241,391	9,499
2015	McKenna Gorman Sewer Ext	3.150%	2035		123,937		123,937	4,542
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035		105,438		105,438	3,864
Total payable from water/sewer assessments				\$ 1,039,282	\$ 229,375	\$ (65,832)	\$ 1,202,825	\$ 77,066
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 742,000	\$	\$ (43,000)	\$ 699,000	\$ 46,000
Total payable from Wastewater Fund				\$ 742,000	\$ 0	\$ (43,000)	\$ 699,000	\$ 46,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 1,929,566	\$ 229,375	\$ (120,603)	\$ 2,038,338	\$ 135,174

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

Payable from Other Governmental Funds for:

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
<u>Treasurer-held Road Assessment Bonds</u>			
	2016	\$ 12,108	\$ 5,295
	2017	12,669	4,809
	2018	13,247	4,297
	2019	13,742	3,764
	2020	14,141	3,209
	2021-2025	52,875	7,953
	2026-2028	17,731	1,164
		<u>\$ 136,513</u>	<u>\$ 30,491</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2016	\$ 77,066	\$ 48,250
	2017	80,263	43,304
	2018	83,600	39,960
	2019	87,087	36,296
	2020	90,727	32,840
	2021-2025	391,355	112,704
	2026-2030	242,970	50,094
	2031-2035	149,757	11,949
		<u>\$ 1,202,825</u>	<u>\$ 375,397</u>
		<u>\$ 1,339,338</u>	<u>\$ 405,888</u>
<u>Total Other Governmental Funds</u>			
Interfund Payables from Wastewater Fund for:			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2016	\$ 46,000	\$ 30,756
	2017	47,000	28,732
	2018	50,000	26,664
	2019	51,000	24,464
	2020	54,000	22,220
	2021-2025	308,000	73,260
	2026-2027	143,000	9,504
		<u>\$ 699,000</u>	<u>\$ 215,600</u>
		<u>\$ 699,000</u>	<u>\$ 215,600</u>
		<u>\$ 2,038,338</u>	<u>\$ 621,488</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE H - Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

Governmental Activities:

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2015</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 12,780,193	\$ 578,831	\$ (27,259)	\$ 13,331,765
Construction-in-progress	16,873,778	17,101,615	(10,745,557)	23,229,836
Infrastructure	369,211,203	8,551,133	(360,816)	377,401,520
<i>Total capital assets, not being depreciated</i>	<u>398,865,174</u>	<u>26,231,579</u>	<u>(11,133,632)</u>	<u>413,963,121</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	3,391,840		(15,647)	3,376,193
Buildings, structures and improvements	219,658,099	2,862,458	(2,390,540)	220,130,017
Furniture, fixtures and equipment	69,905,032	3,763,029	(2,424,025)	71,244,036
<i>Total capital assets, being depreciated</i>	<u>292,954,971</u>	<u>6,625,487</u>	<u>(4,830,212)</u>	<u>294,750,246</u>
<i>Accumulated Depreciation:</i>				
Land improvements	1,657,511	143,520	(15,647)	1,785,384
Buildings, structures and improvements	106,977,257	6,318,187	(1,070,015)	112,225,429
Furniture, fixtures and equipment	51,977,514	4,970,505	(2,202,760)	54,745,259
<i>Total accumulated depreciation</i>	<u>160,612,282</u>	<u>11,432,212</u>	<u>(3,288,422)</u>	<u>168,756,072</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>132,342,689</u>	<u>(4,806,725)</u>	<u>(1,541,790)</u>	<u>125,994,174</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 531,207,863</u>	<u>\$ 21,424,854</u>	<u>\$ (12,675,422)</u>	<u>\$ 539,957,295</u>

Business-type Activities:

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2015</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 9,934,644	\$	\$	\$ 9,934,644
Construction-in-progress	17,667,608	15,362,408	(3,418,379)	29,611,637
<i>Total capital assets, not being depreciated</i>	<u>27,602,252</u>	<u>15,362,408</u>	<u>(3,418,379)</u>	<u>39,546,281</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	5,054,949			5,054,949
Utility plant in service	497,083,428	5,401,178		502,484,606
Buildings, structures and improvements	215,082,252			215,082,252
Furniture, fixtures and equipment	21,913,468	1,946,838	(1,980,421)	21,879,885
<i>Total capital assets, being depreciated</i>	<u>\$ 739,134,097</u>	<u>\$ 7,348,016</u>	<u>\$ (1,980,421)</u>	<u>\$ 744,501,692</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE H - Capital Assets (Cont'd.)

Business-type Activities (Cont'd.):

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2015</i>
<i>Accumulated Depreciation:</i>				
Land improvements	\$ 2,853,380	\$ 226,266	\$	\$ 3,079,646
Utility plant in service	249,192,561	9,831,574		259,024,135
Buildings, structures and improvements	140,101,360	5,052,800		145,154,160
Furniture, fixtures and equipment	16,742,034	1,517,310	(1,947,101)	16,312,243
<i>Total accumulated depreciation</i>	<u>408,889,335</u>	<u>16,627,950</u>	<u>(1,947,101)</u>	<u>423,570,184</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>330,244,762</u>	<u>(9,279,934)</u>	<u>(33,320)</u>	<u>320,931,508</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 357,847,014</u>	<u>\$ 6,082,474</u>	<u>\$ (3,451,699)</u>	<u>\$ 360,477,789</u>

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

Governmental Activities:

General Government	\$ 2,287,139
Judicial and Law Enforcement	6,189,559
Environment and Public Works	724,311
Social Services	1,927,094
Community and Economic Development	304,109
Total Depreciation Expense - Governmental Activities	<u>\$ 11,432,212</u>

Business-type Activities:

Water	\$ 4,790,998
Wastewater	8,256,543
Solid Waste Management	2,677,277
Other Non-major Enterprise	903,132
Total Depreciation Expense - Business-type Activities	<u>\$ 16,627,950</u>

Construction Commitments

The County's outstanding construction commitments as of December 31, 2015, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Miscellaneous Software and Hardware Projects	\$ 516,733
Road and Bridge Projects	20,598,113
Total	<u>\$ 21,114,846</u>

<u>Business-type Activities:</u>	
Water Projects	\$ 2,528,755
Wastewater Projects	3,669,371
Solid Waste Management Projects	3,629,482
Total	<u>\$ 9,827,608</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE H - Capital Assets (Cont'd.)

Discretely Presented Component Units:

Monco Enterprises, Inc.:

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2015</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	\$ 42,725	\$	\$	\$ 42,725
Furniture, fixtures and equipment	1,085,894	16,991		1,102,885
<i>Total capital assets, being depreciated</i>	1,128,619	16,991	0	1,145,610
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	7,119	3,614		10,733
Furniture, fixtures and equipment	767,507	62,634		830,141
<i>Total accumulated depreciation</i>	774,626	66,248	0	840,874
<i>Total Capital Assets</i>	<u>\$ 353,993</u>	<u>\$ (49,257)</u>	<u>\$ 0</u>	<u>\$ 304,736</u>

Miami Valley In-Ovations, Inc.:

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2015</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 2,139,746	\$ 351,882	\$ (92,063)	\$ 2,399,565
<i>Total capital assets, not being depreciated</i>	2,139,746	351,882	(92,063)	2,399,565
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	11,453,029	1,398,515	(311,653)	12,539,891
Furniture, fixtures and equipment	214,103	37,690		251,793
<i>Total capital assets, being depreciated</i>	11,667,132	1,436,205	(311,653)	12,791,684
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	2,353,487	387,972	(35,111)	2,706,348
Furniture, fixtures and equipment	7,082	12,196		19,278
<i>Total accumulated depreciation</i>	2,360,569	400,168	(35,111)	2,725,626
<i>Total capital assets, being depreciated, net</i>	9,306,563	1,036,037	(276,542)	10,066,058
<i>Total Capital Assets</i>	<u>\$ 11,446,309</u>	<u>\$ 1,387,919</u>	<u>\$ (368,605)</u>	<u>\$ 12,465,623</u>

Montgomery County Land Reutilization Corporation:

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2015</i>
<i>Capital Assets, Being Depreciated:</i>				
Furniture, fixtures and equipment	\$ 3,411	\$ 29,909	\$	\$ 33,320
<i>Total capital assets, being depreciated</i>	3,411	29,909	0	33,320
<i>Accumulated Depreciation:</i>				
Furniture, fixtures and equipment	682	3,983		4,665
<i>Total accumulated depreciation</i>	682	3,983	0	4,665
<i>Total Capital Assets</i>	<u>\$ 2,729</u>	<u>\$ 25,926</u>	<u>\$ 0</u>	<u>\$ 28,655</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE I - Long-term Debt and Other Obligations

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

General Obligation Bonds currently outstanding are as follows:

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

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

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

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

ODOT Loans: Ohio Department of Transportation (ODOT) is a funding source used by the County for road/bridge capital projects. ODOT loans can provide up to 100% of the qualified project cost. Loans requested greater than \$5,000,000 may be referred to ODOT's bond program. The term of the loan will not exceed the useful life of the asset, or ten years, whichever is less. Loan payments are made semiannually. The original amount of the finalized loans are \$2,795,220.

ODOT loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
<i>Ohio Department of Transportation Loans:</i>				
Austin Pike - Miami Township	2014	3.00%	\$ 1,334,035	2023
Miamisburg - Springboro Pike	2014	3.00%	391,286	2015
Yankee Street - Phase 1B	2014	3.00%	1,069,899	2024

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

OPWC Loans: Ohio Public Works Commission (OPWC) is a funding source used by the County for water/sewer and road/bridge capital projects. OPWC loans can be provided for up to 100% of the project costs. Grant/loan combinations are also available. There is no minimum or maximum loan amount. The term of the loan cannot exceed the useful life of the project, or thirty years, whichever is less. The minimum term is one year. Once the project is completed a final amortization schedule is provided requiring payments every January and July until the term of the loan expires. Loans may be paid in full with no prepayment penalty. The total original amount for finalized OPWC loans is \$19,465,241 with \$1,077,622 issued for governmental activities and \$18,387,619 issued for business-type activities.

OPWC loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Yankee Street Improvement	2013	0%	\$ 952,625	2038
Hunt Drive Culvert Replacement	2015	0%	55,000	2020
Dayton-Cincinnati Pike Br #Ms b-99-2.23	2015	0%	69,997	2045
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Water Fund:				
North Super High Water	1994	0%	\$ 547,500	2015
M-4 Wtr Pump Station	2002	0%	1,700,000	2023
David Rd Wtr Tank	2003	0%	1,268,581	2024
SR 35 Wtr Main Replacement	2005	0%	228,801	2026
Needmore Wtr Main Replacement	2009	0%	600,000	2029
Main Street Waterline	2011	0%	547,500	2031
Woodman Drive Water Main	2011	0%	300,000	2031
Nordic/Ashcraft/Longines Water Main	2012	0%	697,423	2032
Munger Rd Wtr Main Rehab	2006	1.000%	345,795	2027
Wastewater Fund:				
Sewer Rehab	1993	0%	850,989	2015
Brumbaugh Relief Sewer	1997	0%	957,432	2017
Western Regional Screening	2001	0%	1,492,500	2021
Environmental Lab Roof	2003	0%	349,985	2024
Manhole Rehab	2005	0%	341,284	2025
Uplands Camp Sewer Rehab	2006	0%	562,016	2026
Manhole Rehab	2006	0%	368,298	2028
Uplands Camp Sewer	2007	0%	294,910	2028
Western Regional Roof Replacement	2007	0%	433,307	2027
Sugarcreek Manhole Rehab	2007	0%	500,516	2030
Sanitary Sewer Main Rehab	2007	0%	348,728	2027

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Wastewater Fund: (Cont'd.)				
Sugarcreek Manhole Rehab	2008	0%	\$ 469,610	2029
Ome Gardens Sanitary Sewer Rehab	2010	0%	281,754	2030
Sludge Storage Facilities	2011	0%	1,460,926	2031
Uplands Camp Sewer	2000	3.000%	379,255	2020
Manhole Rehab	2001	3.000%	303,359	2021
Bayside-Orinoco Sewer	2001	3.000%	165,819	2022
Eastown Lift Station	2003	3.000%	156,338	2024
Uplands Camp Sewer	2003	3.000%	348,890	2024
Manhole Rehab	2003	3.000%	360,000	2024
Woodman Ctr Sewer Replacement	2006	1.000%	254,403	2025
Sugarcreek Manhole Rehab	2006	1.000%	554,700	2026
Salem Bend Sewer Replacement	2006	1.000%	667,000	2026
Western Regional Activated Sludge Improvement	2015	0%	250,000	2036

OWDA Loans: Ohio Water Development Authority (OWDA) is a funding source used by the County for water/sewer capital projects. OWDA provides financial assistance for environmental infrastructure (water supply and distribution, wastewater treatments and collection) from the sale of municipal revenue bonds through loans to local governments in Ohio and from issuance of industrial revenue bonds for qualified projects in Ohio. Low interest loans are available for planning and construction projects. Loan terms are typically between 5 to 30 years with semiannual payments. The amount of \$81,105,611 represents the finalized original OWDA total loans. OWDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Water Development Authority Loans:</i>				
Water Fund:				
Crain's Run Water Line	2008	5.560%	\$ 1,303,009	2024
Crain's Run Water System	2008	5.660%	2,802,539	2024
Wastewater Fund:				
Sewer Replacement	1978	5.250%	4,300,529	2017
Eagle Creek Relief Sewer	1996	4.160%	171,903	2016
Lower Moraine Relief Sewer	1996	4.160%	381,607	2016
Stillwater Relief Sewer	1996	4.160%	536,925	2016
Riverside Relief Sewer	1996	4.160%	3,863,980	2016

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Water Development Authority Loans:</i>				
Wastewater Fund: (Cont'd)				
Opossum Creek Sewers	1996	4.350%	\$ 775,557	2015
Sewer Replacement	1996	4.350%	399,142	2016
Lower Holes Creek Relief Sewer	1997	4.040%	1,302,887	2016
North System Pump Station	1997	4.120%	1,109,710	2017
Upper Moraine Relief Sewer	1997	4.120%	2,523,020	2016
Lower Holes Creek Relief Sewer	1997	4.120%	3,001,961	2017
Upper Stillwater Relief Sewer	1998	3.910%	2,286,065	2019
Holes Creek Relief Sewer/Tunnel	1998	3.910%	3,859,411	2019
Equalization Basins	1999	3.790%	12,928,635	2020
Northwest EQ Basin	2000	4.640%	6,192,499	2021
Northridge Relief Sewers	2000	4.640%	7,303,179	2021
WRRSP Projects	2001	0.200%	1,388,900	2022
Central/South Holes Creek	2001	0.200%	6,770,949	2022
East Holes Creek Relief Sewer	2003	3.500%	2,856,617	2023
Fort McKinley Relief Sewer	2004	3.760%	2,509,445	2024
East Holes Creek Sewer-Supplement	2005	3.350%	1,093,103	2023
Southeast Holes Creek Sewer	2006	3.150%	4,281,854	2027
Clyo Rd Pump Station/Trunk Swr	2006	3.920%	2,445,538	2027
Eastern Regional Trickling Filter	2008	3.250%	979,234	2028
Western Regional Tertiary Filters	2010	3.250%	2,067,061	2031
Western Regional Sludge Thickener Improvement	2010	3.250%	1,430,706	2031
Western Regional Sludge Thickener Improvement Supplement	2011	2.620%	70,933	2031
Western Regional Tertiary Filters Supplement	2011	2.620%	168,713	2031

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2015 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2015</i>	<i>Due Within One Year</i>
<u>Governmental Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Reibold Renovation					
Refunding Bonds	\$ 3,260,000	\$	\$ (505,000)	\$ 2,755,000	\$ 525,000
Premium	97,738		(16,289)	81,449	0
2013 - Reibold Renovation					
Refunding Bonds	438,697		(216,880)	221,817	221,817
Premium	8,623		(4,311)	4,312	0
2013 - Facility Improvement					
Refunding Bonds	2,855,899		(1,411,883)	1,444,016	1,444,016
Premium	56,121		(28,060)	28,061	0
2013 - Juvenile Detention					
Refunding Bonds	18,283,090		(256,180)	18,026,910	256,910
Premium	519,325		(51,932)	467,393	0
Total General Obligation Bonds	<u>25,519,493</u>	<u>0</u>	<u>(2,490,535)</u>	<u>23,028,958</u>	<u>2,447,743</u>
<u>Special Assessment Bonds</u>					
1996 - Wolf Creek Pike Water Main	6,000		(3,000)	3,000	3,000
1999 - Post Town Road Water Main	65,000		(10,000)	55,000	15,000
2002 - Blackbird Lane Trunk Sewer	585,000		(60,000)	525,000	65,000
Total Special Assessment Bonds	<u>656,000</u>	<u>0</u>	<u>(73,000)</u>	<u>583,000</u>	<u>83,000</u>
<u>Ohio Public Works Commission</u>					
<u>(OPWC) Loans</u>					
2013 - Yankee Street Improvement	914,520		(38,105)	876,415	38,105
2015 - Hunt Drive Culvert Replacement		55,000		55,000	11,000
2015 - Dayton-Cincinnati Pike Bridge #Msb-99-2.23 Replacement		69,997		69,997	2,333
Total OPWC Loans	<u>\$ 914,520</u>	<u>\$ 124,997</u>	<u>\$ (38,105)</u>	<u>\$ 1,001,412</u>	<u>\$ 51,438</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

<i>Types / Issues</i>	<i>Balance 12/31/2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2015</i>	<i>Due Within One Year</i>
Governmental Activities: (Cont'd)					
Ohio Department of Transportation					
(ODOT) Loans					
2014 Austin Pike - Miami Township	\$ 1,287,180	\$ 46,855	\$	\$ 1,334,035	\$ 149,901
2014 Miamisburg - Springboro Pike	391,286		(391,286)	0	0
2014 Yankee Street Phase 1B	1,038,737	31,162		1,069,899	59,663
Total ODOT Loans	<u>2,717,203</u>	<u>78,017</u>	<u>(391,286)</u>	<u>2,403,934</u>	<u>209,564</u>
Other Long-Term Obligations					
Net Pension Liability - OPERS	156,699,134	3,344,622		160,043,756	0
Compensated Absences	21,597,332	18,703,207	(17,329,358)	22,971,181	9,707,629
Capital Leases	346,911	13,747	(148,234)	212,424	119,309
Claims Payable	13,079,438	39,289,999	(40,599,419)	11,770,018	6,413,815
Total Other Obligations	<u>191,722,815</u>	<u>61,351,575</u>	<u>(58,077,011)</u>	<u>194,997,379</u>	<u>16,240,753</u>
Total Governmental Obligations	<u>\$ 221,530,031</u>	<u>\$ 61,554,589</u>	<u>\$ (61,069,937)</u>	<u>\$ 222,014,683</u>	<u>\$ 19,032,498</u>

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2015 are as follows:

<i>Year Ending</i>	Governmental Activities					
	General Obligation Bonds		Special Assessment Bonds		Long-term Loans	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2016	\$ 2,447,743	\$ 619,494	\$ 83,000	\$ 26,916	\$ 261,002	\$ 54,953
2017	2,570,000	575,288	80,000	22,983	327,894	63,773
2018	2,635,000	523,887	85,000	19,268	336,250	55,418
2019	2,685,000	468,438	90,000	15,263	344,858	46,809
2020	2,760,000	400,292	80,000	11,025	353,726	37,940
2021-2025	9,350,000	866,300	165,000	11,250	1,239,584	59,008
2026-2030					202,190	
2031-2035					202,190	
2036-2040					125,982	
2041-2045					11,670	
	<u>\$ 22,447,743</u>	<u>\$ 3,453,699</u>	<u>\$ 583,000</u>	<u>\$ 106,705</u>	<u>\$ 3,405,346</u>	<u>\$ 317,901</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

Changes in long-term obligations reported in the business-type activities of the County during 2015 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2015</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>General Obligation Bonds</u>					
2010 - St Rt 49/170 Corridor					
Corridor Water Improvement					
Refunding Bonds	\$ 555,000	\$	\$ (105,000)	\$ 450,000	\$ 105,000
Premium	15,863		(3,172)	12,691	0
2013 - North High Water Main					
Refunding Bonds	118,051		(58,361)	59,690	59,690
Premium	2,320		(1,160)	1,160	0
2010 - St Rt 49/170 Corridor					
Sewer Improvement					
Refunding Bonds	785,000		(150,000)	635,000	150,000
Premium	22,411		(4,483)	17,928	0
2013 - Sewer Improvement					
Refunding Bonds	1,211,442		(598,906)	612,536	612,536
2013 - Big Three Trunk Sewer					
Refunding Bonds	960,810		(474,432)	486,378	486,378
2013 - Water Pollution Control					
Master Plan Refunding Bonds	1,956,039		(965,859)	990,180	990,180
Premium	81,131		(40,566)	40,565	0
2010 - Parking Garage Facility					
Refunding Bonds	1,635,000		(255,000)	1,380,000	260,000
Premium	48,929		(8,154)	40,775	0
2010 - Stillwater Center Replacement					
Facility Bonds	6,365,000		(495,000)	5,870,000	510,000
Premium	149,814		(13,619)	136,195	0
2013 - Parking Facilities					
Refunding Bonds	530,972		(262,499)	268,473	268,473
Premium	10,436		(5,218)	5,218	0
Total General Obligation Bonds	<u>\$ 14,448,218</u>	<u>\$ 0</u>	<u>\$ (3,441,429)</u>	<u>\$ 11,006,789</u>	<u>\$ 3,442,257</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

<i>Types / Issues</i>	<i>Balance 12/31/2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2015</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
Revenue Bonds					
2010 - Solid Waste Revenue Bonds	\$ 3,455,000	\$	\$ (275,000)	\$ 3,180,000	\$ 280,000
Premium	25,411		(2,310)	23,101	0
Total Revenue Bonds	3,480,411	0	(277,310)	3,203,101	280,000
Ohio Public Works Commission					
(OPWC) Loans					
1994 -North Super High Water	27,375		(27,375)		
2002 - M-4 Water Pump Station	765,000		(85,000)	680,000	85,000
2003 - David Rd Water Tank	634,291		(63,429)	570,862	63,429
2005 - SR35 Water Main Replacement	131,560		(11,440)	120,120	11,440
2009 - Needmore Wtr Main Replacement	450,000		(30,000)	420,000	30,000
2011 - Main Street Waterline	465,375		(27,375)	438,000	27,375
2011 - Woodman Drive Water Main	247,500		(15,000)	232,500	15,000
2012 - Nordic/Ashcroft/ Longines Water Main	610,245		(34,871)	575,374	34,871
2006 - Munger Rd Water Main Rehabilitation	232,530		(16,836)	215,694	17,005
2015 - Braddock & La Plate Water Main Replacement		37,961		37,961	0
2015 - Lakeview, Cherry & Martha Water Main Replacement		54,965		54,965	0
2015 - Oakley & Vale Water Main Replacement		203,320		203,320	0
2015 - Mad River, Folkstone & View Pointe Water Main Replacement		481,831		481,831	0
2015 - North Main Street Water Main Replacement		80,790		80,790	0
1993 - Sewer Rehabilitation	21,275		(21,275)	0	0
1997 - Brumbaugh Relief Sewer	119,678		(47,872)	71,806	47,871
2001 - Western Regional Screening	485,063		(74,625)	410,438	74,625
2003 - Environmental Lab Roof	166,243		(17,499)	148,744	17,499
2005 - Manhole Rehabilitation	187,707		(17,064)	170,643	17,064
2006 - Uplands Camp Sewer	337,209		(28,101)	309,108	28,101
2006 - Manhole Rehabilitation	257,808		(18,415)	239,393	18,415
2007 - Uplands Camp Sewer	\$ 199,065		\$ (14,745)	\$ 184,320	\$ 14,745

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

<i>Types / Issues</i>	<i>Balance 12/31/2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2015</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>(Cont'd.)</u>					
2007 - Western Regional Roof Replacement	\$ 270,817	\$	\$ (21,665)	\$ 249,152	\$ 21,665
2007 - Sugarcreek Manhole Rehabilitation	387,899		(25,026)	362,873	25,026
2007 - Sanitary Sewer Main Rehabilitation	217,955		(17,436)	200,519	17,436
2008 - Sugarcreek Manhole Rehabilitation	352,208		(23,480)	328,728	23,480
2010 - Ome Gardens Sanitary Sewer Rehabilitation	218,359		(14,088)	204,271	14,088
2011 - Sludge Storage Facility	1,241,787		(73,046)	1,168,741	73,046
2000 - Uplands Camp Sewer	138,278		(21,365)	116,913	22,011
2001 - Manhole Rehabilitation	118,963		(16,837)	102,126	17,346
2001 - Bayside-Orinoco Sewer	73,960		(8,933)	65,027	9,204
2003 - Eastown Lift Station	89,722		(7,818)	81,904	8,055
2003 - Uplands Camp Sewer	191,552		(17,708)	173,844	18,243
2003 - Manhole Rehabilitation	206,603		(18,003)	188,600	18,548
2006 - Woodman Ctr Sewer Replacement	158,687		(12,511)	146,176	12,636
2006 - Sugarcreek Manhole Rehabilitation	346,001		(27,278)	318,723	27,551
2006 - Salem Bend Sewer Rehabilitation	432,328		(32,637)	399,691	32,646
2015 - Western Regional Activated Sludge Improvement		250,000		250,000	6,250
Total OPWC Loans	9,783,043	1,108,867	(888,753)	10,003,157	849,671
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans</u>					
2008 - Crain's Run Water Line	737,171		(56,887)	680,284	60,094
2008 - Crain's Run Water System	1,587,289		(122,361)	1,464,928	129,286
2014 - North Main St Water Main Replacement	54,357	24,064	(1,875)	76,546	0
2014 - Woodland Hills Phase II Water Main Replacement	29,706	40,903	(1,875)	68,734	0
2014 - Rock Hill/Shroyer Water Line Replacement	70,443	8,089	(1,875)	76,657	0
2015 - North Dixie Drive Improvement 5B Water Line	\$	\$ 2,551	\$	\$ 2,551	\$ 0

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

<i>Types / Issues</i>	<i>Balance 12/31/2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2015</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans: (Cont'd.)</u>					
2015 - Woodland Hills Phase 1					
Water Main Replacement	\$	\$ 660,663	\$	\$ 660,663	\$ 0
2015 - North Main Street					
Water Main Replacement	0	732,045		732,045	0
2015 - Big Hill Water Main					
Replacement	0	99,349		99,349	0
1978 - Sewer Replacement	594,655		(228,044)	366,611	240,016
1996 - Eagle Creek Relief	18,349		(12,106)	6,243	6,243
1996 - Lower Moraine Relief	53,761		(26,327)	27,434	27,434
1996 - Stillwater Relief	57,312		(37,813)	19,499	19,499
1996 - Riverside Relief	544,362		(266,578)	277,784	277,784
1996 - Opossum Creek Relief	56,604		(56,604)	0	0
1996 - Sewer Replacement	57,035		(27,904)	29,131	29,131
1997 - Lower Holes Creek Relief	181,903		(89,133)	92,770	92,770
1997 - North System Pump Station	192,889		(74,804)	118,085	77,918
1997 - Upper Moraine Relief	354,380		(173,577)	180,803	180,803
1997 - Lower Holes Creek Relief	619,926		(198,274)	421,652	206,528
1998 - Upper Stillwater Relief	678,193		(140,666)	537,527	146,219
1998 - Holes Creek Relief					
Sewer/Tunnel	1,144,947		(237,477)	907,470	246,853
1999 - Equalization Basins	4,567,910		(761,940)	3,805,970	791,092
2000 - Northwest EQ Basin	2,658,886		(359,281)	2,299,605	376,145
2000 - Northridge Relief	3,135,781		(423,721)	2,712,060	443,610
2001 - WRRSP Projects	512,569		(55,072)	457,497	69,998
2001 - Central/South Holes Creek	2,570,881		(340,561)	2,230,320	341,243
2003 - East Holes Creek Relief	1,531,182		(147,492)	1,383,690	152,699
2004 - Fort McKinley Relief	1,423,872		(127,278)	1,296,594	132,109
2005 - East Holes Creek					
Sewer Supplement	603,562		(58,502)	545,060	60,478
2006 - Southeast Holes Creek	2,936,734		(155,259)	2,781,475	204,173
2006 - Clys Rd Pump Station	1,741,312		(110,357)	1,630,955	114,725
2008 - Eastern Region Tricking Filter	727,142		(43,689)	683,453	45,121
2010 - Western Regional					
Tertiary Filter	1,794,405		(83,722)	1,710,683	86,465
2010 - Western Regional Sludge					
Thickener Improvement	1,241,988		(57,948)	1,184,040	59,846
2011 - Western Regional Sludge					
Thickener Improvement Supplement	\$ 57,007		\$	\$ 57,007	\$ 2,059

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

<i>Types / Issues</i>	<i>Balance 12/31/2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2015</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans: (Cont'd.)</u>					
2011 - Western Regional					
Tertiary Filters	\$ 145,152	\$	\$ (7,135)	\$ 138,017	\$ 7,323
2014 - Western Regional					
Aeration Improvements	2,347,990	419,079	(46,728)	2,720,341	0
Total OWDA Loans	<u>\$ 35,029,655</u>	<u>\$ 1,986,743</u>	<u>\$ (4,532,865)</u>	<u>\$ 32,483,533</u>	<u>\$ 4,627,664</u>
<u>Other Long-Term Obligations</u>					
Net Pension Liability - OPERS	21,368,064	770,264		22,138,328	0
Compensated Absences	2,149,611	2,199,987	(1,880,621)	2,468,977	1,092,316
Landfill Post-Closure	758,065	14,162	(61,270)	710,957	61,270
Total Other Long-Term Obligations	<u>24,275,740</u>	<u>2,984,413</u>	<u>(1,941,891)</u>	<u>25,318,262</u>	<u>1,153,586</u>
Total Business-Type Activities	<u>\$ 87,017,067</u>	<u>\$ 6,080,023</u>	<u>\$ (11,082,248)</u>	<u>\$ 82,014,842</u>	<u>\$10,353,178</u>

2015 OPWC Loans: For the 2015 Ohio Public Works Commission Loans, the projects have not been fully completed, therefore, the loan amounts have not been issued in full and final payment schedules are not available. The liability recorded for these loans is \$858,867 for the Water funds.

2014 and 2015 OWDA Loans: In connection with the 2014 and 2015 Ohio Water Development Authority Loans, the projects have not been fully completed, therefore, the loan amounts have not been issued in full and final payment schedules are not available. The liabilities recorded for these loans is as follows for Water and Wastewater Funds, respectively: \$1,716,545 and \$2,720,341.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

For business-type activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2015 are as follows:

Business-type Activities									
<i>Enterprise Funds</i>									
Self-Supporting General Obligation Bonds									
<i>Year Ending</i>	<i>Water</i>		<i>Wastewater</i>		<i>Nonmajor Enterprise Funds</i>		<i>Total Enterprise Funds</i>		
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	
2016	\$ 164,690	\$ 11,762	\$ 2,239,094	\$ 51,443	\$ 1,038,473	\$ 202,489	\$ 3,442,257	\$ 265,694	
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	115,000	3,450	165,000	4,950	840,000	146,400	1,120,000	154,800	
2020					865,000	121,200	865,000	121,200	
2021-2025					3,175,000	292,500	3,175,000	292,500	
Total	\$ 509,690	\$ 30,162	\$ 2,724,094	\$ 77,493	\$ 7,518,473	\$ 1,111,539	\$ 10,752,257	\$ 1,219,194	

Revenue Bonds				
<i>Year Ending</i>	<i>Solid Waste Management</i>		<i>Total Enterprise Funds</i>	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
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	300,000	72,281	300,000	72,281
2020	310,000	63,281	310,000	63,281
2021-2025	1,710,000	169,018	1,710,000	169,018
Total	\$ 3,180,000	\$ 566,312	\$ 3,180,000	\$ 566,312

Long-term Loans Obligations						
<i>Year Ending</i>	<i>Water</i>		<i>Wastewater</i>		<i>Total Enterprise Funds</i>	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2016	\$ 473,500	\$ 122,030	\$ 5,003,835	\$ 882,932	\$ 5,477,335	\$ 1,004,962
2017	484,376	111,153	4,330,225	716,623	4,814,601	827,776
2018	495,860	99,672	4,047,469	582,774	4,543,329	682,446
2019	507,982	87,547	3,952,871	455,066	4,460,853	542,613
2020	520,784	74,746	3,386,283	335,155	3,907,067	409,901
2021-2025	2,278,360	156,565	7,842,607	789,157	10,120,967	945,722
2026-2030	549,717	473	2,962,759	156,764	3,512,476	157,237
2031-2035	87,183		260,876	4,257	348,059	4,257
2036-2040			6,250		6,250	
Total	\$ 5,397,762	\$ 652,186	\$ 31,793,175	\$ 3,922,728	\$ 37,190,937	\$ 4,574,914

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

Bond Premiums, Discounts and Deferred Charges on Debt Refundings

Bond premiums and discounts, as well as deferred amounts on debt refundings, are capitalized and amortized as a component of interest and fiscal charges expense, using the straight-line method over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Following are the unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2015:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
<u>Governmental Activities:</u>				
General Obligation Bonds:				
2010 Reibold Renovation Refunding Bonds	\$ 23,342	\$ 2,755,000	\$ 81,449	\$ 2,836,449
2013 Reibold Renovation Refunding Bonds	9,611	221,817	4,312	226,129
2013 Facility Improvement Refunding Bonds	62,561	1,444,016	28,061	1,472,077
2013 Juvenile Detention Refunding Bonds	549,579	18,026,910	467,393	18,494,303
total	\$ 645,093	\$ 22,447,743	\$ 581,215	\$ 23,028,958
<u>Business-type Activities:</u>				
Enterprise Funds-				
Revenue Bonds:				
<i>Water Fund:</i>				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 3,180,000	\$ 23,101	\$ 3,203,101
General Obligation Bonds:				
<i>Water Fund:</i>				
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds	\$	\$ 450,000	\$ 12,691	\$ 462,691
2013 Water Refunding Bonds	2,586	59,690	1,160	60,850
Total	\$ 2,586	\$ 509,690	\$ 13,851	\$ 523,541
<i>Wastewater Fund:</i>				
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds	\$	\$ 635,000	\$ 17,928	\$ 652,928
2013 Wastewater Refunding Bonds	100,364	2,089,094	40,565	2,129,659
Total	\$ 100,364	\$ 2,724,094	\$ 58,493	\$ 2,782,587
<i>Nonmajor Enterprise Funds:</i>				
2010 Parking Garage Fac. Refunding Bonds	\$ 11,658	\$ 1,380,000	\$ 40,775	\$ 1,420,775
2010 Stillwater Center Repl Fac. Refunding Bonds	50,814	5,870,000	136,195	6,006,195
2013 Parking Fac. Refunding Bonds	11,632	268,473	5,218	273,691
Total Nonmajor Enterprise Funds	\$ 74,104	\$ 7,518,473	\$ 182,188	\$ 7,700,661
Total Enterprise Funds:	\$ 177,054	\$ 10,752,257	\$ 254,532	\$ 11,006,789

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

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 \$737,372 are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the Government-wide Statement of Net Position. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	<u>Governmental Activities</u>		
	<u>Lease Payments</u>		<u>Total Minimum</u>
	<u>Principal</u>	<u>Interest</u>	<u>Lease Payments</u>
2016	\$ 119,309	\$ 2,060	\$ 121,369
2017	56,256	937	57,193
2018	33,772	266	34,038
2019	2,847	33	2,880
2020	240		240
	<u>\$ 212,424</u>	<u>\$ 3,296</u>	<u>\$ 215,720</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

Operating Leases: At December 31, 2015 the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from one year to twelve years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2015 were \$2,474,724; for 2016 through 2030, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities</u> <u>Lease Payments</u>
2016	\$ 3,392,148
2017	3,807,723
2018	3,771,047
2019	3,306,551
2020	3,176,449
2021-2025	15,882,245
2026-2030	<u>4,499,969</u>
Total minimum lease payments	<u>\$37,836,132</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 2015 amounted to \$61,270. The \$710,957 reported as the total estimated liability for landfill postclosure costs at December 31, 2015 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$47,108 from 2014. The \$61,270 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2016, leaving \$649,687 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 2015. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2015, 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, 2015</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2015</u>	<u>Amount Due in 2016</u>
\$758,065	\$14,162	(\$61,270)	\$710,957	\$61,270

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

As of December 31, 2015 there were two series of Industrial Development Bonds, twenty-seven series of Hospital Revenue Bonds and eight series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$16 million, \$1.4 billion and \$47.3 million, respectively.

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service Funds which also finance its uninsured risks of loss. Under these programs the Internal Service Funds provide coverage for up to a maximum of \$800,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. During 2015, the fund coverage maximum for workers' compensation claims increased from \$700,000 per claim to \$800,000. 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 Board separately obtains on its own, all funds of the County participate in the insurance programs and make payments to the Internal Service Funds based on estimates of the amounts needed to fund current year claims and reserves. In all of the risk management funds, claims liabilities reported at December 31, 2015 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, and subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

Governmental Activities:

Internal Service Funds-

Healthcare Self-insurance:

	<u>2015</u>	<u>2014</u>
Claims liability at January 1	\$ 3,518,000	\$ 3,785,795
Current year claims and estimates	36,771,457	34,698,676
Claim payments	<u>(37,050,457)</u>	<u>(34,966,471)</u>
Claims liability at December 31	\$ 3,239,000	\$ 3,518,000

Property/Casualty Risk Management:

Claims liability at January 1	\$ 647,068	\$ 573,051
Change in provision for prior years' claims	532,817	(128,288)
Current year claims and estimates	816,954	714,000
Claim payments	<u>(1,341,499)</u>	<u>(511,695)</u>
Claims liability at December 31	\$ 655,340	\$ 647,068

Workers' Compensation Risk Management:

Claims liability at January 1	\$ 8,914,370	\$ 7,023,929
Current year claims and estimates	1,168,771	3,970,182
Claim payments	<u>(2,207,463)</u>	<u>(2,079,741)</u>
Claims liability at December 31	\$ 7,875,678	\$ 8,914,370

Total claims liability at December 31	<u>\$ 11,770,018</u>	<u>\$ 13,079,438</u>
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At December 31, 2015, the \$11,770,018 total claims liability is comprised of \$6,413,815 in estimated insurance claims due within one year and \$5,356,203 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE J - Defined Benefit Pension Plans

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

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

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

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$22,633,325 for 2015. Of this amount, \$2,515,254 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportionate Share of the Net Pension Liability	\$ 182,182,084
Proportion of the Net Pension Liability	1.51049090%
Pension Expense	\$ 19,849,870

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Net Difference between projected and actual earnings on pension plan investments	\$ 9,720,685
County contributions subsequent to the measurement date	<u>22,633,325</u>
Total Deferred Outflows of Resources	<u><u>\$ 32,354,010</u></u>
Deferred Inflows of Resources	
Differences between expected and actual experience	<u><u>\$ 3,200,579</u></u>

\$22,633,325 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2016	\$ 953,413
2017	\$ 953,413
2018	\$ 2,183,109
2019	<u>2,430,171</u>
Total	<u><u>\$ 6,520,106</u></u>

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	19.90%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	19.10%	7.40%
Other Investments	18.00%	4.59%
Total	100.00%	5.28%

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$ 335,162,826	\$ 182,182,084	\$ 53,335,434

NOTE K – Post – employment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE K – Post – employment Benefits (Cont’d.)

OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee’s Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

Substantially all of the County’s contributions allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$3,724,677, \$3,779,911 and \$1,808,395, respectively. For 2015, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE L - Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2015 were levied after October 1, 2014 on the assessed value as of January 1, 2014, the lien date. Public utility property taxes collected in 2015 attached as a lien on December 31, 2013 and were levied after October 31, 2014. Taxpayers were required to pay one half of real property taxes by February 20, 2015 with the remaining half due July 17, 2015. 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 2015 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2014 and a statistical update was completed in 2011. The assessed value by property classification, upon which the 2015 tax levy was based, follows:

Real property	\$ 8,646,757,690
Public utility real property.....	2,586,690
Public utility tangible personal property	<u>379,199,400</u>
Total.....	<u>\$ 9,028,543,780</u>

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

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a)</i>	<i>R/A C/I</i>	
Human Services A	2014	8.21	8.21	8.21	2021
Human Services B	2010	6.03	6.03	6.03	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.31</u>	<u>0.52</u>	cont.
<i>Total</i>		15.24	14.55	14.76	

(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, 2015. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2016 were recorded as 2015 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 2015 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is reported as a deferred inflow of resources.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE M - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>								<i>TOTAL</i>
	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Children Services</i>	<i>Job & Family Services</i>	<i>ADAMHS Board</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$	\$ 3,167,785	\$	\$ 19,434,275	\$ 366,294	\$	\$ 22,968,354
Board of Developmental Disabilities Services						677,184			677,184
Human Services Levy	3,240,108	29,549,350	27,227,714		26,477,007	13,735,603		2,848,835	103,078,617
Nonmajor Governmental Funds	47,863					455,014			502,877
Wastewater	32,648					1,273			33,921
Water						620			620
TOTAL	\$ 3,320,619	\$ 29,549,350	\$ 27,227,714	\$ 3,167,785	\$ 26,477,007	\$ 34,303,969	\$ 366,294	\$ 2,848,835	\$ 127,261,573

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

NOTE N – Individual Fund Deficits

Other Governmental Funds:

Workforce Investment Act

This Special Revenue Fund deficit of \$694,304 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 \$1,740 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 \$287,568 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 \$86,337 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 \$1,030,453 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

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

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$14,150 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 \$98,305 resulted from prior cumulative operating losses. This deficit will be eliminated through future user charges.

NOTE O – Other Non-Operating Revenues

For the year ended December 31, 2015, Other Non-Operating Revenues consist of the following:

	Wastewater	Water
Federal Grants	\$ 1,720,835	\$
State Grants		1,991,282
	<u>\$ 1,720,835</u>	<u>\$ 1,991,282</u>

NOTE P - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc. and to Miami Valley In-Ovations, Inc., both of which are discretely-presented component units of the County. The total value of these in-kind contributions, estimated at \$482,685 for Monco and at \$162,280 for Miami Valley In-Ovations, was recorded as operating revenues and expenses in their 2015 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE Q – Fund Balances

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

Fund Balances	<i>Board of</i>							<i>All Other</i> <i>Governmental</i> <i>Funds</i>	<i>Total</i> <i>Governmental</i> <i>Funds</i>
	<i>General</i>	<i>Developmental</i> <i>Disabilities</i> <i>Services</i>	<i>Human</i> <i>Services</i> <i>Levy</i>	<i>Children</i> <i>Services</i>	<i>Job &</i> <i>Family</i> <i>Services</i>	<i>ADAMHS</i> <i>Board</i>			
Nonspendable:									
Prepays	\$ 95,086	\$ 27,681	\$ 0	\$ 0	\$ 62,013	\$ 4,070	\$ 40,845	\$ 229,695	
For noncurrent loans receivable	5,815,446							5,815,446	
For unclaimed monies	1,622,402							1,622,402	
Total Nonspendable	7,532,934	27,681			62,013	4,070	40,845	7,667,543	
Restricted for:									
Debt service							2,983,509	2,983,509	
Capital outlay							6,471,678	6,471,678	
Human services levy programs			51,088,008					51,088,008	
Developmental disabilities services		17,404,140						17,404,140	
General government purposes							4,984,599	4,984,599	
Judicial and law enforcement purposes							16,967,225	16,967,225	
Environment and public works purposes							9,863,911	9,863,911	
Social services purposes				626,349	7,145,428	13,317,356	17,443,488	38,532,621	
Real Estate Assessment							3,122,657	3,122,657	
Other state and local grants							608,299	608,299	
Community and Economic development purposes							4,267,863	4,267,863	
Total Restricted	0	17,404,140	51,088,008	626,349	7,145,428	13,317,356	66,713,229	156,294,510	
Committed for:									
Capital Reserve	2,550,000							2,550,000	
Capital outlay and improvement							27,617,409	27,617,409	
Public works building Maintenance							1,620,944	1,620,944	
Job Center							498,757	498,757	
Sheriff contracts							2,707,222	2,707,222	
Total Committed	2,550,000	0	0	0	0	0	32,444,332	34,994,332	
Assigned for:									
Outstanding encumbrances	1,760,268							1,760,268	
Unassigned (Deficit)	68,766,614						(2,130,301)	66,636,313	
Total Fund Balances	\$ 80,609,816	\$ 17,431,821	\$ 51,088,008	\$ 626,349	\$ 7,207,441	\$ 13,321,426	\$ 97,068,105	\$ 267,352,966	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE R – Stabilization Arrangements

Budget Stabilization Fund

During 2006, the County established a Budget Stabilization Fund. The establishment of a Budget Stabilization Fund requires the Board of County Commissioner's approval and is authorized under the Ohio Revised Code Section 5705.13(A)(1). The purpose of the County's Budget Stabilization Fund is to guard against cyclical changes in General Fund revenue and expenses according to 5705.13(A)(1). The total amount of funds to accumulate in this Fund shall not exceed 5% of the total revenue credited in the preceding fiscal year to the General Fund. The balance of the Budget Stabilization Fund at December 31, 2015 was \$6,902,224.

General Fund Capital Reserve Fund

During 2013, the County established a General Fund Capital Reserve Fund. The establishment of this fund requires the Board of County Commissioner's approval, followed by review and approval of the State Auditor's Office. The General Fund Capital Reserve Fund was created to maintain moneys for the needs of capital funding for general operations and improvements which are supported by the General Operating Fund of Montgomery County. The balance of the Capital Reserve Fund at December 31, 2015 was \$2,550,000.

NOTE S – Restatement of Private Purpose Trust Fund Net Position

During 2015, the County restated the beginning net position of the Private Purpose Trust Fund to move the portion of the fund relating to unclaimed monies to be reported with the General Fund. This change had the following effect on the Private Purpose Trust Fund net position at December 31, 2014:

Net position at December 31, 2014	\$1,496,563
Adjustment to the General Fund	<u>(1,439,663)</u>
Restated net position at December 31, 2014	\$ 56,900

This adjustment was accounted for in the General Fund through an adjusting entry to other revenues during 2015.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System - Traditional Plan
As of and For the Year Ended December 31, 2015

(Cont'd.)

Following is a schedule of the County's proportionate share of the net pension liability for the last two years:

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$182,182,084	\$178,067,198
County's Covered-Employee Payroll	\$180,569,683	\$166,838,296
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

Note: Information prior to 2013 is not available.

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

MONTGOMERY COUNTY, OHIO
Required Supplementary Information (Cont'd.)
Ohio Public Employees Retirement System - Traditional Plan
As of and For the Year Ended December 31, 2015

Following is a schedule of the County's contributions for the last three years:

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

Note: Information prior to 2013 is not available.

MONTGOMERY COUNTY, OHIO

Required Supplementary Information

Condition Assessments of the County's Infrastructure Reported Using the Modified Approach As of and For the Year Ended December 31, 2015

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 80% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed on an annual 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, 2015, 2014, 2013, 2012 and 2011:

	2015		2014		2013		2012		2011	
	Centerline Miles	% of Miles								
Condition Assessment of Fair or Better	275	86%	270	84%	256	80%	273	85%	264	82%
Condition Assessment of Less than Fair	45	14%	50	16%	64	20%	47	15%	56	18%

MONTGOMERY COUNTY, OHIO

Required Supplementary Information (Cont'd.)

**Condition Assessments of the County's Infrastructure Reported Using the Modified Approach
As of and For the Year Ended December 31, 2015**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2014	\$9,094,703	\$8,254,489	\$840,214
2015	\$5,990,619	\$5,177,068	\$813,551

County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2015, 2014, 2013, 2012 and 2011:

	2015		2014		2013		2012		2011	
	Number of Bridges	% of Bridges								
Condition Assessment of Fair or Better	495	95%	491	95%	482	94%	480	94%	471	93%
Condition Assessment of Less than Fair	24	5%	28	5%	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
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
2014	\$1,970,383	\$1,783,399	\$186,984
2015	\$1,755,018	\$1,707,514	\$47,504

**COMBINING FINANCIAL
STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

MONTGOMERY COUNTY, OHIO

NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

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

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

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

Nonmajor Capital Project Funds

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

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

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

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

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

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

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 67,823,404	\$ 3,206,057	\$ 36,911,028	\$ 107,940,489
Accrued Interest Receivable	64,803			64,803
Accounts Receivable	872,716		5,000	877,716
Due from Other Funds	721,889			721,889
Prepaid Items	40,845			40,845
Property Taxes Receivable	10,574			10,574
Due from Other Governments	7,303,642		1,749,602	9,053,244
Special Assessments Receivable		2,446,713		2,446,713
<i>Total Assets</i>	<u>\$ 76,837,873</u>	<u>\$ 5,652,770</u>	<u>\$ 38,665,630</u>	<u>\$ 121,156,273</u>
LIABILITIES:				
Accounts Payable	\$ 6,130,917		\$ 2,934,697	\$ 9,065,614
Accrued Wages and Benefits	1,529,675			1,529,675
Due to Other Governments	335,173			335,173
Matured Compensated Absences	747			747
Interfund Payable	927,784	1,339,338	502,000	2,769,122
Due to Other Funds	1,910,869		238	1,911,107
<i>Total Liabilities</i>	<u>10,835,165</u>	<u>1,339,338</u>	<u>3,436,935</u>	<u>15,611,438</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	<u>4,876,259</u>	<u>2,446,713</u>	<u>1,153,758</u>	<u>8,476,730</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items	40,845			40,845
Restricted	57,258,042	2,983,509	6,471,678	66,713,229
Committed	4,826,923		27,617,409	32,444,332
Unassigned (Deficit)	<u>(999,361)</u>	<u>(1,116,790)</u>	<u>(14,150)</u>	<u>(2,130,301)</u>
<i>Total Fund Balances</i>	<u>61,126,449</u>	<u>1,866,719</u>	<u>34,074,937</u>	<u>97,068,105</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 76,837,873</u>	<u>\$ 5,652,770</u>	<u>\$ 38,665,630</u>	<u>\$ 121,156,273</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,266,433	\$ 1,638,028	\$ 790,938	\$
Accrued Interest Receivable				
Accounts Receivable			5,764	
Due from Other Funds		48,656		1,840
Prepaid Items				
Property Taxes Receivable				
Due from Other Governments		20,392	141,385	6,500
<i>Total Assets</i>	<u>\$ 3,266,433</u>	<u>\$ 1,707,076</u>	<u>\$ 938,087</u>	<u>\$ 8,340</u>
LIABILITIES:				
Accounts Payable	\$ 47,705	\$ 213,903	\$ 92,254	\$ 285,884
Accrued Wages and Benefits	59,324	116,050	11,180	
Due to Other Governments		30,312	58,700	30,085
Matured Compensated Absences				
Interfund Payable				10,808
Due to Other Funds	36,747	3,557	408	375,867
<i>Total Liabilities</i>	<u>143,776</u>	<u>363,822</u>	<u>162,542</u>	<u>702,644</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue			9,200	
FUND BALANCES:				
Nonspendable:				
Prepaid Items				
Restricted	3,122,657	1,343,254	766,345	
Committed				
Unassigned (Deficit)				(694,304)
<i>Total Fund Balances</i>	<u>3,122,657</u>	<u>1,343,254</u>	<u>766,345</u>	<u>(694,304)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,266,433</u>	<u>\$ 1,707,076</u>	<u>\$ 938,087</u>	<u>\$ 8,340</u>

(Cont'd.)

Child Support Enforcement	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	Road, Auto and Gas	Sheriff Contracts	Job Center
\$ 3,100,102	\$ 483,732	\$ 432,827	\$ 1,940,744	\$ 5,974,659	\$ 3,886,448	\$ 702,613
221,093				27,734		
561,256			19,478	21,541		
				8,659	3,626	
	361,499	37,722	25,000	5,430,884	121,699	
<u>\$ 3,882,451</u>	<u>\$ 845,231</u>	<u>\$ 470,549</u>	<u>\$ 1,985,222</u>	<u>\$ 11,463,477</u>	<u>\$ 4,011,773</u>	<u>\$ 702,613</u>
\$ 48,164	\$ 659,087	\$ 84,663	\$ 597,049	\$ 356,902	\$ 73,743	\$ 203,812
132,833	1,142	105,719	5,169	141,505	474,175	
70	41,737	10,994	1,188	9,790	989	
747					650,500	
1,329,039	47,320	1,960	34,528	1,086	19,889	44
<u>1,510,853</u>	<u>749,286</u>	<u>203,336</u>	<u>637,934</u>	<u>509,283</u>	<u>1,219,296</u>	<u>203,856</u>
	97,685	25,948		3,909,911	81,629	
					3,626	
2,371,598		241,265	1,347,288	7,044,283	2,707,222	498,757
	(1,740)					
<u>2,371,598</u>	<u>(1,740)</u>	<u>241,265</u>	<u>1,347,288</u>	<u>7,044,283</u>	<u>2,710,848</u>	<u>498,757</u>
<u>\$ 3,882,451</u>	<u>\$ 845,231</u>	<u>\$ 470,549</u>	<u>\$ 1,985,222</u>	<u>\$ 11,463,477</u>	<u>\$ 4,011,773</u>	<u>\$ 702,613</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds (Cont'd.)
December 31, 2015

	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue Funds
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 1,850,292	\$ 5	\$ 820,304	\$ 42,936,279	\$ 67,823,404
Accrued Interest Receivable				37,069	64,803
Accounts Receivable			1,060	623,258	872,716
Due from Other Funds	17,738		64,152	110	721,889
Prepaid Items		15,749		21,470	40,845
Property Taxes Receivable				10,574	10,574
Due from Other Governments		63,887	198,779	895,895	7,303,642
<i>Total Assets</i>	<u>\$ 1,868,030</u>	<u>\$ 79,641</u>	<u>\$ 1,084,295</u>	<u>\$ 44,524,655</u>	<u>\$ 76,837,873</u>
LIABILITIES:					
Accounts Payable	\$ 210,187	\$ 149,548	\$ 189,782	\$ 2,918,234	\$ 6,130,917
Accrued Wages and Benefits	16,582	9,854	64,977	391,165	1,529,675
Due to Other Governments	16,032		58,275	77,001	335,173
Matured Compensated Absences					747
Interfund Payable	2,299	185,247		78,930	927,784
Due to Other Funds	1,986	22,560	283	35,595	1,910,869
<i>Total Liabilities</i>	<u>247,086</u>	<u>367,209</u>	<u>313,317</u>	<u>3,500,925</u>	<u>10,835,165</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue			162,679	589,207	4,876,259
FUND BALANCES:					
Nonspendable:					
Prepaid Items		15,749		21,470	40,845
Restricted			608,299	40,413,053	57,258,042
Committed	1,620,944				4,826,923
Unassigned (Deficit)		(303,317)			(999,361)
<i>Total Fund Balances</i>	<u>1,620,944</u>	<u>(287,568)</u>	<u>608,299</u>	<u>40,434,523</u>	<u>61,126,449</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,868,030</u>	<u>\$ 79,641</u>	<u>\$ 1,084,295</u>	<u>\$ 44,524,655</u>	<u>\$ 76,837,873</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Total Nonmajor Debt Service
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 50,176	\$ 172,372	\$ 2,983,509	\$ 3,206,057
Special Assessments Receivable	<u>153,241</u>	<u>2,293,472</u>		<u>2,446,713</u>
<i>Total Assets</i>	<u>\$ 203,417</u>	<u>\$ 2,465,844</u>	<u>\$ 2,983,509</u>	<u>\$ 5,652,770</u>
LIABILITIES:				
Interfund Payable	<u>\$ 136,513</u>	<u>\$ 1,202,825</u>	<u>\$</u>	<u>\$ 1,339,338</u>
<i>Total Liabilities</i>	<u>136,513</u>	<u>1,202,825</u>	<u>0</u>	<u>1,339,338</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	<u>153,241</u>	<u>2,293,472</u>		<u>2,446,713</u>
FUND BALANCES:				
Restricted			2,983,509	2,983,509
Unassigned (Deficit)	<u>(86,337)</u>	<u>(1,030,453)</u>		<u>(1,116,790)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(86,337)</u>	<u>(1,030,453)</u>	<u>2,983,509</u>	<u>1,866,719</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 203,417</u>	<u>\$ 2,465,844</u>	<u>\$ 2,983,509</u>	<u>\$ 5,652,770</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Road A&G Projects	Capital Improvement	Public Works Capital	Data Processing Capital
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$6,591,010	\$4,913,159	\$ 4,809,210	\$ 5,969,373
Accounts Receivable				5,000
Due from Other Governments				
<i>Total Assets</i>	<u>\$ 6,591,010</u>	<u>\$ 4,913,159</u>	<u>\$ 4,809,210</u>	<u>\$ 5,974,373</u>
LIABILITIES:				
Accounts Payable	\$ 566,332	\$ 9,600	\$ 210,578	\$ 20,199
Interfund Payable				
Due to Other Funds	238			
<i>Total Liabilities</i>	<u>566,570</u>	<u>9,600</u>	<u>210,578</u>	<u>20,199</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue				5,000
FUND BALANCES:				
Restricted	6,024,440			
Committed		4,903,559	4,598,632	5,949,174
Unassigned (Deficit)				
<i>Total Fund Balances (Deficit)</i>	<u>6,024,440</u>	<u>4,903,559</u>	<u>4,598,632</u>	<u>5,949,174</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,591,010</u>	<u>\$4,913,159</u>	<u>\$ 4,809,210</u>	<u>\$ 5,974,373</u>

800 MHz Replacement Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
\$ 6,161,156	\$ 792,801	\$ 173,503	\$ 7,491,108	\$ 9,708	\$ 36,911,028
			1,749,602		5,000
					1,749,602
<u>\$ 6,161,156</u>	<u>\$ 792,801</u>	<u>\$ 173,503</u>	<u>\$ 9,240,710</u>	<u>\$ 9,708</u>	<u>\$ 38,665,630</u>
\$ 1,935,392	\$ 17,066 502,000	\$	\$ 151,672	\$ 23,858	\$ 2,934,697
					502,000
					238
<u>1,935,392</u>	<u>519,066</u>	<u>0</u>	<u>151,672</u>	<u>23,858</u>	<u>3,436,935</u>
			1,148,758		1,153,758
4,225,764	273,735	173,503	7,940,280	(14,150)	6,471,678
					27,617,409
					(14,150)
<u>4,225,764</u>	<u>273,735</u>	<u>173,503</u>	<u>7,940,280</u>	<u>(14,150)</u>	<u>34,074,937</u>
<u>\$ 6,161,156</u>	<u>\$ 792,801</u>	<u>\$ 173,503</u>	<u>\$ 9,240,710</u>	<u>\$ 9,708</u>	<u>\$ 38,665,630</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 3,960,372	\$	\$	\$ 3,960,372
Other Local Taxes	6,580,346			6,580,346
Special Assessments		225,009	43,167	268,176
Charges for Services	19,092,430		20,425	19,112,855
Licenses and Permits	3,180,388			3,180,388
Fines and Forfeitures	1,225,831			1,225,831
Intergovernmental	74,140,027		17,362,879	91,502,906
Interest	223,339			223,339
Other	1,351,478		402,819	1,754,297
<i>Total Revenues</i>	<u>109,754,211</u>	<u>225,009</u>	<u>17,829,290</u>	<u>127,808,510</u>
EXPENDITURES:				
Current:				
General Government	8,327,497			8,327,497
Judicial and Law Enforcement	63,279,382			63,279,382
Environment and Public Works	14,476,061			14,476,061
Social Services	33,634,293			33,634,293
Community and Economic Development	6,148,391			6,148,391
Capital Outlay			29,914,035	29,914,035
Intergovernmental:				
General Government	1,717,964			1,717,964
Judicial and Law Enforcement	512,436			512,436
Environment and Public Works	355,033			355,033
Community and Economic Development	45,000			45,000
Debt Service:				
Principal Retirements	29,314	2,462,943	429,391	2,921,648
Interest and Fiscal Charges	796	702,268	6,081	709,145
<i>Total Expenditures</i>	<u>128,526,167</u>	<u>3,165,211</u>	<u>30,349,507</u>	<u>162,040,885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,771,956)</u>	<u>(2,940,202)</u>	<u>(12,520,217)</u>	<u>(34,232,375)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	21,693,943	2,479,320	10,130,706	34,303,969
General Obligation Bonds Issued				0
Proceeds of Loans	78,017		124,997	203,014
Proceeds from Sale of Capital Assets				0
Transfers Out	(225,639)	(277,238)		(502,877)
<i>Total Other Financing Sources and Uses</i>	<u>21,546,321</u>	<u>2,202,082</u>	<u>10,255,703</u>	<u>34,004,106</u>
<i>Net Change in Fund Balance</i>	2,774,365	(738,120)	(2,264,514)	(228,269)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>58,352,084</u>	<u>2,604,839</u>	<u>36,339,451</u>	<u>97,296,374</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 61,126,449</u>	<u>\$ 1,866,719</u>	<u>\$ 34,074,937</u>	<u>\$ 97,068,105</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

(Cont'd.)

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
REVENUES:					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	3,442,871				2,043,307
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	314,256	5,495,590	2,422,997	4,775,633	10,548,332
Interest					
Other	13,442	15,593	365,634	1,097	253,268
<i>Total Revenues</i>	<u>3,770,569</u>	<u>5,511,183</u>	<u>2,788,631</u>	<u>4,776,730</u>	<u>12,844,907</u>
EXPENDITURES:					
Current:					
General Government	3,565,887				
Judicial and Law Enforcement		7,550,090			14,504,953
Environment and Public Works					
Social Services			177,497	5,133,774	3,486
Community and Economic Development			2,312,259		
Intergovernmental:					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Community and Economic Development					
Debt Service:					
Principal Retirements					
Interest and Fiscal Charges					
<i>Total Expenditures</i>	<u>3,565,887</u>	<u>7,550,090</u>	<u>2,489,756</u>	<u>5,133,774</u>	<u>14,508,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>204,682</u>	<u>(2,038,907)</u>	<u>298,875</u>	<u>(357,044)</u>	<u>(1,663,532)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In					2,460,066
Proceeds of Loans					
Transfers Out					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,460,066</u>
<i>Net Change in Fund Balance</i>	204,682	(2,038,907)	298,875	(357,044)	796,534
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>2,917,975</u>	<u>3,382,161</u>	<u>467,470</u>	<u>(337,260)</u>	<u>1,575,064</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 3,122,657</u>	<u>\$ 1,343,254</u>	<u>\$ 766,345</u>	<u>\$ (694,304)</u>	<u>\$ 2,371,598</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (Cont'd.)
For the Year Ended December 31, 2015

	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	Road, Auto and Gas
REVENUES:				
Property Taxes	\$	\$	\$	\$
Other Local Taxes				3,658,481
Charges for Services		1,760	49,739	248,820
Licenses and Permits				372,114
Fines and Forfeitures				8,954,169
Intergovernmental	3,919,501	6,023,310	6,310,228	120,246
Interest				55,610
Other		37,125		
<i>Total Revenues</i>	<u>3,919,501</u>	<u>6,062,195</u>	<u>6,359,967</u>	<u>13,409,440</u>
EXPENDITURES:				
Current:				
General Government				
Judicial and Law Enforcement		6,016,587		
Environment and Public Works				12,227,489
Social Services	4,123,425		6,616,891	
Community and Economic Development				
Intergovernmental:				
General Government				
Judicial and Law Enforcement				
Environment and Public Works				18,585
Community and Economic Development				
Debt Service:				
Principal Retirements				
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>4,123,425</u>	<u>6,016,587</u>	<u>6,616,891</u>	<u>12,246,074</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(203,924)</u>	<u>45,608</u>	<u>(256,924)</u>	<u>1,163,366</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In				
Proceeds of Loans				78,017
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,017</u>
<i>Net Change in Fund Balance</i>	(203,924)	45,608	(256,924)	1,241,383
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>202,184</u>	<u>195,657</u>	<u>1,604,212</u>	<u>5,802,900</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (1,740)</u>	<u>\$ 241,265</u>	<u>\$ 1,347,288</u>	<u>\$ 7,044,283</u>

Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue
\$	\$	\$	\$	\$	\$ 3,960,372	\$ 3,960,372
					2,921,865	6,580,346
	2,074,228	2,320,933			8,910,772	19,092,430
					3,180,388	3,180,388
					853,717	1,225,831
15,051,073			1,451,034	2,975,270	5,898,634	74,140,027
					103,093	223,339
<u>38,957</u>	<u>1,259</u>	<u>45,951</u>	<u>41,685</u>	<u>77,458</u>	<u>404,399</u>	<u>1,351,478</u>
<u>15,090,030</u>	<u>2,075,487</u>	<u>2,366,884</u>	<u>1,492,719</u>	<u>3,052,728</u>	<u>26,233,240</u>	<u>109,754,211</u>
		1,788,437	482,326	49,276	2,441,571	8,327,497
15,394,124		1,470,837	851,308	1,909,462	15,582,021	63,279,382
				7,414	2,241,158	14,476,061
	2,438,835	521,616	358,211	1,506,884	12,753,674	33,634,293
					3,836,132	6,148,391
					1,717,964	1,717,964
480,886					31,550	512,436
					336,448	355,033
					45,000	45,000
					29,314	29,314
					796	796
<u>15,875,010</u>	<u>2,438,835</u>	<u>3,780,890</u>	<u>1,691,845</u>	<u>3,473,036</u>	<u>39,015,628</u>	<u>128,526,167</u>
<u>(784,980)</u>	<u>(363,348)</u>	<u>(1,414,006)</u>	<u>(199,126)</u>	<u>(420,308)</u>	<u>(12,782,388)</u>	<u>(18,771,956)</u>
1,671,335	167,801	1,702,726		568,444	15,123,571	21,693,943
		(225,639)				78,017
						(225,639)
<u>1,671,335</u>	<u>167,801</u>	<u>1,477,087</u>	<u>0</u>	<u>568,444</u>	<u>15,123,571</u>	<u>21,546,321</u>
886,355	(195,547)	63,081	(199,126)	148,136	2,341,183	2,774,365
<u>1,824,493</u>	<u>694,304</u>	<u>1,557,863</u>	<u>(88,442)</u>	<u>460,163</u>	<u>38,093,340</u>	<u>58,352,084</u>
<u>\$ 2,710,848</u>	<u>\$ 498,757</u>	<u>\$ 1,620,944</u>	<u>\$ (287,568)</u>	<u>\$ 608,299</u>	<u>\$ 40,434,523</u>	<u>\$ 61,126,449</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Juvenile Detention Center Debt Service	Total Nonmajor Debt Service
REVENUES:						
Special Assessments	\$ 16,812	\$ 208,197	\$	\$	\$	\$ 225,009
<i>Total Revenues</i>	<u>16,812</u>	<u>208,197</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>225,009</u>
EXPENDITURES:						
Debt Service:						
Principal Retirements		73,000	1,411,883	721,880	256,180	2,462,943
Interest and Fiscal Charges		30,334	57,011	88,207	526,716	702,268
<i>Total Expenditures</i>	<u>0</u>	<u>103,334</u>	<u>1,468,894</u>	<u>810,087</u>	<u>782,896</u>	<u>3,165,211</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,812</u>	<u>104,863</u>	<u>(1,468,894)</u>	<u>(810,087)</u>	<u>(782,896)</u>	<u>(2,940,202)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In		1,891	1,468,894	225,639	782,896	2,479,320
Transfers Out	(5,768)	(271,470)				(277,238)
<i>Total Other Financing Sources and Uses</i>	<u>(5,768)</u>	<u>(269,579)</u>	<u>1,468,894</u>	<u>225,639</u>	<u>782,896</u>	<u>2,202,082</u>
<i>Net Change in Fund Balance</i>	11,044	(164,716)	0	(584,448)	0	(738,120)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(97,381)</u>	<u>(865,737)</u>		<u>3,567,957</u>		<u>2,604,839</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (86,337)</u>	<u>\$ (1,030,453)</u>	<u>\$ 0</u>	<u>\$ 2,983,509</u>	<u>\$ 0</u>	<u>\$ 1,866,719</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2015

(Cont'd.)

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
REVENUES:					
Special Assessments	\$	\$	\$	\$	\$
Charges for Services				425	20,000
Intergovernmental	4,847,379	2,360,701			
Other	30,000			82,626	
<i>Total Revenues</i>	<u>4,877,379</u>	<u>2,360,701</u>	<u>0</u>	<u>83,051</u>	<u>20,000</u>
EXPENDITURES:					
Capital Outlay	4,257,212	2,485,698	566,285	4,601,424	50,694
Debt Service:					
Principal Retirements	429,391				
Interest and Fiscal Charges	6,081				
<i>Total Expenditures</i>	<u>4,692,684</u>	<u>2,485,698</u>	<u>566,285</u>	<u>4,601,424</u>	<u>50,694</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>184,695</u>	<u>(124,997)</u>	<u>(566,285)</u>	<u>(4,518,373)</u>	<u>(30,694)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In			2,632,020	4,572,812	1,350,000
Proceeds of Loans		124,997			
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>124,997</u>	<u>2,632,020</u>	<u>4,572,812</u>	<u>1,350,000</u>
<i>Net Change in Fund Balance</i>	184,695	0	2,065,735	54,439	1,319,306
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>5,839,745</u>	<u>0</u>	<u>2,837,824</u>	<u>4,544,193</u>	<u>4,629,868</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 6,024,440</u>	<u>\$ 0</u>	<u>\$ 4,903,559</u>	<u>\$ 4,598,632</u>	<u>\$ 5,949,174</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds (Cont'd.)
For the Year Ended December 31, 2015

	800 MHz Replacement Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
REVENUES:						
Special Assessments	\$	\$	\$ 43,167	\$	\$	\$ 43,167
Charges for Services						20,425
Intergovernmental		232,364		1,096,827	8,825,608	17,362,879
Other			272,193	18,000		402,819
<i>Total Revenues</i>	<u>0</u>	<u>232,364</u>	<u>315,360</u>	<u>1,114,827</u>	<u>8,825,608</u>	<u>17,829,290</u>
EXPENDITURES:						
Capital Outlay	6,757,778	74,423	172,116	2,121,257	8,827,148	29,914,035
Debt Service:						
Principal Retirements						429,391
Interest and Fiscal Charges						6,081
<i>Total Expenditures</i>	<u>6,757,778</u>	<u>74,423</u>	<u>172,116</u>	<u>2,121,257</u>	<u>8,827,148</u>	<u>30,349,507</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,757,778)</u>	<u>157,941</u>	<u>143,244</u>	<u>(1,006,430)</u>	<u>(1,540)</u>	<u>(12,520,217)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In	835,258		229,375	511,241		10,130,706
Proceeds of Loans						124,997
<i>Total Other Financing Sources and Uses</i>	<u>835,258</u>	<u>0</u>	<u>229,375</u>	<u>511,241</u>	<u>0</u>	<u>10,255,703</u>
<i>Net Change in Fund Balance</i>	(5,922,520)	157,941	372,619	(495,189)	(1,540)	(2,264,514)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>10,148,284</u>	<u>115,794</u>	<u>(199,116)</u>	<u>8,435,469</u>	<u>(12,610)</u>	<u>36,339,451</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 4,225,764</u>	<u>\$ 273,735</u>	<u>\$ 173,503</u>	<u>\$ 7,940,280</u>	<u>\$ (14,150)</u>	<u>\$ 34,074,937</u>

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

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 12,852,200	\$ 12,852,200	\$ 13,079,390	\$ 227,190
Sales Tax	74,000,000	77,400,000	79,393,027	1,993,027
Other Taxes	2,500,000	2,500,000	3,022,724	522,724
Licenses and Permits	30,200	30,200	31,519	1,319
Fees and Charges for Services	21,578,508	22,446,923	22,051,047	(395,876)
Fines and Forfeitures	1,091,603	1,091,603	1,035,629	(55,974)
Intergovernmental Revenues	17,094,321	17,191,519	18,122,585	931,066
Investment Earnings	5,140,000	5,140,000	4,852,383	(287,617)
Miscellaneous Revenues	1,005,100	1,005,855	1,148,057	142,202
<i>Total Revenues</i>	<u>135,291,932</u>	<u>139,658,300</u>	<u>142,736,361</u>	<u>3,078,061</u>
Expenditures:				
<i>General Government</i>				
<i>General Fund Subfund</i>				
<i>Board of County Commissioners - Board of County Commissioners</i>				
Statutory Salaries	261,225	261,225	261,225	-
Salaries	369,929	369,929	358,657	11,272
Fringe Benefits	172,080	172,080	168,621	3,459
Operating Supplies	4,550	5,015	4,243	772
Routine Business	4,600	5,100	4,725	375
Board Approved Travel	12,992	11,972	4,351	7,621
Staff Training and Development	1,500	1,276	1,276	-
Contractual Professional Services	500	500	64	436
Maintenance and Repair Services	250	250	72	178
Communications	14,479	14,479	11,010	3,469
Rentals	2,600	2,600	2,059	541
Capital Outlays	-	279	-	279
<i>Total Board of County Commissioners - Board of County Commissioners</i>	<u>844,705</u>	<u>844,705</u>	<u>816,303</u>	<u>28,402</u>
<i>County Administrator - County Administrator</i>				
Salaries	170,849	169,449	154,161	15,288
Fringe Benefits	37,087	40,287	39,063	1,224
Special Fringe Benefits	1,600	800	776	24
Operating Supplies	1,400	1,400	1,252	148
Routine Business	4,400	3,400	3,362	38
Board Approved Travel	3,031	3,031	2,363	668
Staff Training and Development	1,900	1,600	790	810
Contractual Professional Services	700	600	117	483
Communications	7,365	7,665	7,657	8
Rentals	3,185	3,285	3,200	85
<i>Total County Administrator - County Administrator</i>	<u>231,517</u>	<u>231,517</u>	<u>212,741</u>	<u>18,776</u>
<i>Clerk of Commission - Clerk of Commission</i>				
Salaries	103,416	103,416	96,254	7,162
Fringe Benefits	21,947	26,950	26,788	162
Pre-Employment Services	-	106	106	-
Operating Supplies	9,677	10,757	8,983	1,774
Routine Business	900	900	392	508
Staff Training and Development	550	550	124	426

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Commission - Clerk of Commission</i>				
Contractual Professional Services	4,290	724	408	316
Maintenance and Repair Services	1,000	1,000	362	638
Communications	7,810	7,810	6,106	1,704
Rentals	5,000	5,000	4,904	96
Capital Outlays	75,000	79,681	79,598	83
<i>Total Clerk of Commission - Clerk of Commission</i>	<u>229,590</u>	<u>236,894</u>	<u>224,025</u>	<u>12,869</u>
<i>Office of Management & Budget - Office of Management & Budget</i>				
Salaries	566,455	566,455	509,409	57,046
Fringe Benefits	147,974	147,974	143,645	4,329
Special Fringe Benefits	1,580	1,580	1,392	188
Pre-Employment Services	185	185	185	-
Operating Supplies	5,700	6,200	6,055	145
Routine Business	950	950	376	574
Board Approved Travel	4,850	4,850	1,599	3,251
Staff Training and Development	3,000	2,500	994	1,506
Contractual Professional Services	18,500	18,500	17,180	1,320
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	11,600	11,600	11,215	385
Rentals	4,000	4,000	2,431	1,569
Capital Outlays	1,613	1,613	1,613	-
<i>Total Office of Management & Budget - Office of Management & Budget</i>	<u>767,407</u>	<u>767,407</u>	<u>696,094</u>	<u>71,313</u>
<i>Administrative Services Director</i>				
Salaries	188,710	188,710	188,423	287
Fringe Benefits	51,853	51,853	51,395	458
Special Fringe Benefits	1,400	1,452	1,452	-
Operating Supplies	300	248	191	57
Routine Business	300	100	-	100
Staff Training and Development	1,500	1,450	1,365	85
Contractual Professional Services	100	100	83	17
Maintenance and Repair Services	-	250	-	250
Communications	3,109	3,159	3,153	6
Public Utility Services	400	-	-	-
Capital Outlays	3,800	5,305	3,800	1,505
<i>Total Administrative Services Director</i>	<u>251,472</u>	<u>252,627</u>	<u>249,862</u>	<u>2,765</u>
<i>Organizational Development and Training</i>				
Salaries	113,351	113,351	99,112	14,239
Fringe Benefits	45,526	45,526	35,845	9,681
Special Fringe Benefits	6,900	7,650	7,529	121
Operating Supplies	8,086	8,086	4,805	3,281
Routine Business	1,666	1,666	135	1,531
Board Approved Travel	3,250	245	-	245
Staff Training and Development	1,046	1,046	454	592
Contractual Professional Services	10,758	4,620	4,077	543
Communications	5,542	5,542	3,602	1,940
Rentals	3,000	3,000	1,797	1,203
Capital Outlays	41,707	43,207	43,207	-
<i>Total Organizational Development and Training</i>	<u>240,832</u>	<u>233,939</u>	<u>200,563</u>	<u>33,376</u>
<i>Purchasing</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Purchasing</i>				
Salaries	198,515	198,515	190,752	7,763
Fringe Benefits	51,698	55,298	55,136	162
Special Fringe Benefits	5,660	5,660	3,382	2,278
Pre-Employment Services	-	117	117	-
Operating Supplies	4,801	7,684	7,086	598
Routine Business	1,109	1,109	626	483
Board Approved Travel	7,500	5,800	5,712	88
Staff Training and Development	5,511	2,611	2,549	62
Contractual Professional Services	843	843	481	362
Maintenance and Repair Services	23,267	19,688	15,346	4,342
Communications	13,951	12,951	12,035	916
Rentals	4,000	4,900	4,786	114
Capital Outlays	1,400	5,400	5,392	8
<i>Total Purchasing</i>	<u>318,255</u>	<u>320,576</u>	<u>303,400</u>	<u>17,176</u>
<i>Communications</i>				
Salaries	66,613	69,113	68,851	262
Fringe Benefits	19,147	19,347	19,251	96
Special Fringe Benefits	400	400	297	103
Pre-Employment Services	-	118	118	-
Operating Supplies	500	600	321	279
Routine Business	200	200	-	200
Staff Training and Development	600	1,300	390	910
Contractual Professional Services	5,770	3,952	1,805	2,147
Communications	3,030	3,030	2,962	68
Capital Outlays	-	1,500	1,431	69
<i>Total Communications</i>	<u>96,260</u>	<u>99,560</u>	<u>95,426</u>	<u>4,134</u>
<i>Financial and Customer Services</i>				
Salaries	189,382	189,382	178,768	10,614
Fringe Benefits	51,362	56,182	55,167	1,015
Special Fringe Benefits	3,000	1,315	857	458
Pre-Employment Services	-	85	84	1
Operating Supplies	1,148	1,285	1,283	2
Board Approved Travel	2,500	2,333	-	2,333
Staff Training and Development	446	476	475	1
Contractual Professional Services	8,013	3,013	3,000	13
Communications	2,589	2,620	2,620	-
Public Utility Services	76,289	3,606	2,610	996
Miscellaneous	7,985	187	-	187
Capital Outlays	917	5,454	4,623	831
<i>Total Financial and Customer Services</i>	<u>343,631</u>	<u>265,938</u>	<u>249,487</u>	<u>16,451</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries	421,852	430,452	430,297	155
Fringe Benefits	166,725	167,762	166,582	1,180
Special Fringe Benefits	3,755	3,725	2,557	1,168
Post Employment Services	-	90	89	1
Pre-Employment Services	-	30	28	2
Operating Supplies	12,250	14,287	9,483	4,804
Routine Business	1,300	1,300	700	600
Staff Training and Development	3,000	2,295	1,950	345

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Building Eng. & Maintenance Services</i>				
Contractual Professional Services	7,500	31,373	31,372	1
Maintenance and Repair Services	116,720	223,619	214,682	8,937
Communications	12,300	13,005	13,001	4
Rentals	4,800	5,300	5,169	131
Miscellaneous	300	300	-	300
Capital Outlays	-	3,826	3,825	1
<i>Total Building Eng. & Maintenance Services</i>	<u>750,502</u>	<u>897,364</u>	<u>879,735</u>	<u>17,629</u>
<i>Human Resources Administration</i>				
Salaries	443,990	443,990	440,980	3,010
Fringe Benefits	140,809	140,809	137,759	3,050
Special Fringe Benefits	3,050	4,310	4,059	251
Operating Supplies	13,600	12,600	12,481	119
Routine Business	3,500	3,401	1,933	1,468
Board Approved Travel	2,100	2,001	288	1,713
Staff Training and Development	2,800	2,738	2,489	249
Contractual Professional Services	70,318	60,823	50,196	10,627
Maintenance and Repair Services	40,553	40,553	40,552	1
Communications	13,550	13,550	8,061	5,489
Rentals	3,000	5,500	4,081	1,419
Capital Outlays	11,812	16,307	16,142	165
<i>Total Human Resources Administration</i>	<u>749,082</u>	<u>746,582</u>	<u>719,021</u>	<u>27,561</u>
<i>Dayton Regional Green Three</i>				
Salaries	98,396	99,975	99,973	2
Fringe Benefits	29,076	29,107	29,106	1
Special Fringe Benefits	1,080	1,080	180	900
Pre-Employment Services	500	650	622	28
Operating Supplies	4,345	4,195	2,631	1,564
Routine Business	2,000	2,000	747	1,253
Board Approved Travel	1,500	1,500	867	633
Staff Training and Development	3,500	3,500	555	2,945
Contractual Professional Services	14,680	16,673	16,449	224
Communications	-	503	503	-
Rentals	3,000	504	504	-
Miscellaneous	740	740	181	559
<i>Total Dayton Regional Green Three</i>	<u>158,817</u>	<u>160,427</u>	<u>152,318</u>	<u>8,109</u>
<i>Administration Building</i>				
Salaries	499,437	416,858	401,289	15,569
Fringe Benefits	171,355	158,318	146,907	11,411
Post Employment Services	200	50	-	50
Pre-Employment Services	-	82	81	1
Operating Supplies	81,947	107,091	104,266	2,825
Contractual Professional Services	3,000	18,266	12,219	6,047
Maintenance and Repair Services	262,588	245,780	213,455	32,325
Communications	6,590	7,890	7,859	31
Public Utility Services	530,557	500,247	470,270	29,977
Miscellaneous	44,667	44,535	43,873	662
Capital Outlays	12,000	10,408	10,407	1
<i>Total Administration Building</i>	<u>1,612,341</u>	<u>1,509,525</u>	<u>1,410,626</u>	<u>98,899</u>
<i>All Other Buildings</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>All Other Buildings</i>				
Salaries	226,302	241,302	226,301	15,001
Fringe Benefits	82,080	82,080	72,378	9,702
Special Fringe Benefits	-	100	96	4
Post Employment Services	-	84	68	16
Operating Supplies	68,327	64,779	54,500	10,279
Contractual Professional Services	30,484	30,500	26,096	4,404
Maintenance and Repair Services	165,574	171,225	155,926	15,299
Communications	8,755	8,755	6,202	2,553
Public Utility Services	277,670	229,170	204,244	24,926
Miscellaneous	1,000	1,000	742	258
Capital Outlays	-	11,848	11,758	90
<i>Total All Other Buildings</i>	<u>860,192</u>	<u>840,843</u>	<u>758,311</u>	<u>82,532</u>
<i>Child Care Center</i>				
Operating Supplies	9,649	9,149	5,141	4,008
Maintenance and Repair Services	18,527	24,475	22,343	2,132
Public Utility Services	28,675	22,330	19,319	3,011
Miscellaneous	11,663	11,663	11,507	156
<i>Total Child Care Center</i>	<u>68,514</u>	<u>67,617</u>	<u>58,310</u>	<u>9,307</u>
<i>Emergency Operations Center - GF</i>				
Operating Supplies	-	83	80	3
Contractual Professional Services	18,900	19,367	19,362	5
Maintenance and Repair Services	-	2,000	2,000	-
Communications	14,600	18,112	18,110	2
Public Utility Services	1,000	450	180	270
Capital Outlays	5,001	9,877	6,496	3,381
<i>Total Emergency Operations Center - GF</i>	<u>39,501</u>	<u>49,889</u>	<u>46,228</u>	<u>3,661</u>
<i>Community/Economic Development - Board of Revision</i>				
Salaries	25,913	45,913	44,378	1,535
Fringe Benefits	4,412	7,502	7,238	264
Communications	-	100	27	73
<i>Total Community/Economic Development - Board of Revision</i>	<u>30,325</u>	<u>53,515</u>	<u>51,643</u>	<u>1,872</u>
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	61,000	61,000	61,000	-
Intergovernmental	-	800,000	793,930	6,070
<i>Total Non-Departmental - Revenues</i>	<u>61,000</u>	<u>861,000</u>	<u>854,930</u>	<u>6,070</u>
<i>Non-Departmental - Agricultural Society</i>				
Contractual Professional Services	-	100,000	100,000	-
Intergovernmental	47,800	-	-	-
<i>Total Non-Departmental - Agricultural Society</i>	<u>47,800</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	134,051	196,852	194,800	2,052
Communications	1,000	436	350	86
<i>Total Non-Departmental - Audit Services</i>	<u>135,051</u>	<u>197,288</u>	<u>195,150</u>	<u>2,138</u>
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	292,003	-	292,003
<i>Total Non-Departmental - Contingencies</i>	<u>1,250,000</u>	<u>292,003</u>	<u>0</u>	<u>292,003</u>
<i>Non-Departmental - Insurance - Property & Casualty Premiums</i>				
Insurance	550,000	539,100	459,448	79,652

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Non-Departmental - Insurance - Property & Casualty Premiums</i>	550,000	539,100	459,448	79,652
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	61,500	63,492	63,492	-
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	61,500	63,492	63,492	0
<i>Non-Departmental - Information Technology GF Obligation</i>				
Contractual Professional Services	92,250	110,942	110,942	-
<i>Total Non-Departmental - Information Technology GF Obligation</i>	92,250	110,942	110,942	0
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	6,100	5,087	4,986	101
Staff Training and Development	31,000	23,458	22,458	1,000
Contractual Professional Services	197,850	62,059	43,019	19,040
Rentals	1,000	-	-	-
<i>Total Non-Departmental - Miscellaneous</i>	235,950	90,604	70,463	20,141
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	18,675	30,175	25,550	4,625
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	18,675	30,175	25,550	4,625
<i>Non-Departmental - Personal Services Cost</i>				
Fringe Benefits	150,000	89,544	89,543	1
Special Fringe Benefits	126,000	86,696	86,695	1
<i>Total Non-Departmental - Personal Services Cost</i>	276,000	176,240	176,238	2
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	86,620	68,010	68,010	-
Fringe Benefits	13,380	15,084	15,083	1
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	100,000	83,094	83,093	1
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	80,205	80,205	80,205	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	80,205	80,205	80,205	0
<i>Automatic Data Processing Ctr - General Fund Operations</i>				
Salaries	2,095,414	2,028,444	1,841,306	187,138
Fringe Benefits	598,775	598,775	574,599	24,176
Special Fringe Benefits	720	720	540	180
Operating Supplies	17,491	9,912	6,979	2,933
Routine Business	550	550	83	467
Staff Training and Development	31,786	17,388	17,388	-
Contractual Professional Services	57,620	163,901	163,900	1
Maintenance and Repair Services	330,401	336,881	327,545	9,336
Communications	36,900	36,292	30,879	5,413
Rentals	2,000	1,941	1,940	1
Capital Outlays	291,243	278,146	278,146	-
<i>Total Automatic Data Processing Ctr - General Fund Operations</i>	3,462,900	3,472,950	3,243,305	229,645
<i>Auditor - General Fund Operations</i>				
Statutory Salaries	91,248	91,248	91,248	-
Salaries	1,802,235	1,835,521	1,835,521	-
Fringe Benefits	545,494	582,633	575,667	6,966
Special Fringe Benefits	4,835	7,612	7,442	170
Operating Supplies	63,725	73,749	71,522	2,227
Routine Business	4,098	3,454	1,585	1,869
Board Approved Travel	-	9,921	8,230	1,691
Staff Training and Development	24,012	20,150	16,119	4,031

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Auditor - General Fund Operations</i>				
Contractual Professional Services	28,648	56,016	50,655	5,361
Maintenance and Repair Services	275,823	241,088	234,217	6,871
Communications	183,302	196,534	196,323	211
Rentals	-	144	115	29
Capital Outlays	3,147	3,147	3,147	-
<i>Total Auditor - General Fund Operations</i>	<u>3,026,567</u>	<u>3,121,217</u>	<u>3,091,791</u>	<u>29,426</u>
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	4,000	4,000	814	3,186
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	<u>4,000</u>	<u>4,000</u>	<u>814</u>	<u>3,186</u>
<i>Treasurer - General Fund Operations</i>				
Statutory Salaries	73,294	73,294	73,294	-
Salaries	692,740	667,740	638,326	29,414
Fringe Benefits	258,335	258,335	237,819	20,516
Special Fringe Benefits	3,834	4,034	3,843	191
Operating Supplies	15,318	15,618	15,032	586
Routine Business	2,100	1,900	1,607	293
Board Approved Travel	4,700	5,500	5,297	203
Staff Training and Development	10,665	9,265	9,130	135
Contractual Professional Services	198,244	196,344	192,503	3,841
Maintenance and Repair Services	26,955	26,855	23,776	3,079
Communications	135,000	162,800	156,075	6,725
Rentals	2,300	1,800	1,563	237
Miscellaneous	250	250	124	126
Capital Outlays	91,365	91,365	89,011	2,354
<i>Total Treasurer - General Fund Operations</i>	<u>1,515,100</u>	<u>1,515,100</u>	<u>1,447,400</u>	<u>67,700</u>
<i>Recorder - General Fund Operations</i>				
Statutory Salaries	71,287	71,287	71,287	-
Salaries	608,066	608,066	607,883	183
Fringe Benefits	279,501	279,501	267,415	12,086
Special Fringe Benefits	1,000	1,000	-	1,000
Routine Business	3,442	3,442	809	2,633
Board Approved Travel	3,600	3,600	1,437	2,163
Staff Training and Development	4,489	4,489	3,100	1,389
Contractual Professional Services	2,900	2,900	769	2,131
Communications	13,476	13,476	7,489	5,987
Miscellaneous	3,495	3,495	1,844	1,651
<i>Total Recorder - General Fund Operations</i>	<u>991,256</u>	<u>991,256</u>	<u>962,033</u>	<u>29,223</u>
<i>Board of Elections - Board of Elections</i>				
Statutory Salaries	71,404	71,404	71,404	-
Salaries	2,130,405	1,713,988	1,713,986	2
Fringe Benefits	511,668	494,473	494,458	15
Special Fringe Benefits	6,200	5,744	5,744	-
Operating Supplies	100,000	136,192	136,191	1
Outside Agency Bd Approved Travel	24,500	34,234	34,233	1
Routine Business	3,000	2,396	2,395	1
Staff Training and Development	6,800	7,531	7,531	-
Contractual Professional Services	58,649	113,991	113,022	969
Maintenance and Repair Services	267,206	397,279	397,278	1
Communications	138,764	140,586	140,585	1

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Board of Elections - Board of Elections</i>				
Rentals	56,400	49,648	49,648	-
Capital Outlays	-	148,050	148,050	-
<i>Total Board of Elections - Board of Elections</i>	<u>3,374,996</u>	<u>3,315,516</u>	<u>3,314,525</u>	<u>991</u>
<i>Records Center & Archives - Record Center</i>				
Salaries	193,884	195,691	195,622	69
Fringe Benefits	63,479	65,479	64,726	753
Operating Supplies	1,020	1,020	-	1,020
Contractual Professional Services	617	517	433	84
Communications	4,859	4,859	4,399	460
Rentals	1,000	961	960	1
Capital Outlays	125,000	136,608	136,538	70
<i>Total Records Center & Archives - Record Center</i>	<u>389,859</u>	<u>405,135</u>	<u>402,678</u>	<u>2,457</u>
<i>Microfilm Center</i>				
Salaries	246,647	246,447	245,695	752
Fringe Benefits	106,266	106,266	103,996	2,270
Special Fringe Benefits	1,540	1,540	1,536	4
Operating Supplies	57,882	60,775	56,981	3,794
Routine Business	630	258	243	15
Staff Training and Development	1,300	1,003	997	6
Contractual Professional Services	16,260	1,853	536	1,317
Maintenance and Repair Services	53,082	43,959	43,959	-
Communications	4,901	4,901	4,728	173
Capital Outlays	92,250	98,480	98,470	10
<i>Total Microfilm Center</i>	<u>580,758</u>	<u>565,482</u>	<u>557,141</u>	<u>8,341</u>
<i>Judicial & Law Enforcement</i>				
General Fund Subfund				
<i>Common Pleas Court</i>				
Salaries	379,391	384,991	384,823	168
Fringe Benefits	137,423	128,772	124,014	4,758
Post Employment Services	500	500	159	341
Operating Supplies	54,299	50,924	49,828	1,096
Contractual Professional Services	1,403	2,078	2,061	17
Maintenance and Repair Services	66,137	77,537	77,189	348
Communications	7,885	7,885	6,841	1,044
Public Utility Services	313,907	258,725	240,744	17,981
Miscellaneous	54,661	53,497	53,297	200
Capital Outlays	14,000	9,179	9,179	-
<i>Total Common Pleas Court</i>	<u>1,029,606</u>	<u>974,088</u>	<u>948,135</u>	<u>25,953</u>
<i>Jail Building</i>				
Salaries	368,478	414,478	413,987	491
Fringe Benefits	121,815	135,815	135,368	447
Post Employment Services	250	250	65	185
Pre-Employment Services	700	700	82	618
Operating Supplies	13,529	22,704	21,614	1,090
Staff Training and Development	1,000	-	-	-
Contractual Professional Services	1,700	1,700	1,695	5
Maintenance and Repair Services	108,959	114,886	114,732	154
Communications	5,070	4,070	3,813	257
Public Utility Services	689,908	728,975	704,054	24,921

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jail Building</i>				
Miscellaneous	71,063	70,629	70,426	203
Capital Outlays	8,000	23,605	21,198	2,407
<i>Total Jail Building</i>	<u>1,390,472</u>	<u>1,517,812</u>	<u>1,487,034</u>	<u>30,778</u>
<i>Sheriff's Administration Building</i>				
Operating Supplies	500	500	490	10
Maintenance and Repair Services	10,792	13,592	11,498	2,094
Public Utility Services	40,629	46,229	42,054	4,175
Miscellaneous	3,900	2,600	2,326	274
<i>Total Sheriff's Administration Building</i>	<u>55,821</u>	<u>62,921</u>	<u>56,368</u>	<u>6,553</u>
<i>Juvenile Justice Center</i>				
Salaries	285,011	265,011	263,953	1,058
Fringe Benefits	109,272	109,272	104,532	4,740
Special Fringe Benefits	3,200	3,200	25	3,175
Post Employment Services	250	250	-	250
Operating Supplies	69,056	73,003	72,649	354
Staff Training and Development	4,000	1,053	850	203
Contractual Professional Services	5,819	4,809	4,466	343
Maintenance and Repair Services	121,788	82,425	80,801	1,624
Communications	3,390	4,340	4,336	4
Public Utility Services	370,283	400,196	385,206	14,990
Miscellaneous	15,205	15,205	15,085	120
Capital Outlays	8,000	4,300	4,300	-
<i>Total Juvenile Justice Center</i>	<u>995,274</u>	<u>963,064</u>	<u>936,203</u>	<u>26,861</u>
<i>Human Services Plan & Develop - Criminal Justice Council</i>				
Salaries	79,241	79,241	77,713	1,528
Fringe Benefits	26,224	26,224	25,760	464
Special Fringe Benefits	540	540	540	-
Operating Supplies	200	18,000	12,576	5,424
Routine Business	6,136	6,136	4,140	1,996
Staff Training and Development	760	760	320	440
Contractual Professional Services	488,789	443,789	346,283	97,506
Communications	2,950	2,950	1,962	988
Rentals	1,300	1,300	916	384
Capital Outlays	4,506	31,706	30,278	1,428
Construction and Improvements	3,845	3,845	3,845	-
<i>Total Human Services Plan & Develop - Criminal Justice Council</i>	<u>614,491</u>	<u>614,491</u>	<u>504,333</u>	<u>110,158</u>
<i>Non-Departmental - Common Pleas Court</i>				
Law Enforcement Services	1,353,666	1,423,666	1,230,790	192,876
Intergovernmental	81,063	81,063	70,421	10,642
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,434,729</u>	<u>1,504,729</u>	<u>1,301,211</u>	<u>203,518</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	362,000	337,586	286,488	51,098
<i>Total Non-Departmental - Court of Appeals</i>	<u>362,000</u>	<u>337,586</u>	<u>286,488</u>	<u>51,098</u>
<i>Non-Departmental - Domestic Relations</i>				
Law Enforcement Services	11,225	13,225	10,728	2,497
<i>Total Non-Departmental - Domestic Relations</i>	<u>11,225</u>	<u>13,225</u>	<u>10,728</u>	<u>2,497</u>
<i>Non-Departmental - County Municipal Court - Western</i>				
Law Enforcement Services	66,118	65,118	58,969	6,149
<i>Total Non-Departmental - County Municipal Court - Western</i>	<u>66,118</u>	<u>65,118</u>	<u>58,969</u>	<u>6,149</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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	30,766	29,766	19,905	9,861
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	30,766	29,766	19,905	9,861
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,298,779	1,682,871	1,342,340	340,531
<i>Total Non-Departmental - Juvenile Court</i>	1,298,779	1,682,871	1,342,340	340,531
<i>Non-Departmental - Regional Crime Lab Subsidy</i>				
Contractual Professional Services	-	30,450	30,450	-
<i>Total Non-Departmental - Regional Crime Lab Subsidy</i>	0	30,450	30,450	0
<i>Non-Departmental - Guardianship Services</i>				
Contractual Professional Services	50,000	50,000	50,000	-
<i>Total Non-Departmental - Guardianship Services</i>	50,000	50,000	50,000	0
<i>Prosecutor - Administration</i>				
Statutory Salaries	118,513	118,513	118,513	-
Salaries	6,839,403	6,915,174	6,830,053	85,121
Fringe Benefits	2,096,755	2,148,493	2,148,298	195
Special Fringe Benefits	13,053	12,528	10,359	2,169
Operating Supplies	122,003	122,349	122,344	5
Routine Business	28,289	15,032	14,978	54
Board Approved Travel	2,500	6,800	6,675	125
Staff Training and Development	35,720	33,350	33,185	165
Contractual Professional Services	153,687	127,178	127,175	3
Maintenance and Repair Services	55,261	56,471	56,470	1
Communications	100,000	94,284	92,764	1,520
Insurance	1,905	1,305	-	1,305
Public Utility Services	3,255	1,425	1,101	324
Rentals	30,000	29,642	29,627	15
Miscellaneous	59,257	60,563	60,562	1
Capital Outlays	-	1,576	1,576	-
<i>Total Prosecutor - Administration</i>	9,659,601	9,744,683	9,653,680	91,003
<i>Administration</i>				
Statutory Salaries	100,339	100,339	100,339	-
Salaries	586,325	605,005	605,004	1
Fringe Benefits	247,311	249,131	249,113	18
Special Fringe Benefits	23,704	42,599	42,048	551
Post Employment Services	5,000	-	-	-
Pre-Employment Services	-	5,000	4,999	1
Operating Supplies	16,157	19,427	18,747	680
Routine Business	3,113	5,623	5,377	246
Board Approved Travel	5,000	-	-	-
Staff Training and Development	2,362	1,762	1,750	12
Contractual Professional Services	94,360	95,855	86,805	9,050
Maintenance and Repair Services	16,169	16,169	16,124	45
Communications	27,906	15,898	15,173	725
Rentals	5,325	5,325	4,575	750
Miscellaneous	150,170	121,754	44,735	77,019
Capital Outlays	13,364	3,945	1,978	1,967
<i>Total Administration</i>	1,296,605	1,287,832	1,196,767	91,065
<i>Radio Repair</i>				
Salaries	113,317	113,426	113,425	1

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

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Radio Repair</i>				
Fringe Benefits	49,602	49,602	49,349	253
Special Fringe Benefits	1,472	731	379	352
Operating Supplies	57,770	42,251	40,653	1,598
Staff Training and Development	835	835	184	651
Contractual Professional Services	4,011	677	677	-
Maintenance and Repair Services	14,857	9,000	9,000	-
Communications	4,048	4,048	3,119	929
Rentals	18,178	11,588	11,541	47
Miscellaneous	779	779	450	329
<i>Total Radio Repair</i>	<u>264,869</u>	<u>232,937</u>	<u>228,777</u>	<u>4,160</u>
<i>Support Services</i>				
Salaries	4,090,622	4,344,299	4,341,148	3,151
Fringe Benefits	1,583,476	1,608,476	1,607,574	902
Special Fringe Benefits	98,792	107,763	105,146	2,617
Operating Supplies	517,737	489,618	478,822	10,796
Board Approved Travel	-	12,538	12,537	1
Staff Training and Development	10,448	8,138	8,138	-
Contractual Professional Services	35,643	102,259	102,238	21
Maintenance and Repair Services	239,578	226,844	222,863	3,981
Communications	152,480	226,359	216,126	10,233
Public Utility Services	261	261	-	261
Rentals	20,642	31,067	31,066	1
Miscellaneous	1,555	1,555	1,456	99
Cost Recovery and Intergov't Transfers	-	3,000	3,000	-
Capital Outlays	394,727	398,534	393,194	5,340
<i>Total Support Services</i>	<u>7,145,961</u>	<u>7,560,711</u>	<u>7,523,308</u>	<u>37,403</u>
<i>Information Technology Services</i>				
Operating Supplies	40,648	19,131	17,335	1,796
Staff Training and Development	7,000	-	-	-
Contractual Professional Services	33,406	26,658	26,638	20
Maintenance and Repair Services	284,377	280,942	279,611	1,331
Capital Outlays	39,854	39,374	39,373	1
<i>Total Information Technology Services</i>	<u>405,285</u>	<u>366,105</u>	<u>362,957</u>	<u>3,148</u>
<i>Jail Operations</i>				
Salaries	7,736,428	7,648,425	7,648,423	2
Fringe Benefits	2,862,608	2,758,934	2,738,738	20,196
Special Fringe Benefits	30,767	29,812	28,911	901
Operating Supplies	178,776	175,466	167,446	8,020
Routine Business	-	1,660	1,173	487
Board Approved Travel	-	2,535	2,535	-
Staff Training and Development	12,293	11,954	11,874	80
Contractual Professional Services	5,470,500	5,478,175	5,386,653	91,522
Maintenance and Repair Services	91,739	64,939	64,737	202
Communications	74,443	67,443	64,023	3,420
Public Utility Services	4,284	-	-	-
Rentals	15,000	10,413	10,296	117
Miscellaneous	3,008	2	2	-
Capital Outlays	131,981	145,063	138,788	6,275
<i>Total Jail Operations</i>	<u>16,611,827</u>	<u>16,394,821</u>	<u>16,263,599</u>	<u>131,222</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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facility Management</i>				
Operating Supplies	226,949	207,263	205,122	2,141
Maintenance and Repair Services	38,039	26,034	24,678	1,356
<i>Total Facility Management</i>	<u>264,988</u>	<u>233,297</u>	<u>229,800</u>	<u>3,497</u>
<i>Inmate Work Program</i>				
Salaries	111,186	112,265	112,265	-
Fringe Benefits	51,185	51,185	51,028	157
<i>Total Inmate Work Program</i>	<u>162,371</u>	<u>163,450</u>	<u>163,293</u>	<u>157</u>
<i>Security General Fund</i>				
Salaries	2,121,266	2,018,398	2,018,397	1
Fringe Benefits	808,462	802,462	768,514	33,948
Operating Supplies	4,991	-	-	-
Contractual Professional Services	371,566	362,066	358,752	3,314
Maintenance and Repair Services	9,835	4,812	4,812	-
Communications	27,163	18,457	18,089	368
Rentals	1,920	-	-	-
<i>Total Security General Fund</i>	<u>3,345,203</u>	<u>3,206,195</u>	<u>3,168,564</u>	<u>37,631</u>
<i>Coroner - Coroner General Operating</i>				
Statutory Salaries	118,513	118,513	118,513	-
Salaries	2,005,070	2,014,120	2,014,109	11
Fringe Benefits	635,930	626,880	619,073	7,807
Special Fringe Benefits	2,770	2,770	2,044	726
Post Employment Services	485	485	126	359
Operating Supplies	6,500	9,550	9,543	7
Routine Business	50	16	7	9
Staff Training and Development	8,800	8,284	8,284	-
Contractual Professional Services	5,997	6,747	6,580	167
Maintenance and Repair Services	17,412	13,953	13,503	450
Communications	21,940	24,958	22,844	2,114
Cost Recovery and Intergov't Transfers	-	2,000	2,000	-
Capital Outlays	310,063	306,004	305,905	99
<i>Total Coroner - Coroner General Operating</i>	<u>3,133,530</u>	<u>3,134,280</u>	<u>3,122,531</u>	<u>11,749</u>
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	36,647	38,797	38,762	35
Salaries	1,186,668	1,252,668	1,250,819	1,849
Fringe Benefits	504,607	527,157	527,141	16
Special Fringe Benefits	4,314	6,814	6,377	437
Operating Supplies	18,350	17,850	17,806	44
Routine Business	600	160	154	6
Board Approved Travel	13,634	15,334	15,041	293
Staff Training and Development	2,794	4,844	4,840	4
Contractual Professional Services	22,423	19,203	19,202	1
Maintenance and Repair Services	4,500	2,500	2,096	404
Communications	386,056	348,826	347,438	1,388
Public Utility Services	900	900	661	239
Capital Outlays	24,589	24,889	24,868	21
Debt Service	5,105	4,805	4,559	246
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	<u>2,211,187</u>	<u>2,264,747</u>	<u>2,259,764</u>	<u>4,983</u>
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	8,246	8,246	7,929	317

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(Non-GAAP Budgetary Basis and Perspective)

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - COC County Municipal Court One</i>				
Salaries	429,745	389,695	389,680	15
Fringe Benefits	174,115	171,955	157,922	14,033
Special Fringe Benefits	450	1,490	1,473	17
Operating Supplies	31,566	31,607	31,548	59
Routine Business	3,807	4,722	4,719	3
Board Approved Travel	2,600	5,540	5,538	2
Staff Training and Development	1,351	1,406	1,406	-
Contractual Professional Services	12,556	7,485	7,485	-
Maintenance and Repair Services	1,020	1,020	950	70
Communications	8,900	8,900	8,505	395
Rentals	242,538	231,622	230,847	775
Capital Outlays	6,253	7,933	7,922	11
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>923,147</u>	<u>871,621</u>	<u>855,924</u>	<u>15,697</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	10,078	10,078	9,690	388
Salaries	396,758	388,558	388,126	432
Fringe Benefits	169,420	169,420	163,669	5,751
Special Fringe Benefits	-	1,000	875	125
Operating Supplies	29,380	28,680	28,463	217
Routine Business	2,510	2,675	2,673	2
Board Approved Travel	2,800	2,800	2,780	20
Staff Training and Development	275	275	275	-
Contractual Professional Services	10,245	8,645	8,615	30
Maintenance and Repair Services	400	-	-	-
Communications	6,480	6,415	5,421	994
Rentals	220,254	228,020	227,729	291
Capital Outlays	6,952	6,952	6,950	2
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>855,552</u>	<u>853,518</u>	<u>845,266</u>	<u>8,252</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,000	154,000	-
Salaries	1,877,362	1,837,494	1,836,291	1,203
Fringe Benefits	696,773	678,673	678,254	419
Special Fringe Benefits	1,116	-	-	-
Operating Supplies	52,173	95,895	94,957	938
Routine Business	2,395	2,197	2,197	-
Board Approved Travel	31,407	38,720	37,629	1,091
Staff Training and Development	19,194	14,633	12,132	2,501
Contractual Professional Services	68,237	65,979	65,978	1
Law Enforcement Services	77,401	61,885	61,873	12
Maintenance and Repair Services	84,996	74,695	74,695	-
Communications	45,106	45,813	45,347	466
Rentals	19,510	18,784	18,784	-
Capital Outlays	274,171	499,791	499,170	621
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,443,411</u>	<u>3,588,559</u>	<u>3,581,307</u>	<u>7,252</u>
<i>Common Pleas Court - General - Court Services</i>				
Salaries	1,515,853	1,539,650	1,539,650	-
Fringe Benefits	579,412	587,921	587,595	326
Special Fringe Benefits	1,163	1,163	1,152	11

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(Non-GAAP Budgetary Basis and Perspective)

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Court Services</i>				
Operating Supplies	19,041	11,248	11,247	1
Routine Business	4,056	4,513	4,512	1
Staff Training and Development	1,546	30	30	-
Contractual Professional Services	129,996	138,814	134,026	4,788
Law Enforcement Services	272,692	208,459	205,160	3,299
Maintenance and Repair Services	6,650	3,225	3,224	1
Communications	33,239	41,446	40,850	596
Rentals	12,462	12,864	12,863	1
Capital Outlays	32,808	53,353	52,045	1,308
<i>Total Common Pleas Court - General - Court Services</i>	<u>2,608,918</u>	<u>2,602,686</u>	<u>2,592,354</u>	<u>10,332</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	2,128,108	2,019,579	2,019,578	1
Fringe Benefits	760,943	728,403	727,204	1,199
Special Fringe Benefits	987	-	-	-
Operating Supplies	44,020	43,747	43,304	443
Routine Business	11,735	20,102	20,102	-
Board Approved Travel	-	2,931	2,931	-
Staff Training and Development	1,561	1,525	1,525	-
Contractual Professional Services	61,766	63,213	60,314	2,899
Maintenance and Repair Services	31,344	19,411	18,333	1,078
Communications	49,053	54,939	53,273	1,666
Insurance	-	1,882	1,882	-
Rentals	70,495	67,738	62,938	4,800
Miscellaneous	930	30	23	7
Capital Outlays	28,000	28,000	28,000	-
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>3,188,942</u>	<u>3,051,500</u>	<u>3,039,407</u>	<u>12,093</u>
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	418,614	422,574	422,574	-
Fringe Benefits	129,223	120,369	120,368	1
Special Fringe Benefits	93	-	-	-
Operating Supplies	114,258	118,672	118,044	628
Routine Business	139	-	-	-
Staff Training and Development	279	15	15	-
Contractual Professional Services	345,069	335,569	330,780	4,789
Maintenance and Repair Services	9,650	10,400	10,369	31
Communications	13,299	11,597	11,597	-
Rentals	1,767	3,467	3,379	88
Capital Outlays	21,386	41,254	40,922	332
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,053,777</u>	<u>1,063,917</u>	<u>1,058,048</u>	<u>5,869</u>
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	750,445	802,679	802,678	1
Fringe Benefits	246,289	269,352	269,351	1
Special Fringe Benefits	13,205	12,455	12,431	24
Operating Supplies	18,608	11,598	11,156	442
Routine Business	813	813	800	13
Staff Training and Development	2,325	1,905	1,904	1
Contractual Professional Services	16,648	12,848	12,829	19
Law Enforcement Services	-	10	6	4
Maintenance and Repair Services	241,200	241,200	241,200	-

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Communications	68,526	69,706	69,705	1
Rentals	8,254	6,420	6,420	-
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>1,366,313</u>	<u>1,428,986</u>	<u>1,428,480</u>	<u>506</u>
<i>Juvenile Court - Administration</i>				
Salaries	1,052,258	1,287,011	1,287,011	-
Fringe Benefits	395,859	460,995	460,994	1
Special Fringe Benefits	13,012	11,838	11,632	206
Operating Supplies	58,342	55,594	55,214	380
Routine Business	18,676	15,845	15,844	1
Board Approved Travel	19,491	18,286	18,142	144
Staff Training and Development	5,816	5,746	5,746	-
Contractual Professional Services	29,373	47,409	47,408	1
Maintenance and Repair Services	159,186	144,414	142,163	2,251
Communications	104,647	77,192	77,192	-
Insurance	-	2,175	2,175	-
Public Utility Services	1,339	1,339	357	982
Rentals	25,000	16,311	16,310	1
Miscellaneous	910	100	100	-
Capital Outlays	116,600	112,574	112,574	-
<i>Total Juvenile Court - Administration</i>	<u>2,000,509</u>	<u>2,256,829</u>	<u>2,252,862</u>	<u>3,967</u>
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	752,330	863,498	863,498	-
Fringe Benefits	287,237	316,427	316,426	1
Special Fringe Benefits	1,000	40	39	1
Operating Supplies	27,713	28,466	28,270	196
Board Approved Travel	1,000	439	438	1
Contractual Professional Services	16,298	16,209	16,209	-
Maintenance and Repair Services	1,123	-	-	-
Communications	135,276	142,239	142,238	1
Rentals	6,234	4,376	4,375	1
Capital Outlays	-	2,327	2,326	1
<i>Total Juvenile Court - Juvenile Court Clerk</i>	<u>1,228,211</u>	<u>1,374,021</u>	<u>1,373,819</u>	<u>202</u>
<i>Juvenile Court - Intervention Center</i>				
Salaries	1,049,542	1,094,269	1,094,268	1
Fringe Benefits	373,548	367,606	367,606	-
Special Fringe Benefits	2,485	3,030	3,030	-
Operating Supplies	8,446	8,889	8,888	1
Routine Business	2,000	689	688	1
Staff Training and Development	500	88	87	1
Contractual Professional Services	4,403	1,090	1,090	-
Maintenance and Repair Services	1,401	-	-	-
Communications	23,070	28,761	28,761	-
Rentals	5,800	5,731	5,730	1
Miscellaneous	291	11	11	-
Capital Outlays	69,000	56,494	56,493	1
<i>Total Juvenile Court - Intervention Center</i>	<u>1,540,486</u>	<u>1,566,658</u>	<u>1,566,652</u>	<u>6</u>
<i>Juvenile Court - Nicholas Residential Treatment Center</i>				
Salaries	893,684	978,991	978,991	-
Fringe Benefits	326,064	318,889	318,887	2

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Nicholas Residential Treatment Center</i>				
Special Fringe Benefits	3,341	2,940	2,940	-
Operating Supplies	108,317	97,687	91,228	6,459
Routine Business	5,119	4,803	4,102	701
Staff Training and Development	1,624	680	680	-
Contractual Professional Services	4,047	289	288	1
Social Services Contractual Services	5,718	4,500	4,500	-
Maintenance and Repair Services	24,822	16,046	16,046	-
Communications	15,388	18,252	18,252	-
Public Utility Services	9,965	5,684	5,619	65
Rentals	6,792	3,788	3,788	-
Miscellaneous	2,220	1,687	1,686	1
<i>Total Juvenile Court - Nicholas Residential Treatment Center</i>	<u>1,407,101</u>	<u>1,454,236</u>	<u>1,447,007</u>	<u>7,229</u>
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	940,554	755,558	755,558	-
Fringe Benefits	271,547	265,370	265,369	1
Operating Supplies	13,328	11,316	11,316	-
Routine Business	1,185	406	405	1
Board Approved Travel	4,405	4,148	4,085	63
Staff Training and Development	4,988	1,275	875	400
Contractual Professional Services	17,064	18,444	18,444	-
Law Enforcement Services	364	-	-	-
Communications	3,450	4,632	4,632	-
Rentals	7,500	5,117	5,117	-
<i>Total Juvenile Court - Legal-General Fund</i>	<u>1,292,385</u>	<u>1,094,266</u>	<u>1,093,801</u>	<u>465</u>
<i>Juvenile Court - Child Support</i>				
Salaries	1,137,352	1,133,569	1,133,568	1
Fringe Benefits	393,709	375,014	375,014	-
Special Fringe Benefits	500	-	-	-
Operating Supplies	16,836	7,809	7,808	1
Routine Business	1,250	558	557	1
Board Approved Travel	6,000	3,601	3,600	1
Staff Training and Development	4,867	1,550	1,550	-
Contractual Professional Services	9,760	11,266	11,266	-
Maintenance and Repair Services	12,086	853	853	-
Communications	35,529	9,481	9,481	-
Rentals	9,400	6,762	6,762	-
Miscellaneous	271	-	-	-
<i>Total Juvenile Court - Child Support</i>	<u>1,627,560</u>	<u>1,550,463</u>	<u>1,550,459</u>	<u>4</u>
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,598,861	1,562,533	1,562,533	-
Fringe Benefits	565,733	551,818	551,818	-
Special Fringe Benefits	17,588	12,819	11,618	1,201
Operating Supplies	14,516	14,219	14,219	-
Routine Business	44,919	39,319	39,318	1
Board Approved Travel	4,200	2,644	2,644	-
Staff Training and Development	3,332	2,575	2,575	-
Contractual Professional Services	43,599	39,066	38,848	218
Social Services Contractual Services	1,277,012	840,596	625,870	214,726

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Probation-General Fund</i>				
Maintenance and Repair Services	14,948	5,481	5,481	-
Communications	43,884	37,812	37,789	23
Public Utility Services	500	-	-	-
Rentals	10,200	10,109	10,109	-
Miscellaneous	1,686	39	39	-
Cost Recovery and Intergov't Transfers	130,000	200,201	200,201	-
Capital Outlays	2,431	9,925	9,705	220
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,773,409</u>	<u>3,329,156</u>	<u>3,112,767</u>	<u>216,389</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,293,215	3,277,712	3,277,710	2
Fringe Benefits	1,334,481	1,252,737	1,252,737	-
Special Fringe Benefits	2,009	1,759	1,759	-
Operating Supplies	195,403	169,897	156,127	13,770
Routine Business	1,506	806	805	1
Board Approved Travel	3,500	3,027	3,027	-
Staff Training and Development	2,407	2,257	1,157	1,100
Contractual Professional Services	328,315	247,648	244,780	2,868
Maintenance and Repair Services	39,197	26,348	22,308	4,040
Communications	39,996	34,255	34,255	-
Public Utility Services	1,786	-	-	-
Rentals	7,556	8,054	8,054	-
Miscellaneous	279	242	242	-
Capital Outlays	138,744	134,872	134,871	1
<i>Total Juvenile Court - Detention Center Operations</i>	<u>5,388,394</u>	<u>5,159,614</u>	<u>5,137,832</u>	<u>21,782</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	1,999,786	1,970,286	1,958,596	11,690
Fringe Benefits	670,021	670,021	631,552	38,469
Special Fringe Benefits	7,685	7,685	6,246	1,439
Operating Supplies	40,251	42,251	38,073	4,178
Routine Business	5,600	4,700	4,178	522
Board Approved Travel	5,800	6,700	5,346	1,354
Staff Training and Development	11,270	11,270	9,125	2,145
Contractual Professional Services	25,660	36,660	24,049	12,611
Maintenance and Repair Services	29,039	34,739	32,406	2,333
Communications	52,280	57,280	53,058	4,222
Capital Outlays	-	3,800	2,371	1,429
Debt Service	32,095	29,595	28,095	1,500
<i>Total Domestic Relations Court - Child Support General Fund</i>	<u>2,879,487</u>	<u>2,874,987</u>	<u>2,793,095</u>	<u>81,892</u>
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	284,773	284,773	280,872	3,901
Fringe Benefits	93,755	93,755	91,386	2,369
Operating Supplies	2,700	2,700	1,448	1,252
Routine Business	500	500	6	494
Board Approved Travel	1,700	1,700	-	1,700
Staff Training and Development	2,645	2,645	2,170	475
Contractual Professional Services	1,545	5,045	4,292	753
Law Enforcement Services	2,300	-	-	-
Maintenance and Repair Services	647	3,327	3,125	202

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Domestic Relations Court - Judicial Operating</i>				
Communications	1,440	130	-	130
Capital Outlays	-	6,930	5,999	931
<i>Total Domestic Relations Court - Judicial Operating</i>	<u>420,005</u>	<u>429,505</u>	<u>417,298</u>	<u>12,207</u>
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	26,939	21,939	20,014	1,925
<i>Total Domestic Relations Court - Parent Education</i>	<u>26,939</u>	<u>21,939</u>	<u>20,014</u>	<u>1,925</u>
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,124,073	1,139,690	1,126,470	13,220
Fringe Benefits	358,964	361,376	351,539	9,837
Special Fringe Benefits	1,000	1,000	976	24
Pre-Employment Services	400	500	458	42
Operating Supplies	23,445	23,847	23,786	61
Contractual Professional Services	96,017	66,515	48,498	18,017
Maintenance and Repair Services	11,146	7,483	5,487	1,996
Communications	41,796	45,796	44,637	1,159
Rentals	6,549	6,549	4,961	1,588
Capital Outlays	19,738	78,757	78,502	255
<i>Total Probate Court - Court Operations</i>	<u>1,697,128</u>	<u>1,745,513</u>	<u>1,699,314</u>	<u>46,199</u>
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	196,001	196,001	196,000	1
Salaries	355,856	355,856	355,135	721
Fringe Benefits	210,005	210,005	204,982	5,023
Special Fringe Benefits	1,749	2,249	1,057	1,192
Operating Supplies	3,392	5,717	4,551	1,166
Routine Business	1,314	1,314	986	328
Contractual Professional Services	14,809	11,809	8,868	2,941
Law Enforcement Services	9,275	9,450	9,448	2
Maintenance and Repair Services	460	280	24	256
Communications	9,946	9,946	7,690	2,256
Capital Outlays	12,316	12,316	11,511	805
<i>Total County Municipal Court - County Municipal Court General Fund</i>	<u>815,123</u>	<u>814,943</u>	<u>800,252</u>	<u>14,691</u>
<i>County Municipal Court - Co Municipal Court Western Operations</i>				
Law Enforcement Services	-	180	-	180
<i>Total County Municipal Court - Co Municipal Court Western Operations</i>	<u>0</u>	<u>180</u>	<u>0</u>	<u>180</u>
<i>Municipal Courts - Dayton</i>				
Salaries	37,100	41,300	41,219	81
Fringe Benefits	6,025	6,370	6,368	2
Law Enforcement Services	107,638	99,150	83,927	15,223
Intergovernmental	320,683	341,683	334,580	7,103
<i>Total Municipal Courts - Dayton</i>	<u>471,446</u>	<u>488,503</u>	<u>466,094</u>	<u>22,409</u>
<i>Municipal Courts - Vandalia</i>				
Salaries	13,000	13,000	11,194	1,806
Fringe Benefits	2,009	2,009	1,729	280
Law Enforcement Services	36,596	26,596	13,038	13,558
Intergovernmental	246,807	256,807	221,897	34,910

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Municipal Courts - Vandalia</i>	298,412	298,412	247,858	50,554
<i>Municipal Courts - Oakwood</i>				
Law Enforcement Services	1,690	1,690	944	746
Intergovernmental	52,150	52,150	52,150	-
<i>Total Municipal Courts - Oakwood</i>	53,840	53,840	53,094	746
<i>Municipal Courts - Kettering</i>				
Salaries	60,900	56,700	54,764	1,936
Fringe Benefits	13,416	11,071	8,461	2,610
Law Enforcement Services	17,640	33,040	28,821	4,219
Intergovernmental	185,000	180,988	177,338	3,650
<i>Total Municipal Courts - Kettering</i>	276,956	281,799	269,384	12,415
<i>Municipal Courts - Miamisburg</i>				
Salaries	-	14,500	13,832	668
Fringe Benefits	-	3,060	2,137	923
Law Enforcement Services	58,140	46,080	33,625	12,455
Intergovernmental	237,677	223,277	215,927	7,350
<i>Total Municipal Courts - Miamisburg</i>	295,817	286,917	265,521	21,396
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Intergovernmental	111,887	111,887	111,887	-
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	111,887	111,887	111,887	0
<i>Court of Appeals - Court of Appeals</i>				
Salaries	12,270	2,912	2,423	489
Fringe Benefits	2,007	2,007	617	1,390
Special Fringe Benefits	1,100	650	647	3
Operating Supplies	65,408	48,210	47,931	279
Routine Business	2,088	620	620	-
Board Approved Travel	5,000	903	902	1
Staff Training and Development	9,177	9,797	9,763	34
Contractual Professional Services	4,920	4,070	4,062	8
Law Enforcement Services	1,436	-	-	-
Maintenance and Repair Services	500	400	365	35
Communications	29,224	30,330	30,218	112
Rentals	7,050	6,550	6,519	31
Capital Outlays	9,198	9,509	9,408	101
<i>Total Court of Appeals - Court of Appeals</i>	149,378	115,958	113,475	2,483
<i>Public Defender - Public Defender</i>				
Salaries	3,344,381	3,411,461	3,411,456	5
Fringe Benefits	1,089,800	1,089,800	1,073,820	15,980
Special Fringe Benefits	2,980	2,980	2,881	99
Operating Supplies	30,076	44,997	38,686	6,311
Routine Business	24,774	24,774	24,166	608
Staff Training and Development	16,402	31,602	29,602	2,000
Contractual Professional Services	63,835	48,635	36,127	12,508
Maintenance and Repair Services	2,000	2,000	857	1,143
Communications	55,857	46,057	44,712	1,345
Rentals	5,518	5,518	5,144	374
Capital Outlays	49,011	43,885	43,840	45
<i>Total Public Defender - Public Defender</i>	4,684,634	4,751,709	4,711,291	40,418
<i>Community & Economic Development</i>				
<i>General Fund Subfund</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Parks and Grounds Maintenance</i>				
Salaries	243,553	278,544	268,858	9,686
Fringe Benefits	66,900	87,118	72,781	14,337
Special Fringe Benefits	640	499	344	155
Post Employment Services	200	200	131	69
Pre-Employment Services	400	400	335	65
Operating Supplies	54,032	54,074	52,629	1,445
Staff Training and Development	500	1,095	1,095	-
Contractual Professional Services	152,370	134,089	123,584	10,505
Maintenance and Repair Services	24,200	25,010	25,009	1
Communications	7,100	7,100	6,536	564
Public Utility Services	63,317	64,513	61,167	3,346
Rentals	3,000	2,450	2,448	2
Miscellaneous	4,170	3,468	3,396	72
Capital Outlays	2,000	1,331	1,330	1
<i>Total Parks and Grounds Maintenance</i>	<u>622,382</u>	<u>659,891</u>	<u>619,643</u>	<u>40,248</u>
<i>Community/Economic Development - Director</i>				
Salaries	374,444	364,944	282,351	82,593
Fringe Benefits	113,172	111,172	95,563	15,609
Special Fringe Benefits	5,991	5,991	2,713	3,278
Pre-Employment Services	594	594	554	40
Operating Supplies	7,337	7,337	6,822	515
Routine Business	8,612	10,612	7,264	3,348
Board Approved Travel	17,781	17,781	3,395	14,386
Staff Training and Development	10,464	10,464	9,114	1,350
Contractual Professional Services	45,168	41,919	27,122	14,797
Maintenance and Repair Services	1,302	1,302	-	1,302
Communications	15,331	15,231	9,006	6,225
Rentals	7,200	7,200	6,215	985
Capital Outlays	-	1,249	1,249	-
<i>Total Community/Economic Development - Director</i>	<u>607,396</u>	<u>595,796</u>	<u>451,368</u>	<u>144,428</u>
<i>Community/Economic Development - Planning Commission</i>				
Salaries	98,185	107,685	107,160	525
Fringe Benefits	38,315	40,315	39,429	886
Operating Supplies	5,017	5,017	1,350	3,667
Routine Business	2,118	2,118	577	1,541
Board Approved Travel	-	925	390	535
Staff Training and Development	5,638	4,713	1,363	3,350
Contractual Professional Services	3,400	3,400	818	2,582
Maintenance and Repair Services	1,978	1,978	-	1,978
Communications	9,975	9,975	7,053	2,922
<i>Total Community/Economic Development - Planning Commission</i>	<u>164,626</u>	<u>176,126</u>	<u>158,140</u>	<u>17,986</u>
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	19,628	19,628	18,430	1,198
<i>Total Non-Departmental - MVRPC Annual Dues</i>	<u>19,628</u>	<u>19,628</u>	<u>18,430</u>	<u>1,198</u>
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	472,746	472,746	463,166	9,580
<i>Total Non-Departmental - Conservancy District Assessments</i>	<u>472,746</u>	<u>472,746</u>	<u>463,166</u>	<u>9,580</u>
<i>Non-Departmental - Arts & Cultural Programs</i>				
Intergovernmental	500,000	-	-	-

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Non-Departmental - Arts & Cultural Programs</i>	500,000	0	0	0
<i>Environment & Public Works</i>				
General Fund Subfund				
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	2,555	2,555	1,750	805
<i>Total Non-Departmental - Apiary Inspection</i>	2,555	2,555	1,750	805
<i>Non-Departmental - Soil & Water Conservation Subsidy</i>				
Intergovernmental	191,270	191,270	191,270	-
<i>Total Non-Departmental - Soil & Water Conservation Subsidy</i>	191,270	191,270	191,270	0
<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	0
<i>Non-Departmental - Hazardous Materials Response Team</i>				
Contractual Professional Services	15,500	15,500	15,438	62
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	15,500	15,500	15,438	62
<i>Engineer - Maps Division</i>				
Salaries	157,981	158,094	158,094	-
Fringe Benefits	48,842	48,842	48,327	515
Maintenance and Repair Services	7,240	2,127	-	2,127
<i>Total Engineer - Maps Division</i>	214,063	209,063	206,421	2,642
<i>Engineer - Office Expenses</i>				
Operating Supplies	24,168	24,777	23,918	859
Contractual Professional Services	22,836	22,836	18,475	4,361
Maintenance and Repair Services	48,146	48,146	45,126	3,020
Communications	35,173	34,564	26,457	8,107
Debt Service	17,135	17,135	15,384	1,751
<i>Total Engineer - Office Expenses</i>	147,458	147,458	129,360	18,098
<i>Engineer - General Fund Ditch Maintenance</i>				
Salaries	-	2,000	-	2,000
Fringe Benefits	-	3,000	-	3,000
Construction and Improvements	5,000	5,000	4,160	840
<i>Total Engineer - General Fund Ditch Maintenance</i>	5,000	10,000	4,160	5,840
<i>Social Services</i>				
General Fund Subfund				
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Salaries	208,708	208,708	206,145	2,563
Fringe Benefits	66,971	66,971	66,000	971
Special Fringe Benefits	300	1,300	720	580
Operating Supplies	5,045	4,045	3,250	795
Routine Business	7,500	5,200	3,624	1,576
Contractual Professional Services	24,320	23,320	19,584	3,736
Communications	4,150	7,450	7,089	361
Rentals	16,022	58,352	56,959	1,393
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	333,016	375,346	363,371	11,975
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	5,000	3,571	3,570	1
<i>Total Non-Departmental - Registration of Vital Statistics</i>	5,000	3,571	3,570	1
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	181,010	181,010	181,010	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	181,010	181,010	181,010	0

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Veteran Services Commission - Memorial Day Committee</i>				
Miscellaneous	25,000	25,000	17,961	7,039
<i>Total Veteran Services Commission - Memorial Day Committee</i>	25,000	25,000	17,961	7,039
<i>Veteran Services Commission - Grave Markers</i>				
Social Services Contractual Services	25,000	25,000	22,380	2,620
<i>Total Veteran Services Commission - Grave Markers</i>	25,000	25,000	22,380	2,620
<i>Veteran Services Commission - Veteran Services Commission</i>				
Statutory Salaries	98,454	98,454	67,129	31,325
Salaries	701,495	701,495	453,693	247,802
Fringe Benefits	163,398	163,398	122,387	41,011
Special Fringe Benefits	5,922	5,922	1,614	4,308
Operating Supplies	24,006	22,506	9,977	12,529
Routine Business	8,423	8,423	2,842	5,581
Board Approved Travel	33,620	28,120	5,930	22,190
Staff Training and Development	5,400	5,400	1,594	3,806
Contractual Professional Services	15,000	20,000	14,276	5,724
Maintenance and Repair Services	3,250	15,750	12,488	3,262
Communications	58,300	40,050	8,566	31,484
Public Utility Services	2,200	2,200	855	1,345
Rentals	133,918	135,418	133,086	2,332
Other Social Services	800,000	800,000	529,713	270,287
Capital Outlays	11,159	15,909	14,974	935
<i>Total Veteran Services Commission - Veteran Services Commission</i>	2,064,545	2,063,045	1,379,124	683,921
<i>Total Expenditures</i>	125,274,880	124,831,061	120,806,650	4,024,411
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	10,017,052	14,827,239	21,929,711	7,102,472
Other Financing Sources And Uses:				
Advances in	600,000	1,248,965	1,542,743	293,778
Advances out	-	(823,693)	(833,601)	(9,908)
Transfers in	3,240,108	5,625,366	5,625,366	-
Transfers out	(17,290,596)	(28,744,315)	(28,721,637)	22,678
<i>Total Other Financing Sources And Uses</i>	(13,450,488)	(22,693,677)	(22,387,129)	306,548
<i>Net Change in Fund Balance</i>	(3,433,436)	(7,866,438)	(457,418)	7,409,020
<i>Fund Balance at Beginning of Year</i>	34,880,781	34,880,781	34,880,781	-
<i>Prior Year Encumbrances Appropriated</i>	3,442,158	3,442,158	3,442,158	-
<i>Fund Balance At End Of Year</i>	\$ 34,889,503	\$ 30,456,501	\$ 37,865,521	\$ 7,409,020

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

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 3,283,822	\$ 3,283,822	\$ 3,028,408	\$ (255,414)
Fees and Charges for Services	1,699,947	1,699,947	1,710,463	10,516
Intergovernmental Revenues	18,519,641	18,519,641	16,040,873	(2,478,768)
Miscellaneous Revenues	24,400	24,400	362,628	338,228
<i>Total Revenues</i>	<u>23,527,810</u>	<u>23,527,810</u>	<u>21,142,372</u>	<u>(2,385,438)</u>
Expenditures:				
<i>Social Services</i>				
MC Board of Development Disabilities Subfund				
<i>Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>				
Fringe Benefits	-	616	-	616
Operating Supplies	188,947	232,447	205,476	26,971
Contractual Professional Services	609,258	605,258	603,857	1,401
Maintenance and Repair Services	633,361	843,361	773,248	70,113
Communications	3,535	3,535	1,044	2,491
Public Utility Services	850,378	837,878	697,536	140,342
Rentals	4,112	9,117	5,670	3,447
Miscellaneous	23,282	23,282	20,298	2,984
<i>Total Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>	<u>2,312,873</u>	<u>2,555,494</u>	<u>2,307,129</u>	<u>248,365</u>
<i>Montgomery County Board of DDS - Administration</i>				
Salaries	2,675,022	2,630,022	2,465,597	164,425
Fringe Benefits	981,437	956,437	873,447	82,990
Special Fringe Benefits	14,897	14,197	5,357	8,840
Post Employment Services	750	1,250	741	509
Pre-Employment Services	25,584	30,084	26,610	3,474
Operating Supplies	179,992	187,492	151,629	35,863
Outside Agency Bd Approved Travel	20,341	20,341	19,979	362
Routine Business	41,839	41,839	34,736	7,103
Staff Training and Development	88,951	93,511	84,328	9,183
Contractual Professional Services	564,170	629,610	463,873	165,737
Social Services Contractual Services	-	1,000	1,000	-
Maintenance and Repair Services	171,491	171,491	161,322	10,169
Communications	87,435	102,435	77,712	24,723
Insurance	94,271	94,271	90,181	4,090
Public Utility Services	28,966	36,466	35,319	1,147
Rentals	2,537	2,537	1,485	1,052
Miscellaneous	325,368	217,356	82,311	135,045
Capital Outlays	158,995	203,132	186,393	16,739
<i>Total Montgomery County Board of DDS - Administration</i>	<u>5,462,046</u>	<u>5,433,471</u>	<u>4,762,020</u>	<u>671,451</u>
<i>Montgomery County Board of DDS - Recreation Services</i>				
Salaries	357,043	402,043	363,520	38,523
Fringe Benefits	81,386	91,386	75,431	15,955
Special Fringe Benefits	500	700	700	-
Operating Supplies	43,320	53,320	49,027	4,293
Outside Agency Bd Approved Travel	303	303	-	303
Routine Business	1,009	1,009	-	1,009
Contractual Professional Services	5,871	6,871	6,853	18
Social Services Contractual Services	45,878	51,878	41,850	10,028

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Recreation Services</i>				
Maintenance and Repair Services	1,009	9	-	9
Communications	1,513	1,513	1,359	154
Public Utility Services	1,354	1,354	657	697
Rentals	1,211	16,086	15,486	600
<i>Total Montgomery County Board of DDS - Recreation Services</i>	<u>540,397</u>	<u>626,472</u>	<u>554,883</u>	<u>71,589</u>
<i>Montgomery County Board of DDS - Transportation</i>				
Salaries	2,308,903	2,308,903	2,075,114	233,789
Fringe Benefits	863,942	861,942	779,446	82,496
Special Fringe Benefits	4,400	4,400	1,250	3,150
Post Employment Services	1,000	1,000	-	1,000
Pre-Employment Services	2,000	2,000	500	1,500
Operating Supplies	1,065,714	1,050,714	879,973	170,741
Outside Agency Bd Approved Travel	1,059	1,559	1,007	552
Routine Business	530	1,030	309	721
Staff Training and Development	925	925	-	925
Contractual Professional Services	14,471	16,471	12,695	3,776
Maintenance and Repair Services	74,002	107,502	94,443	13,059
Communications	39,856	39,856	32,099	7,757
Insurance	152,176	152,176	149,456	2,720
Public Utility Services	1,731	1,731	1,215	516
Rentals	653	653	250	403
Intergovernmental	1,305,000	1,340,000	1,339,331	669
Miscellaneous	99,000	99,000	80,940	18,060
<i>Total Montgomery County Board of DDS - Transportation</i>	<u>5,935,362</u>	<u>5,989,862</u>	<u>5,448,028</u>	<u>541,834</u>
<i>Montgomery County Board of DDS - Investigative</i>				
Salaries	431,840	431,840	419,171	12,669
Fringe Benefits	146,633	161,633	153,722	7,911
Operating Supplies	2,784	3,784	2,440	1,344
Outside Agency Bd Approved Travel	1,824	3,424	3,098	326
Routine Business	3,834	4,834	1,467	3,367
Contractual Professional Services	9,609	4,509	1,476	3,033
Communications	1,211	3,211	2,988	223
Public Utility Services	2,662	2,662	352	2,310
<i>Total Montgomery County Board of DDS - Investigative</i>	<u>600,397</u>	<u>615,897</u>	<u>584,714</u>	<u>31,183</u>
<i>Montgomery County Board of DDS - Service and Support</i>				
Salaries	4,517,333	4,519,333	4,242,664	276,669
Fringe Benefits	1,683,744	1,683,128	1,548,463	134,665
Special Fringe Benefits	9,000	10,700	700	10,000
Operating Supplies	8,176	8,176	5,072	3,104
Outside Agency Bd Approved Travel	8,003	9,003	7,003	2,000
Routine Business	63,188	88,188	80,981	7,207
Contractual Professional Services	1,499	3,499	3,197	302
Maintenance and Repair Services	50	50	-	50
Communications	6,912	6,912	4,144	2,768
Public Utility Services	8,040	11,040	10,324	716
Intergovernmental	1,327,000	725,495	344,717	380,778
Miscellaneous	-	3,500	3,500	-
<i>Total Montgomery County Board of DDS - Service and Support</i>	<u>7,632,945</u>	<u>7,069,024</u>	<u>6,250,765</u>	<u>818,259</u>
<i>Montgomery County Board of DDS - Adult Services</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Adult Services</i>				
Salaries	10,434,565	10,434,565	9,691,485	743,080
Fringe Benefits	4,264,279	4,254,279	3,855,200	399,079
Special Fringe Benefits	13,500	13,500	2,650	10,850
Operating Supplies	135,072	135,072	67,409	67,663
Outside Agency Bd Approved Travel	27,981	27,981	22,112	5,869
Routine Business	59,949	69,949	66,646	3,303
Staff Training and Development	1,157	1,157	900	257
Contractual Professional Services	557,205	557,205	382,047	175,158
Social Services Contractual Services	339,824	339,824	286,333	53,491
Maintenance and Repair Services	5,590	5,590	549	5,041
Communications	9,759	9,759	8,760	999
Public Utility Services	88,198	88,198	76,956	11,242
Rentals	1,512	1,512	587	925
Intergovernmental	1,888,671	1,995,671	1,950,569	45,102
Miscellaneous	163,658	163,658	137,331	26,327
<i>Total Montgomery County Board of DDS - Adult Services</i>	<u>17,990,920</u>	<u>18,097,920</u>	<u>16,549,534</u>	<u>1,548,386</u>
<i>Montgomery County Board of DDS - Waiver Department</i>				
Salaries	2,000	-	-	-
Special Fringe Benefits	1,700	-	-	-
Operating Supplies	3,609	3,609	1,315	2,294
Outside Agency Bd Approved Travel	2,742	4,242	3,411	831
Routine Business	9,006	9,006	6,896	2,110
Social Services Contractual Services	-	45,000	34,124	10,876
Maintenance and Repair Services	6,054	6,054	-	6,054
Communications	479	479	467	12
Public Utility Services	4,269	3,769	1,444	2,325
Miscellaneous	50	50	-	50
<i>Total Montgomery County Board of DDS - Waiver Department</i>	<u>29,909</u>	<u>72,209</u>	<u>47,657</u>	<u>24,552</u>
<i>Montgomery County Board of DDS - Children's Program and Services Director</i>				
Salaries	3,495,398	3,495,398	3,340,463	154,935
Fringe Benefits	1,133,531	1,133,531	1,049,794	83,737
Special Fringe Benefits	5,900	5,900	1,187	4,713
Operating Supplies	32,275	42,275	35,101	7,174
Outside Agency Bd Approved Travel	11,891	11,891	4,970	6,921
Routine Business	69,212	101,212	95,323	5,889
Staff Training and Development	252	252	-	252
Contractual Professional Services	55,430	55,430	36,036	19,394
Social Services Contractual Services	7,654	7,654	3,605	4,049
Communications	3,784	3,784	3,212	572
Public Utility Services	5,594	8,094	6,928	1,166
<i>Total Montgomery County Board of DDS - Children's Program and Services Director</i>	<u>4,820,921</u>	<u>4,865,421</u>	<u>4,576,619</u>	<u>288,802</u>
MC Bd of DDS Family Home Services Subfund				
<i>Montgomery County Board of DDS - Family Home Services Fund</i>				
Social Services Contractual Services	736,854	796,854	676,479	120,375
Intergovernmental	268,197	268,197	268,197	-
<i>Total Montgomery County Board of DDS - Family Home Services Program</i>	<u>1,005,051</u>	<u>1,065,051</u>	<u>944,676</u>	<u>120,375</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Board of Developmental Disabilities Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS - Residential Services</i>				
Social Services Contractual Services	2,445,132	2,664,472	2,366,147	298,325
Intergovernmental	7,520,000	8,017,009	8,017,008	1
Miscellaneous	440,000	398,651	398,651	-
Cost Recovery and Intergov't Transfers	20,000	45,000	24,044	20,956
<i>Total Montgomery County Board of DDS - Residential Services</i>	<u>10,425,132</u>	<u>11,125,132</u>	<u>10,805,850</u>	<u>319,282</u>
<i>Total Expenditures</i>	<u>56,755,953</u>	<u>57,515,953</u>	<u>52,831,875</u>	<u>4,684,078</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(33,228,143)</u>	<u>(33,988,143)</u>	<u>(31,689,503)</u>	<u>2,298,640</u>
Other Financing Sources And Uses:				
Transfers in	28,994,349	28,994,349	29,549,350	555,001
Transfers out	(166,000)	(717,241)	(717,184)	57
<i>Total Other Financing Sources And Uses</i>	<u>28,828,349</u>	<u>28,277,108</u>	<u>28,832,166</u>	<u>555,058</u>
<i>Net Change in Fund Balance</i>	<u>(4,399,794)</u>	<u>(5,711,035)</u>	<u>(2,857,337)</u>	<u>2,853,698</u>
<i>Fund Balance at Beginning of Year</i>	10,840,783	10,840,783	10,840,783	-
<i>Prior Year Encumbrances Appropriated</i>	1,793,062	1,793,062	1,793,062	-
<i>Fund Balance At End Of Year</i>	<u>\$ 8,234,051</u>	<u>\$ 6,922,810</u>	<u>\$ 9,776,508</u>	<u>\$ 2,853,698</u>

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

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Property Taxes	\$ 109,656,759	\$ 109,656,759	\$ 110,309,830	\$ 653,071
Intergovernmental Revenues	18,611,703	18,611,703	17,566,676	(1,045,027)
Miscellaneous Revenues	-	-	2,633	2,633
<i>Total Revenues</i>	<u>128,268,462</u>	<u>128,268,462</u>	<u>127,879,139</u>	<u>(389,323)</u>
Expenditures:				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Plan & Develop - City of Oakwood</i>				
Social Services Contractual Services	116,289	116,289	116,289	-
<i>Total Human Services Plan & Develop - City of Oakwood</i>	<u>116,289</u>	<u>116,289</u>	<u>116,289</u>	<u>0</u>
<i>Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	16,095,000	16,095,000	15,882,775	212,225
<i>Total Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>	<u>16,095,000</u>	<u>16,095,000</u>	<u>15,882,775</u>	<u>212,225</u>
<i>Human Services Plan & Develop - Family & Children First Transfer</i>				
Cost Recovery and Intergov't Transfers	715,000	755,000	715,000	40,000
<i>Total Human Services Plan & Develop - Family & Children First Transfer</i>	<u>715,000</u>	<u>755,000</u>	<u>715,000</u>	<u>40,000</u>
<i>Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	201,055	137,771	63,284
<i>Total Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>	<u>200,000</u>	<u>201,055</u>	<u>137,771</u>	<u>63,284</u>
<i>Human Services Plan & Develop - Supported Services</i>				
Salaries	103,339	103,339	102,378	961
Fringe Benefits	35,397	35,397	34,859	538
Special Fringe Benefits	2,400	2,400	-	2,400
Operating Supplies	2,000	2,000	1,837	163
Routine Business	1,500	1,500	-	1,500
Board Approved Travel	5,200	5,200	-	5,200
Staff Training and Development	500	500	-	500
Contractual Professional Services	138,038	138,638	57,723	80,915
Social Services Contractual Services	3,091,736	3,141,692	2,536,668	605,024
Communications	2,200	2,200	968	1,232
Rentals	7,400	7,400	-	7,400
Capital Outlays	2,400	4,400	4,400	-
<i>Total Human Services Plan & Develop - Supported Services</i>	<u>3,392,110</u>	<u>3,444,666</u>	<u>2,738,833</u>	<u>705,833</u>
Human Services Levy B (6.03 Mill) Subfund				
<i>Human Services Plan & Develop - FCFC Community Initiatives</i>				
Contractual Professional Services	105,967	105,967	1,633	104,334
<i>Total Human Services Plan & Develop - FCFC Community Initiatives</i>	<u>105,967</u>	<u>105,967</u>	<u>1,633</u>	<u>104,334</u>
<i>Human Services Plan & Develop - Contingency Fund</i>				
Social Services Contractual Services	-	25,000	-	25,000
<i>Total Human Services Plan & Develop - Contingency Fund</i>	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
<i>Human Services Plan & Develop - Handicapped Children</i>				
Social Services Contractual Services	938,293	938,293	938,293	-
<i>Total Human Services Plan & Develop - Handicapped Children</i>	<u>938,293</u>	<u>938,293</u>	<u>938,293</u>	<u>0</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Healthcare Safety Net</i>				
Contractual Professional Services	1,758,960	1,758,960	-	1,758,960
Social Services Contractual Services	369,238	369,238	-	369,238
<i>Total Human Services Plan & Develop - Healthcare Safety Net</i>	<u>2,128,198</u>	<u>2,128,198</u>	<u>0</u>	<u>2,128,198</u>
<i>Human Services Plan & Develop - Education Life Skills</i>				
Contractual Professional Services	300,000	325,819	322,486	3,333
<i>Total Human Services Plan & Develop - Education Life Skills</i>	<u>300,000</u>	<u>325,819</u>	<u>322,486</u>	<u>3,333</u>
<i>Human Services Plan & Develop - Income Stability</i>				
Operating Supplies	4,000	4,000	-	4,000
Routine Business	2,500	2,500	-	2,500
Contractual Professional Services	34,500	34,500	29,000	5,500
Rentals	2,500	5,500	3,104	2,396
Miscellaneous	500	500	-	500
Capital Outlays	6,000	3,000	2,418	582
<i>Total Human Services Plan & Develop - Income Stability</i>	<u>50,000</u>	<u>50,000</u>	<u>34,522</u>	<u>15,478</u>
<i>Human Services Plan & Develop - Health Safety Security</i>				
Operating Supplies	750	750	-	750
Contractual Professional Services	43,660	125,660	116,765	8,895
Social Services Contractual Services	48,914	48,914	48,914	-
Communications	1,084	1,084	507	577
Capital Outlays	-	2,000	1,446	554
<i>Total Human Services Plan & Develop - Health Safety Security</i>	<u>94,408</u>	<u>178,408</u>	<u>167,632</u>	<u>10,776</u>
<i>Human Services Plan & Develop - Levy Safe Neighborhood Outcome Team</i>				
Contractual Professional Services	4,444	4,444	3,556	888
<i>Total Human Services Plan & Develop - Levy Safe Neighborhood Outcome Team</i>	<u>4,444</u>	<u>4,444</u>	<u>3,556</u>	<u>888</u>
<i>Human Services Plan & Develop - Levy Stable Families Outcome Team</i>				
Social Services Contractual Services	7,169	7,169	2,998	4,171
<i>Total Human Services Plan & Develop - Levy Stable Families Outcome Team</i>	<u>7,169</u>	<u>7,169</u>	<u>2,998</u>	<u>4,171</u>
<i>Human Services Plan & Develop - Levy Young People Succeed Outcome Team</i>				
Contractual Professional Services	43,788	43,788	34,303	9,485
<i>Total Human Services Plan & Develop - Levy Young People Succeed Outcome Team</i>	<u>43,788</u>	<u>43,788</u>	<u>34,303</u>	<u>9,485</u>
<i>Human Services Plan & Develop - Levy PLSP Outcome Team</i>				
Contractual Professional Services	58,704	58,704	13,830	44,874
<i>Total Human Services Plan & Develop - Levy PLSP Outcome Team</i>	<u>58,704</u>	<u>58,704</u>	<u>13,830</u>	<u>44,874</u>
Indigent Care Subfund				
<i>Human Services Plan & Develop - Indigent Ill Hospital Payments</i>				
Social Services Contractual Services	5,000,000	10,000,000	5,000,000	5,000,000
<i>Total Human Services Plan & Develop - Indigent Ill Hospital Payments</i>	<u>5,000,000</u>	<u>10,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
Levy Administration Subfund				
<i>Human Services Plan & Develop - Levy Administration</i>				
Salaries	347,639	361,539	359,888	1,651
Fringe Benefits	95,060	95,060	94,562	498
Special Fringe Benefits	3,100	3,100	239	2,861
Pre-Employment Services	50	50	-	50
Operating Supplies	5,000	5,000	3,579	1,421

MONTGOMERY COUNTY , OHIO

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

Human Services Levy Funds - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Levy Administration</i>				
Routine Business	13,200	13,200	11,507	1,693
Board Approved Travel	2,500	2,500	1,182	1,318
Staff Training and Development	2,498	2,498	1,481	1,017
Contractual Professional Services	67,506	45,156	10,785	34,371
Maintenance and Repair Services	3,000	3,000	-	3,000
Communications	10,800	10,125	8,192	1,933
Insurance	300	2,350	2,347	3
Rentals	45,352	45,352	36,194	9,158
Capital Outlays	2,400	12,075	11,992	83
<i>Total Human Services Plan & Develop - Levy Administration</i>	<u>598,405</u>	<u>601,005</u>	<u>541,948</u>	<u>59,057</u>
Community Education Subfund				
<i>Human Services Plan & Develop - FCFC/Levy Community Education</i>				
Salaries	45,790	45,790	43,536	2,254
Fringe Benefits	14,203	14,203	13,729	474
Special Fringe Benefits	162	162	162	-
Operating Supplies	1,000	1,000	-	1,000
Routine Business	1,000	1,000	-	1,000
Contractual Professional Services	17,245	17,245	311	16,934
Communications	20,600	20,600	367	20,233
<i>Total Human Services Plan & Develop - FCFC/Levy Community Education</i>	<u>100,000</u>	<u>100,000</u>	<u>58,105</u>	<u>41,895</u>
<i>Total Expenditures</i>	<u>29,947,775</u>	<u>35,178,805</u>	<u>26,709,974</u>	<u>8,468,831</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>98,320,687</u>	<u>93,089,657</u>	<u>101,169,165</u>	<u>8,079,508</u>
Other Financing Sources And Uses:				
Transfers in	1,543,185	8,960,619	8,947,524	(13,095)
Transfers out	(102,714,797)	(112,704,066)	(112,026,141)	677,925
<i>Total Other Financing Sources And Uses</i>	<u>(101,171,612)</u>	<u>(103,743,447)</u>	<u>(103,078,617)</u>	<u>664,830</u>
<i>Net Change in Fund Balance</i>	(2,850,925)	(10,653,790)	(1,909,452)	8,744,338
<i>Fund Balance at Beginning of Year</i>	54,409,892	54,409,892	54,409,892	-
<i>Prior Year Encumbrances Appropriated</i>	1,614,435	1,614,435	1,614,435	-
<i>Fund Balance At End Of Year</i>	<u>\$ 53,173,402</u>	<u>\$ 45,370,537</u>	<u>\$ 54,114,875</u>	<u>\$ 8,744,338</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 516,966	\$ 516,966	\$ 481,968	\$ (34,998)
Intergovernmental Revenues	23,757,476	23,489,383	21,842,116	(1,647,267)
Miscellaneous Revenues	244,692	244,692	393,926	149,234
<i>Total Revenues</i>	<u>24,519,134</u>	<u>24,251,041</u>	<u>22,718,010</u>	<u>(1,533,031)</u>
Expenditures:				
<i>Social Services</i>				
<i>Children Services Subfund</i>				
<i>Job and Family Services - Children Services Direct Services</i>				
Operating Supplies	17,851	17,762	12,735	5,027
Contractual Professional Services	171,649	206,290	192,734	13,556
Social Services Contractual Services	22,090,847	21,426,624	21,085,146	341,478
Communications	3,045	-	-	-
Other Social Services	4,955,666	5,105,537	4,514,749	590,788
Miscellaneous	662,630	778,734	730,079	48,655
Interfund Agreements	773,674	828,944	828,943	1
Cost Recovery and Intergov't Transfers	26,828,259	25,497,533	25,497,532	1
<i>Total Job and Family Services - Children Services Direct Services</i>	<u>55,503,621</u>	<u>53,861,424</u>	<u>52,861,918</u>	<u>999,506</u>
<i>Job and Family Services - Independent Living</i>				
Operating Supplies	2,022	1,770	1,770	-
Routine Business	1,330	-	-	-
Board Approved Travel	5,366	2,232	2,232	-
Contractual Professional Services	19,982	15,250	7,250	8,000
Communications	3,090	-	-	-
Other Social Services	104,081	190,359	172,864	17,495
Miscellaneous	60,235	81,200	78,450	2,750
<i>Total Job and Family Services - Independent Living</i>	<u>196,106</u>	<u>290,811</u>	<u>262,566</u>	<u>28,245</u>
<i>Job and Family Services - CSD Efficiency and Innovation</i>				
Operating Supplies	-	2,429	2,428	1
Contractual Professional Services	-	60,732	60,731	1
Rentals	-	3,591	3,591	-
<i>Total Job and Family Services - CSD Efficiency and Innovation</i>	<u>0</u>	<u>66,752</u>	<u>66,750</u>	<u>2</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	173,992	162,979	162,979	-
Fringe Benefits	73,326	65,423	65,423	-
Special Fringe Benefits	711	438	438	-
Operating Supplies	3,154	-	-	-
Routine Business	9,232	8,699	8,699	-
Board Approved Travel	3,326	2,996	2,995	1
Communications	507	-	-	-
Other Social Services	16,645	13,402	12,534	868
<i>Total Job and Family Services - Wendy's Wonderful Kids</i>	<u>280,893</u>	<u>253,937</u>	<u>253,068</u>	<u>869</u>
<i>Total Expenditures</i>	<u>55,980,620</u>	<u>54,472,924</u>	<u>53,444,302</u>	<u>1,028,622</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(31,461,486)	(30,221,883)	(30,726,292)	(504,409)
Other Financing Sources And Uses:				
Transfers in	26,118,050	26,118,050	27,227,714	1,109,664
<i>Total Other Financing Sources And Uses</i>	<u>26,118,050</u>	<u>26,118,050</u>	<u>27,227,714</u>	<u>1,109,664</u>
<i>Net Change in Fund Balance</i>	(5,343,436)	(4,103,833)	(3,498,578)	605,255

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Balance at Beginning of Year</i>	2,297,996	2,297,996	2,297,996	-
<i>Prior Year Encumbrances Appropriated</i>	3,155,408	3,155,408	3,155,408	-
<i>Fund Balance At End Of Year</i>	<u>\$ 109,968</u>	<u>\$ 1,349,571</u>	<u>\$ 1,954,826</u>	<u>\$ 605,255</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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 17,000	\$ 17,000	\$ 54,111	\$ 37,111
Intergovernmental Revenues	38,636,353	41,286,353	36,202,590	(5,083,763)
Miscellaneous Revenues	28,579,259	28,627,259	27,639,357	(987,902)
<i>Total Revenues</i>	<u>67,232,612</u>	<u>69,930,612</u>	<u>63,896,058</u>	<u>(6,034,554)</u>
Expenditures:				
<i>Social Services</i>				
<i>Job & Family Services Subfund</i>				
<i>Job and Family Services - Executive Director</i>				
Salaries	259,933	400,633	384,542	16,091
Fringe Benefits	83,738	83,738	82,070	1,668
Special Fringe Benefits	24,085	24,085	20,297	3,788
Operating Supplies	950	1,950	1,248	702
Routine Business	3,100	3,100	2,023	1,077
Board Approved Travel	2,500	2,900	2,411	489
Staff Training and Development	21,000	20,900	18,560	2,340
Contractual Professional Services	10,000	3,000	309	2,691
Communications	500	500	298	202
<i>Total Job and Family Services - Executive Director</i>	<u>405,806</u>	<u>540,806</u>	<u>511,758</u>	<u>29,048</u>
<i>Job and Family Services - Children Services</i>				
Salaries	16,114,730	15,814,152	15,814,149	3
Fringe Benefits	5,650,557	5,630,557	5,462,608	167,949
Special Fringe Benefits	78,440	78,440	62,599	15,841
Operating Supplies	165,115	192,966	180,200	12,766
Routine Business	672,650	735,035	728,089	6,946
Board Approved Travel	8,537	19,887	16,327	3,560
Staff Training and Development	36,000	34,000	25,630	8,370
Contractual Professional Services	384,825	167,695	114,133	53,562
Maintenance and Repair Services	409,665	368,357	260,952	107,405
Communications	157,194	360,899	275,873	85,026
Public Utility Services	524,060	559,060	377,588	181,472
Rentals	220,000	166,000	107,231	58,769
Other Social Services	2,000	12,000	1,928	10,072
Miscellaneous	-	8,000	7,904	96
Interfund Agreements	1,000,000	985,910	871,750	114,160
Cost Recovery and Intergov't Transfers	1,000	15,090	14,090	1,000
Capital Outlays	273,689	405,689	360,201	45,488
Construction and Improvements	15,000	14,000	4,650	9,350
<i>Total Job and Family Services - Children Services</i>	<u>25,713,462</u>	<u>25,567,737</u>	<u>24,685,902</u>	<u>881,835</u>
<i>Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>				
Contractual Professional Services	-	1,000	-	1,000
Miscellaneous	-	2,000	1,000	1,000
Cost Recovery and Intergov't Transfers	-	19,800	19,762	38
Capital Outlays	-	48,275	48,272	3
<i>Total Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>	<u>0</u>	<u>71,075</u>	<u>69,034</u>	<u>2,041</u>
<i>Job and Family Services - Job Center 2.0 -Social Services & Income</i>				
Contractual Professional Services	-	1,000	-	1,000
Miscellaneous	-	10,000	9,802	198

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Job Center 2.0 -Social Services & Income</i>				
Cost Recovery and Intergov't Transfers	-	194,000	193,666	334
Capital Outlays	-	473,075	473,068	7
<i>Total Job and Family Services - Job Center 2.0 -Social Services & Income</i>	<u>0</u>	<u>678,075</u>	<u>676,536</u>	<u>1,539</u>
<i>Job and Family Services - Job Center 2.0 - Non-Reimbursable</i>				
Special Fringe Benefits	-	1,000	189	811
<i>Total Job and Family Services - Job Center 2.0 - Non-Reimbursable</i>	<u>0</u>	<u>1,000</u>	<u>189</u>	<u>811</u>
<i>Job and Family Services - PA Shared Cost Pool</i>				
Salaries	1,567,275	1,507,275	1,485,136	22,139
Fringe Benefits	544,231	544,231	505,952	38,279
Special Fringe Benefits	13,560	13,560	8,914	4,646
Operating Supplies	261,180	194,580	161,326	33,254
Routine Business	11,500	11,500	9,945	1,555
Board Approved Travel	3,300	3,300	495	2,805
Staff Training and Development	6,000	21,000	18,268	2,732
Contractual Professional Services	633,118	1,092,443	1,058,560	33,883
Maintenance and Repair Services	431,583	431,583	421,059	10,524
Communications	246,830	295,677	274,125	21,552
Miscellaneous	1,300,000	1,907,500	1,898,116	9,384
Interfund Agreements	75,000	75,000	-	75,000
Capital Outlays	263,869	172,369	85,284	87,085
<i>Total Job and Family Services - PA Shared Cost Pool</i>	<u>5,357,446</u>	<u>6,270,018</u>	<u>5,927,180</u>	<u>342,838</u>
<i>Job and Family Services - PCSA Shared Cost Pool</i>				
Salaries	1,256,413	1,272,991	1,272,780	211
Fringe Benefits	443,317	435,317	432,886	2,431
Special Fringe Benefits	10,660	5,960	5,700	260
Operating Supplies	8,000	2,000	42	1,958
Routine Business	4,150	1,958	1,810	148
Board Approved Travel	4,350	4,350	2,623	1,727
Staff Training and Development	2,500	5,700	5,580	120
Contractual Professional Services	4,700	4,700	3,491	1,209
Maintenance and Repair Services	1,000	800	-	800
Communications	1,200	1,200	1,044	156
<i>Total Job and Family Services - PCSA Shared Cost Pool</i>	<u>1,736,290</u>	<u>1,734,976</u>	<u>1,725,956</u>	<u>9,020</u>
<i>Job and Family Services - Nursing Home Outposted Workers</i>				
Salaries	141,919	141,919	116,968	24,951
Fringe Benefits	55,221	55,221	49,747	5,474
Special Fringe Benefits	500	500	-	500
Operating Supplies	500	500	-	500
Routine Business	1,000	1,000	-	1,000
Board Approved Travel	500	500	-	500
Staff Training and Development	500	500	-	500
Contractual Professional Services	1,000	1,000	250	750
Communications	600	600	-	600
<i>Total Job and Family Services - Nursing Home Outposted Workers</i>	<u>201,740</u>	<u>201,740</u>	<u>166,965</u>	<u>34,775</u>
<i>Job and Family Services - Human Resources Administration</i>				
Salaries	401,562	417,562	414,317	3,245
Fringe Benefits	118,540	123,702	123,699	3

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Human Resources Administration</i>				
Special Fringe Benefits	10,110	8,948	6,891	2,057
Post Employment Services	3,589	3,589	1,263	2,326
Pre-Employment Services	29,376	29,376	14,921	14,455
Operating Supplies	3,520	3,320	995	2,325
Routine Business	2,000	1,200	1,066	134
Board Approved Travel	2,786	2,786	-	2,786
Staff Training and Development	4,500	4,500	498	4,002
Contractual Professional Services	19,500	19,500	15,147	4,353
Communications	700	700	360	340
Capital Outlays	400	400	-	400
<i>Total Job and Family Services - Human Resources Administration</i>	<u>596,583</u>	<u>615,583</u>	<u>579,157</u>	<u>36,426</u>
<i>Job and Family Services - Workforce Development Administration</i>				
Salaries	1,162,347	1,054,617	1,054,616	1
Fringe Benefits	373,913	340,725	340,725	-
Special Fringe Benefits	2,760	1,760	434	1,326
Operating Supplies	500	1,565	1,526	39
Routine Business	2,800	2,800	2,080	720
Board Approved Travel	8,800	5,500	4,232	1,268
Staff Training and Development	2,000	-	-	-
Contractual Professional Services	6,000	2,000	951	1,049
Maintenance and Repair Services	8,000	2,700	-	2,700
Communications	2,000	1,730	1,524	206
<i>Total Job and Family Services - Workforce Development Administration</i>	<u>1,569,120</u>	<u>1,413,397</u>	<u>1,406,088</u>	<u>7,309</u>
<i>Job and Family Services - WIA Administration</i>				
Salaries	1,218,507	1,034,507	1,011,969	22,538
Fringe Benefits	447,260	423,260	365,421	57,839
Special Fringe Benefits	3,280	3,280	3,193	87
Operating Supplies	550	550	90	460
Routine Business	12,700	14,700	14,260	440
Board Approved Travel	6,150	13,750	4,297	9,453
Staff Training and Development	2,200	2,050	500	1,550
Contractual Professional Services	2,500	5,150	5,026	124
Communications	1,000	1,000	867	133
<i>Total Job and Family Services - WIA Administration</i>	<u>1,694,147</u>	<u>1,498,247</u>	<u>1,405,623</u>	<u>92,624</u>
<i>Job and Family Services - Non-Reimbursable</i>				
Special Fringe Benefits	3,000	3,000	2,314	686
Routine Business	2,000	7,000	1,913	5,087
Staff Training and Development	500	500	-	500
Social Services Contractual Services	1,000	1,000	878	122
Other Social Services	5,000	5,000	2,445	2,555
Miscellaneous	5,015	169,015	151,386	17,629
<i>Total Job and Family Services - Non-Reimbursable</i>	<u>16,515</u>	<u>185,515</u>	<u>158,936</u>	<u>26,579</u>
<i>Job and Family Services - Human Resources Administration CSD</i>				
Salaries	375,075	375,075	297,411	77,664
Fringe Benefits	146,931	146,931	139,203	7,728
Special Fringe Benefits	6,080	6,080	-	6,080
Post Employment Services	3,616	7,616	5,000	2,616

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Human Resources Administration CSD</i>				
Pre-Employment Services	8,090	8,090	6,007	2,083
Operating Supplies	1,000	1,000	-	1,000
Routine Business	2,100	2,100	102	1,998
Board Approved Travel	4,400	4,400	-	4,400
Staff Training and Development	3,000	2,700	-	2,700
Contractual Professional Services	18,750	32,050	28,775	3,275
Capital Outlays	500	500	-	500
Construction and Improvements	30,000	30,000	-	30,000
<i>Total Job and Family Services - Human Resources Administration CSD</i>	<u>599,542</u>	<u>616,542</u>	<u>476,498</u>	<u>140,044</u>
<i>Job and Family Services - OMJ/Ohio Means Jobs</i>				
Salaries	1,304,348	1,248,348	1,248,185	163
Fringe Benefits	449,279	424,279	404,528	19,751
Special Fringe Benefits	7,040	7,040	3,960	3,080
Operating Supplies	48,894	57,794	54,230	3,564
Routine Business	57,700	33,950	32,358	1,592
Board Approved Travel	5,000	3,500	1,127	2,373
Staff Training and Development	5,620	5,620	4,292	1,328
Contractual Professional Services	99,321	131,256	112,176	19,080
Maintenance and Repair Services	4,804	14,304	9,800	4,504
Communications	96,600	43,995	28,933	15,062
Other Social Services	76,779	317,967	282,274	35,693
Capital Outlays	13,500	28,500	14,880	13,620
<i>Total Job and Family Services - OMJ/Ohio Means Jobs</i>	<u>2,168,885</u>	<u>2,316,553</u>	<u>2,196,743</u>	<u>119,810</u>
<i>Job and Family Services - Food Assistance Employment and Training</i>				
Social Services Contractual Services	-	100,000	100,000	-
<i>Total Job and Family Services - Food Assistance Employment and Training</i>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Job and Family Services - Medicaid Hospital Outpost</i>				
Salaries	391,853	409,853	399,719	10,134
Fringe Benefits	147,248	150,548	141,430	9,118
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	500	500	-	500
Routine Business	600	600	49	551
Board Approved Travel	500	500	-	500
Staff Training and Development	500	500	135	365
Contractual Professional Services	1,000	1,000	344	656
Communications	600	600	538	62
<i>Total Job and Family Services - Medicaid Hospital Outpost</i>	<u>543,801</u>	<u>565,101</u>	<u>542,215</u>	<u>22,886</u>
<i>Job and Family Services - Social Services & Income Division</i>				
Salaries	12,878,304	12,625,004	12,623,388	1,616
Fringe Benefits	4,664,449	4,640,449	4,307,155	333,294
Special Fringe Benefits	59,500	59,500	55,250	4,250
Operating Supplies	138,957	83,956	49,792	34,164
Routine Business	21,000	29,000	25,331	3,669
Board Approved Travel	34,007	30,207	8,303	21,904
Staff Training and Development	10,100	10,100	4,992	5,108
Contractual Professional Services	822,000	462,810	460,823	1,987
Maintenance and Repair Services	172,111	242,111	228,614	13,497

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Social Services & Income Division</i>				
Communications	392,381	437,381	397,097	40,284
Public Utility Services	300,000	300,000	154,813	145,187
Rentals	2,080,000	2,381,222	2,330,972	50,250
Other Social Services	10,000	10,000	6,148	3,852
Miscellaneous	2,500	7,500	169	7,331
Interfund Agreements	106,000	128,000	114,488	13,512
Cost Recovery and Intergov't Transfers	-	208,000	207,385	615
Capital Outlays	2,388,157	50,473	43,611	6,862
<i>Total Job and Family Services - Social Services & Income Division</i>	<u>24,079,466</u>	<u>21,705,713</u>	<u>21,018,331</u>	<u>687,382</u>
<i>Job and Family Services - TANF PRC Direct Client Services</i>				
Other Social Services	250,000	185,000	126,663	58,337
<i>Total Job and Family Services - TANF PRC Direct Client Services</i>	<u>250,000</u>	<u>185,000</u>	<u>126,663</u>	<u>58,337</u>
<i>Job and Family Services - Disability Assistance & SSI</i>				
Miscellaneous	2,000	2,000	-	2,000
<i>Total Job and Family Services - Disability Assistance & SSI</i>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Job and Family Services - TANF Summer Youth</i>				
Operating Supplies	500	1,000	870	130
Routine Business	-	2,000	1,897	103
Contractual Professional Services	287,703	535,203	506,070	29,133
Social Services Contractual Services	120,000	147,200	147,200	-
Other Social Services	800	1,800	491	1,309
Miscellaneous	1,742,036	2,107,920	1,981,245	126,675
<i>Total Job and Family Services - TANF Summer Youth</i>	<u>2,151,039</u>	<u>2,795,123</u>	<u>2,637,773</u>	<u>157,350</u>
<i>Job and Family Services - TANF Yearlong Youth</i>				
Operating Supplies	2,000	2,000	-	2,000
Routine Business	3,000	3,000	-	3,000
Contractual Professional Services	2,000	122,000	59,695	62,305
Social Services Contractual Services	64,000	64,000	870	63,130
Other Social Services	5,000	5,000	-	5,000
Miscellaneous	250,000	250,000	250,000	-
Capital Outlays	-	16,000	340	15,660
<i>Total Job and Family Services - TANF Yearlong Youth</i>	<u>326,000</u>	<u>462,000</u>	<u>310,905</u>	<u>151,095</u>
<i>Job and Family Services - ADAMHS Outpost</i>				
Salaries	-	87,000	27,661	59,339
Fringe Benefits	-	10,700	6,821	3,879
Contractual Professional Services	-	100	16	84
<i>Total Job and Family Services - ADAMHS Outpost</i>	<u>0</u>	<u>97,800</u>	<u>34,498</u>	<u>63,302</u>
<i>Job and Family Services - TANF OWF PRC Contracts</i>				
Contractual Professional Services	6,000	6,000	4,675	1,325
Social Services Contractual Services	2,249,992	2,443,167	2,191,034	252,133
Other Social Services	120,000	165,500	158,998	6,502
<i>Total Job and Family Services - TANF OWF PRC Contracts</i>	<u>2,375,992</u>	<u>2,614,667</u>	<u>2,354,707</u>	<u>259,960</u>
<i>Job and Family Services - Enhanced Medicaid Transportation</i>				
Social Services Contractual Services	2,450,447	3,513,447	3,498,339	15,108
<i>Total Job and Family Services - Enhanced Medicaid Transportation</i>	<u>2,450,447</u>	<u>3,513,447</u>	<u>3,498,339</u>	<u>15,108</u>
<i>Job and Family Services - Refugee Assistance Program</i>				
Social Services Contractual Services	6,705	6,705	-	6,705
<i>Total Job and Family Services - Refugee Assistance Program</i>	<u>6,705</u>	<u>6,705</u>	<u>0</u>	<u>6,705</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Enhanced Medicaid Direct Services</i>				
Contractual Professional Services	246,434	261,434	46,070	215,364
<i>Total Job and Family Services - Enhanced Medicaid Direct Services</i>	246,434	261,434	46,070	215,364
<i>Job and Family Services - Day Care Quality</i>				
Social Services Contractual Services	45,117	60,117	38,929	21,188
<i>Total Job and Family Services - Day Care Quality</i>	45,117	60,117	38,929	21,188
<i>Job and Family Services - Title XX Purchased Service Contracts</i>				
Social Services Contractual Services	475,758	463,258	425,224	38,034
<i>Total Job and Family Services - Title XX Purchased Service Contracts</i>	475,758	463,258	425,224	38,034
<i>Total Expenditures</i>	73,012,295	74,543,629	71,120,219	3,423,410
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(5,779,683)	(4,613,017)	(7,224,161)	(2,611,144)
Other Financing Sources And Uses:				
Transfers in	2,860,000	2,860,000	3,167,785	307,785
<i>Total Other Financing Sources And Uses</i>	2,860,000	2,860,000	3,167,785	307,785
<i>Net Change in Fund Balance</i>	(2,919,683)	(1,753,017)	(4,056,376)	(2,303,359)
<i>Fund Balance at Beginning of Year</i>	5,472,083	5,472,083	5,472,083	-
<i>Prior Year Encumbrances Appropriated</i>	2,007,699	2,007,699	2,007,699	-
<i>Fund Balance At End Of Year</i>	\$ 4,560,099	\$ 5,726,765	\$ 3,423,406	\$ (2,303,359)

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Alcohol, Drug Addiction and Mental Health Services Board - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Fees and Charges for Services	\$ 68,000	\$ 86,228	\$ 91,362	\$ 5,134
Miscellaneous Revenues	4,400	4,400	45,789	41,389
<i>Total Revenues</i>	<u>72,400</u>	<u>90,628</u>	<u>137,151</u>	<u>46,523</u>
Expenditures:				
<i>Social Services</i>				
ADAMHS Board-CY Subfund				
<i>ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,107,290	2,107,290	1,795,806	311,484
Fringe Benefits	700,938	700,938	610,680	90,258
Special Fringe Benefits	8,400	8,400	6,493	1,907
Operating Supplies	22,995	33,604	29,532	4,072
Outside Agency Bd Approved Travel	24,000	24,000	19,666	4,334
Routine Business	42,400	42,400	33,746	8,654
Staff Training and Development	23,500	33,500	27,491	6,009
Contractual Professional Services	571,913	569,913	546,609	23,304
Social Services Contractual Services	24,534,431	24,514,726	20,417,088	4,097,638
Maintenance and Repair Services	35,938	152,938	145,155	7,783
Communications	29,644	29,644	7,155	22,489
Insurance	17,000	17,000	10,774	6,226
Public Utility Services	33,956	45,956	42,525	3,431
Rentals	240,000	240,000	233,824	6,176
Cost Recovery and Intergov't Transfers	-	172,653	107,801	64,852
Capital Outlays	706,633	701,024	651,276	49,748
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>	<u>29,099,038</u>	<u>29,393,986</u>	<u>24,685,621</u>	<u>4,708,365</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	763,441	780,322	585,032	195,290
Maintenance and Repair Services	3,500	3,500	-	3,500
Miscellaneous	1,500	1,500	1,324	176
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>	<u>768,441</u>	<u>785,322</u>	<u>586,356</u>	<u>198,966</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,442,982	1,444,329	1,401,347	42,982
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>	<u>1,442,982</u>	<u>1,444,329</u>	<u>1,401,347</u>	<u>42,982</u>
<i>Total Expenditures</i>	<u>31,310,461</u>	<u>31,623,637</u>	<u>26,673,324</u>	<u>4,950,313</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(31,238,061)	(31,533,009)	(26,536,173)	4,996,836
Other Financing Sources And Uses:				
Transfers in	26,857,397	26,857,397	26,477,007	(380,390)
<i>Total Other Financing Sources And Uses</i>	<u>26,857,397</u>	<u>26,857,397</u>	<u>26,477,007</u>	<u>(380,390)</u>
<i>Net Change in Fund Balance</i>	(4,380,664)	(4,675,612)	(59,166)	4,616,446
<i>Fund Balance at Beginning of Year</i>	6,461,613	6,461,613	6,461,613	-
<i>Prior Year Encumbrances Appropriated</i>	4,385,662	4,385,662	4,385,662	-
<i>Fund Balance At End Of Year</i>	<u>\$ 6,466,611</u>	<u>\$ 6,171,663</u>	<u>\$ 10,788,109</u>	<u>\$ 4,616,446</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,019,142	\$ 4,019,142	\$ 3,442,871	\$ (576,271)
Intergovernmental Revenues	285,000	285,000	314,256	29,256
Miscellaneous Revenues	-	-	13,442	13,442
<i>Total Revenues</i>	<u>4,304,142</u>	<u>4,304,142</u>	<u>3,770,569</u>	<u>(533,573)</u>
Expenditures:				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	1,580,016	1,580,016	1,436,647	143,369
Fringe Benefits	563,197	563,197	531,005	32,192
Special Fringe Benefits	9,000	6,950	-	6,950
Operating Supplies	225,126	216,088	27,660	188,428
Routine Business	1,950	1,950	255	1,695
Board Approved Travel	10,000	10,450	5,449	5,001
Staff Training and Development	6,500	7,600	7,273	327
Contractual Professional Services	1,527,747	1,483,911	1,190,459	293,452
Maintenance and Repair Services	369,137	369,137	304,469	64,668
Communications	213,000	213,000	200,478	12,522
Insurance	8,000	8,000	4,034	3,966
Rentals	66,160	70,598	70,075	523
Capital Outlays	11,588	60,524	50,555	9,969
<i>Total Expenditures</i>	<u>4,591,421</u>	<u>4,591,421</u>	<u>3,828,359</u>	<u>763,062</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(287,279)	(287,279)	(57,790)	229,489
<i>Fund Balance at Beginning of Year</i>	2,816,872	2,816,872	2,816,872	-
<i>Prior Year Encumbrances Appropriated</i>	287,277	287,277	287,277	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,816,870</u>	<u>\$ 2,816,870</u>	<u>\$ 3,046,359</u>	<u>\$ 229,489</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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Fees and Charges for Services	\$ 1,860,000	\$ 1,860,000	\$ 2,015,478	\$ 155,478
Intergovernmental Revenues	11,762,345	11,762,345	10,548,332	(1,214,013)
Miscellaneous Revenues	161,500	161,500	237,725	76,225
<i>Total Revenues</i>	<u>13,783,845</u>	<u>13,783,845</u>	<u>12,801,535</u>	<u>(982,310)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Child Support</i>				
Salaries	7,015,322	6,927,122	6,641,214	285,908
Fringe Benefits	2,540,041	2,510,041	2,401,284	108,757
Special Fringe Benefits	177,700	137,700	124,857	12,843
Operating Supplies	42,000	37,000	19,038	17,962
Routine Business	9,750	9,750	6,164	3,586
Board Approved Travel	24,321	22,021	13,722	8,299
Staff Training and Development	16,500	22,000	18,519	3,481
Contractual Professional Services	73,932	75,932	72,660	3,272
Maintenance and Repair Services	50,437	40,437	19,890	20,547
Communications	208,216	193,767	172,198	21,569
Rentals	680,000	691,000	514,824	176,176
Other Social Services	25,000	24,999	8,013	16,986
Miscellaneous	16,000	27,000	25,702	1,298
Interfund Agreements	165,000	220,000	215,020	4,980
Cost Recovery and Intergov't Transfers	-	125,000	124,012	988
Capital Outlays	639,750	84,369	1,822	82,547
<i>Total Job and Family Services - Child Support</i>	<u>11,683,969</u>	<u>11,148,138</u>	<u>10,378,939</u>	<u>769,199</u>
<i>Job and Family Services - CSEA Non-Reimbursable</i>				
Special Fringe Benefits	1,500	1,500	350	1,150
Interfund Agreements	3,976,095	4,127,544	3,589,971	537,573
Cost Recovery and Intergov't Transfers	1,500,000	1,500,000	1,308,463	191,537
<i>Total Job and Family Services - CSEA Non-Reimbursable</i>	<u>5,477,595</u>	<u>5,629,044</u>	<u>4,898,784</u>	<u>730,260</u>
<i>Social Services</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>				
Contractual Professional Services	-	1,000	-	1,000
Miscellaneous	-	5,000	3,486	1,514
Capital Outlays	-	168,265	168,263	2
<i>Total Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>	<u>-</u>	<u>174,265</u>	<u>171,749</u>	<u>2,516</u>
<i>Total Expenditures</i>	<u>17,161,564</u>	<u>16,951,447</u>	<u>15,449,472</u>	<u>1,501,975</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(3,377,719)</u>	<u>(3,167,602)</u>	<u>(2,647,937)</u>	<u>519,665</u>
Other Financing Sources And Uses:				
Transfers in	2,000,000	2,000,000	2,382,078	382,078
<i>Total Other Financing Sources And Uses</i>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,382,078</u>	<u>382,078</u>
<i>Net Change in Fund Balance</i>	<u>(1,377,719)</u>	<u>(1,167,602)</u>	<u>(265,859)</u>	<u>901,743</u>
<i>Fund Balance at Beginning of Year</i>	904,054	904,054	904,054	-
<i>Prior Year Encumbrances Appropriated</i>	863,779	863,779	863,779	-

MONTGOMERY COUNTY , OHIO

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

Child Support Enforcement - Special Revenue Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<i>Fund Balance At End Of Year</i>	\$ <u>390,114</u>	\$ <u>600,231</u>	\$ <u>1,501,974</u>	\$ <u>901,743</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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Other Taxes	\$ 4,200,000	\$ 4,200,000	\$ 3,658,481	\$ (541,519)
Fees and Charges for Services	105,000	105,000	156,756	51,756
Fines and Forfeitures	375,000	375,000	350,573	(24,427)
Intergovernmental Revenues	8,538,000	8,547,023	8,969,495	422,472
Investment Earnings	100,000	100,000	116,882	16,882
Miscellaneous Revenues	27,500	27,500	95,954	68,454
<i>Total Revenues</i>	<u>13,345,500</u>	<u>13,354,523</u>	<u>13,348,141</u>	<u>(6,382)</u>
Expenditures:				
<i>Environment & Public Works</i>				
Road Auto and Gas Subfund				
<i>Engineer - Engineering</i>				
Statutory Salaries	104,230	104,230	104,230	-
Salaries	2,615,543	2,571,372	2,497,723	73,649
Fringe Benefits	836,155	830,744	792,191	38,553
Special Fringe Benefits	15,340	14,775	12,275	2,500
Operating Supplies	12,390	12,390	3,701	8,689
Routine Business	10,000	9,800	8,537	1,263
Board Approved Travel	17,075	26,075	19,631	6,444
Staff Training and Development	43,972	44,972	42,516	2,456
Contractual Professional Services	218,184	195,645	129,943	65,702
Maintenance and Repair Services	54,851	104,511	83,352	21,159
Communications	-	2,000	-	2,000
Insurance	200,000	193,000	142,702	50,298
Public Utility Services	134,424	131,989	103,095	28,894
Intergovernmental	78,551	78,551	75,000	3,551
Miscellaneous	24,500	24,500	16,635	7,865
Debt Service	316	316	284	32
<i>Total Engineer - Engineering</i>	<u>4,365,531</u>	<u>4,344,870</u>	<u>4,031,815</u>	<u>313,055</u>
<i>Engineer - Roads</i>				
Salaries	1,851,593	1,851,593	1,586,777	264,816
Fringe Benefits	648,215	613,215	548,739	64,476
Special Fringe Benefits	45,223	48,651	33,168	15,483
Post Employment Services	2,504	3,504	755	2,749
Pre-Employment Services	1,479	1,679	375	1,304
Operating Supplies	1,046,111	963,303	670,496	292,807
Contractual Professional Services	45,177	54,079	52,120	1,959
Maintenance and Repair Services	88,252	53,012	24,973	28,039
Communications	160,063	80,375	46,942	33,433
Public Utility Services	50,587	50,587	42,184	8,403
Rentals	15,905	15,905	7,434	8,471
Cost Recovery and Intergov't Transfers	-	2,000	2,000	-
Capital Outlays	124,845	235,533	174,063	61,470
Construction and Improvements	1,932,270	1,979,078	1,948,938	30,140
Debt Service	38,105	38,105	38,105	-
<i>Total Engineer - Roads</i>	<u>6,050,329</u>	<u>5,990,619</u>	<u>5,177,069</u>	<u>813,550</u>
<i>Engineer - Bridges</i>				
Salaries	973,112	1,132,283	1,127,427	4,856

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - Bridges</i>				
Fringe Benefits	331,017	371,428	369,014	2,414
Special Fringe Benefits	-	6,312	4,500	1,812
Operating Supplies	241,937	225,437	192,499	32,938
Contractual Professional Services	-	2,073	2,073	-
Rentals	12,485	12,485	7,000	5,485
Capital Outlays	5,000	5,000	5,000	-
<i>Total Engineer - Bridges</i>	<u>1,563,551</u>	<u>1,755,018</u>	<u>1,707,513</u>	<u>47,505</u>
<i>Engineer - Fleet & Maintenance</i>				
Salaries	681,938	681,938	508,818	173,120
Fringe Benefits	224,039	244,039	192,987	51,052
Special Fringe Benefits	-	705	704	1
Operating Supplies	904,100	777,695	702,381	75,314
Contractual Professional Services	3,000	4,219	4,219	-
Maintenance and Repair Services	62,000	62,000	43,313	18,687
Public Utility Services	1,500	1,500	1,500	-
Rentals	5,000	5,700	3,500	2,200
Capital Outlays	637,000	701,915	678,296	23,619
<i>Total Engineer - Fleet & Maintenance</i>	<u>2,518,577</u>	<u>2,479,711</u>	<u>2,135,718</u>	<u>343,993</u>
<i>Total Expenditures</i>	<u>14,497,988</u>	<u>14,570,218</u>	<u>13,052,115</u>	<u>1,518,103</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(1,152,488)	(1,215,695)	296,026	1,511,721
<i>Fund Balance at Beginning of Year</i>	3,914,010	3,914,010	3,914,010	-
<i>Prior Year Encumbrances Appropriated</i>	550,998	550,998	550,998	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,312,520</u>	<u>\$ 3,249,313</u>	<u>\$ 4,761,034</u>	<u>\$ 1,511,721</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Fees and Charges for Services	\$ 160,199	\$ 180,896	\$ 97,303	\$ (83,593)
Total Revenues	<u>160,199</u>	<u>180,896</u>	<u>97,303</u>	<u>(83,593)</u>
Expenditures:				
<i>Environment & Public Works</i>				
Ditch Maintenance-Huber Plat Subfund				
<i>Engineer - Special Assessment Ditch Maintenance</i>				
Intergovernmental	1,326	1,326	-	1,326
<i>Total Engineer - Special Assessment Ditch Maintenance</i>	<u>1,326</u>	<u>1,326</u>	<u>0</u>	<u>1,326</u>
Ditch Maintenance-Villages of Miami Subfund				
<i>Soil & Water Ditch Maintenance - Villages of Miami</i>				
Construction and Improvements	6,080	6,080	132	5,948
<i>Total Soil & Water Ditch Maintenance - Villages of Miami</i>	<u>6,080</u>	<u>6,080</u>	<u>132</u>	<u>5,948</u>
Ditch Maintenance-Chimney Springs Subfund				
<i>Soil & Water Ditch Maintenance - Chimney Springs</i>				
Construction and Improvements	5,180	5,180	153	5,027
<i>Total Soil & Water Ditch Maintenance - Chimney Springs</i>	<u>5,180</u>	<u>5,180</u>	<u>153</u>	<u>5,027</u>
Ditch Maintenance-Wolfe Creek Subfund				
<i>Soil & Water Ditch Maintenance - Wolfe Creek</i>				
Construction and Improvements	8,511	8,511	1,342	7,169
<i>Total Soil & Water Ditch Maintenance - Wolfe Creek</i>	<u>8,511</u>	<u>8,511</u>	<u>1,342</u>	<u>7,169</u>
Ditch Maintenance-Kingery Subfund				
<i>Soil & Water Ditch Maintenance - Kingery</i>				
Construction and Improvements	21,726	8,585	5,425	3,160
<i>Total Soil & Water Ditch Maintenance - Kingery</i>	<u>21,726</u>	<u>8,585</u>	<u>5,425</u>	<u>3,160</u>
Ditch Maintenance-Kingery North Waterway Subfund				
<i>Soil & Water Ditch Maintenance - Kingery North Waterway</i>				
Construction and Improvements	1,410	1,410	940	470
<i>Total Soil & Water Ditch Maintenance - Kingery North Waterway</i>	<u>1,410</u>	<u>1,410</u>	<u>940</u>	<u>470</u>
Ditch Maintenance-Horning Subfund				
<i>Soil & Water Ditch Maintenance - Horning</i>				
Construction and Improvements	16,900	16,900	13,612	3,288
<i>Total Soil & Water Ditch Maintenance - Horning</i>	<u>16,900</u>	<u>16,900</u>	<u>13,612</u>	<u>3,288</u>
Ditch Maintenance-Tom's Run Subfund				
<i>Soil & Water Ditch Maintenance - Tom's Run</i>				
Construction and Improvements	19,117	11,231	4,966	6,265
<i>Total Soil & Water Ditch Maintenance - Tom's Run</i>	<u>19,117</u>	<u>11,231</u>	<u>4,966</u>	<u>6,265</u>
Ditch Maintenance-Wysong Subfund				
<i>Soil & Water Ditch Maintenance - Wysong</i>				
Construction and Improvements	11,312	11,312	2,628	8,684
<i>Total Soil & Water Ditch Maintenance - Wysong</i>	<u>11,312</u>	<u>11,312</u>	<u>2,628</u>	<u>8,684</u>
Northridge East Pump Station Maintenance Subfund				
<i>Engineer - Special Assessment Ditch Maintenance</i>				
Public Utility Services	6,820	6,820	-	6,820
<i>Total Engineer - Special Assessment Ditch Maintenance</i>	<u>6,820</u>	<u>6,820</u>	<u>0</u>	<u>6,820</u>
Ditch Maintenance-Marshall/Sweet Potato Subfund				
<i>Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>				
Construction and Improvements	4,222	4,222	1,900	2,322
<i>Total Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>	<u>4,222</u>	<u>4,222</u>	<u>1,900</u>	<u>2,322</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance-Swamp Creek Subfund				
<i>Soil & Water Ditch Maintenance - Swamp Creek</i>				
Construction and Improvements	5,109	17,643	16,159	1,484
<i>Total Soil & Water Ditch Maintenance - Swamp Creek</i>	5,109	17,643	16,159	1,484
Ditch Maintenance-Mohler Joint County Subfund				
<i>Soil & Water Ditch Maintenance - Mohler Joint County</i>				
Construction and Improvements	26,190	30,108	30,107	1
<i>Total Soil & Water Ditch Maintenance - Mohler Joint County</i>	26,190	30,108	30,107	1
Ditch Maintenance-Pleasant Plain Group Subfund				
<i>Soil & Water Ditch Maintenance - Pleasant Plain Group</i>				
Construction and Improvements	1,894	6,267	4,787	1,480
<i>Total Soil & Water Ditch Maintenance - Pleasant Plain Group</i>	1,894	6,267	4,787	1,480
Ditch Maintenance-Arlington Drain Group Subfund				
<i>Soil & Water Ditch Maintenance - Arlington Drain Group</i>				
Construction and Improvements	90	244	167	77
<i>Total Soil & Water Ditch Maintenance - Arlington Drain Group</i>	90	244	167	77
Ditch Maintenance-Shafer/Carr Ditch Subfund				
<i>Soil & Water Ditch Maintenance - Shafer/Carr Ditch</i>				
Construction and Improvements	1,880	5,150	5,150	-
<i>Total Soil & Water Ditch Maintenance - Shafer/Carr Ditch</i>	1,880	5,150	5,150	0
Ditch Maintenance - Wolf Creek North Subfund				
<i>Soil & Water Ditch Maintenance - Wolf Creek North</i>				
Construction and Improvements	5,329	5,329	1,145	4,184
<i>Total Soil & Water Ditch Maintenance - Wolf Creek North</i>	5,329	5,329	1,145	4,184
Ditch Maint - Butternut Volunteer Group Subfund				
<i>Soil & Water Ditch Maintenance - Butternut Volunteer Group</i>				
Construction and Improvements	3,070	4,634	3,534	1,100
<i>Total Soil & Water Ditch Maintenance - Butternut Volunteer Group</i>	3,070	4,634	3,534	1,100
Ditch Maint - Wolf Creek North Tile Subfund				
<i>Soil & Water Ditch Maintenance - Wolf Creek North Tile</i>				
Construction and Improvements	200	492	381	111
<i>Total Soil & Water Ditch Maintenance - Wolf Creek North Tile</i>	200	492	381	111
Ditch Maint - Waitman North Group Subfund				
<i>Soil & Water Ditch Maintenance - Waitman North Group</i>				
Construction and Improvements	480	480	363	117
<i>Total Soil & Water Ditch Maintenance - Waitman North Group</i>	480	480	363	117
Ditch Maint - Keeneland Drive Group Subfund				
<i>Soil & Water Ditch Maintenance - Keeneland Drive Group</i>				
Construction and Improvements	90	90	84	6
<i>Total Soil & Water Ditch Maintenance - Keeneland Drive Group</i>	90	90	84	6
Ditch Maint - Hardin West Subfund				
<i>Soil & Water Ditch Maintenance - Hardin West</i>				
Construction and Improvements	590	590	394	196
<i>Total Soil & Water Ditch Maintenance - Hardin West</i>	590	590	394	196
Ditch Maint - Manning Road Group Subfund				
<i>Soil & Water Ditch Maintenance - Manning Road Group</i>				
Construction and Improvements	590	590	323	267
<i>Total Soil & Water Ditch Maintenance - Manning Road Group</i>	590	590	323	267
Ditch Maint-Tom's Run West Group Drain Subfund				
<i>Soil & Water Ditch Maintenance - Tom's Run West Group</i>				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Drain</i>				
Construction and Improvements	956	956	302	654
<i>Total Soil & Water Ditch Maintenance - Tom's Run West Group Drain</i>	956	956	302	654
<i>Ditch Maint-Lutheran Road Subfund</i>				
<i>Soil & Water Ditch Maintenance - Lutheran Road</i>				
Construction and Improvements	480	480	320	160
<i>Total Soil & Water Ditch Maintenance - Lutheran Road</i>	480	480	320	160
<i>Ditch Maint-Little Farms Group Subfund</i>				
<i>Soil & Water Ditch Maintenance - Little Farms Group</i>				
Construction and Improvements	3,015	3,015	2,887	128
<i>Total Soil & Water Ditch Maintenance - Little Farms Group</i>	3,015	3,015	2,887	128
<i>Ditch Maint-Wylie Joint County Ditch Subfund</i>				
<i>Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>				
Construction and Improvements	2,000	2,000	431	1,569
<i>Total Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>	2,000	2,000	431	1,569
<i>Total Expenditures</i>	154,567	159,645	97,632	62,013
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	5,632	21,251	(329)	(21,580)
<i>Fund Balance at Beginning of Year</i>	341,624	341,624	341,624	-
<i>Fund Balance At End Of Year</i>	\$ 347,256	\$ 362,875	\$ 341,295	\$ (21,580)

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 26,000	\$ 26,000	\$ -	\$ (26,000)
Intergovernmental Revenues	17,267,229	16,562,829	15,944,567	(618,262)
Miscellaneous Revenues	-	-	38,957	38,957
<i>Total Revenues</i>	<u>17,293,229</u>	<u>16,588,829</u>	<u>15,983,524</u>	<u>(605,305)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Sheriff Northland Village Contract Subfund				
<i>Northland Village</i>				
Salaries	141,572	126,572	125,676	896
Fringe Benefits	65,938	52,092	46,031	6,061
Special Fringe Benefits	1,000	-	-	-
Insurance	1,500	3,583	3,412	171
<i>Total Northland Village</i>	<u>210,010</u>	<u>182,247</u>	<u>175,119</u>	<u>7,128</u>
Sheriff Harrison Township Contract Subfund				
<i>Harrison Township</i>				
Salaries	2,389,221	2,418,221	2,417,548	673
Fringe Benefits	1,047,747	899,882	899,881	1
Special Fringe Benefits	13,500	-	-	-
Operating Supplies	20,000	9,000	8,592	408
Contractual Professional Services	537,540	532,815	530,071	2,744
Communications	59,326	59,326	52,361	6,965
Insurance	150,000	100,000	93,076	6,924
Intergovernmental	200,000	200,000	200,000	-
<i>Total Harrison Township</i>	<u>4,417,334</u>	<u>4,219,244</u>	<u>4,201,529</u>	<u>17,715</u>
Sheriff Washington Township Contract Subfund				
<i>Washington Township</i>				
Salaries	2,297,957	2,222,372	2,218,444	3,928
Fringe Benefits	1,063,631	798,861	789,181	9,680
Special Fringe Benefits	11,000	11,000	-	11,000
Operating Supplies	12,500	11,500	6,388	5,112
Contractual Professional Services	343,633	343,633	334,998	8,635
Communications	47,433	47,433	42,231	5,202
Insurance	100,000	100,000	47,963	52,037
Intergovernmental	200,000	200,000	200,000	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
<i>Total Washington Township</i>	<u>4,076,154</u>	<u>3,735,799</u>	<u>3,640,205</u>	<u>95,594</u>
Sheriff Jefferson Township Contract Subfund				
<i>Jefferson Township</i>				
Salaries	359,568	319,238	319,238	-
Fringe Benefits	161,237	119,014	119,014	-
Special Fringe Benefits	3,000	-	-	-
Operating Supplies	28,500	6,072	6,071	1
Contractual Professional Services	172,392	168,855	168,855	-
Maintenance and Repair Services	12,500	2,900	2,900	-
Communications	6,607	2,307	1,200	1,107
Insurance	12,000	10,498	10,498	-
<i>Total Jefferson Township</i>	<u>755,804</u>	<u>628,884</u>	<u>627,776</u>	<u>1,108</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff CSB Security Contract Subfund				
<i>Children Services Board Security</i>				
Salaries	139,106	143,889	143,396	493
Fringe Benefits	65,418	62,259	62,259	-
Special Fringe Benefits	850	-	-	-
Contractual Professional Services	-	17	16	1
Communications	792	-	-	-
Insurance	100	101	101	-
Intergovernmental	26,873	26,873	26,873	-
<i>Total Children Services Board Security</i>	<u>233,139</u>	<u>233,139</u>	<u>232,645</u>	<u>494</u>
Sheriff Recycle Ohio Contract Subfund				
<i>Sheriff's Recycle Ohio</i>				
Salaries	136,816	119,316	118,330	986
Fringe Benefits	64,936	53,936	52,775	1,161
Special Fringe Benefits	1,000	1,000	-	1,000
Board Approved Travel	-	1,700	1,303	397
Communications	446	446	-	446
Insurance	1,600	1,600	87	1,513
Intergovernmental	13,705	13,705	13,705	-
<i>Total Sheriff's Recycle Ohio</i>	<u>218,503</u>	<u>191,703</u>	<u>186,200</u>	<u>5,503</u>
Sheriff Child Support Security Subfund				
<i>Child Support Security</i>				
Salaries	69,053	67,053	65,699	1,354
Fringe Benefits	32,604	20,604	19,171	1,433
Special Fringe Benefits	850	650	-	650
Communications	446	446	-	446
Insurance	1,500	1,700	1,610	90
Intergovernmental	13,436	13,436	13,436	-
<i>Total Child Support Security</i>	<u>117,889</u>	<u>103,889</u>	<u>99,916</u>	<u>3,973</u>
Sheriff's Overtime Reimbursement Subfund				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	125,000	126,000	125,873	127
Fringe Benefits	26,313	26,313	25,934	379
Operating Supplies	9,000	4,000	-	4,000
Maintenance and Repair Services	5,000	5,000	-	5,000
<i>Total Sheriff's Overtime Reimbursements</i>	<u>165,313</u>	<u>161,313</u>	<u>151,807</u>	<u>9,506</u>
Sheriff Third Grade Safety Belt Contract Subfund				
<i>ODPS Third Grade Safety Belt Contract</i>				
Contractual Professional Services	-	14,578	14,578	-
<i>Total ODPS Third Grade Safety Belt Contract</i>	<u>0</u>	<u>14,578</u>	<u>14,578</u>	<u>0</u>
Sheriff Public Health Security Contract Subfund				
<i>Sheriff Public Health Security Contract</i>				
Salaries	69,553	69,553	65,588	3,965
Fringe Benefits	32,709	32,709	26,324	6,385
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	44	456
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Public Health Security Contract</i>	<u>117,494</u>	<u>117,494</u>	<u>105,392</u>	<u>12,102</u>
Regional Dispatch Subfund				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Regional Dispatching</i>				
Salaries	4,427,495	4,305,495	4,294,000	11,495
Fringe Benefits	1,582,370	1,404,370	1,383,668	20,702
Special Fringe Benefits	16,800	16,800	-	16,800
Operating Supplies	43,209	37,209	35,645	1,564
Board Approved Travel	16,000	11,000	7,718	3,282
Staff Training and Development	42,799	38,299	21,639	16,660
Contractual Professional Services	53,882	53,882	41,676	12,206
Maintenance and Repair Services	398,776	349,776	312,763	37,013
Communications	175,600	232,100	227,800	4,300
Insurance	24,700	24,700	22,823	1,877
Public Utility Services	178,058	178,058	146,204	31,854
Rentals	509,400	510,400	509,022	1,378
Capital Outlays	30,521	37,521	37,383	138
<i>Total Regional Dispatching</i>	<u>7,499,610</u>	<u>7,199,610</u>	<u>7,040,341</u>	<u>159,269</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff Job Center Security Contract</i>				
Salaries	69,553	58,553	56,407	2,146
Fringe Benefits	32,709	28,709	27,280	1,429
Special Fringe Benefits	850	850	-	850
Contractual Professional Services	-	17	16	1
Communications	446	446	-	446
Insurance	500	483	46	437
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Job Center Security Contract</i>	<u>117,494</u>	<u>102,494</u>	<u>97,185</u>	<u>5,309</u>
Regional Dispatch Capital Set-A-Side Subfund				
<i>Regional Dispatching Capital Set-A-Side</i>				
Contractual Professional Services	9,818	9,818	7,667	2,151
Insurance	-	368	-	368
Capital Outlays	2,386,796	2,386,428	1,655,115	731,313
<i>Total Regional Dispatching Capital Set-A-Side</i>	<u>2,396,614</u>	<u>2,396,614</u>	<u>1,662,782</u>	<u>733,832</u>
Sheriff South Information Technology Subfund				
<i>South Information Technology Contract</i>				
Salaries	41,016	41,016	38,706	2,310
Fringe Benefits	25,020	25,020	11,749	13,271
Operating Supplies	3,000	1,000	-	1,000
Contractual Professional Services	-	2,000	-	2,000
Communications	1,000	1,000	1,000	-
Insurance	-	27	27	-
Capital Outlays	4,000	3,973	2,045	1,928
<i>Total South Information Technology Contract</i>	<u>74,036</u>	<u>74,036</u>	<u>53,527</u>	<u>20,509</u>
Sheriff ODOT Litter Contract Fund Subfund				
<i>ODOT Litter Program</i>				
Salaries	35,284	65,875	65,028	847
Fringe Benefits	16,543	23,086	22,850	236
Insurance	-	36	36	-
<i>Total ODOT Litter Program</i>	<u>51,827</u>	<u>88,997</u>	<u>87,914</u>	<u>1,083</u>
Sheriff Centerville-Wash Park Overtime Subfund				
<i>Sheriff Centerville-Wash Park Overtime</i>				
Salaries	-	9,090	2,139	6,951

MONTGOMERY COUNTY , OHIO

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

Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff Centerville-Wash Park Overtime</i>				
Fringe Benefits	-	1,910	420	1,490
<i>Total Sheriff Centerville-Wash Park Overtime</i>	<u>0</u>	<u>11,000</u>	<u>2,559</u>	<u>8,441</u>
<i>Total Expenditures</i>	<u>20,451,221</u>	<u>19,461,041</u>	<u>18,379,475</u>	<u>1,081,566</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(3,157,992)</u>	<u>(2,872,212)</u>	<u>(2,395,951)</u>	<u>476,261</u>
Other Financing Sources And Uses:				
Advances in	-	20,700	18,000	(2,700)
Advances out	(500,000)	(520,700)	(520,700)	-
Transfers in	2,157,934	2,157,934	2,457,935	300,001
Transfers out	(486,600)	(786,600)	(786,600)	-
<i>Total Other Financing Sources And Uses</i>	<u>1,171,334</u>	<u>871,334</u>	<u>1,168,635</u>	<u>297,301</u>
<i>Net Change in Fund Balance</i>	<u>(1,986,658)</u>	<u>(2,000,878)</u>	<u>(1,227,316)</u>	<u>773,562</u>
<i>Fund Balance at Beginning of Year</i>	3,299,232	3,299,232	3,299,232	-
<i>Prior Year Encumbrances Appropriated</i>	949,259	949,259	949,259	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,261,833</u>	<u>\$ 2,247,613</u>	<u>\$ 3,021,175</u>	<u>\$ 773,562</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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 2,084,200	\$ 2,635,724	\$ 2,074,228	\$ (561,496)
Miscellaneous Revenues	-	-	1,259	1,259
Total Revenues	2,084,200	2,635,724	2,075,487	(560,237)
Expenditures:				
<i>Social Services</i>				
Job Center Subfund				
<i>Job and Family Services - Job Center Building Operations</i>				
Communications	-	2,000	218	1,782
Insurance	-	3,000	1,163	1,837
Public Utility Services	-	361,550	325,301	36,249
Rentals	-	2,227,546	2,226,576	970
<i>Total Job and Family Services - Job Center Building Operations</i>	0	2,594,096	2,553,258	40,838
<i>Job and Family Services - Job Center Building Operations</i>				
Special Fringe Benefits	2,000	-	-	-
Contractual Professional Services	2,500	-	-	-
Communications	2,000	-	-	-
Insurance	3,000	-	-	-
Public Utility Services	361,550	-	-	-
Rentals	1,823,800	152,278	152,277	1
<i>Total Job and Family Services - Job Center Building Operations</i>	2,194,850	152,278	152,277	1
<i>Human Services Plan & Develop - Job Center Manager's Office</i>				
Salaries	130,077	78,061	67,821	10,240
Fringe Benefits	52,571	52,571	28,506	24,065
Special Fringe Benefits	540	2,790	2,476	314
Operating Supplies	500	800	575	225
Routine Business	1,040	740	1	739
Board Approved Travel	2,000	250	-	250
Staff Training and Development	935	435	-	435
Contractual Professional Services	2,137	19,737	11,452	8,285
Communications	2,700	2,700	1,230	1,470
Insurance	500	500	-	500
<i>Total Human Services Plan & Develop - Job Center Manager's Office</i>	193,000	158,584	112,061	46,523
<i>Human Services Plan & Develop - Job Center Building Operations</i>				
Public Utility Services	38,569	38,569	-	38,569
<i>Total Human Services Plan & Develop - Job Center Building Operations</i>	38,569	38,569	0	38,569
Total Expenditures	2,426,419	2,943,527	2,817,596	125,931
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(342,219)	(307,803)	(742,109)	(434,306)
Other Financing Sources And Uses:				
Transfers in	250,000	250,000	167,801	(82,199)
Total Other Financing Sources And Uses	250,000	250,000	167,801	(82,199)
Net Change in Fund Balance	(92,219)	(57,803)	(574,308)	(516,505)

MONTGOMERY COUNTY , OHIO

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

Job Center - Special Revenue Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Balance at Beginning of Year</i>	661,671	661,671	661,671	-
<i>Prior Year Encumbrances Appropriated</i>	38,569	38,569	38,569	-
<i>Fund Balance At End Of Year</i>	<u>\$ 608,021</u>	<u>\$ 642,437</u>	<u>\$ 125,932</u>	<u>\$ (516,505)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Certificate of Title Administration - Special Revenue Fund (1)

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Fees and Charges for Services	\$ 3,139,300	\$ 3,139,300	\$ 3,391,045	\$ 251,745
Miscellaneous Revenues	-	-	14,562	14,562
<i>Total Revenues</i>	<u>3,139,300</u>	<u>3,139,300</u>	<u>3,405,607</u>	<u>266,307</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Certificate of Title Administration Subfund				
Statutory Salaries	36,647	36,647	35,238	1,409
Salaries	1,429,356	1,429,356	1,359,781	69,575
Fringe Benefits	544,282	544,282	502,094	42,188
Special Fringe Benefits	36,049	36,049	5,919	30,130
Operating Supplies	56,043	56,043	48,455	7,588
Routine Business	3,350	3,350	159	3,191
Board Approved Travel	18,842	18,842	7,668	11,174
Staff Training and Development	21,900	21,900	3,385	18,515
Contractual Professional Services	86,968	72,636	49,264	23,372
Maintenance and Repair Services	42,769	40,569	19,137	21,432
Communications	49,465	49,164	40,992	8,172
Insurance	7,807	8,508	8,108	400
Public Utility Services	40,090	32,890	16,741	16,149
Rentals	83,834	85,634	85,307	327
Capital Outlays	-	21,532	21,532	-
<i>Total Expenditures</i>	<u>2,457,402</u>	<u>2,457,402</u>	<u>2,203,780</u>	<u>253,622</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	681,898	681,898	1,201,827	519,929
<i>Fund Balance at Beginning of Year</i>	6,232,013	6,232,013	6,232,013	-
<i>Prior Year Encumbrances Appropriated</i>	8,391	8,391	8,391	-
<i>Fund Balance At End Of Year</i>	<u>\$ 6,922,302</u>	<u>\$ 6,922,302</u>	<u>\$ 7,442,231</u>	<u>\$ 519,929</u>

(1) For Gaap reporting purposes, this fund is combined with the General Fund.

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Works Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Fees and Charges for Services	\$ 2,517,793	\$ 2,517,793	\$ 2,303,195	\$ (214,598)
Miscellaneous Revenues	-	-	54,368	54,368
<i>Total Revenues</i>	<u>2,517,793</u>	<u>2,517,793</u>	<u>2,357,563</u>	<u>(160,230)</u>
Expenditures:				
<i>General Government</i>				
Reibold Building Subfund				
<i>Reibold Building</i>				
Salaries	370,218	377,218	377,049	169
Fringe Benefits	118,062	117,723	105,183	12,540
Special Fringe Benefits	4,200	115	-	115
Post Employment Services	150	150	108	42
Pre-Employment Services	-	200	80	120
Operating Supplies	88,037	83,531	83,246	285
Routine Business	10	60	51	9
Staff Training and Development	4,000	3,970	3,143	827
Contractual Professional Services	374,755	369,965	357,440	12,525
Maintenance and Repair Services	158,574	228,649	227,205	1,444
Communications	10,268	10,268	9,625	643
Insurance	50,566	108,166	64,330	43,836
Public Utility Services	652,732	591,532	545,169	46,363
Miscellaneous	34,103	34,103	33,576	527
Capital Outlays	10,000	5,625	5,625	-
<i>Total Reibold Building</i>	<u>1,875,675</u>	<u>1,931,275</u>	<u>1,811,830</u>	<u>119,445</u>
Dora Tate Building Subfund				
<i>Dora Tate Building</i>				
Salaries	3,169	3,844	3,662	182
Fringe Benefits	1,359	1,499	1,472	27
Special Fringe Benefits	13	13	12	1
Operating Supplies	30,187	29,812	29,148	664
Contractual Professional Services	14,006	13,616	11,076	2,540
Maintenance and Repair Services	72,810	72,210	64,606	7,604
Communications	1,600	1,800	1,800	-
Insurance	2,050	2,050	704	1,346
Public Utility Services	83,597	83,947	77,653	6,294
Miscellaneous	1,000	1,000	997	3
Budget Control Account	4,721	4,721	-	4,721
<i>Total Dora Tate Building</i>	<u>214,512</u>	<u>214,512</u>	<u>191,130</u>	<u>23,382</u>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>DayMont Courts Building</i>				
Salaries	325,338	325,338	309,076	16,262
Fringe Benefits	123,503	123,503	113,867	9,636
Post Employment Services	100	100	-	100
Operating Supplies	58,156	46,126	44,963	1,163
Contractual Professional Services	2,928	11,048	8,953	2,095
Maintenance and Repair Services	73,895	79,246	78,386	860
Communications	3,362	3,362	2,892	470
Insurance	6,700	6,700	544	6,156

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Public Works Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>DayMont Courts Building</i>				
Public Utility Services	226,583	226,583	206,155	20,428
Miscellaneous	439,696	443,206	442,934	272
Capital Outlays	6,000	1,049	1,048	1
<i>Total DayMont Courts Building</i>	<u>1,266,261</u>	<u>1,266,261</u>	<u>1,208,818</u>	<u>57,443</u>
Coroner/Crime Lab Building Subfund				
<i>Coroner/Crime Lab</i>				
Salaries	90,343	92,343	91,346	997
Fringe Benefits	40,006	38,006	27,895	10,111
Operating Supplies	13,140	14,155	14,119	36
Contractual Professional Services	1,328	983	983	-
Maintenance and Repair Services	47,474	57,239	56,726	513
Communications	600	435	262	173
Insurance	1,000	1,000	142	858
Public Utility Services	164,999	155,399	143,375	12,024
Miscellaneous	1,050	480	419	61
Capital Outlays	-	7,900	7,900	-
<i>Total Coroner/Crime Lab</i>	<u>359,940</u>	<u>367,940</u>	<u>343,167</u>	<u>24,773</u>
<i>Social Services</i>				
Children Services Board Contract Subfund				
<i>Children Services Board</i>				
Salaries	313,641	313,641	305,903	7,738
Fringe Benefits	112,639	112,639	95,327	17,312
Post Employment Services	200	200	-	200
Operating Supplies	22,333	19,748	13,627	6,121
Contractual Professional Services	4,200	42,400	40,578	1,822
Maintenance and Repair Services	51,527	41,857	35,273	6,584
Communications	840	2,840	1,301	1,539
Insurance	1,000	1,000	232	768
Public Utility Services	6,500	6,500	6,466	34
Miscellaneous	25,069	32,124	31,946	178
Capital Outlays	4,000	4,000	2,661	1,339
<i>Total Children Services Board</i>	<u>541,949</u>	<u>576,949</u>	<u>533,314</u>	<u>43,635</u>
<i>Total Expenditures</i>	<u>4,258,337</u>	<u>4,356,937</u>	<u>4,088,259</u>	<u>268,678</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(1,740,544)</u>	<u>(1,839,144)</u>	<u>(1,730,696)</u>	<u>108,448</u>
Other Financing Sources And Uses:				
Advances in	-	-	2,299	2,299
Transfers in	1,702,726	1,702,726	1,702,726	-
Transfers out	(225,639)	(225,639)	(225,639)	-
<i>Total Other Financing Sources And Uses</i>	<u>1,477,087</u>	<u>1,477,087</u>	<u>1,479,386</u>	<u>2,299</u>
<i>Net Change in Fund Balance</i>	<u>(263,457)</u>	<u>(362,057)</u>	<u>(251,310)</u>	<u>110,747</u>
<i>Fund Balance at Beginning of Year</i>	1,541,132	1,541,132	1,541,132	-
<i>Prior Year Encumbrances Appropriated</i>	233,783	233,783	233,783	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,511,458</u>	<u>\$ 1,412,858</u>	<u>\$ 1,523,605</u>	<u>\$ 110,747</u>

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

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 3,200,000	\$ 3,360,000	\$ 3,962,444	\$ 602,444
Other Taxes	2,441,681	2,936,999	2,928,597	(8,402)
Licenses and Permits	3,157,246	3,157,246	3,186,646	29,400
Fees and Charges for Services	8,678,052	8,819,820	9,067,155	247,335
Fines and Forfeitures	796,500	796,500	806,579	10,079
Intergovernmental Revenues	5,037,790	5,303,823	5,844,610	540,787
Investment Earnings	110,000	110,000	104,306	(5,694)
Miscellaneous Revenues	96,100	136,100	613,355	477,255
<i>Total Revenues</i>	<u>23,517,369</u>	<u>24,620,488</u>	<u>26,513,692</u>	<u>1,893,204</u>
Expenditures:				
<i>General Government</i>				
<i>Treasurer's Prepayment Interest Subfund</i>				
<i>Treasurer - Tax Prepayment Program</i>				
Salaries	59,243	64,113	61,812	2,301
Fringe Benefits	22,709	22,709	21,399	1,310
Operating Supplies	500	500	-	500
Contractual Professional Services	15,037	13,037	384	12,653
Communications	22,467	19,597	12,684	6,913
Insurance	200	200	59	141
<i>Total Treasurer - Tax Prepayment Program</i>	<u>120,156</u>	<u>120,156</u>	<u>96,338</u>	<u>23,818</u>
<i>Internet Auction Administration Subfund</i>				
<i>Internet Auction Administration</i>				
Salaries	56,040	56,040	55,458	582
Fringe Benefits	22,783	22,783	22,114	669
Special Fringe Benefits	540	540	-	540
Operating Supplies	1,000	1,000	411	589
Contractual Professional Services	41,882	46,382	45,748	634
Maintenance and Repair Services	2,300	1,972	1,668	304
Communications	2,000	2,000	1,436	564
Insurance	1,600	4,058	4,058	-
Rentals	18,000	18,000	18,000	-
Miscellaneous	100	100	21	79
<i>Total Internet Auction Administration</i>	<u>146,245</u>	<u>152,875</u>	<u>148,914</u>	<u>3,961</u>
<i>County Recorder Equipment Needs Subfund</i>				
<i>Recorder - Set-Aside Fund</i>				
Salaries	55,986	56,744	54,744	2,000
Fringe Benefits	38,527	41,905	41,902	3
Operating Supplies	43,900	40,642	15,057	25,585
Contractual Professional Services	11,992	8,614	841	7,773
Maintenance and Repair Services	133,734	122,434	84,635	37,799
Communications	18,473	18,473	10,749	7,724
Rentals	3,000	5,000	4,585	415
Miscellaneous	40,000	49,300	49,286	14
Capital Outlays	6,615	9,115	9,034	81
<i>Total Recorder - Set-Aside Fund</i>	<u>352,227</u>	<u>352,227</u>	<u>270,833</u>	<u>81,394</u>
<i>Emergency Management Operating Subfund</i>				
<i>Emergency Management Director</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Emergency Management Director</i>				
Salaries	205,431	205,431	205,010	421
Fringe Benefits	90,172	90,172	89,056	1,116
Special Fringe Benefits	3,228	3,228	2,203	1,025
Operating Supplies	3,500	3,500	2,569	931
Routine Business	2,455	2,305	1,812	493
Board Approved Travel	1,400	176	175	1
Staff Training and Development	500	513	513	-
Contractual Professional Services	29,267	48,643	47,311	1,332
Maintenance and Repair Services	4,000	5,361	4,538	823
Communications	12,000	12,000	10,895	1,105
Insurance	2,500	2,500	579	1,921
Public Utility Services	4,960	3,610	3,345	265
Rentals	36,485	37,835	37,582	253
Capital Outlays	9,439	12,063	9,996	2,067
<i>Total Emergency Management Director</i>	<u>405,337</u>	<u>427,337</u>	<u>415,584</u>	<u>11,753</u>
<i>MCOEM - MGCLERC</i>				
Salaries	41,894	41,894	38,063	3,831
Fringe Benefits	19,590	19,590	16,471	3,119
Routine Business	2,000	2,000	112	1,888
Contractual Professional Services	1,000	980	454	526
Communications	-	20	8	12
<i>Total MCOEM - MGCLERC</i>	<u>64,484</u>	<u>64,484</u>	<u>55,108</u>	<u>9,376</u>
<i>MCO Futures Subfund</i>				
<i>Administrative Services - MCO Future Program</i>				
Special Fringe Benefits	-	100	70	30
Operating Supplies	-	460	125	335
Contractual Professional Services	132,618	321,968	250,041	71,927
Communications	36	36	-	36
Insurance	-	40	40	-
Rentals	-	50	-	50
<i>Total Administrative Services - MCO Future Program</i>	<u>132,654</u>	<u>322,654</u>	<u>250,276</u>	<u>72,378</u>
<i>Auditor License Bureau-Deputy Registrar Subfund</i>				
<i>Auditor - License Bureau</i>				
Salaries	94,047	105,047	101,986	3,061
Fringe Benefits	30,726	36,726	35,210	1,516
Special Fringe Benefits	2,500	2,500	-	2,500
Pre-Employment Services	175	175	120	55
Operating Supplies	325	103	-	103
Insurance	200	200	71	129
Rentals	12,664	12,886	12,886	-
Capital Outlays	-	3,500	2,892	608
<i>Total Auditor - License Bureau</i>	<u>140,637</u>	<u>161,137</u>	<u>153,165</u>	<u>7,972</u>
<i>DETAC-Treasurer Subfund</i>				
<i>Treasurer - DETAC</i>				
Salaries	636,971	636,971	632,750	4,221
Fringe Benefits	252,605	253,145	252,784	361
Special Fringe Benefits	8,600	8,600	6,835	1,765
Operating Supplies	14,540	14,180	8,849	5,331
Routine Business	1,500	1,500	322	1,178

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Treasurer - DETAC</i>				
Board Approved Travel	7,700	7,700	1,276	6,424
Staff Training and Development	5,600	5,600	718	4,882
Contractual Professional Services	366,350	359,670	282,122	77,548
Maintenance and Repair Services	400	16,300	15,851	449
Communications	234,900	224,429	183,955	40,474
Insurance	900	1,471	1,470	1
Rentals	2,700	2,700	2,210	490
Miscellaneous	-	500	279	221
<i>Total Treasurer - DETAC</i>	<u>1,532,766</u>	<u>1,532,766</u>	<u>1,389,421</u>	<u>143,345</u>
<i>Treasurer - DETAC Land Re-utilization</i>				
Intergovernmental	1,600,000	1,760,000	1,756,504	3,496
<i>Total Treasurer - DETAC Land Re-utilization</i>	<u>1,600,000</u>	<u>1,760,000</u>	<u>1,756,504</u>	<u>3,496</u>
Treasurer-Tax Certificate Administration Subfund				
<i>Treasurer - Tax Certificate Administration</i>				
Contractual Professional Services	36,000	38,876	37,635	1,241
Communications	120,000	162,000	161,345	655
Insurance	-	124	123	1
<i>Total Treasurer - Tax Certificate Administration</i>	<u>156,000</u>	<u>201,000</u>	<u>199,103</u>	<u>1,897</u>
<i>Judicial & Law Enforcement</i>				
Dog and Kennel Subfund				
<i>Animal Rescue</i>				
Salaries	483,087	520,084	519,364	720
Fringe Benefits	176,263	176,263	176,143	120
Special Fringe Benefits	300	300	240	60
Operating Supplies	8,274	11,274	10,440	834
Routine Business	700	900	807	93
Contractual Professional Services	11,035	3,504	3,503	1
Maintenance and Repair Services	71,000	53,379	53,274	105
Communications	8,600	8,600	6,522	2,078
Insurance	11,000	31,618	31,618	-
Miscellaneous	100	100	-	100
Capital Outlays	45,000	55,840	55,840	-
<i>Total Animal Rescue</i>	<u>815,359</u>	<u>861,862</u>	<u>857,751</u>	<u>4,111</u>
<i>Animal Shelter</i>				
Salaries	777,527	750,530	741,953	8,577
Fringe Benefits	274,970	274,970	242,674	32,296
Special Fringe Benefits	7,600	6,600	6,500	100
Post Employment Services	300	-	-	-
Pre-Employment Services	200	221	221	-
Operating Supplies	45,670	47,061	44,147	2,914
Agricultural Supplies	80,889	73,443	73,011	432
Routine Business	100	-	-	-
Staff Training and Development	1,100	910	910	-
Contractual Professional Services	25,049	45,016	41,402	3,614
Maintenance and Repair Services	91,261	110,430	102,010	8,420
Communications	43,801	42,036	36,891	5,145
Public Utility Services	172,685	189,705	173,358	16,347
Rentals	6,800	4,910	4,909	1
Miscellaneous	6,900	7,932	7,932	-

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Shelter</i>				
Interfund Agreements	-	21,000	21,000	-
Capital Outlays	20,728	54,338	54,332	6
<i>Total Animal Shelter</i>	<u>1,555,580</u>	<u>1,629,102</u>	<u>1,551,250</u>	<u>77,852</u>
<i>Animal Licensing</i>				
Salaries	32,833	33,880	33,880	-
Fringe Benefits	10,971	10,971	10,907	64
Operating Supplies	1,045	6,090	5,983	107
Agricultural Supplies	15,500	9,175	8,622	553
Contractual Professional Services	500	1,780	1,700	80
Communications	26,324	16,349	14,168	2,181
Intergovernmental	7,400	6,850	6,672	178
<i>Total Animal Licensing</i>	<u>94,573</u>	<u>85,095</u>	<u>81,932</u>	<u>3,163</u>
Caring Program-Animal Shelter Subfund				
<i>Caring Program</i>				
Operating Supplies	2,158	2,158	-	2,158
Board Approved Travel	1,290	1,290	862	428
Contractual Professional Services	16,631	9,631	5,064	4,567
Insurance	100	100	-	100
<i>Total Caring Program</i>	<u>20,179</u>	<u>13,179</u>	<u>5,926</u>	<u>7,253</u>
<i>Tiny Tim Disabled Animal Medical Fund</i>				
Salaries	10,376	11,826	11,733	93
Fringe Benefits	6,068	6,368	6,257	111
Agricultural Supplies	1,000	1,000	986	14
Contractual Professional Services	2,130	5,380	4,026	1,354
<i>Total Tiny Tim Disabled Animal Medical Fund</i>	<u>19,574</u>	<u>24,574</u>	<u>23,002</u>	<u>1,572</u>
<i>Animal Resource Center Retail Store</i>				
Salaries	8,252	7,052	-	7,052
Fringe Benefits	2,750	2,750	124	2,626
Operating Supplies	1,200	1,200	1,017	183
Contractual Professional Services	130	130	54	76
<i>Total Animal Resource Center Retail Store</i>	<u>12,332</u>	<u>11,132</u>	<u>1,195</u>	<u>9,937</u>
<i>Animal Resource Center Education Classes</i>				
Salaries	11,315	12,715	12,651	64
Fringe Benefits	4,363	4,563	4,510	53
Special Fringe Benefits	-	1,000	500	500
Routine Business	700	1,200	734	466
Board Approved Travel	15,700	17,700	16,542	1,158
Staff Training and Development	7,450	1,950	1,325	625
Contractual Professional Services	3,230	5,830	5,101	729
<i>Total Animal Resource Center Education Classes</i>	<u>42,758</u>	<u>44,958</u>	<u>41,363</u>	<u>3,595</u>
<i>Bark Park Fund</i>				
Operating Supplies	1,500	1,500	944	556
Maintenance and Repair Services	500	500	-	500
Public Utility Services	-	1,000	1,000	-
<i>Total Bark Park Fund</i>	<u>2,000</u>	<u>3,000</u>	<u>1,944</u>	<u>1,056</u>
Animal Control Contracts Subfund				
<i>Animal Rescue - Contract Fund</i>				
Salaries	39,691	50,391	49,992	399
Fringe Benefits	24,667	25,366	25,275	91

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Rescue - Contract Fund</i>				
Agricultural Supplies	30,009	29,259	28,886	373
Contractual Professional Services	463	214	214	-
Maintenance and Repair Services	4,220	4,320	4,320	-
Communications	100	100	-	100
<i>Total Animal Rescue - Contract Fund</i>	<u>99,150</u>	<u>109,650</u>	<u>108,687</u>	<u>963</u>
Crime Lab-AFIS Fees Subfund				
<i>Miami Val Regional Crime Lab - AFIS Operating</i>				
Salaries	190,686	200,836	197,312	3,524
Fringe Benefits	66,009	64,359	63,511	848
Operating Supplies	5,475	5,175	3,877	1,298
Contractual Professional Services	-	300	65	235
Law Enforcement Services	73,552	70,052	43,278	26,774
Maintenance and Repair Services	63,000	66,000	65,400	600
Capital Outlays	30,000	22,000	16,509	5,491
<i>Total Miami Val Regional Crime Lab - AFIS Operating</i>	<u>428,722</u>	<u>428,722</u>	<u>389,952</u>	<u>38,770</u>
Juvenile Court Probation IV-E Subfund				
<i>Juvenile Court - Juvenile Court Probation IV-E</i>				
Salaries	676,176	676,176	545,626	130,550
Fringe Benefits	311,193	311,193	239,044	72,149
Special Fringe Benefits	7,000	7,000	5,252	1,748
Operating Supplies	3,624	3,624	-	3,624
Routine Business	10,918	10,918	108	10,810
Board Approved Travel	9,600	8,600	-	8,600
Staff Training and Development	2,539	2,539	-	2,539
Contractual Professional Services	146,973	146,973	125,439	21,534
Social Services Contractual Services	-	1,000	678	322
Maintenance and Repair Services	11,000	11,000	9,814	1,186
Communications	13,904	13,222	4,617	8,605
Insurance	-	682	682	-
Capital Outlays	-	125,000	123,199	1,801
<i>Total Juvenile Court - Juvenile Court Probation IV-E</i>	<u>1,192,927</u>	<u>1,317,927</u>	<u>1,054,459</u>	<u>263,468</u>
Juvenile Detention Education Program Subfund				
<i>Juvenile Court - Juvenile Court Schools</i>				
Salaries	936,142	968,701	961,601	7,100
Fringe Benefits	402,650	370,091	343,158	26,933
Special Fringe Benefits	1,200	3,700	3,180	520
Operating Supplies	29,900	10,085	9,093	992
Routine Business	4,700	4,700	4,441	259
Board Approved Travel	-	5,000	2,252	2,748
Staff Training and Development	725	3,136	395	2,741
Contractual Professional Services	79,100	87,915	86,818	1,097
Insurance	-	589	589	-
Rentals	2,500	5,000	4,925	75
Miscellaneous	2,000	-	-	-
<i>Total Juvenile Court - Juvenile Court Schools</i>	<u>1,458,917</u>	<u>1,458,917</u>	<u>1,416,452</u>	<u>42,465</u>
Coroner's Special Lab Fee Account Subfund				
<i>Coroner - Coroner Special Lab Fee</i>				
Salaries	711,518	711,518	706,356	5,162
Fringe Benefits	189,527	189,527	172,420	17,107

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Coroner - Coroner Special Lab Fee</i>				
Special Fringe Benefits	-	20	20	-
Operating Supplies	321,959	316,439	308,516	7,923
Contractual Professional Services	139,083	159,892	154,811	5,081
Maintenance and Repair Services	134,033	145,043	139,783	5,260
Communications	12,456	23,456	12,242	11,214
Insurance	-	1,490	1,490	-
Rentals	2,500	3,000	2,930	70
Capital Outlays	-	93,191	52,459	40,732
<i>Total Coroner - Coroner Special Lab Fee</i>	<u>1,511,076</u>	<u>1,643,576</u>	<u>1,551,027</u>	<u>92,549</u>
Forensic Crime Laboratory Subfund				
<i>Miami Val Regional Crime Lab - Crime Lab General</i>				
<i>Operating</i>				
Salaries	1,535,446	1,535,446	1,345,003	190,443
Fringe Benefits	506,623	506,623	460,114	46,509
Operating Supplies	238,977	253,977	236,560	17,417
Board Approved Travel	8,500	9,150	7,097	2,053
Staff Training and Development	2,200	2,200	1,880	320
Contractual Professional Services	46,843	46,843	38,094	8,749
Maintenance and Repair Services	120,891	120,891	118,983	1,908
Communications	13,781	13,131	6,857	6,274
Insurance	3,000	3,000	1,899	1,101
Rentals	5,500	5,500	3,933	1,567
Miscellaneous	275,000	275,000	257,658	17,342
Capital Outlays	93,600	78,600	22,523	56,077
<i>Total Miami Val Regional Crime Lab - Crime Lab General</i>	<u>2,850,361</u>	<u>2,850,361</u>	<u>2,500,601</u>	<u>349,760</u>
<i>Operating</i>				
Probate Court Dispute Resolution Subfund				
<i>Probate Court - Dispute Resolution</i>				
Salaries	20,448	21,454	21,395	59
Fringe Benefits	8,850	9,021	8,986	35
Board Approved Travel	4,100	4,100	-	4,100
Contractual Professional Services	2,500	1,323	-	1,323
<i>Total Probate Court - Dispute Resolution</i>	<u>35,898</u>	<u>35,898</u>	<u>30,381</u>	<u>5,517</u>
Alternative Dispute Resolution Subfund				
<i>Common Pleas Court - General - Mediation/Alternative</i>				
<i>Dispute Resolution</i>				
Salaries	208,871	213,008	211,725	1,283
Fringe Benefits	68,847	73,157	73,153	4
Operating Supplies	500	305	289	16
Board Approved Travel	1,000	-	-	-
Contractual Professional Services	-	220	220	-
Communications	1,000	975	713	262
<i>Total Common Pleas Court - General - Mediation/Alternative</i>	<u>280,218</u>	<u>287,665</u>	<u>286,100</u>	<u>1,565</u>
<i>Dispute Resolution</i>				
<i>Common Pleas Court - General - Mediation Services</i>				
Law Enforcement Services	85,000	77,553	51,438	26,115
<i>Total Common Pleas Court - General - Mediation Services</i>	<u>85,000</u>	<u>77,553</u>	<u>51,438</u>	<u>26,115</u>
Co Municipal Court Probation Services Subfund				
<i>County Municipal Court - Probation Services Fee</i>				
Salaries	48,707	48,707	34,344	14,363
Fringe Benefits	19,692	19,692	19,159	533

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>County Municipal Court - Probation Services Fee</i>				
Board Approved Travel	2,000	2,000	-	2,000
Staff Training and Development	1,000	970	150	820
Insurance	100	130	126	4
<i>Total County Municipal Court - Probation Services Fee</i>	<u>71,499</u>	<u>71,499</u>	<u>53,779</u>	<u>17,720</u>
Common Pleas Court Probation Services Subfund				
<i>Common Pleas Court - General - Probation Services Fee</i>				
Operating Supplies	-	2,000	1,397	603
Routine Business	-	3,000	1,288	1,712
Board Approved Travel	3,061	3,061	1,013	2,048
Contractual Professional Services	2,003	10,703	8,104	2,599
Maintenance and Repair Services	-	1,918	1,680	238
Insurance	-	82	82	-
Capital Outlays	-	33,000	31,282	1,718
<i>Total Common Pleas Court - General - Probation Services Fee</i>	<u>5,064</u>	<u>53,764</u>	<u>44,846</u>	<u>8,918</u>
Indigent Guardianship Subfund				
<i>Probate Court - Indigent Guardianship</i>				
Routine Business	500	800	402	398
Contractual Professional Services	15,980	23,980	16,155	7,825
Interfund Agreements	50,000	50,000	50,000	-
<i>Total Probate Court - Indigent Guardianship</i>	<u>66,480</u>	<u>74,780</u>	<u>66,557</u>	<u>8,223</u>
Clerk of Courts MIS Subfund				
<i>Clerk of Courts - Clerk of Courts MIS</i>				
Operating Supplies	2,000	2,000	-	2,000
Board Approved Travel	11,196	6,196	2,219	3,977
Staff Training and Development	-	5,000	-	5,000
Contractual Professional Services	10,000	12,000	11,975	25
Capital Outlays	10,000	8,000	-	8,000
<i>Total Clerk of Courts - Clerk of Courts MIS</i>	<u>33,196</u>	<u>33,196</u>	<u>14,194</u>	<u>19,002</u>
Indigent Drivers Interlock/Alcohol Monitor Subfund				
<i>County Municipal Court - Indigent Drivers Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	-	20,000
<i>Total County Municipal Court - Indigent Drivers Interlock/Alcohol Monitor</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Co Municipal Court Indigent Drug Alcohol Subfund				
<i>County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>				
Contractual Professional Services	50,000	50,000	-	50,000
<i>Total County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Sheriff Seized Assets Subfund				
<i>Seized Assets - Federal Seizures</i>				
Salaries	117,454	117,454	106,335	11,119
Fringe Benefits	38,570	53,570	49,541	4,029
Operating Supplies	35,000	35,000	7	34,993
Contractual Professional Services	40,000	40,000	-	40,000
Cost Recovery and Intergov't Transfers	40,000	25,000	989	24,011
<i>Total Seized Assets - Federal Seizures</i>	<u>271,024</u>	<u>271,024</u>	<u>156,872</u>	<u>114,152</u>
<i>Seized Assets - State Seizures</i>				
Operating Supplies	33,777	25,777	9,072	16,705
Board Approved Travel	5,000	5,000	-	5,000

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Seized Assets - State Seizures</i>				
Staff Training and Development	5,000	5,000	-	5,000
Contractual Professional Services	80,000	75,000	65,000	10,000
Capital Outlays	5,300	33,000	28,535	4,465
<i>Total Seized Assets - State Seizures</i>	<u>129,077</u>	<u>143,777</u>	<u>102,607</u>	<u>41,170</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	39,000	39,000	2,904	36,096
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>39,000</u>	<u>39,000</u>	<u>2,904</u>	<u>36,096</u>
OPOTA Professional Training Program Subfund				
<i>OPOTA Professional Training Program</i>				
Board Approved Travel	-	7,175	6,689	486
Staff Training and Development	-	650	-	650
Contractual Professional Services	-	12,236	12,236	-
<i>Total OPOTA Professional Training Program</i>	<u>-</u>	<u>20,061</u>	<u>18,925</u>	<u>1,136</u>
800 MHz Operating Subfund				
<i>800 MHz Radio</i>				
Salaries	74,152	76,247	76,247	-
Fringe Benefits	17,191	16,055	16,055	-
Operating Supplies	20,644	19,685	4,391	15,294
Board Approved Travel	7,500	7,500	1,208	6,292
Maintenance and Repair Services	613,810	601,113	527,804	73,309
Communications	16,991	16,991	2,058	14,933
Insurance	-	12,697	6,361	6,336
Public Utility Services	34,768	34,768	21,916	12,852
Rentals	501,902	501,902	485,591	16,311
Capital Outlays	35,375	35,375	25,219	10,156
<i>Total 800 MHz Radio</i>	<u>1,322,333</u>	<u>1,322,333</u>	<u>1,166,850</u>	<u>155,483</u>
Jail Commissary Subfund				
<i>Jail Operations</i>				
Salaries	88,158	88,158	86,416	1,742
Fringe Benefits	17,131	17,131	16,616	515
Operating Supplies	188,022	179,822	131,273	48,549
Contractual Professional Services	49,000	43,000	26,541	16,459
Maintenance and Repair Services	-	14,200	5,280	8,920
Public Utility Services	8,000	8,000	6,000	2,000
Capital Outlays	20,900	54,008	52,880	1,128
<i>Total Jail Operations</i>	<u>371,211</u>	<u>404,319</u>	<u>325,006</u>	<u>79,313</u>
Sheriff's Concealed Handgun License Fund Subfund				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	107,323	107,323	105,625	1,698
Fringe Benefits	55,484	55,484	46,483	9,001
Operating Supplies	10,000	10,000	8,777	1,223
Contractual Professional Services	259,783	259,783	177,489	82,294
Maintenance and Repair Services	1,500	1,500	890	610
Communications	500	500	-	500
Insurance	-	149	149	-
Rentals	2,000	1,851	-	1,851
<i>Total Sheriff's Concealed Handgun License</i>	<u>436,590</u>	<u>436,590</u>	<u>339,413</u>	<u>97,177</u>
Prosecutor's Pretrial Diversion Program Subfund				
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	10	390
Operating Supplies	6,140	6,140	2,645	3,495
Contractual Professional Services	9,400	9,400	6,637	2,763
Maintenance and Repair Services	7,560	7,560	7,560	-
Communications	5,000	5,000	2,784	2,216
Rentals	6,500	6,500	3,426	3,074
<i>Total Prosecutor - Prosecutor's Pretrial Diversion Program</i>	<u>35,000</u>	<u>35,000</u>	<u>23,062</u>	<u>11,938</u>
County Prosecutor Victim-Witness Account Subfund				
<i>Prosecutor - Administration</i>				
Operating Supplies	500	500	260	240
<i>Total Prosecutor - Administration</i>	<u>500</u>	<u>500</u>	<u>260</u>	<u>240</u>
Prosecutor's Seminar Account Subfund				
<i>Prosecutor - Prosecutor Seminar Account</i>				
Operating Supplies	1,000	1,000	-	1,000
<i>Total Prosecutor - Prosecutor Seminar Account</i>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Domestic Relations-Legal Research Fees Subfund				
<i>Domestic Relations Court - Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000
<i>Total Domestic Relations Court - Legal Research</i>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Domestic Relations-Automation Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	16,500	16,500	16,316	184
Fringe Benefits	4,400	4,400	4,246	154
Operating Supplies	3,572	3,552	1,813	1,739
Board Approved Travel	1,400	400	366	34
Staff Training and Development	1,400	2,400	2,380	20
Contractual Professional Services	750	770	768	2
Maintenance and Repair Services	16,300	16,300	15,414	886
Capital Outlays	1,300	1,300	1,078	222
Debt Service	2,621	2,621	2,616	5
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>48,243</u>	<u>48,243</u>	<u>44,997</u>	<u>3,246</u>
Probate Court Special Projects Subfund				
<i>Probate Court - Special Projects</i>				
Routine Business	600	850	802	48
Board Approved Travel	5,463	8,213	3,991	4,222
Staff Training and Development	9,425	9,425	8,206	1,219
<i>Total Probate Court - Special Projects</i>	<u>15,488</u>	<u>18,488</u>	<u>12,999</u>	<u>5,489</u>
Probate Court-Legal Research Fees Subfund				
<i>Probate Court - Legal Research</i>				
Salaries	39,570	42,495	42,345	150
Fringe Benefits	8,072	8,566	8,373	193
Operating Supplies	5,000	1,581	1,109	472
<i>Total Probate Court - Legal Research</i>	<u>52,642</u>	<u>52,642</u>	<u>51,827</u>	<u>815</u>
Probate Court-Automation Fees Subfund				
<i>Probate Court - Automation Fund</i>				
Salaries	54,878	57,008	55,176	1,832
Fringe Benefits	13,610	13,610	12,051	1,559
Special Fringe Benefits	2,400	2,400	-	2,400
Operating Supplies	130,000	127,870	9,331	118,539

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Probate Court - Automation Fund</i>				
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	64,530	64,530	64,330	200
Maintenance and Repair Services	15,700	15,700	12,941	2,759
Capital Outlays	301,116	301,116	114,283	186,833
<i>Total Probate Court - Automation Fund</i>	<u>583,234</u>	<u>583,234</u>	<u>268,112</u>	<u>315,122</u>
<i>Common Pleas-Legal Research Fees Subfund</i>				
<i>Common Pleas Court - General - Legal Research</i>				
Insurance	-	50	50	-
<i>Total Common Pleas Court - General - Legal Research</i>	<u>-</u>	<u>50</u>	<u>50</u>	<u>-</u>
<i>Common Pleas- Automation Fees Subfund</i>				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	100,900	103,700	103,682	18
Fringe Benefits	27,000	27,100	26,970	130
Operating Supplies	22,678	14,278	12,135	2,143
Board Approved Travel	17,188	13,188	12,133	1,055
Staff Training and Development	9,564	16,564	15,936	628
Contractual Professional Services	4,750	10,250	9,949	301
Maintenance and Repair Services	99,900	97,900	94,693	3,207
Capital Outlays	8,101	7,101	6,622	479
Debt Service	16,346	16,346	16,195	151
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>306,427</u>	<u>306,427</u>	<u>298,315</u>	<u>8,112</u>
<i>Common Pleas - Special Project Fees Subfund</i>				
<i>Common Pleas Court - General - Special Project Fees</i>				
Salaries	177,830	181,396	178,777	2,619
Fringe Benefits	45,476	46,080	44,247	1,833
Operating Supplies	11,000	13,200	6,251	6,949
Routine Business	6,000	6,000	5,825	175
Board Approved Travel	1,295	3,795	818	2,977
Staff Training and Development	-	2,500	-	2,500
Contractual Professional Services	94,658	109,316	54,201	55,115
Maintenance and Repair Services	63,177	58,077	55,222	2,855
Capital Outlays	151,704	283,239	281,125	2,114
Debt Service	869	11,869	11,300	569
<i>Total Common Pleas Court - General - Special Project Fees E Filing</i>	<u>552,009</u>	<u>715,472</u>	<u>637,766</u>	<u>77,706</u>
<i>Specialized Dockets Payroll Subsidy Proj Subfund</i>				
<i>Common Pleas Court - General - Specialized Dockets Payroll Subsidy Proj</i>				
Salaries	-	14,958	14,958	-
Fringe Benefits	-	4,933	4,932	1
<i>Total Common Pleas Court - General - Specialized Dockets Payroll Subsidy Proj</i>	<u>-</u>	<u>19,891</u>	<u>19,890</u>	<u>1</u>
<i>Juvenile Court - Legal Research Fees Subfund</i>				
<i>Juvenile Court - Juvenile Division Legal Research Fund</i>				
Operating Supplies	10,000	10,000	-	10,000
<i>Total Juvenile Court - Juvenile Division Legal Research Fund</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Juvenile Court - Automation Fees Subfund</i>				
<i>Juvenile Court - Juvenile Division Automation Fund</i>				
Operating Supplies	10,000	8,000	720	7,280
Contractual Professional Services	-	27,500	13,433	14,067
Capital Outlays	40,000	14,500	14,068	432

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Juvenile Court - Juvenile Division Automation Fund</i>	50,000	50,000	28,221	21,779
Juvenile Court - Special Project Fee Subfund				
<i>Juvenile Court - Juvenile Court - Special Project Fee</i>				
Operating Supplies	10,000	10,000	-	10,000
Capital Outlays	-	160,000	159,977	23
<i>Total Juvenile Court - Juvenile Court - Special Project Fee</i>	10,000	170,000	159,977	10,023
Juvenile Human Services Levy Contracts Subfund				
<i>Juvenile Court - Reclaiming Futures Human Service Levy</i>				
Salaries	143,547	198,036	196,536	1,500
Fringe Benefits	44,086	68,914	66,268	2,646
Special Fringe Benefits	2,900	3,900	2,254	1,646
Operating Supplies	24,699	34,699	9,679	25,020
Routine Business	1,200	5,700	3,521	2,179
Board Approved Travel	4,500	4,500	4,235	265
Staff Training and Development	400	400	-	400
Contractual Professional Services	60,978	58,478	16,952	41,526
Communications	1,500	1,500	379	1,121
Miscellaneous	13,734	13,734	-	13,734
<i>Total Juvenile Court - Reclaiming Futures Human Service Levy</i>	297,544	389,861	299,824	90,037
<i>Juvenile Court - Assessment and Counseling Program</i>				
Contractual Professional Services	156,443	156,443	4,884	151,559
<i>Total Juvenile Court - Assessment and Counseling Program</i>	156,443	156,443	4,884	151,559
<i>Juvenile Court - Start Right Program</i>				
Salaries	171,818	182,407	177,823	4,584
Fringe Benefits	67,541	70,641	68,882	1,759
Special Fringe Benefits	1,100	1,100	540	560
Operating Supplies	4,823	4,123	4,013	110
Routine Business	1,500	1,500	1,399	101
Staff Training and Development	2,000	1,800	-	1,800
Contractual Professional Services	14,400	1,711	1,114	597
Social Services Contractual Services	500	1,400	1,395	5
Communications	2,000	3,000	2,685	315
Insurance	312	312	276	36
<i>Total Juvenile Court - Start Right Program</i>	265,994	267,994	258,127	9,867
Juvenile Court - Mediation Fees Subfund				
<i>Juvenile Court - Mediation Fees</i>				
Contractual Professional Services	24,630	24,630	22,130	2,500
<i>Total Juvenile Court - Mediation Fees</i>	24,630	24,630	22,130	2,500
Co Muni Court Automation/Legal Research Subfund				
<i>County Municipal Court - Co Muni Court Automation/Legal Research</i>				
Salaries	17,252	17,252	8,503	8,749
Fringe Benefits	9,543	9,543	4,285	5,258
Operating Supplies	1,576	1,576	1,575	1
Board Approved Travel	1,600	-	-	-
Staff Training and Development	1,000	191	-	191
Contractual Professional Services	8,554	8,554	8,442	112
Maintenance and Repair Services	10,962	13,371	13,254	117
Communications	2,500	2,500	2,482	18
Debt Service	7,110	7,110	6,950	160

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total County Municipal Court - Co Muni Court Automation/Legal Research</i>	60,097	60,097	45,491	14,606
County Municipal Court Automation-Clerk Subfund				
<i>Clerk of Courts - County Municipal Court Automation-Clerk</i>				
Salaries	33,444	33,444	22,498	10,946
Fringe Benefits	17,915	17,915	9,981	7,934
Operating Supplies	27,311	27,311	15,688	11,623
Board Approved Travel	2,400	2,400	-	2,400
Staff Training and Development	1,500	1,500	-	1,500
Contractual Professional Services	81,570	131,490	80,994	50,496
Maintenance and Repair Services	9,180	9,030	3,920	5,110
Communications	3,800	3,950	3,930	20
Debt Service	10,604	10,604	10,365	239
<i>Total Clerk of Courts - County Municipal Court Automation-Clerk</i>	187,724	237,644	147,376	90,268
Co Municipal Court Special Projects Fund Subfund				
<i>County Municipal Court - Co Municipal Court Special Project Fund</i>				
Salaries	116,952	116,952	114,570	2,382
Fringe Benefits	25,303	25,303	24,649	654
Special Fringe Benefits	540	540	540	-
Board Approved Travel	12,500	12,500	6,416	6,084
Staff Training and Development	4,174	4,174	4,018	156
Contractual Professional Services	42,448	75,096	38,325	36,771
Law Enforcement Services	2,826	2,826	-	2,826
Intergovernmental	16,452	16,452	14,250	2,202
<i>Total County Municipal Court - Co Municipal Court Special Project Fund</i>	221,195	253,843	202,768	51,075
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library Resources Operations</i>				
Salaries	272,781	286,781	272,247	14,534
Fringe Benefits	84,230	85,715	85,711	4
Operating Supplies	379,183	464,989	459,391	5,598
Routine Business	500	-	-	-
Board Approved Travel	3,250	-	-	-
Staff Training and Development	800	516	516	-
Contractual Professional Services	2,150	250	156	94
Maintenance and Repair Services	2,000	25,500	16,406	9,094
Communications	5,000	3,850	3,847	3
Insurance	1,500	1,500	659	841
Rentals	4,850	5,515	5,416	99
Intergovernmental	14,000	10,628	10,628	-
<i>Total Law Library Resources - Law Library Resources Operations</i>	770,244	885,244	854,977	30,267
DETAC-Prosecutor Subfund				
<i>Prosecutor - DETAC</i>				
Salaries	370,697	430,697	381,822	48,875
Fringe Benefits	96,176	106,176	93,738	12,438
Special Fringe Benefits	-	100	77	23
Operating Supplies	18,500	5,668	4,710	958
Routine Business	400	-	-	-
Board Approved Travel	2,480	500	-	500
Staff Training and Development	1,750	1,070	1,068	2

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Prosecutor - DETAC</i>				
Contractual Professional Services	99,600	72,497	67,219	5,278
Maintenance and Repair Services	100	100	-	100
Communications	78,000	143,504	142,694	810
Insurance	300	400	379	21
Rentals	6,000	6,000	2,191	3,809
Interfund Agreements	333,000	263,000	-	263,000
Capital Outlays	-	4,291	4,291	-
<i>Total Prosecutor - DETAC</i>	<u>1,007,003</u>	<u>1,034,003</u>	<u>698,189</u>	<u>335,814</u>
<i>Community & Economic Development</i>				
<i>Economic Development Initiatives Subfund</i>				
<i>Community/Economic Development - Economic Development Initiatives</i>				
Routine Business	-	2,500	2,500	-
Board Approved Travel	7,000	7,000	4,944	2,056
Contractual Professional Services	25,000	22,500	1,420	21,080
<i>Total Community/Economic Development - Economic Development Initiatives</i>	<u>32,000</u>	<u>32,000</u>	<u>8,864</u>	<u>23,136</u>
<i>Community/Economic Development - Agricultural Society</i>				
Contractual Professional Services	109,322	117,817	13,240	104,577
<i>Total Community/Economic Development - Agricultural Society</i>	<u>109,322</u>	<u>117,817</u>	<u>13,240</u>	<u>104,577</u>
<i>Cultural Facilities Subfund</i>				
<i>Cultural Facilities Administration</i>				
Routine Business	-	6,000	6,000	-
Contractual Professional Services	400,000	415,000	411,750	3,250
Insurance	10,000	10,000	-	10,000
Miscellaneous	3,000	4,450	4,403	47
<i>Total Cultural Facilities Administration</i>	<u>413,000</u>	<u>435,450</u>	<u>422,153</u>	<u>13,297</u>
<i>Courthouse Square</i>				
Salaries	80,473	88,473	87,088	1,385
Fringe Benefits	17,439	18,962	18,811	151
Special Fringe Benefits	36	39	36	3
Pre-Employment Services	185	185	-	185
Operating Supplies	7,430	7,430	7,363	67
Contractual Professional Services	37,999	45,499	34,918	10,581
Maintenance and Repair Services	25,332	19,817	10,000	9,817
Communications	1,200	689	567	122
Insurance	5,000	1,000	72	928
Public Utility Services	55,711	55,711	39,794	15,917
Miscellaneous	636	636	259	377
Capital Outlays	4,835	4,835	4,835	-
<i>Total Courthouse Square</i>	<u>236,276</u>	<u>243,276</u>	<u>203,743</u>	<u>39,533</u>
<i>Community/Economic Development - Shared Resources</i>				
Contractual Professional Services	75,000	75,000	75,000	-
Insurance	-	3,718	3,718	-
Intergovernmental	45,000	45,000	45,000	-
<i>Total Community/Economic Development - Shared Resources</i>	<u>120,000</u>	<u>123,718</u>	<u>123,718</u>	<u>-</u>
<i>BusinessFirst! Subfund</i>				
<i>Community/Economic Development - Business Retention</i>				
Special Fringe Benefits	456	456	-	456
Operating Supplies	725	725	60	665

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Community/Economic Development - Business Retention</i>				
Routine Business	3,940	5,940	2,202	3,738
Board Approved Travel	3,367	3,367	-	3,367
Contractual Professional Services	39,889	37,889	35,054	2,835
Maintenance and Repair Services	2,000	2,000	1,142	858
Communications	4,500	4,500	524	3,976
<i>Total Community/Economic Development - Business Retention</i>	<u>54,877</u>	<u>54,877</u>	<u>38,982</u>	<u>15,895</u>
Building Regulations Subfund				
<i>Community/Economic Development - Building Regulations</i>				
Salaries	838,569	838,569	819,568	19,001
Fringe Benefits	284,720	284,720	273,789	10,931
Special Fringe Benefits	9,200	9,000	7,915	1,085
Pre-Employment Services	100	500	389	111
Operating Supplies	7,500	12,000	10,929	1,071
Routine Business	856	656	129	527
Board Approved Travel	3,000	3,000	400	2,600
Staff Training and Development	4,415	4,415	2,778	1,637
Contractual Professional Services	53,503	52,703	31,804	20,899
Maintenance and Repair Services	82,880	75,680	66,206	9,474
Communications	21,315	21,315	19,700	1,615
Insurance	2,100	4,200	4,157	43
Rentals	-	800	739	61
Miscellaneous	1,000	1,600	1,123	477
Capital Outlays	38,170	38,170	33,793	4,377
<i>Total Community/Economic Development - Building Regulations</i>	<u>1,347,328</u>	<u>1,347,328</u>	<u>1,273,419</u>	<u>73,909</u>
Hotel/Motel Tax Administration Subfund				
<i>Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>				
Salaries	77,791	77,791	68,870	8,921
Fringe Benefits	24,935	24,935	21,993	2,942
Special Fringe Benefits	358	358	162	196
Operating Supplies	2,400	2,400	71	2,329
Routine Business	1,300	1,300	125	1,175
Board Approved Travel	7,700	7,348	-	7,348
Staff Training and Development	600	600	-	600
Contractual Professional Services	10,820	10,820	511	10,309
Maintenance and Repair Services	120	120	-	120
Communications	2,520	2,520	1,038	1,482
Insurance	3,000	3,000	1,020	1,980
Rentals	1,200	1,200	-	1,200
Miscellaneous	1,782,958	2,130,034	1,964,266	165,768
<i>Total Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>	<u>1,915,702</u>	<u>2,262,426</u>	<u>2,058,056</u>	<u>204,370</u>
Plat and Site Review Subfund				
<i>Community/Economic Development - Planning Commission</i>				
Contractual Professional Services	1,500	1,500	-	1,500
<i>Total Community/Economic Development - Planning Commission</i>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Parks Donations Subfund				
<i>Parks Donations</i>				
Maintenance and Repair Services	-	40,223	-	40,223
<i>Total Parks Donations</i>	<u>-</u>	<u>40,223</u>	<u>-</u>	<u>40,223</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environment & Public Works</i>				
HB 592 District Planning Fee Subfund				
<i>Environmental Services - MCMRF</i>				
Salaries	289,354	263,354	249,429	13,925
Fringe Benefits	128,145	110,145	95,080	15,065
Special Fringe Benefits	2,867	2,867	363	2,504
Post Employment Services	400	400	19	381
Operating Supplies	8,819	15,319	12,922	2,397
Routine Business	1,421	1,671	1,622	49
Staff Training and Development	1,400	1,400	-	1,400
Contractual Professional Services	6,374	5,374	3,872	1,502
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	13,500	13,450	1,011	12,439
Insurance	1,420	8,070	8,066	4
Public Utility Services	30,531	29,531	27,000	2,531
Rentals	2,698	3,698	2,793	905
Capital Outlays	52,470	82,470	78,116	4,354
<i>Total Environmental Services - MCMRF</i>	<u>540,899</u>	<u>539,249</u>	<u>480,293</u>	<u>58,956</u>
<i>Environmental Services - Recycling & Education Programs</i>				
Salaries	334,126	360,126	354,415	5,711
Fringe Benefits	125,767	136,767	126,911	9,856
Special Fringe Benefits	9,800	9,800	1,620	8,180
Post Employment Services	100	100	-	100
Pre-Employment Services	500	500	-	500
Operating Supplies	87,356	79,606	62,788	16,818
Routine Business	8,218	10,218	7,568	2,650
Board Approved Travel	10,539	10,539	5,129	5,410
Staff Training and Development	7,720	7,720	6,832	888
Contractual Professional Services	724,710	689,110	605,407	83,703
Maintenance and Repair Services	13,850	13,850	3,220	10,630
Communications	127,522	112,522	87,790	24,732
Insurance	1,820	1,820	805	1,015
Public Utility Services	29,000	29,000	26,080	2,920
Rentals	11,015	11,015	6,360	4,655
Intergovernmental	484,770	484,770	468,896	15,874
Miscellaneous	140,017	159,017	153,266	5,751
Interfund Agreements	15,000	15,000	-	15,000
Capital Outlays	172,429	172,429	135,717	36,712
<i>Total Environmental Services - Recycling & Education Programs</i>	<u>2,304,259</u>	<u>2,303,909</u>	<u>2,052,804</u>	<u>251,105</u>
<i>Environmental Services - Keep Montgomery County Beautiful</i>				
Salaries	61,532	61,532	58,434	3,098
Fringe Benefits	15,074	22,074	15,237	6,837
Special Fringe Benefits	-	240	240	-
Operating Supplies	48,634	46,494	34,710	11,784
Routine Business	2,584	4,584	3,952	632
Board Approved Travel	3,450	3,450	2,136	1,314
Staff Training and Development	1,100	1,100	925	175
Contractual Professional Services	163,825	158,325	62,608	95,717
Communications	84,793	84,793	39,994	44,799
Insurance	700	700	131	569

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental Services - Keep Montgomery County Beautiful</i>				
Public Utility Services	50,000	50,000	33,863	16,137
Rentals	1,356	1,356	-	1,356
Miscellaneous	-	400	-	400
Interfund Agreements	240,000	240,000	186,000	54,000
<i>Total Environmental Services - Keep Montgomery County Beautiful</i>	<u>673,048</u>	<u>675,048</u>	<u>438,230</u>	<u>236,818</u>
Development Fee Subfund				
<i>Environmental Services - Development Fund</i>				
Contractual Professional Services	441,043	441,043	248,903	192,140
<i>Total Environmental Services - Development Fund</i>	<u>441,043</u>	<u>441,043</u>	<u>248,903</u>	<u>192,140</u>
Social Services				
Housing Bond Fees Subfund				
<i>Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>				
Contractual Professional Services	17,500	17,500	17,500	-
<i>Total Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
Victims of Domestic Violence Subfund				
<i>Human Services Plan & Develop - Victims of Domestic Violence</i>				
Social Services Contractual Services	184,340	184,340	178,450	5,890
<i>Total Human Services Plan & Develop - Victims of Domestic Violence</i>	<u>184,340</u>	<u>184,340</u>	<u>178,450</u>	<u>5,890</u>
Criminal Justice Information Sys (CJIS) Subfund				
<i>Human Services Plan & Develop - Justice Web Operations</i>				
Operating Supplies	3,800	3,800	21	3,779
Staff Training and Development	-	4,500	2,995	1,505
Contractual Professional Services	191,550	191,550	162,122	29,428
Maintenance and Repair Services	73,787	69,287	61,805	7,482
Communications	9,100	9,100	5,436	3,664
Insurance	200	200	1	199
Capital Outlays	181,370	181,370	176,531	4,839
<i>Total Human Services Plan & Develop - Justice Web Operations</i>	<u>459,807</u>	<u>459,807</u>	<u>408,911</u>	<u>50,896</u>
Homeless Solutions Administration Subfund				
<i>Human Services Plan & Develop - Homeless Administration</i>				
Salaries	144,644	134,644	121,509	13,135
Fringe Benefits	60,442	60,442	49,201	11,241
Special Fringe Benefits	400	400	-	400
Pre-Employment Services	100	100	88	12
Operating Supplies	4,750	4,750	2,367	2,383
Routine Business	11,400	11,400	8,120	3,280
Board Approved Travel	3,850	3,850	2,649	1,201
Staff Training and Development	1,600	3,600	3,020	580
Contractual Professional Services	48,100	43,000	14,723	28,277
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	5,900	5,900	728	5,172
Insurance	225	1,125	1,100	25
Rentals	300	300	49	251
Interfund Agreements	-	10,200	10,187	13
Capital Outlays	1,200	5,700	4,292	1,408
<i>Total Human Services Plan & Develop - Homeless Administration</i>	<u>283,911</u>	<u>286,411</u>	<u>218,033</u>	<u>68,378</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Homeless Services Contracts</i>				
Social Services Contractual Services	2,077,954	2,614,049	2,476,797	137,252
<i>Total Human Services Plan & Develop - Homeless Services Contracts</i>	<u>2,077,954</u>	<u>2,614,049</u>	<u>2,476,797</u>	<u>137,252</u>
JFS-Frail & Elderly Services Subfund				
<i>Job and Family Services - Frail & Elderly Services</i>				
Salaries	202,370	202,370	133,166	69,204
Fringe Benefits	57,092	57,092	34,049	23,043
Special Fringe Benefits	540	540	540	-
Operating Supplies	500	500	-	500
Routine Business	3,089	3,089	328	2,761
Board Approved Travel	5,085	4,524	2,033	2,491
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	1,600	1,600	642	958
Social Services Contractual Services	11,038,105	11,038,105	10,611,674	426,431
Communications	100	100	72	28
Insurance	4,500	4,986	4,943	43
Miscellaneous	-	75	-	75
Capital Outlays	1,500	1,500	-	1,500
<i>Total Job and Family Services - Frail & Elderly Services</i>	<u>11,315,481</u>	<u>11,315,481</u>	<u>10,787,447</u>	<u>528,034</u>
Office of Re-Entry Subfund				
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Operating Supplies	-	6,000	-	6,000
Routine Business	-	5,000	-	5,000
Contractual Professional Services	-	15,000	6,129	8,871
Maintenance and Repair Services	-	67,389	18,500	48,889
Communications	-	1,000	-	1,000
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	<u>-</u>	<u>94,389</u>	<u>24,629</u>	<u>69,760</u>
MCO Futures Subfund				
<i>Human Services Plan & Develop - MCO Future Program</i>				
Contractual Professional Services	49,000	49,000	-	49,000
Social Services Contractual Services	23,309	422,209	292,134	130,075
<i>Total Human Services Plan & Develop - MCO Future Program</i>	<u>72,309</u>	<u>471,209</u>	<u>292,134</u>	<u>179,075</u>
<i>Total Expenditures</i>	<u>45,232,577</u>	<u>48,305,906</u>	<u>42,826,207</u>	<u>5,479,699</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(21,715,208)</u>	<u>(23,685,418)</u>	<u>(16,312,515)</u>	<u>7,372,903</u>
Other Financing Sources And Uses:				
Advances in	-	87,850	78,930	(8,920)
Advances out	-	(87,850)	(87,850)	-
Transfers in	15,386,029	16,539,187	16,905,558	366,371
Transfers out	(687,379)	(835,974)	(835,974)	-
<i>Total Other Financing Sources And Uses</i>	<u>14,698,650</u>	<u>15,703,213</u>	<u>16,060,664</u>	<u>357,451</u>
<i>Net Change in Fund Balance</i>	<u>(7,016,558)</u>	<u>(7,982,205)</u>	<u>(251,851)</u>	<u>7,730,354</u>
<i>Fund Balance at Beginning of Year</i>	41,579,229	41,579,229	41,579,229	-
<i>Prior Year Encumbrances Appropriated</i>	3,074,071	3,074,071	3,074,071	-
<i>Fund Balance At End Of Year</i>	<u>\$ 37,636,742</u>	<u>\$ 36,671,095</u>	<u>\$ 44,401,449</u>	<u>\$ 7,730,354</u>

MONTGOMERY COUNTY , OHIO

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

Other Special Revenue Funds - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Fund Balance (Deficit) at Beginning of Year</i>	41,579,229	41,579,229	41,579,229	-
<i>Prior Year Encumbrances Appropriated</i>	3,074,071	3,074,071	3,074,071	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 37,636,742</u>	<u>\$ 36,671,095</u>	<u>\$ 44,401,449</u>	<u>\$ 7,730,354</u>

MONTGOMERY COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2015**

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 17,542	\$ 17,542	\$ 11,573	\$ (5,969)
Debt Service - Principal Retirement	-	-	-	-
Debt Service - Interest & Fiscal Charges	-	-	-	-
Operating Transfers In - Gov't	-	-	-	-
Operating Transfers Out - Gov't	-	-	-	-
Total Revenues	\$ 17,542.00	\$ 17,542	\$ 11,573	\$ (5,969)
Expenditures:				
Debt Service				
Waitman Nrth Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,033	2,033	2,033	-
<i>Total Waitman Nrth Grp Drain Ditch Assmt</i>	<u>2,033</u>	<u>2,033</u>	<u>2,033</u>	<u>-</u>
Wolf Creek North Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,076	4,076	4,076	-
<i>Total Wolf Creek North Ditch Assmt</i>	<u>4,076</u>	<u>4,076</u>	<u>4,076</u>	<u>-</u>
Manning Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,344	2,344	2,344	-
<i>Total Manning Road Ditch Assmt</i>	<u>2,344</u>	<u>2,344</u>	<u>2,344</u>	<u>-</u>
Hardin Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,888	1,887	1,887	-
<i>Total Hardin Road Ditch Assmt</i>	<u>1,888</u>	<u>1,887</u>	<u>1,887</u>	<u>-</u>
Tom's Run Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,351	1,351	1,350	1
<i>Total Tom's Run Ditch Assmt</i>	<u>1,351</u>	<u>1,351</u>	<u>1,350</u>	<u>1</u>
Lutheran Rd Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,889	1,889	1,889	-
<i>Total Lutheran Rd Grp Drain Ditch Assmt</i>	<u>1,889</u>	<u>1,889</u>	<u>1,889</u>	<u>-</u>
Little Farms Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	3,961	3,960	3,959	1
<i>Total Little Farms Grp Drain Ditch Assmt</i>	<u>3,961</u>	<u>3,960</u>	<u>3,959</u>	<u>1</u>
Total Expenditures	17,542	17,540	17,538	2
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	2	(5,965)	(5,967)
Other Financing Sources And Uses				
Transfers in	-	-	622	622
Transfers out	-	(622)	(622)	-
Total Other Financing Sources And Uses	0	(622)	0	622
<i>Net Change in fund Balances</i>	-	(620)	(5,965)	(5,345)
<i>Fund Balance (Deficit) At Beginning of Year</i>	56,140	56,140	56,140	

MONTGOMERY COUNTY, OHIO

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

Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<i>Fund Balance (Deficit) At End Of Year</i>	\$ <u>56,140</u>	\$ <u>55,520</u>	\$ <u>50,175</u>	\$ <u>(5,345)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 211,271	\$ 211,271	\$ 208,197	\$ (3,074)
<i>Total Revenues</i>	<u>211,271</u>	<u>211,271</u>	<u>208,197</u>	<u>(3,074)</u>
Expenditures:				
Debt Service				
Wolf Creek Water Main Assessment				
Auditor - Debt Service Administration				
Debt Service	3,336	3,336	3,336	-
<i>Total Wolf Creek Water Main Assessment</i>	<u>3,336</u>	<u>3,336</u>	<u>3,336</u>	<u>-</u>
Post Town Water Main Assessment				
Auditor - Debt Service Administration				
Debt Service	13,673	13,673	13,673	-
<i>Total Post Town Water Main Assessment</i>	<u>13,673</u>	<u>13,673</u>	<u>13,673</u>	<u>-</u>
Alex Bell Water Main Assessment				
Auditor-Debt Service Administration For Treasurer-held				
Internal Borrowing				
Debt Service	2,208	2,208	2,206	2
<i>Total Alex Bell Water Main Assessment</i>	<u>2,208</u>	<u>2,208</u>	<u>2,206</u>	<u>2</u>
Tucson Sanitary Sewer Assessment				
Auditor-Debt Service Administration For Treasurer-held				
Internal Borrowing				
Debt Service	1,389	1,389	1,388	1
<i>Total Tucson Sanitary Sewer Assessment</i>	<u>1,389</u>	<u>1,389</u>	<u>1,388</u>	<u>1</u>
Groby's Sanitary Sewer Assessment				
Auditor-Debt Service Administration For Treasurer-held				
Internal Borrowing				
Debt Service	4,350	4,350	4,349	1
<i>Total Groby's Sanitary Sewer Assessment</i>	<u>4,350</u>	<u>4,350</u>	<u>4,349</u>	<u>1</u>
Mad River Sanitary Sewer Assess				
Auditor-Debt Service Administration For Treasurer-held				
Internal Borrowing				
Debt Service	20,500	20,499	20,500	(1)
<i>Total Mad River Sanitary Sewer Assess</i>	<u>20,500</u>	<u>20,499</u>	<u>20,500</u>	<u>(1)</u>
Blackbird Lane Trunk Sewer Assess				
Auditor - Debt Service Administration				
Debt Service	86,325	86,325	86,325	-
<i>Total Blackbird Lane Trunk Sewer Assess</i>	<u>86,325</u>	<u>86,325</u>	<u>86,325</u>	<u>-</u>
Centerville Forest Sewer Assesmnt				
Auditor-Debt Service Administration For Treasurer-held				
Internal Borrowing				
Debt Service	23,612	23,612	23,611	1
<i>Total Centerville Forest Sewer Assesmnt</i>	<u>23,612</u>	<u>23,612</u>	<u>23,611</u>	<u>1</u>
Homestretch Rd Wtr Main Assessment				
Auditor-Debt Service Administration For Treasurer-held				
Internal Borrowing				
Debt Service	3,155	3,154	3,154	-
<i>Total Homestretch Rd Wtr Main Assessment</i>	<u>3,155</u>	<u>3,154</u>	<u>3,154</u>	<u>-</u>
Wald Waldrum Brantly Wtr Mn Assmnt				
Auditor-Debt Service Administration For Treasurer-held				
Internal Borrowing				
Debt Service	12,162	12,162	12,162	-
<i>Total Wald Waldrum Brantly Wtr Mn Assmnt</i>	<u>12,162</u>	<u>12,162</u>	<u>12,162</u>	<u>-</u>

MONTGOMERY COUNTY , OHIO

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

**(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Airway Road Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,376	2,376	2,376	-
<i>Total Airway Road Water Main Assmt</i>	2,376	2,376	2,376	-
Airway Road Sanitary Sewer Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,093	2,093	2,092	1
<i>Total Airway Road Sanitary Sewer Assmt</i>	2,093	2,093	2,092	1
Bigger Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	6,027	6,027	6,026	1
<i>Total Bigger Lane Water Main Assmt</i>	6,027	6,027	6,026	1
Bigger Lane Sanitary Sewer Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,994	5,994	5,993	1
<i>Total Bigger Lane Sanitary Sewer Assmt</i>	5,994	5,994	5,993	1
Centerwood Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,157	5,157	5,156	1
<i>Total Centerwood Lane Water Main Assmt</i>	5,157	5,157	5,156	1
Jack's Lane Pump Station Swr Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	18,914	18,914	18,914	-
<i>Total Jack's Lane Pump Station Swr Assmt</i>	18,914	18,914	18,914	-
Total Expenditures	211,271	211,269	211,261	8
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	2	(3,064)	(3,066)
Other Financing Sources And Uses				
Transfers in	-	-	1,891	1,891
Total Other Financing Sources And Uses	0	0	1,891	1,891
<i>Net Change in fund Balances</i>	-	2	(1,173)	(1,175)
<i>Fund Balance (Deficit) At Beginning of Year</i>	173,543	173,543	173,543	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 173,543</u>	<u>\$ 173,545</u>	<u>\$ 172,370</u>	<u>\$ (1,175)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Various Purpose Facility Improvement Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2013 Refunding - Various Purp. Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,468,894	1,468,894	1,468,893	1
<i>Total Expenditures</i>	1,468,894	1,468,894	1,468,893	1
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,468,894)	(1,468,894)	(1,468,893)	1
Other Financing Sources And Uses				
Transfers in	1,468,894	1,468,894	1,468,894	-
<i>Total Other Financing Sources And Uses</i>	1,468,894	1,468,894	1,468,894	0
<i>Net Change in fund Balances</i>	-	-	1	1
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ 1	\$ 1

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Reibold Building Renovation Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2015**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2010 Refunding - Reibold Building Renovation				
<i>Auditor - Debt Service Administration</i>				
Debt Service	584,450	584,450	584,450	-
<i>Total 2010 Refunding - Reibold Building Renovation</i>	584,450	584,450	584,450	-
2013 Refunding - Reibold Building Renovation				
<i>Auditor - Debt Service Administration</i>				
Debt Service	225,639	225,639	225,637	2
<i>Total 2013 Refunding - Reibold Building Renovation</i>	225,639	225,639	225,637	2
<i>Total Expenditures</i>	810,089	810,089	810,087	2
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(810,089)	(810,089)	(810,087)	2
Other Financing Sources And Uses				
Transfers in	810,089	810,089	225,644	(584,445)
Transfers out	-	(5)	(5)	-
<i>Total Other Financing Sources And Uses</i>	810,089	810,084	225,639	(584,445)
<i>Net Change in fund Balances</i>	-	(5)	(584,448)	(584,443)
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,567,956	3,567,956	3,567,956	
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 3,567,956	\$ 3,567,951	\$ 2,983,508	\$ (584,443)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Juvenile Detention Center Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2015**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2013 Refunding - Juvenile Detention Center Debt				
<i>Auditor - Debt Service Administration</i>				
Debt Service	782,896	782,896	782,894	2
<i>Total Expenditures</i>	782,896	782,896	782,894	2
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(782,896)	(782,896)	(782,894)	2
Other Financing Sources And Uses				
Transfers in	782,896	782,896	782,896	-
<i>Total Other Financing Sources And Uses</i>	782,896	782,896	782,896	0
<i>Net Change in fund Balances</i>	-	-	2	2
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ 2	\$ 2

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	42,582,496	42,582,496	42,488,184	(94,312)
Other Revenues	148,544	148,544	262,035	113,491
<i>Total Revenues</i>	<u>42,731,040</u>	<u>42,731,040</u>	<u>42,750,219</u>	<u>19,179</u>
Expenses:				
Wastewater Operations				
<i>Administration</i>				
Salaries	470,963	470,963	454,605	16,358
Fringe Benefits	157,002	157,002	140,988	16,014
Special Fringe Benefits	16,543	14,043	8,769	5,274
Post Employment Services	-	2,500	2,192	308
Pre-Employment Services	600	600	49	551
Operating Supplies	274,643	266,643	203,621	63,022
Routine Business	8,375	10,375	9,346	1,029
Board Approved Travel	15,738	15,738	8,107	7,631
Staff Training and Development	83,730	83,730	64,155	19,575
Contractual Professional Services	8,793	8,793	7,064	1,729
Maintenance and Repair Services	620	620	365	255
Communications	18,412	23,412	21,765	1,647
Rentals	5,566	6,566	6,406	160
Miscellaneous	79,927	79,927	47,262	32,665
<i>Total Administration</i>	<u>1,140,912</u>	<u>1,140,912</u>	<u>974,694</u>	<u>166,218</u>
<i>Financial Services</i>				
Salaries	223,602	223,602	222,119	1,483
Fringe Benefits	71,184	76,184	69,624	6,560
Special Fringe Benefits	3,656	3,656	443	3,213
Pre-Employment Services	122	222	146	76
Operating Supplies	27,126	16,207	2,482	13,725
Routine Business	740	740	196	544
Board Approved Travel	5,012	5,012	2,759	2,253
Staff Training and Development	20,970	20,970	14,731	6,239
Contractual Professional Services	88,771	58,771	44,889	13,882
Maintenance and Repair Services	96	96	-	96
Communications	4,332	4,332	2,688	1,644
Insurance	240,000	240,000	112,303	127,697
Rentals	3,780	3,780	2,244	1,536
Miscellaneous	91,045	100,545	85,009	15,536
Capital Outlays	-	2,919	2,917	2
Debt Service	10,000	-	-	-
<i>Total Financial Services</i>	<u>790,436</u>	<u>757,036</u>	<u>562,550</u>	<u>194,486</u>
<i>Laboratory</i>				
Salaries	257,851	294,851	288,303	6,548
Fringe Benefits	97,917	120,917	108,491	12,426
Special Fringe Benefits	3,005	3,005	994	2,011
Pre-Employment Services	100	100	-	100
Operating Supplies	54,026	58,811	55,244	3,567
Routine Business	823	823	486	337
Board Approved Travel	3,000	-	-	-
Staff Training and Development	1,891	106	106	-

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Contractual Professional Services	23,210	22,610	17,366	5,244
Maintenance and Repair Services	13,645	13,645	2,940	10,705
Communications	452	452	294	158
Public Utility Services	4,560	4,560	-	4,560
Rentals	1,586	1,586	623	963
Miscellaneous	9,057	9,657	9,638	19
Capital Outlays	5,950	5,950	3,150	2,800
<i>Total Laboratory</i>	<u>477,073</u>	<u>537,073</u>	<u>487,635</u>	<u>49,438</u>
<i>Maintenance Services</i>				
Salaries	862,443	902,443	879,126	23,317
Fringe Benefits	310,805	335,805	314,156	21,649
Special Fringe Benefits	4,407	4,407	2,945	1,462
Post Employment Services	3,170	3,170	311	2,859
Pre-Employment Services	671	671	199	472
Operating Supplies	388,063	379,200	349,867	29,333
Routine Business	1,660	1,660	301	1,359
Board Approved Travel	4,663	3,146	491	2,655
Staff Training and Development	13,485	13,485	7,631	5,854
Contractual Professional Services	96,048	96,048	82,416	13,632
Maintenance and Repair Services	174,137	173,537	98,333	75,204
Communications	39,341	39,341	2,157	37,184
Public Utility Services	444,673	444,673	355,698	88,975
Rentals	3,240	3,240	1,206	2,034
Miscellaneous	57,624	66,624	66,482	142
Capital Outlays	9,908	110,488	108,558	1,930
<i>Total Maintenance Services</i>	<u>2,414,338</u>	<u>2,577,938</u>	<u>2,269,877</u>	<u>308,061</u>
<i>Customer Services</i>				
Salaries	628,406	538,406	448,949	89,457
Fringe Benefits	235,135	181,135	165,326	15,809
Special Fringe Benefits	3,532	3,532	2,708	824
Pre-Employment Services	270	270	210	60
Operating Supplies	115,149	124,149	106,661	17,488
Routine Business	493	493	100	393
Board Approved Travel	6,362	6,362	2,347	4,015
Staff Training and Development	3,772	3,772	714	3,058
Contractual Professional Services	123,232	114,232	82,637	31,595
Maintenance and Repair Services	6,030	6,030	5,052	978
Communications	38,410	38,410	23,302	15,108
Rentals	1,890	1,890	1,763	127
Miscellaneous	182,527	182,527	158,696	23,831
<i>Total Customer Services</i>	<u>1,345,208</u>	<u>1,201,208</u>	<u>998,465</u>	<u>202,743</u>
<i>Meter Services</i>				
Salaries	463,894	476,894	448,283	28,611
Fringe Benefits	148,312	154,312	143,832	10,480
Special Fringe Benefits	5,240	5,240	2,288	2,952
Post Employment Services	790	790	97	693
Pre-Employment Services	378	378	49	329
Operating Supplies	167,706	173,406	144,604	28,802
Routine Business	270	270	-	270

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Meter Services</i>				
Board Approved Travel	3,188	3,188	-	3,188
Staff Training and Development	6,133	433	425	8
Contractual Professional Services	7,020	7,020	956	6,064
Maintenance and Repair Services	27,666	27,666	22,663	5,003
Communications	4,060	4,060	1,951	2,109
Rentals	1,053	1,053	647	406
<i>Total Meter Services</i>	<u>835,710</u>	<u>854,710</u>	<u>765,795</u>	<u>88,915</u>
<i>Information Technology</i>				
Salaries	377,951	377,951	269,447	108,504
Fringe Benefits	118,387	113,387	72,254	41,133
Special Fringe Benefits	2,065	4,065	3,420	645
Post Employment Services	77	77	-	77
Pre-Employment Services	120	440	236	204
Operating Supplies	41,586	39,586	35,013	4,573
Routine Business	798	1,698	1,299	399
Board Approved Travel	8,550	8,550	1,473	7,077
Staff Training and Development	17,219	17,219	12,298	4,921
Contractual Professional Services	258,861	257,641	245,177	12,464
Maintenance and Repair Services	255,046	247,046	238,397	8,649
Communications	6,910	6,910	5,620	1,290
Miscellaneous	10,493	18,493	17,659	834
Capital Outlays	221,519	221,519	143,671	77,848
<i>Total Information Technology</i>	<u>1,319,582</u>	<u>1,314,582</u>	<u>1,045,964</u>	<u>268,618</u>
<i>Wastewater Collection</i>				
Salaries	2,285,559	2,285,559	2,228,513	57,046
Fringe Benefits	874,634	874,634	803,128	71,506
Special Fringe Benefits	8,040	8,040	1,473	6,567
Post Employment Services	4,502	4,502	1,166	3,336
Pre-Employment Services	1,000	1,700	1,511	189
Operating Supplies	435,542	458,942	337,205	121,737
Routine Business	562	1,262	626	636
Board Approved Travel	10,735	10,735	2,563	8,172
Staff Training and Development	40,828	36,828	29,646	7,182
Contractual Professional Services	151,019	194,094	173,122	20,972
Maintenance and Repair Services	117,524	122,524	81,487	41,037
Emergency Repair Services	200,000	120,000	-	120,000
Communications	9,235	9,235	7,045	2,190
Insurance	500	500	-	500
Public Utility Services	15,778,009	15,807,709	14,796,418	1,011,291
Rentals	4,750	6,175	6,118	57
Miscellaneous	57,365	76,365	73,883	2,482
Capital Outlays	54,946	54,946	32,382	22,564
Debt Service	5,516,623	5,526,623	5,428,856	97,767
<i>Total Wastewater Collection</i>	<u>25,551,373</u>	<u>25,600,373</u>	<u>24,005,142</u>	<u>1,595,231</u>
<i>Western Regional</i>				
Salaries	1,249,168	1,249,168	1,199,819	49,349
Fringe Benefits	455,158	455,158	423,573	31,585
Special Fringe Benefits	5,190	5,190	4,162	1,028
Post Employment Services	1,300	1,300	234	1,066

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Western Regional</i>				
Pre-Employment Services	400	600	418	182
Operating Supplies	414,223	390,223	352,595	37,628
Routine Business	4,650	4,650	2,296	2,354
Board Approved Travel	9,675	9,675	3,954	5,721
Staff Training and Development	103,771	63,771	8,000	55,771
Contractual Professional Services	332,175	383,975	291,972	92,003
Maintenance and Repair Services	252,416	252,416	234,229	18,187
Communications	6,100	6,100	3,768	2,332
Public Utility Services	2,507,265	2,447,265	2,235,134	212,131
Rentals	13,000	13,000	6,364	6,636
Miscellaneous	57,950	73,950	72,882	1,068
Capital Outlays	58,070	2,070	-	2,070
Debt Service	447,208	550,208	546,658	3,550
<i>Total Western Regional</i>	<u>5,917,719</u>	<u>5,908,719</u>	<u>5,386,058</u>	<u>522,661</u>
<i>Eastern Regional</i>				
Salaries	812,662	807,662	744,026	63,636
Fringe Benefits	315,700	300,700	275,591	25,109
Special Fringe Benefits	5,835	5,835	2,121	3,714
Post Employment Services	1,010	860	82	778
Pre-Employment Services	200	500	234	266
Operating Supplies	302,447	283,797	212,689	71,108
Routine Business	1,775	1,775	1,568	207
Board Approved Travel	8,045	8,045	2,690	5,355
Staff Training and Development	58,904	40,904	31,583	9,321
Contractual Professional Services	93,029	93,029	24,358	68,671
Maintenance and Repair Services	259,718	259,718	188,316	71,402
Communications	9,321	9,321	1,185	8,136
Public Utility Services	1,119,344	1,137,344	996,244	141,100
Rentals	7,000	20,500	19,181	1,319
Miscellaneous	55,384	60,384	59,593	791
Capital Outlays	29,587	29,587	-	29,587
Debt Service	71,906	71,906	71,906	-
<i>Total Eastern Regional</i>	<u>3,151,867</u>	<u>3,131,867</u>	<u>2,631,367</u>	<u>500,500</u>
<i>MIPP</i>				
Salaries	163,358	168,358	164,121	4,237
Fringe Benefits	59,265	74,265	66,566	7,699
Special Fringe Benefits	1,900	1,900	1,020	880
Operating Supplies	14,637	14,637	10,643	3,994
Routine Business	240	240	-	240
Board Approved Travel	100	100	-	100
Staff Training and Development	3,370	3,370	1,500	1,870
Contractual Professional Services	2,300	2,300	125	2,175
Maintenance and Repair Services	4,400	4,400	898	3,502
Communications	2,100	2,100	72	2,028
Capital Outlays	9,000	9,000	5,724	3,276
<i>Total MIPP</i>	<u>260,670</u>	<u>280,670</u>	<u>250,669</u>	<u>30,001</u>
2010 Refunding - SR49 I-70 Sewer Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	168,150	168,150	168,150	-

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Auditor - Debt Service Administration</i>	168,150	168,150	168,150	-
2013 Refunding - Big Three Trunk Sewer Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	493,609	493,609	493,609	-
<i>Total Auditor - Debt Service Administration</i>	493,609	493,609	493,609	-
2013 Refunding - Sewer Improvement Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	623,089	623,089	623,089	-
<i>Total Auditor - Debt Service Administration</i>	623,089	623,089	623,089	-
2013 Refunding - Wtr Pollution Cont. MP Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,004,900	1,004,900	1,004,900	-
<i>Total Auditor - Debt Service Administration</i>	1,004,900	1,004,900	1,004,900	-
2008 Caylor Rd Sewer Bonds				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	75,648	75,648	75,648	-
<i>Total Auditor - Debt Service Administration</i>	75,648	75,648	75,648	-
<i>Total Expenses</i>	45,570,284	45,670,484	41,743,612	3,926,872
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(2,839,244)	(2,939,444)	1,006,607	3,946,051
Other Financing Sources And Uses				
Transfers in	2,289,748	2,289,748	2,289,763	15
Transfers out	(3,875,798)	(5,375,813)	(5,315,426)	60,387
<i>Total Other Financing Sources And Uses</i>	(1,586,050)	(3,086,065)	(3,025,663)	60,402
<i>Net Change in Fund Equity</i>	(4,425,294)	(6,025,509)	(2,019,056)	4,006,453
<i>Fund Equity at Beginning of Year</i>	9,174,137	9,174,137	9,174,137	-
<i>Prior Year Encumbrances Appropriated</i>	3,386,052	3,386,052	3,386,052	-
<i>Fund Equity At End Of Year</i>	\$ 8,134,895	\$ 6,534,680	\$ 10,541,133	\$ 4,006,453

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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 35,338,798	\$ 35,338,798	\$ 34,591,466	\$ (747,332)
Other Revenues	397,486	397,486	419,784	22,298
<i>Total Revenues</i>	<u>35,736,284</u>	<u>35,736,284</u>	<u>35,011,250</u>	<u>(725,034)</u>
Expenses:				
Water Operations				
<i>Administration</i>				
Salaries	386,855	386,855	367,375	19,480
Fringe Benefits	126,276	126,276	113,730	12,546
Special Fringe Benefits	18,077	16,077	6,692	9,385
Post Employment Services	-	2,000	1,653	347
Pre-Employment Services	600	600	59	541
Operating Supplies	25,186	24,886	16,674	8,212
Routine Business	6,705	7,005	6,965	40
Board Approved Travel	16,659	16,659	6,116	10,543
Staff Training and Development	88,065	54,565	52,040	2,525
Contractual Professional Services	6,893	6,893	5,392	1,501
Maintenance and Repair Services	693	693	276	417
Communications	14,394	17,894	16,868	1,026
Rentals	4,534	4,534	4,441	93
Miscellaneous	60,177	60,177	35,580	24,597
<i>Total Administration</i>	<u>755,114</u>	<u>725,114</u>	<u>633,861</u>	<u>91,253</u>
<i>Financial Services</i>				
Salaries	179,648	179,648	172,165	7,483
Fringe Benefits	56,466	60,466	54,132	6,334
Special Fringe Benefits	2,684	2,684	367	2,317
Pre-Employment Services	368	368	110	258
Operating Supplies	23,566	3,216	2,710	506
Routine Business	555	555	176	379
Board Approved Travel	3,718	3,718	2,082	1,636
Staff Training and Development	15,207	15,207	12,512	2,695
Contractual Professional Services	63,895	43,645	36,339	7,306
Maintenance and Repair Services	69	69	-	69
Communications	4,680	4,680	2,027	2,653
Insurance	172,500	172,500	168,498	4,002
Rentals	3,200	3,200	1,899	1,301
Miscellaneous	68,684	76,284	65,604	10,680
Capital Outlays	-	2,201	2,201	-
Debt Service	10,000	10,000	6,189	3,811
<i>Total Financial Services</i>	<u>605,240</u>	<u>578,441</u>	<u>527,011</u>	<u>51,430</u>
<i>Laboratory</i>				
Salaries	201,997	221,997	215,987	6,010
Fringe Benefits	75,130	95,130	81,622	13,508
Special Fringe Benefits	2,435	2,435	746	1,689
Pre-Employment Services	100	100	-	100
Operating Supplies	47,598	55,528	46,194	9,334
Routine Business	528	528	367	161
Board Approved Travel	2,160	-	-	-
Staff Training and Development	1,209	-	-	-

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Contractual Professional Services	33,671	25,671	11,296	14,375
Maintenance and Repair Services	8,605	8,605	1,905	6,700
Communications	297	297	222	75
Public Utility Services	3,440	3,440	-	3,440
Rentals	780	780	470	310
Miscellaneous	13,832	9,271	7,271	2,000
Capital Outlays	7,350	7,350	1,662	5,688
<i>Total Laboratory</i>	<u>399,132</u>	<u>431,132</u>	<u>367,742</u>	<u>63,390</u>
<i>Maintenance Services</i>				
Salaries	675,641	695,641	673,411	22,230
Fringe Benefits	238,684	244,684	233,326	11,358
Special Fringe Benefits	3,595	3,595	1,513	2,082
Post Employment Services	1,562	1,562	234	1,328
Pre-Employment Services	330	330	150	180
Operating Supplies	309,360	277,360	241,192	36,168
Routine Business	817	817	161	656
Board Approved Travel	2,297	2,297	371	1,926
Staff Training and Development	11,540	11,540	6,790	4,750
Contractual Professional Services	62,076	62,076	45,782	16,294
Maintenance and Repair Services	130,587	100,587	90,164	10,423
Communications	35,281	60,281	55,696	4,585
Public Utility Services	494,964	547,964	487,619	60,345
Rentals	2,760	2,760	909	1,851
Miscellaneous	43,470	50,470	50,154	316
Capital Outlays	7,152	82,742	81,610	1,132
<i>Total Maintenance Services</i>	<u>2,020,116</u>	<u>2,144,706</u>	<u>1,969,082</u>	<u>175,624</u>
<i>Customer Services</i>				
Salaries	490,548	450,548	331,315	119,233
Fringe Benefits	180,150	149,150	121,845	27,305
Special Fringe Benefits	3,058	3,058	232	2,826
Pre-Employment Services	230	230	162	68
Operating Supplies	97,152	92,152	81,782	10,370
Routine Business	420	420	81	339
Board Approved Travel	4,877	4,877	1,808	3,069
Staff Training and Development	2,888	2,888	538	2,350
Contractual Professional Services	103,518	103,518	59,725	43,793
Maintenance and Repair Services	5,136	5,136	3,812	1,324
Communications	32,720	32,720	18,709	14,011
Rentals	1,610	1,610	1,331	279
Miscellaneous	152,342	152,342	119,809	32,533
<i>Total Customer Services</i>	<u>1,074,649</u>	<u>998,649</u>	<u>741,149</u>	<u>257,500</u>
<i>Meter Services</i>				
Salaries	362,597	362,597	338,155	24,442
Fringe Benefits	114,014	119,014	108,542	10,472
Special Fringe Benefits	4,669	4,669	1,733	2,936
Post Employment Services	368	368	73	295
Pre-Employment Services	322	322	37	285
Operating Supplies	133,401	129,701	109,087	20,614
Routine Business	230	230	-	230

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Meter Services</i>				
Board Approved Travel	2,432	2,432	-	2,432
Staff Training and Development	4,946	646	320	326
Contractual Professional Services	5,980	5,980	722	5,258
Maintenance and Repair Services	23,071	23,071	17,095	5,976
Communications	3,458	3,458	1,472	1,986
Rentals	897	897	488	409
Miscellaneous	-	8,000	5,222	2,778
<i>Total Meter Services</i>	<u>656,385</u>	<u>661,385</u>	<u>582,946</u>	<u>78,439</u>
<i>Information Technology</i>				
Salaries	296,513	296,513	207,928	88,585
Fringe Benefits	91,689	87,689	55,389	32,300
Special Fringe Benefits	1,235	1,235	757	478
Post Employment Services	43	43	-	43
Pre-Employment Services	80	350	275	75
Operating Supplies	31,676	31,606	26,921	4,685
Routine Business	602	1,352	1,118	234
Board Approved Travel	6,450	6,450	1,113	5,337
Staff Training and Development	12,986	12,236	9,292	2,944
Contractual Professional Services	195,280	189,080	182,630	6,450
Maintenance and Repair Services	192,403	187,403	179,866	7,537
Communications	5,213	5,213	4,240	973
Miscellaneous	7,916	13,916	13,321	595
Capital Outlays	167,110	167,110	108,384	58,726
<i>Total Information Technology</i>	<u>1,009,196</u>	<u>1,000,196</u>	<u>791,234</u>	<u>208,962</u>
<i>Water Distribution</i>				
Salaries	2,466,602	2,466,602	2,417,767	48,835
Fringe Benefits	906,558	906,558	858,043	48,515
Special Fringe Benefits	5,939	5,939	734	5,205
Post Employment Services	3,170	3,170	1,238	1,932
Pre-Employment Services	600	1,600	1,521	79
Operating Supplies	900,123	848,173	751,942	96,231
Routine Business	1,020	1,470	718	752
Board Approved Travel	10,685	8,685	5,287	3,398
Staff Training and Development	44,855	44,855	29,837	15,018
Contractual Professional Services	157,105	195,105	155,552	39,553
Maintenance and Repair Services	2,049,943	2,247,493	2,101,778	145,715
Communications	9,000	9,000	7,040	1,960
Public Utility Services	20,301,439	20,171,238	20,078,421	92,817
Rentals	14,494	17,444	11,119	6,325
Miscellaneous	169,872	164,172	162,258	1,914
Capital Outlays	49,319	49,319	37,191	12,128
Debt Service	622,908	628,608	628,605	3
<i>Total Water Distribution</i>	<u>27,713,632</u>	<u>27,769,431</u>	<u>27,249,051</u>	<u>520,380</u>
2010 Refunding - SR49 I-70 Water Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	117,825	117,825	117,825	-
<i>Total Auditor - Debt Service Administration</i>	<u>117,825</u>	<u>117,825</u>	<u>117,825</u>	<u>-</u>
2013 Refunding - North High Water Main Bonds				
<i>Auditor - Debt Service Administration</i>				

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Auditor - Debt Service Administration</i>				
Debt Service	60,719	60,719	60,718	1
<i>Total Auditor - Debt Service Administration</i>	60,719	60,719	60,718	1
<i>Total Expenses</i>	34,412,008	34,487,598	33,040,619	1,446,979
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	1,324,276	1,248,686	1,970,631	721,945
Other Financing Sources And Uses				
Transfers in	178,544	178,544	178,820	276
Transfers out	(3,557,494)	(3,557,499)	(3,341,389)	216,110
<i>Total Other Financing Sources And Uses</i>	(3,378,950)	(3,378,955)	(3,162,569)	216,386
<i>Net Change in Fund Equity</i>	(2,054,674)	(2,130,269)	(1,191,938)	938,331
<i>Fund Equity at Beginning of Year</i>	6,400,021	6,400,021	6,400,021	-
<i>Prior Year Encumbrances Appropriated</i>	2,230,286	2,230,286	2,230,286	-
<i>Fund Equity At End Of Year</i>	\$ 6,575,633	\$ 6,500,038	\$ 7,438,369	\$ 938,331

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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 21,065,000	\$ 21,065,000	\$ 21,931,261	\$ 866,261
Other Revenues	2,000	2,000	54,279	52,279
<i>Total Revenues</i>	<u>21,067,000</u>	<u>21,067,000</u>	<u>21,985,540</u>	<u>918,540</u>
Expenses:				
Solid Waste Management				
<i>Solid Waste Administration</i>				
Salaries	196,650	226,650	218,871	7,779
Fringe Benefits	55,805	65,805	61,238	4,567
Special Fringe Benefits	7,500	7,500	6,805	695
Post Employment Services	-	500	390	110
Pre-Employment Services	350	600	410	190
Operating Supplies	5,500	11,500	9,109	2,391
Routine Business	2,320	2,320	456	1,864
Board Approved Travel	8,758	7,908	-	7,908
Staff Training and Development	6,100	6,100	867	5,233
Contractual Professional Services	38,400	18,837	5,745	13,092
Maintenance and Repair Services	4,300	4,000	-	4,000
Communications	9,800	9,800	1,272	8,528
Rentals	3,000	3,900	3,537	363
Miscellaneous	917,226	917,226	914,773	2,453
Capital Outlays	4,000	4,000	3,687	313
Debt Service	5,000	8,063	7,764	299
<i>Total Solid Waste Administration</i>	<u>1,264,709</u>	<u>1,294,709</u>	<u>1,234,924</u>	<u>59,785</u>
<i>Solid Waste Financial & Customer Service</i>				
Salaries	192,873	102,873	96,493	6,380
Fringe Benefits	60,363	30,363	28,464	1,899
Special Fringe Benefits	3,550	3,550	135	3,415
Operating Supplies	8,700	7,950	1,092	6,858
Routine Business	300	300	-	300
Board Approved Travel	5,000	-	-	-
Staff Training and Development	1,500	1,500	200	1,300
Contractual Professional Services	22,700	15,700	6,959	8,741
Maintenance and Repair Services	1,100	1,100	-	1,100
Communications	7,000	7,000	799	6,201
Rentals	6,000	6,000	4,786	1,214
Miscellaneous	12,300	12,300	1,052	11,248
Capital Outlays	-	750	-	750
<i>Total Solid Waste Financial & Customer Service</i>	<u>321,386</u>	<u>189,386</u>	<u>139,980</u>	<u>49,406</u>
<i>North Transfer Station Operations</i>				
Operating Supplies	1,801	1,801	1,500	301
Contractual Professional Services	988	988	172	816
<i>Total North Transfer Station Operations</i>	<u>2,789</u>	<u>2,789</u>	<u>1,672</u>	<u>1,117</u>
<i>North Maintenance Services</i>				
Operating Supplies	8,872	8,872	863	8,009
Maintenance and Repair Services	18,149	18,149	-	18,149
Public Utility Services	13,443	13,443	1,384	12,059
<i>Total North Maintenance Services</i>	<u>40,464</u>	<u>40,464</u>	<u>2,247</u>	<u>38,217</u>
<i>South Transfer Station Operations</i>				

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>South Transfer Station Operations</i>				
Salaries	2,614,979	2,774,979	2,752,687	22,292
Fringe Benefits	959,505	1,009,505	992,765	16,740
Special Fringe Benefits	13,464	16,914	15,622	1,292
Post Employment Services	2,715	2,265	1,733	532
Pre-Employment Services	3,565	5,065	4,347	718
Operating Supplies	115,307	99,107	91,935	7,172
Routine Business	1,350	1,550	1,411	139
Board Approved Travel	29,200	22,200	6,372	15,828
Staff Training and Development	9,880	13,880	10,952	2,928
Contractual Professional Services	495,055	494,555	490,080	4,475
Maintenance and Repair Services	2,400	31,400	20,657	10,743
Communications	64,104	64,104	47,306	16,798
Insurance	110,000	110,000	66,230	43,770
Public Utility Services	8,510,383	10,241,383	9,525,419	715,964
Rentals	5,500	5,500	767	4,733
Miscellaneous	40,411	40,411	37,313	3,098
Capital Outlays	60,000	173,869	163,846	10,023
<i>Total South Transfer Station Operations</i>	<u>13,037,818</u>	<u>15,106,687</u>	<u>14,229,442</u>	<u>877,245</u>
<i>South Maintenance Services</i>				
Salaries	628,531	598,531	584,182	14,349
Fringe Benefits	208,430	198,430	186,325	12,105
Special Fringe Benefits	2,540	2,540	628	1,912
Post Employment Services	455	455	99	356
Pre-Employment Services	910	910	718	192
Operating Supplies	736,997	688,497	620,818	67,679
Routine Business	612	612	-	612
Board Approved Travel	1,040	1,040	-	1,040
Staff Training and Development	16,001	1,040	20	1,020
Contractual Professional Services	25,208	30,708	29,691	1,017
Maintenance and Repair Services	1,135,351	937,812	840,638	97,174
Communications	4,107	4,107	759	3,348
Public Utility Services	348,393	453,393	396,861	56,532
Rentals	47,876	47,876	33,842	14,034
Miscellaneous	1,010	3,510	1,847	1,663
Capital Outlays	12,989	12,989	-	12,989
<i>Total South Maintenance Services</i>	<u>3,170,450</u>	<u>2,982,450</u>	<u>2,696,428</u>	<u>286,022</u>
2010 Solid Waste Revenue Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	376,000	376,000	376,000	-
<i>Total Auditor - Debt Service Administration</i>	<u>376,000</u>	<u>376,000</u>	<u>376,000</u>	<u>-</u>
<i>Total Expenses</i>	<u>18,213,616</u>	<u>19,992,485</u>	<u>18,680,693</u>	<u>1,311,792</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>2,853,384</u>	<u>1,074,515</u>	<u>3,304,847</u>	<u>2,230,332</u>
Other Financing Sources And Uses:				
Advances out	-	(235,000)	(301,923)	(66,923)
Transfers in	626,000	626,000	742,294	116,294
Transfers out	(1,945,000)	(5,945,000)	(5,876,000)	69,000
<i>Total Other Financing Sources And Uses</i>	<u>(1,319,000)</u>	<u>(5,554,000)</u>	<u>(5,435,629)</u>	<u>118,371</u>
<i>Net Change in Fund Equity</i>	<u>1,534,384</u>	<u>(4,479,485)</u>	<u>(2,130,782)</u>	<u>2,348,703</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Equity at Beginning of Year</i>	4,747,208	4,747,208	4,747,208	-
<i>Prior Year Encumbrances Appropriated</i>	1,585,491	1,585,491	1,585,491	-
<i>Fund Equity At End Of Year</i>	<u>\$ 7,867,083</u>	<u>\$ 1,853,214</u>	<u>\$ 4,201,917</u>	<u>\$ 2,348,703</u>

MONTGOMERY COUNTY, OHIO

NON-MAJOR 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 non-major 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.

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2015

	Parking Facilities	Stillwater Center	Total
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,206,012	\$ 3,416,230	\$ 4,622,242
Materials and Supplies Inventory		46,643	46,643
Accounts Receivable	31,277	1,012,845	1,044,122
Due from Other Funds	4,175		4,175
<i>Total Current Assets</i>	<u>1,241,464</u>	<u>4,475,718</u>	<u>5,717,182</u>
Noncurrent Assets:			
Capital Assets:			
Land	1,300,000		1,300,000
Building and Building Improvements	17,173,811	18,968,923	36,142,734
Furniture, Fixtures, and Equipment	79,947	463,887	543,834
Accumulated Depreciation	<u>(8,096,643)</u>	<u>(6,078,867)</u>	<u>(14,175,510)</u>
<i>Total Noncurrent Assets</i>	<u>10,457,115</u>	<u>13,353,943</u>	<u>23,811,058</u>
<i>Total Assets</i>	<u>11,698,579</u>	<u>17,829,661</u>	<u>29,528,240</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	23,290	50,814	74,104
Pension		1,200,201	1,200,201
<i>Total Deferred Outflows of Resources</i>	<u>23,290</u>	<u>1,251,015</u>	<u>1,274,305</u>
LIABILITIES:			
Current Liabilities:			
Accounts Payable	21,871	290,644	312,515
Accrued Wages and Benefits	5,825	135,245	141,070
Due to Other Governments	51	163,331	163,382
Accrued Interest Payable	3,285	13,590	16,875
Interfund Payable	3,983,160	6,600	3,989,760
Due to Other Funds	2,074	159,296	161,370
Compensated Absences Payable	26,379	242,846	269,225
General Obligation Bonds Payable	<u>528,473</u>	<u>510,000</u>	<u>1,038,473</u>
<i>Total Current Liabilities</i>	<u>4,571,118</u>	<u>1,521,552</u>	<u>6,092,670</u>
Noncurrent Liabilities:			
Compensated Absences Payable - net of current portion	11,128	268,857	279,985
General Obligation Bonds Payable - net of current portion	1,165,993	5,496,195	6,662,188
Net Pension Liability		<u>7,379,443</u>	<u>7,379,443</u>
<i>Total Noncurrent Liabilities</i>	<u>1,177,121</u>	<u>13,144,495</u>	<u>14,321,616</u>
<i>Total Liabilities</i>	<u>5,748,239</u>	<u>14,666,047</u>	<u>20,414,286</u>
DEFERRED INFLOWS OF RESOURCES:			
Pension		128,023	128,023
<i>Total Deferred Inflow of Resources</i>	<u>0</u>	<u>128,023</u>	<u>128,023</u>
NET POSITION:			
Net Investment in Capital Assets	8,785,939	7,534,757	16,320,696
Unrestricted	<u>(2,812,309)</u>	<u>(3,248,151)</u>	<u>(6,060,460)</u>
<i>Total Net Position</i>	<u>\$ 5,973,630</u>	<u>\$ 4,286,606</u>	<u>\$ 10,260,236</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

	Parking Facilities	Stillwater Center	Total
OPERATING REVENUES:			
Charges for Services	\$ 1,256,970	\$ 12,342,650	\$ 13,599,620
Other	<u>3,096</u>	<u>29,608</u>	<u>32,704</u>
<i>Total Operating Revenues</i>	<u>1,260,066</u>	<u>12,372,258</u>	<u>13,632,324</u>
OPERATING EXPENSES:			
Personal Services	271,693	9,430,670	9,702,363
Contractual Services	200,029	2,538,139	2,738,168
Materials and Supplies	16,072	988,324	1,004,396
Utilities	60,108	336,365	396,473
Depreciation	400,676	502,456	903,132
Other	<u>588,136</u>	<u>887,729</u>	<u>1,475,865</u>
<i>Total Operating Expenses</i>	<u>1,536,714</u>	<u>14,683,683</u>	<u>16,220,397</u>
<i>Operating Income (Loss)</i>	(276,648)	(2,311,425)	(2,588,073)
NON-OPERATING REVENUES (EXPENSES):			
Interest and Fiscal Charges	<u>(50,122)</u>	<u>(163,612)</u>	<u>(213,734)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	(326,770)	(2,475,037)	(2,801,807)
Transfers In	<u> </u>	<u>2,848,835</u>	<u>2,848,835</u>
<i>Change in Net Position</i>	(326,770)	373,798	47,028
<i>Net Position at Beginning of Year, as Restated (See Note C)</i>	<u>6,300,400</u>	<u>3,912,808</u>	<u>10,213,208</u>
<i>Net Position at End of Year</i>	<u>\$ 5,973,630</u>	<u>\$ 4,286,606</u>	<u>\$ 10,260,236</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

	Parking Facilities	Stillwater Center	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
<i>Cash flows from operating activities:</i>			
Cash receipts from customers	\$ 1,010,173	\$ 12,346,846	\$ 13,357,019
Cash receipts from interfund services provided	242,094	89,845	331,939
Cash payments to employees for services	(210,194)	(8,320,500)	(8,530,694)
Cash payments to suppliers for goods and services	(58,550)	(2,391,011)	(2,449,561)
Cash payments for interfund services used	(249,388)	(2,755,136)	(3,004,524)
Other operating cash receipts	3,096	18,293	21,389
Other cash payments	(603,343)	(1,009,511)	(1,612,854)
<i>Net cash provided by (used for) operating activities</i>	<u>133,888</u>	<u>(2,021,174)</u>	<u>(1,887,286)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds	617,155	3,516,810	4,133,965
Transfers out to other funds	(617,155)	(667,975)	(1,285,130)
Amounts borrowed on interfund loans		6,600	6,600
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>0</u>	<u>2,855,435</u>	<u>2,855,435</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds	(517,499)	(495,000)	(1,012,499)
Interest paid on general obligation bonds	(50,449)	(172,975)	(223,424)
Acquisition and construction of capital assets	(8,336)	(72,575)	(80,911)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(576,284)</u>	<u>(740,550)</u>	<u>(1,316,834)</u>
Net increase (decrease) in cash and cash equivalents	(442,396)	93,711	(348,685)
Cash and cash equivalents at beginning of year	1,648,408	3,322,519	4,970,927
Cash and cash equivalents at end of year	<u>\$ 1,206,012</u>	<u>\$ 3,416,230</u>	<u>\$ 4,622,242</u>
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>			
Operating income (loss)	\$ (276,648)	\$ (2,311,425)	\$ (2,588,073)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>			
Depreciation	400,676	502,456	903,132
(Increase) decrease in accounts receivable	(9,507)	68,426	58,919
(Increase) decrease in due from other funds	4,804	14,300	19,104
(Increase) decrease in inventory of supplies		2,021	2,021
Increase (decrease) in accounts payable	13,476	(1,587)	11,889
Increase (decrease) in due to other funds	1,828	2,492	4,320
Increase (decrease) in due to other governments	(444)	(51,115)	(51,559)
Increase (decrease) in accrued wages and benefits	(5,199)	(299,400)	(304,599)
(Increase) decrease in deferred outflows pension		83,877	83,877
Increase (decrease) in deferred inflows pension		(59,070)	(59,070)
Increase (decrease) in pension liability		(42,186)	(42,186)
Increase (decrease) in compensated absences	4,902	70,037	74,939
<i>Total adjustments</i>	<u>410,536</u>	<u>290,251</u>	<u>700,787</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 133,888</u>	<u>\$ (2,021,174)</u>	<u>\$ (1,887,286)</u>

Noncash investing, capital and financing activities:

During 2015, 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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,284,479	\$ 1,284,479	\$ 1,252,267	\$ (32,212)
Other Revenues	-	-	3,096	3,096
<i>Total Revenues</i>	<u>1,284,479</u>	<u>1,284,479</u>	<u>1,255,363</u>	<u>(29,116)</u>
Expenses:				
Parking Facilities				
<i>Parking Facilities</i>				
Salaries	154,493	134,793	126,012	8,781
Fringe Benefits	74,073	62,573	55,701	6,872
Special Fringe Benefits	-	167	167	-
Operating Supplies	16,135	14,546	11,237	3,309
Contractual Professional Services	25,476	25,350	25,350	-
Maintenance and Repair Services	75,661	77,477	71,323	6,154
Communications	3,671	3,671	3,182	489
Insurance	26,000	32,310	32,310	-
Public Utility Services	44,907	44,907	41,268	3,639
Miscellaneous	99,035	115,735	112,550	3,185
Capital Outlays	78,350	88,213	88,212	1
<i>Total Parking Facilities</i>	<u>597,801</u>	<u>599,742</u>	<u>567,312</u>	<u>32,430</u>
<i>Reibold Parking Facility</i>				
Salaries	56,395	56,395	55,730	665
Fringe Benefits	34,828	34,828	34,284	544
Special Fringe Benefits	92	96	96	-
Operating Supplies	6,384	6,384	4,964	1,420
Contractual Professional Services	3,870	3,329	1,177	2,152
Maintenance and Repair Services	74,063	81,563	73,039	8,524
Communications	7,850	350	109	241
Insurance	7,000	2,600	2,031	569
Public Utility Services	33,193	33,193	31,827	1,366
Miscellaneous	38,229	41,225	41,009	216
<i>Total Reibold Parking Facility</i>	<u>261,904</u>	<u>259,963</u>	<u>244,266</u>	<u>15,697</u>
2010 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	294,850	294,850	294,850	-
<i>Total Auditor - Debt Service Administration</i>	<u>294,850</u>	<u>294,850</u>	<u>294,850</u>	<u>-</u>
2013 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	273,100	273,100	273,098	2
<i>Total Auditor - Debt Service Administration</i>	<u>273,100</u>	<u>273,100</u>	<u>273,098</u>	<u>2</u>
<i>Total Expenses</i>	<u>1,427,655</u>	<u>1,427,655</u>	<u>1,379,526</u>	<u>48,129</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(143,176)</u>	<u>(143,176)</u>	<u>(124,163)</u>	<u>19,013</u>
Other Financing Sources And Uses				
Advances out	(200,000)	(200,000)	-	200,000
Transfers in	581,630	581,630	567,955	(13,675)
Transfers out	(617,150)	(617,155)	(617,155)	-
<i>Total Other Financing Sources And Uses</i>	<u>(235,520)</u>	<u>(235,525)</u>	<u>(49,200)</u>	<u>186,325</u>
<i>Net Change in Fund Equity</i>	<u>(378,696)</u>	<u>(378,701)</u>	<u>(173,363)</u>	<u>205,338</u>

MONTGOMERY COUNTY , OHIO

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

Parking Facilities - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Fund Equity at Beginning of Year</i>	1,171,408	1,171,408	1,171,408	-
<i>Prior Year Encumbrances Appropriated</i>	30,142	30,142	30,142	-
<i>Fund Equity At End Of Year</i>	<u>\$ 822,854</u>	<u>\$ 822,849</u>	<u>\$ 1,028,187</u>	<u>\$ 205,338</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, 2015

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 13,193,154	\$ 13,182,728	\$ 12,436,691	\$ (746,037)
Other Revenues	8,200	8,200	15,945	7,745
Total Revenues	13,201,354	13,190,928	12,452,636	(738,292)
Expenses:				
Stillwater Center Operations				
<i>Protected Costs</i>				
Operating Supplies	357,027	402,609	361,709	40,900
Contractual Professional Services	-	35,500	28,251	7,249
Public Utility Services	375,831	405,831	376,291	29,540
Miscellaneous	837,076	863,398	863,398	-
<i>Total Protected Costs</i>	1,569,934	1,707,338	1,629,649	77,689
<i>Cost of Ownership</i>				
Operating Supplies	2,841	2,841	2,816	25
Capital Outlays	85,471	92,794	92,723	71
Construction and Improvements	18,000	10,677	10,627	50
<i>Total Cost of Ownership</i>	106,312	106,312	106,166	146
<i>Stillwater HSL One Time Initiatives</i>				
Construction and Improvements	136,270	153,900	148,835	5,065
<i>Total Stillwater HSL One Time Initiatives</i>	136,270	153,900	148,835	5,065
<i>Registered Nurse</i>				
Salaries	454,950	454,950	345,488	109,462
Fringe Benefits	112,241	112,241	94,532	17,709
Contractual Professional Services	163,050	163,050	89,481	73,569
<i>Total Registered Nurse</i>	730,241	730,241	529,501	200,740
<i>Psychologist</i>				
Contractual Professional Services	14,743	14,743	13,533	1,210
<i>Total Psychologist</i>	14,743	14,743	13,533	1,210
<i>Quality Assurance</i>				
Salaries	131,085	115,947	94,938	21,009
Fringe Benefits	47,180	41,390	33,677	7,713
Operating Supplies	350	350	-	350
<i>Total Quality Assurance</i>	178,615	157,687	128,615	29,072
<i>Licensed Practical Nurse</i>				
Salaries	1,111,031	1,211,031	1,201,450	9,581
Fringe Benefits	402,803	428,773	418,741	10,032
Special Fringe Benefits	1,900	1,900	-	1,900
Contractual Professional Services	331,192	411,192	318,523	92,669
<i>Total Licensed Practical Nurse</i>	1,846,926	2,052,896	1,938,714	114,182
<i>In-Service</i>				
Operating Supplies	3,733	3,733	3,283	450
Routine Business	50	50	-	50
Contractual Professional Services	6,400	6,400	2,450	3,950
Maintenance and Repair Services	6,000	6,000	2,881	3,119
<i>Total In-Service</i>	16,183	16,183	8,614	7,569
<i>Physical Therapy</i>				
Operating Supplies	400	400	-	400
Contractual Professional Services	62,797	27,297	19,200	8,097
<i>Total Physical Therapy</i>	63,197	27,697	19,200	8,497

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Occupational Therapy</i>				
Salaries	56,036	56,136	56,091	45
Fringe Benefits	18,711	19,007	18,804	203
Operating Supplies	18,758	18,758	14,406	4,352
Contractual Professional Services	138,438	138,438	134,406	4,032
<i>Total Occupational Therapy</i>	<u>231,943</u>	<u>232,339</u>	<u>223,707</u>	<u>8,632</u>
<i>Speech Therapy</i>				
Contractual Professional Services	35,401	35,401	22,932	12,469
<i>Total Speech Therapy</i>	<u>35,401</u>	<u>35,401</u>	<u>22,932</u>	<u>12,469</u>
<i>Recreation</i>				
Salaries	72,090	72,090	63,555	8,535
Fringe Benefits	20,686	20,686	18,088	2,598
Operating Supplies	8,469	3,969	3,490	479
Contractual Professional Services	4,786	4,786	2,127	2,659
<i>Total Recreation</i>	<u>106,031</u>	<u>101,531</u>	<u>87,260</u>	<u>14,271</u>
<i>Social Services</i>				
Salaries	55,730	43,080	37,832	5,248
Fringe Benefits	25,986	24,746	17,494	7,252
Operating Supplies	400	400	52	348
Routine Business	125	125	-	125
Contractual Professional Services	200	13,990	8,301	5,689
<i>Total Social Services</i>	<u>82,441</u>	<u>82,341</u>	<u>63,679</u>	<u>18,662</u>
<i>Programming</i>				
Salaries	3,350,362	3,253,262	2,956,337	296,925
Fringe Benefits	1,213,325	1,189,708	1,092,211	97,497
Special Fringe Benefits	1,100	2,400	2,400	-
Operating Supplies	8,894	9,594	8,543	1,051
Routine Business	1,175	1,175	190	985
Contractual Professional Services	1,711,142	1,631,642	1,523,320	108,322
<i>Total Programming</i>	<u>6,285,998</u>	<u>6,087,781</u>	<u>5,583,001</u>	<u>504,780</u>
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	309,701	309,701	282,960	26,741
Fringe Benefits	82,354	93,885	92,528	1,357
<i>Total Habilitation Care Supervisors (HCS)</i>	<u>392,055</u>	<u>403,586</u>	<u>375,488</u>	<u>28,098</u>
<i>Nursing</i>				
Salaries	79,843	69,312	46,829	22,483
Fringe Benefits	26,024	18,013	17,983	30
Special Fringe Benefits	3,800	140	-	140
Operating Supplies	5,793	7,793	5,626	2,167
Routine Business	805	805	254	551
Contractual Professional Services	164,477	182,252	163,294	18,958
Communications	170	170	83	87
<i>Total Nursing</i>	<u>280,912</u>	<u>278,485</u>	<u>234,069</u>	<u>44,416</u>
<i>Nursing Office</i>				
Salaries	34,429	34,429	33,710	719
Fringe Benefits	15,615	15,615	15,289	326
<i>Total Nursing Office</i>	<u>50,044</u>	<u>50,044</u>	<u>48,999</u>	<u>1,045</u>
<i>Restorative Aides</i>				
Salaries	61,098	61,098	60,953	145
Fringe Benefits	21,244	21,244	20,692	552

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Restorative Aides</i>	82,342	82,342	81,645	697
<i>QMRP</i>				
Salaries	228,382	228,382	227,745	637
Fringe Benefits	72,217	72,217	69,026	3,191
Contractual Professional Services	-	2,600	-	2,600
<i>Total QMRP</i>	300,599	303,199	296,771	6,428
<i>Respiratory Therapy</i>				
Salaries	80,680	100,680	93,265	7,415
Fringe Benefits	28,657	31,757	30,163	1,594
Contractual Professional Services	19,180	19,180	10,000	9,180
<i>Total Respiratory Therapy</i>	128,517	151,617	133,428	18,189
<i>Administration</i>				
Salaries	95,724	95,724	94,581	1,143
Fringe Benefits	61,235	61,235	45,499	15,736
Operating Supplies	4,967	4,967	4,725	242
Routine Business	515	515	68	447
Board Approved Travel	4,750	4,750	2,236	2,514
Staff Training and Development	4,050	4,050	3,660	390
Contractual Professional Services	104,605	104,605	101,185	3,420
Communications	2,000	2,000	277	1,723
Insurance	27,432	27,432	15,196	12,236
<i>Total Administration</i>	305,278	305,278	267,427	37,851
<i>Fiscal Services</i>				
Salaries	240,981	258,981	255,431	3,550
Fringe Benefits	86,312	89,102	81,814	7,288
Special Fringe Benefits	1,000	300	-	300
Operating Supplies	19,824	14,124	14,084	40
Routine Business	700	700	36	664
Contractual Professional Services	40,462	40,462	27,826	12,636
Maintenance and Repair Services	10,222	10,222	6,503	3,719
Communications	7,615	7,615	5,267	2,348
Public Utility Services	41,200	41,200	28,748	12,452
<i>Total Fiscal Services</i>	448,316	462,706	419,709	42,997
<i>Human Resources</i>				
Salaries	215,625	215,625	182,122	33,503
Fringe Benefits	94,435	79,545	74,072	5,473
Operating Supplies	2,700	2,700	2,172	528
Routine Business	1,100	1,100	412	688
Staff Training and Development	600	600	-	600
Contractual Professional Services	33,969	37,969	32,705	5,264
Maintenance and Repair Services	8,800	8,800	8,280	520
Communications	2,500	2,500	76	2,424
<i>Total Human Resources</i>	359,729	348,839	299,839	49,000
<i>Laundry and Linen</i>				
Salaries	82,182	70,182	62,357	7,825
Fringe Benefits	24,312	19,458	17,729	1,729
Operating Supplies	42,544	33,544	32,336	1,208
Contractual Professional Services	1,000	22,854	21,876	978
Maintenance and Repair Services	1,026	1,026	1,000	26

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, 2015

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Laundry and Linen</i>	151,064	147,064	135,298	11,766
<i>Transportation</i>				
Maintenance and Repair Services	16,300	16,300	11,504	4,796
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	16,320	16,320	11,504	4,816
<i>Medical Records</i>				
Salaries	31,077	31,077	30,559	518
Fringe Benefits	15,046	15,046	14,742	304
Operating Supplies	1,322	1,322	1,287	35
Contractual Professional Services	100	200	185	15
<i>Total Medical Records</i>	47,545	47,645	46,773	872
<i>Dietary</i>				
Salaries	298,173	278,173	274,476	3,697
Fringe Benefits	106,342	106,342	98,510	7,832
Operating Supplies	343,704	379,204	358,972	20,232
Staff Training and Development	500	500	-	500
Contractual Professional Services	48,015	81,415	74,019	7,396
Maintenance and Repair Services	9,886	9,886	7,275	2,611
<i>Total Dietary</i>	806,620	855,520	813,252	42,268
<i>Support Services</i>				
Salaries	485,767	484,767	453,998	30,769
Fringe Benefits	129,782	134,382	134,313	69
Special Fringe Benefits	3,914	4,614	3,925	689
Operating Supplies	280,065	302,688	281,026	21,662
Routine Business	120	120	-	120
Staff Training and Development	175	175	-	175
Contractual Professional Services	-	28,200	18,373	9,827
Maintenance and Repair Services	205,020	205,020	175,700	29,320
Miscellaneous	7,359	736	735	1
<i>Total Support Services</i>	1,112,202	1,160,702	1,068,070	92,632
<i>Leased Equipment</i>				
Rentals	38,188	42,688	38,632	4,056
<i>Total Leased Equipment</i>	38,188	42,688	38,632	4,056
<i>Adult Interim Care Home Administration</i>				
Salaries	1,566	1,566	-	1,566
Fringe Benefits	266	266	24	242
<i>Total Adult Interim Care Home Administration</i>	1,832	1,832	24	1,808
<i>Habilitation Services Manager</i>				
Salaries	86,351	86,351	83,050	3,301
Fringe Benefits	31,378	31,378	26,351	5,027
<i>Total Habilitation Services Manager</i>	117,729	117,729	109,401	8,328
<i>Administrator</i>				
Salaries	105,395	111,629	111,321	308
Fringe Benefits	34,400	35,367	35,027	340
Special Fringe Benefits	-	2,588	2,588	-
<i>Total Administrator</i>	139,795	149,584	148,936	648
<i>Dietary Supervisor</i>				
Salaries	44,793	45,028	45,028	-
Fringe Benefits	24,133	24,184	23,914	270

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Dietary Supervisor</i>	68,926	69,212	68,942	270
Adult Interim Care Home				
<i>Adult Interim Care Home Operations</i>				
Salaries	70,766	67,018	67,017	1
Fringe Benefits	23,287	25,435	25,434	1
Operating Supplies	12,810	7,718	3,926	3,792
Contractual Professional Services	60,348	32,825	30,276	2,549
Maintenance and Repair Services	1,000	678	677	1
Communications	150	19	18	1
Insurance	450	-	-	-
Public Utility Services	261	273	222	51
Miscellaneous	495	175	-	175
Cost Recovery and Intergov't Transfers	-	36,053	36,052	1
<i>Total Adult Interim Care Home Operations</i>	<u>169,567</u>	<u>170,194</u>	<u>163,622</u>	<u>6,572</u>
2010 Refunding - Stillwater Center Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	667,975	667,975	667,975	-
<i>Total Auditor - Debt Service Administration</i>	<u>667,975</u>	<u>667,975</u>	<u>667,975</u>	<u>-</u>
<i>Total Expenses</i>	<u>17,089,790</u>	<u>17,338,951</u>	<u>15,933,210</u>	<u>1,405,741</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(3,888,436)</u>	<u>(4,148,023)</u>	<u>(3,480,574)</u>	<u>667,449</u>
Other Financing Sources And Uses:				
Advances in	-	-	6,600	6,600
Transfers in	3,367,975	3,385,605	3,516,810	131,205
Transfers out	(667,975)	(667,975)	(667,975)	-
<i>Total Other Financing Sources And Uses</i>	<u>2,700,000</u>	<u>2,717,630</u>	<u>2,855,435</u>	<u>137,805</u>
<i>Net Change in Fund Equity</i>	<u>(1,188,436)</u>	<u>(1,430,393)</u>	<u>(625,139)</u>	<u>805,254</u>
<i>Fund Equity at Beginning of Year</i>	2,437,219	2,437,219	2,437,219	-
<i>Prior Year Encumbrances Appropriated</i>	853,622	853,622	853,622	-
<i>Fund Equity At End Of Year</i>	<u>\$ 2,102,405</u>	<u>\$ 1,860,448</u>	<u>\$ 2,665,702</u>	<u>\$ 805,254</u>

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MONTGOMERY COUNTY, OHIO

INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments of the County or to other governments, on a cost-reimbursement basis.

Printing Services – The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.

Mailroom - This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.

Stockroom - The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.

Service Depot - The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.

Other Data Services - The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.

Kronos Timekeeping Services - The Kronos Timekeeping Services Fund was established to account for certain costs in connection with the administration and management of the County's employee timekeeping application.

Information Technology - The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners, under the control of the Administrative Services Department. Offices participating in these services are billed for costs incurred.

Telecommunications - The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.

Workers' Compensation Risk Management - The County has a self-funding program for certain workers' compensation claims, which includes participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation for all claims applicable to periods prior to July 1, 2010. This fund is used to account for self-funded claims along with the administration of the overall insurance program.

Property/Casualty Risk Management - The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.

Health Insurance Admin./E.A.P. - The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.

Healthcare Self-Insurance - The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the provider's administration of the programs. Two separately-budgeted subfunds, used internally, comprise this fund.

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2015

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services
ASSETS:					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 92,446	\$ 204,083	\$ 867,703	\$ 70,131	\$ 63,982
Materials and Supplies Inventory	4,791	25,925	63,355	204,965	
Accounts Receivable	11,059	10,084	16,607	29,049	293
Due from Other Funds	12,960	127,484	49,320	46,146	69,714
Prepaid Items					
<i>Total Current Assets</i>	<u>121,256</u>	<u>367,576</u>	<u>996,985</u>	<u>350,291</u>	<u>133,989</u>
Noncurrent Assets:					
Capital Assets:					
Furniture, Fixtures, and Equipment	323,415	245,599	53,130	28,545	12,650
Accumulated Depreciation	<u>(276,439)</u>	<u>(189,431)</u>	<u>(43,756)</u>	<u>(28,450)</u>	<u>(12,650)</u>
<i>Total Noncurrent Assets</i>	<u>46,976</u>	<u>56,168</u>	<u>9,374</u>	<u>95</u>	<u>0</u>
<i>Total Assets</i>	<u>168,232</u>	<u>423,744</u>	<u>1,006,359</u>	<u>350,386</u>	<u>133,989</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	34,274	27,018	157,606	48,202	1,750
Accrued Wages and Benefits	5,621	7,505	4,915	5,537	
Interfund Payable	150,000			9,400	
Due to Other Funds	367	331	185	12,212	
Claims Payable					
Compensated Absences Payable	24,144	22,309	15,509		
Capital Leases Payable	<u>18,212</u>	<u>37,154</u>			
<i>Total Current Liabilities</i>	<u>232,618</u>	<u>94,317</u>	<u>178,215</u>	<u>75,351</u>	<u>1,750</u>
Noncurrent Liabilities:					
Claims Payable - net of current portion					
Compensated Absences Payable - net of current portion	<u>33,919</u>	<u>22,418</u>	<u>3,726</u>	<u>11,767</u>	
<i>Total Noncurrent Liabilities</i>	<u>33,919</u>	<u>22,418</u>	<u>3,726</u>	<u>11,767</u>	<u>0</u>
<i>Total Liabilities</i>	<u>266,537</u>	<u>116,735</u>	<u>181,941</u>	<u>87,118</u>	<u>1,750</u>
NET POSITION:					
Net Investment in Capital Assets	28,764	19,014	9,374	95	
Unrestricted (Deficit)	<u>(127,069)</u>	<u>287,995</u>	<u>815,044</u>	<u>263,173</u>	<u>132,239</u>
<i>Total Net Position</i>	<u>\$ (98,305)</u>	<u>\$ 307,009</u>	<u>\$ 824,418</u>	<u>\$ 263,268</u>	<u>\$ 132,239</u>

Kronos Timekeeping Services	Information Technology	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Health Insurance Admin/E.A.P	Healthcare Self- Insurance	Total
\$ 207,666	\$ 219,087	\$ 3,568,657 3,328 10,215	\$ 15,293,148	\$ 3,677,374	\$ 19,302	\$ 17,756,306 25,913	\$ 42,039,885 302,364 103,220 426,650 540,340
<u>207,666</u>	<u>228,349</u>	<u>3,693,964</u>	<u>15,459,651</u>	<u>4,051,211</u>	<u>19,302</u>	<u>17,782,219</u>	<u>43,412,459</u>
14,864 (11,892)	59,534 (14,399)	1,518,324 (1,398,466)	24,800 (24,800)	24,800 (24,800)	5,435 (5,435)	6,755 (1,238)	2,317,851 (2,031,756)
<u>2,972</u>	<u>45,135</u>	<u>119,858</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,517</u>	<u>286,095</u>
<u>210,638</u>	<u>273,484</u>	<u>3,813,822</u>	<u>15,459,651</u>	<u>4,051,211</u>	<u>19,302</u>	<u>17,787,736</u>	<u>43,698,554</u>
9,883 6,260	32,140 32,846	88,949 10,408	3,988 7,502	73,677 7,502	19,300	977,435 9,215	1,454,922 97,311 178,700
7,863	452	2,619	2,471	812		1,646	28,958
3,790	7,580	29,423	2,945,575	229,240		3,239,000 7,500	6,413,815 110,255 55,366
<u>27,796</u>	<u>73,018</u>	<u>131,399</u>	<u>2,959,536</u>	<u>311,231</u>	<u>19,300</u>	<u>4,234,796</u>	<u>8,339,327</u>
			4,930,103	426,100			5,356,203
<u>9,490</u>	<u>60,760</u>	<u>74,021</u>	<u>4,902</u>	<u>4,902</u>		<u>6,063</u>	<u>231,968</u>
<u>9,490</u>	<u>60,760</u>	<u>74,021</u>	<u>4,935,005</u>	<u>431,002</u>	<u>0</u>	<u>6,063</u>	<u>5,588,171</u>
<u>37,286</u>	<u>133,778</u>	<u>205,420</u>	<u>7,894,541</u>	<u>742,233</u>	<u>19,300</u>	<u>4,240,859</u>	<u>13,927,498</u>
2,972 170,380	45,135 94,571	119,858 3,488,544	7,565,110	3,308,978	2	5,517 13,541,360	230,729 29,540,327
<u>\$ 173,352</u>	<u>\$ 139,706</u>	<u>\$ 3,608,402</u>	<u>\$ 7,565,110</u>	<u>\$ 3,308,978</u>	<u>\$ 2</u>	<u>\$ 13,546,877</u>	<u>\$ 29,771,056</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services
OPERATING REVENUES:					
Charges for Services	\$ 1,346,968	\$ 2,076,701	\$ 3,035,783	\$ 1,191,205	\$ 135,445
Other	25,592	1,700	67,482	3,849	
<i>Total Operating Revenues</i>	<u>1,372,560</u>	<u>2,078,401</u>	<u>3,103,265</u>	<u>1,195,054</u>	<u>135,445</u>
OPERATING EXPENSES:					
Personal Services	226,854	336,878	173,678	306,201	
Contractual Services	184,126	375,789	1,433,312	48,533	111,430
Materials and Supplies	124,667	1,323,777	1,291,504	724,908	
Utilities					
Claims					
Depreciation	44,917	49,120	4,327	1,147	421
Other	660,683	(39,818)	18,085	14,031	
<i>Total Operating Expenses</i>	<u>1,241,247</u>	<u>2,045,746</u>	<u>2,920,906</u>	<u>1,094,820</u>	<u>111,851</u>
<i>Operating Income (Loss)</i>	<u>131,313</u>	<u>32,655</u>	<u>182,359</u>	<u>100,234</u>	<u>23,594</u>
NON-OPERATING REVENUES (EXPENSES):					
Other Non-Operating Revenues					
Other Non-Operating Expenses	(48,293)	(34,363)			
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(48,293)</u>	<u>(34,363)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Position</i>	83,020	(1,708)	182,359	100,234	23,594
<i>Net Position (Deficit) at Beginning of Year</i>	<u>(181,325)</u>	<u>308,717</u>	<u>642,059</u>	<u>163,034</u>	<u>108,645</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ (98,305)</u>	<u>\$ 307,009</u>	<u>\$ 824,418</u>	<u>\$ 263,268</u>	<u>\$ 132,239</u>

Kronos Timekeeping Services	Information Technology	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Health Insurance Admin/ E.A.P	Healthcare - Self Insurance	Total
\$ 366,712	\$ 1,339,652 2,057	\$ 1,512,969 2,366	\$ 3,410,101 5,670	\$ 1,505,404 15,867	\$	\$ 42,794,209 1,480	\$ 58,715,149 126,063
<u>366,712</u>	<u>1,341,709</u>	<u>1,515,335</u>	<u>3,415,771</u>	<u>1,521,271</u>	<u>0</u>	<u>42,795,689</u>	<u>58,841,212</u>
125,424	961,215	411,270	197,720	196,000	(21,292)	6,395,486	9,309,434
204,768	197,175	52,217	1,029,701	1,413,232	71,838	3,539,927	8,662,048
3,820	11,512	5,109	663	742		1,671	3,488,373
		1,069,393					1,069,393
			1,168,771	1,336,562		37,167,952	39,673,285
2,973	11,907	125,659				1,238	241,709
20,274	35,583	16,186	1,209,163	54,894	14,396	334,590	2,338,067
<u>357,259</u>	<u>1,217,392</u>	<u>1,679,834</u>	<u>3,606,018</u>	<u>3,001,430</u>	<u>64,942</u>	<u>47,440,864</u>	<u>64,782,309</u>
<u>9,453</u>	<u>124,317</u>	<u>(164,499)</u>	<u>(190,247)</u>	<u>(1,480,159)</u>	<u>(64,942)</u>	<u>(4,645,175)</u>	<u>(5,941,097)</u>
				17,112			17,112 (82,656)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,112</u>	<u>0</u>	<u>0</u>	<u>(65,544)</u>
9,453	124,317	(164,499)	(190,247)	(1,463,047)	(64,942)	(4,645,175)	(6,006,641)
<u>163,899</u>	<u>15,389</u>	<u>3,772,901</u>	<u>7,755,357</u>	<u>4,772,025</u>	<u>64,944</u>	<u>18,192,052</u>	<u>35,777,697</u>
<u>\$ 173,352</u>	<u>\$ 139,706</u>	<u>\$ 3,608,402</u>	<u>\$ 7,565,110</u>	<u>\$ 3,308,978</u>	<u>\$ 2</u>	<u>\$ 13,546,877</u>	<u>\$ 29,771,056</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2015

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Other Data Services</i>
<i>Cash flows from operating activities:</i>					
Cash receipts from customers	\$ 164,169	\$ 92,495	\$ 38,794	\$ 168,924	\$ 10,073
Cash receipts from interfund services provided	1,192,002	1,982,792	3,005,322	1,076,309	55,365
Cash payments to employees for services	(177,245)	(344,757)	(147,160)	(258,024)	
Cash payments to suppliers for goods and services	(285,507)	(1,592,127)	(2,728,046)	(716,572)	(40,668)
Cash payments for insurance claims					
Cash payments for interfund services used	(64,800)	(65,652)	(32,543)	(248,576)	(21)
Other operating cash receipts	25,650	1,700	67,482	3,849	
Other cash payments	(717,738)	(34,363)	(13,535)	(14,031)	
<i>Net cash provided by (used for) operating activities</i>	<u>136,531</u>	<u>40,088</u>	<u>190,314</u>	<u>11,879</u>	<u>24,749</u>
<i>Cash flows from noncapital financing activities:</i>					
Amounts borrowed on interfund loans				9,400	
Amounts repaid on interfund loans	(100,000)			(94,000)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(100,000)</u>	<u>0</u>	<u>0</u>	<u>(84,600)</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases	(43,021)	(39,818)			
Acquisition and construction of capital assets	(23,847)				
Cash received from sale of capital assets					
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(66,868)</u>	<u>(39,818)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(30,337)	270	190,314	(72,721)	24,749
Cash and cash equivalents at beginning of year	122,783	203,813	677,389	142,852	39,233
Cash and cash equivalents at end of year	<u>\$ 92,446</u>	<u>\$ 204,083</u>	<u>\$ 867,703</u>	<u>\$ 70,131</u>	<u>\$ 63,982</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>					
Operating income (loss)	\$ 131,313	\$ 32,655	\$ 182,359	\$ 100,234	\$ 23,594
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>					
Depreciation	44,917	49,120	4,327	1,147	421
Miscellaneous nonoperating income (expense)	(44,201)	(34,363)			
(Increase) decrease in accounts receivable	2,413	4,293	17,145	33,976	(293)
(Increase) decrease in due from other funds	6,848	(5,707)	8,171	20,052	(723)
(Increase) decrease in inventory of supplies	8,860	(8,178)	(3,963)	(124,701)	
(Increase) decrease in prepaid expenses					
Increase (decrease) in accounts payable	(28,741)	10,200	(25,168)	(12,578)	1,750
Increase (decrease) in due to other funds	138	(53)	(96)	(2,096)	
Increase (decrease) in due to other governments					
Increase (decrease) in accrued wages and benefits	(2,643)	(7,233)	(289)	(6,158)	
Increase (decrease) in insurance claims payable					
Increase (decrease) in compensated absences	17,627	(646)	7,828	2,003	
<i>Total adjustments</i>	<u>5,218</u>	<u>7,433</u>	<u>7,955</u>	<u>(88,355)</u>	<u>1,155</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 136,531</u>	<u>\$ 40,088</u>	<u>\$ 190,314</u>	<u>\$ 11,879</u>	<u>\$ 24,749</u>

Noncash investing, capital and financing activities:

During 2015, 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>Telecom- munications</i>	<i>Workers' Compensation Risk Management</i>	<i>Property/ Casualty Risk Management</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Totals</i>
\$ 366,712	\$ 57	\$ 121,045	\$ 378,752	\$ 1,608	\$	\$ 7,723,118	\$ 8,699,035
(62,142)	1,345,298	1,396,393	3,031,349	1,519,983		35,085,465	50,056,990
(135,775)	(886,043)	(329,206)	(169,634)	(194,314)	(162)	(6,377,230)	(8,945,917)
(114,060)	(136,406)	(1,065,276)	(1,010,074)	(1,208,766)	(110,080)	(3,426,065)	(12,455,362)
			(2,207,463)	(1,341,499)		(37,050,457)	(40,599,419)
	(82,371)	(88,205)	(26,400)	(105,784)		(87,845)	(916,257)
	57	2,366	6,229			1,480	108,813
(18,540)	(140,122)	(15,043)	(1,210,091)	(55,745)		(753,217)	(2,972,425)
36,195	100,470	22,074	(1,207,332)	(1,384,517)	(110,242)	(4,884,751)	(7,024,542)
					19,300		28,700
							(194,000)
0	0	0	0	0	19,300	0	(165,300)
	(29,635)					(6,755)	(82,839)
				17,112			(60,237)
0	(29,635)	0	0	17,112	0	(6,755)	17,112
36,195	70,835	22,074	(1,207,332)	(1,367,405)	(90,942)	(4,891,506)	(7,315,806)
171,471	148,252	3,546,583	16,500,480	5,044,779	110,244	22,647,812	49,355,691
\$ 207,666	\$ 219,087	\$ 3,568,657	\$ 15,293,148	\$ 3,677,374	\$ 19,302	\$ 17,756,306	\$ 42,039,885
\$ 9,453	\$ 124,317	\$ (164,499)	\$ (190,247)	\$ (1,480,159)	\$ (64,942)	\$ (4,645,175)	\$ (5,941,097)
2,973	11,907	125,659				1,238	241,709
		1,126	559	320	361	419,310	(78,564)
	3,703	3,343					479,210
		789					35,687
			22,280	38,690			(127,193)
7,471	(53,766)	(1,832)	(2,922)	48,302	(24,369)	(393,614)	60,970
4,622	424	2,601	529	(1,296)		934	(475,267)
			(193)				5,707
1,198	2,348	1,857	1,942	1,942		(2,007)	(193)
			(1,038,692)	8,272		(279,000)	(9,043)
10,478	11,537	53,030	(588)	(588)	(21,292)	13,563	(1,309,420)
26,742	(23,847)	186,573	(1,017,085)	95,642	(45,300)	(239,576)	92,952
\$ 36,195	\$ 100,470	\$ 22,074	\$ (1,207,332)	\$ (1,384,517)	\$ (110,242)	\$ (4,884,751)	\$ (7,024,542)

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,263,000	\$ 1,386,993	\$ 1,356,171	\$ (30,822)
Other Revenues	-	15,480	25,650	10,170
<i>Total Revenues</i>	<u>1,263,000</u>	<u>1,402,473</u>	<u>1,381,821</u>	<u>(20,652)</u>
Expenses:				
<i>Printing Services</i>				
Salaries	138,678	142,678	142,376	302
Fringe Benefits	54,964	56,464	56,270	194
Special Fringe Benefits	204	24	-	24
Post Employment Services	-	58	57	1
Operating Supplies	135,113	118,890	117,617	1,273
Routine Business	15	55	48	7
Staff Training and Development	1,207	-	-	-
Contractual Professional Services	112,398	157,975	157,955	20
Maintenance and Repair Services	40,823	58,923	56,839	2,084
Communications	3,900	4,130	4,111	19
Insurance	715	715	597	118
Rentals	-	525	521	4
Capital Outlays	-	34,211	34,117	94
Debt Service	59,195	52,965	52,866	99
<i>Total Printing Services</i>	<u>547,212</u>	<u>627,613</u>	<u>623,374</u>	<u>4,239</u>
<i>Administrative Service Copier Management</i>				
Salaries	11,555	11,555	10,882	673
Fringe Benefits	2,766	2,766	2,342	424
Contractual Professional Services	67	67	60	7
Rentals	695,774	755,774	719,100	36,674
<i>Total Administrative Service Copier Management</i>	<u>710,162</u>	<u>770,162</u>	<u>732,384</u>	<u>37,778</u>
<i>Total Expenses</i>	<u>1,257,374</u>	<u>1,397,775</u>	<u>1,355,758</u>	<u>42,017</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	5,626	4,698	26,063	21,365
Other Financing Sources And Uses				
Advances out	(100,000)	(100,000)	(100,000)	-
<i>Net Change in Fund Equity</i>	<u>(94,374)</u>	<u>(95,302)</u>	<u>(73,937)</u>	<u>21,365</u>
<i>Fund Equity at Beginning of Year</i>	28,411	28,411	28,411	-
<i>Prior Year Encumbrances Appropriated</i>	94,374	94,374	94,374	-
<i>Fund Equity At End Of Year</i>	<u>\$ 28,411</u>	<u>\$ 27,483</u>	<u>\$ 48,848</u>	<u>\$ 21,365</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,713,004	\$ 2,082,204	\$ 2,075,287	\$ (6,917)
Other Revenues	-	-	1,700	1,700
<i>Total Revenues</i>	<u>1,713,004</u>	<u>2,082,204</u>	<u>2,076,987</u>	<u>(5,217)</u>
Expenses:				
<i>Mailroom Administration</i>				
Salaries	263,299	263,299	259,416	3,883
Fringe Benefits	88,412	88,412	85,318	3,094
Special Fringe Benefits	530	152	23	129
Post Employment Services	-	112	112	-
Pre-Employment Services	-	275	273	2
Operating Supplies	9,692	8,229	5,049	3,180
Contractual Professional Services	5,981	5,582	4,281	1,301
Maintenance and Repair Services	34,180	38,293	37,702	591
Communications	1,230	1,230	1,148	82
Insurance	9,533	8,533	5,347	3,186
Debt Service	41,678	41,678	40,578	1,100
<i>Total Mailroom Administration</i>	<u>454,535</u>	<u>455,795</u>	<u>439,247</u>	<u>16,548</u>
<i>Mailroom Postage</i>				
Operating Supplies	1,000,689	1,361,543	1,361,243	300
Maintenance and Repair Services	-	740	-	740
Communications	325,761	367,907	360,478	7,429
<i>Total Mailroom Postage</i>	<u>1,326,450</u>	<u>1,730,190</u>	<u>1,721,721</u>	<u>8,469</u>
<i>Total Expenses</i>	<u>1,780,985</u>	<u>2,185,985</u>	<u>2,160,968</u>	<u>25,017</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(67,981)	(103,781)	(83,981)	19,800
<i>Fund Equity at Beginning of Year</i>	176,859	176,859	176,859	-
<i>Prior Year Encumbrances Appropriated</i>	26,953	26,953	26,953	-
<i>Fund Equity At End Of Year</i>	<u>\$ 135,831</u>	<u>\$ 100,031</u>	<u>\$ 119,831</u>	<u>\$ 19,800</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Charges for Services	\$ 3,105,193	\$ 3,105,193	\$ 3,044,116	\$ (61,077)
Other Revenues	-	-	67,482	67,482
<i>Total Revenues</i>	<u>3,105,193</u>	<u>3,105,193</u>	<u>3,111,598</u>	<u>6,405</u>
Expenses:				
<i>Stockroom</i>				
Salaries	130,867	130,867	122,369	8,498
Fringe Benefits	46,549	46,549	43,770	2,779
Operating Supplies	1,494,031	1,595,063	1,584,216	10,847
Staff Training and Development	22,200	22,170	13,000	9,170
Contractual Professional Services	1,468,219	1,488,219	1,484,247	3,972
Maintenance and Repair Services	119,305	119,305	77,828	41,477
Communications	5,731	5,731	5,033	698
Insurance	2,000	2,000	1,756	244
Rentals	1,000	1,000	535	465
Capital Outlays	25,132	5,132	4,550	582
<i>Total Expenses</i>	<u>3,315,034</u>	<u>3,416,036</u>	<u>3,337,304</u>	<u>78,732</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(209,841)	(310,843)	(225,706)	85,137
<i>Fund Equity at Beginning of Year</i>	466,590	466,590	466,590	-
<i>Prior Year Encumbrances Appropriated</i>	210,800	210,800	210,800	-
<i>Fund Equity At End Of Year</i>	<u>\$ 467,549</u>	<u>\$ 366,547</u>	<u>\$ 451,684</u>	<u>\$ 85,137</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,680,500	\$ 1,248,827	\$ 1,245,233	\$ (3,594)
Other Revenues	-	-	3,849	3,849
<i>Total Revenues</i>	<u>1,680,500</u>	<u>1,248,827</u>	<u>1,249,082</u>	<u>255</u>
Expenses:				
<i>Service Depot</i>				
Salaries	207,659	205,299	205,298	1
Fringe Benefits	88,405	83,971	83,971	-
Special Fringe Benefits	300	312	312	-
Operating Supplies	154,306	157,568	151,567	6,001
Staff Training and Development	450	141	141	-
Contractual Professional Services	9,925	8,967	8,967	-
Maintenance and Repair Services	36,101	25,028	18,129	6,899
Communications	11,100	7,699	7,698	1
Insurance	8,500	15,297	15,297	-
Rentals	15,500	12,690	12,690	-
Capital Outlays	3,600	-	-	-
<i>Total Service Depot</i>	<u>535,846</u>	<u>516,972</u>	<u>504,070</u>	<u>12,902</u>
<i>Service Depot Fuel Management</i>				
Salaries	17,317	17,865	17,864	1
Fringe Benefits	3,657	3,036	3,036	-
Operating Supplies	1,197,630	768,050	762,579	5,471
Contractual Professional Services	125	105	104	1
Miscellaneous	3,200	1,200	1,200	-
<i>Total Service Depot Fuel Management</i>	<u>1,221,929</u>	<u>790,256</u>	<u>784,783</u>	<u>5,473</u>
<i>Service Depot Fuel Management</i>				
Operating Supplies	-	-	3,673	(3,673)
<i>Total Service Depot Fuel Management</i>	<u>-</u>	<u>-</u>	<u>3,673</u>	<u>(3,673)</u>
<i>Total Expenses</i>	<u>1,757,775</u>	<u>1,307,228</u>	<u>1,292,526</u>	<u>14,702</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(77,275)</u>	<u>(58,401)</u>	<u>(43,444)</u>	<u>14,957</u>
Other Financing Sources And Uses				
Advances in	-	94,000	9,400	(84,600)
Advances out	-	(94,000)	(94,000)	-
Transfers in	-	(18,874)	-	18,874
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(18,874)</u>	<u>(84,600)</u>	<u>(65,726)</u>
<i>Net Change in Fund Equity</i>	<u>(77,275)</u>	<u>(77,275)</u>	<u>(128,044)</u>	<u>(50,769)</u>
<i>Fund Equity at Beginning of Year</i>	65,576	65,576	65,576	-
<i>Prior Year Encumbrances Appropriated</i>	77,276	77,276	77,276	-
<i>Fund Equity At End Of Year</i>	<u>\$ 65,577</u>	<u>\$ 65,577</u>	<u>\$ 14,808</u>	<u>\$ (50,769)</u>

MONTGOMERY COUNTY , OHIO

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

Other Data Services

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 50,002	\$ 50,002	\$ 65,438	\$ 15,436
<i>Total Revenues</i>	<u>50,002</u>	<u>50,002</u>	<u>65,438</u>	<u>15,436</u>
Expenses:				
<i>General Fund Operations</i>				
Maintenance and Repair Services	18,190	22,056	22,055	1
Communications	29,000	25,134	20,461	4,673
Insurance	35	35	21	14
<i>Total Expenses</i>	<u>47,225</u>	<u>47,225</u>	<u>42,537</u>	<u>4,688</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>2,777</u>	<u>2,777</u>	<u>22,901</u>	<u>20,124</u>
<i>Fund Equity at Beginning of Year</i>	35,192	35,192	35,192	-
<i>Prior Year Encumbrances Appropriated</i>	4,040	4,040	4,040	-
<i>Fund Equity At End Of Year</i>	<u>\$ 42,009</u>	<u>\$ 42,009</u>	<u>\$ 62,133</u>	<u>\$ 20,124</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 366,712	\$ 366,712	\$ 366,712	\$ -
<i>Total Revenues</i>	<u>366,712</u>	<u>366,712</u>	<u>366,712</u>	<u>-</u>
Expenses:				
<i>Kronos Timekeeping Services</i>				
Salaries	112,355	99,855	89,354	10,501
Fringe Benefits	25,092	25,092	23,702	1,390
Special Fringe Benefits	-	825	782	43
Operating Supplies	2,391	4,891	3,820	1,071
Routine Business	200	200	147	53
Board Approved Travel	5,600	6,800	6,566	234
Staff Training and Development	27,243	25,768	23,135	2,633
Contractual Professional Services	111,360	123,860	95,583	28,277
Maintenance and Repair Services	130,000	125,350	124,125	1,225
Communications	670	670	611	59
Insurance	200	200	159	41
Capital Outlays	-	1,600	1,548	52
<i>Total Expenses</i>	<u>415,111</u>	<u>415,111</u>	<u>369,532</u>	<u>45,579</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(48,399)	(48,399)	(2,820)	45,579
<i>Fund Equity at Beginning of Year</i>	166,071	166,071	166,071	-
<i>Prior Year Encumbrances Appropriated</i>	5,399	5,399	5,399	-
<i>Fund Equity At End Of Year</i>	<u>\$ 123,071</u>	<u>\$ 123,071</u>	<u>\$ 168,650</u>	<u>\$ 45,579</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
Information Technology Fund - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,234,530	\$ 1,313,709	\$ 1,345,355	\$ 31,646
Other Revenues	-	-	57	57
<i>Total Revenues</i>	<u>1,234,530</u>	<u>1,313,709</u>	<u>1,345,412</u>	<u>31,703</u>
Expenses:				
<i>Information Technology Administration</i>				
Salaries	110,331	169,841	157,310	12,531
Fringe Benefits	20,065	39,734	35,382	4,352
Special Fringe Benefits	540	1,040	1,005	35
Operating Supplies	40,700	12,419	2,025	10,394
Routine Business	1,500	1,500	163	1,337
Board Approved Travel	15,000	-	-	-
Staff Training and Development	3,500	3,500	3,070	430
Contractual Professional Services	85,100	113,652	110,219	3,433
Maintenance and Repair Services	83,000	83,000	82,712	288
Communications	1,100	1,100	737	363
Insurance	-	448	448	-
Capital Outlays	103,853	107,616	88,173	19,443
<i>Total Information Technology Administration</i>	<u>464,689</u>	<u>533,850</u>	<u>481,244</u>	<u>52,606</u>
<i>Information Technology Operations</i>				
Salaries	659,931	659,931	601,126	58,805
Fringe Benefits	175,018	175,018	149,912	25,106
Special Fringe Benefits	1,620	2,595	2,595	-
Pre-Employment Services	-	89	89	-
Operating Supplies	10,975	10,825	10,746	79
Routine Business	1,500	1,498	1,181	317
Board Approved Travel	13,000	187	-	187
Staff Training and Development	12,250	14,711	14,711	-
Contractual Professional Services	-	6,048	5,791	257
Communications	-	932	932	-
Insurance	-	8	8	-
Capital Outlays	29,635	42,105	42,104	1
<i>Total Information Technology Operations</i>	<u>903,929</u>	<u>913,947</u>	<u>829,195</u>	<u>84,752</u>
<i>Total Expenses</i>	<u>1,368,618</u>	<u>1,447,797</u>	<u>1,310,439</u>	<u>137,358</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(134,088)	(134,088)	34,973	169,061
<i>Fund Equity at Beginning of Year</i>	14,166	14,166	14,166	-
<i>Prior Year Encumbrances Appropriated</i>	134,088	134,088	134,088	-
<i>Fund Equity At End Of Year</i>	<u>\$ 14,166</u>	<u>\$ 14,166</u>	<u>\$ 183,227</u>	<u>\$ 169,061</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,620,000	\$ 1,620,000	\$ 1,517,438	\$ (102,562)
Other Revenues	-	-	2,366	2,366
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,519,804</u>	<u>(100,196)</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	307,563	307,563	258,355	49,208
Fringe Benefits	121,753	121,753	94,881	26,872
Special Fringe Benefits	6,000	6,000	3,270	2,730
Operating Supplies	5,900	5,658	4,320	1,338
Routine Business	550	550	82	468
Board Approved Travel	3,900	3,900	-	3,900
Staff Training and Development	2,800	2,800	-	2,800
Contractual Professional Services	11,552	11,552	7,629	3,923
Maintenance and Repair Services	24,767	19,567	12,797	6,770
Communications	39,042	33,542	31,926	1,616
Insurance	4,942	4,942	2,724	2,218
Public Utility Services	1,163,802	1,193,047	1,167,114	25,933
Rentals	13,824	14,066	14,066	-
Capital Outlays	-	2,500	2,432	68
<i>Total Telecommunications</i>	<u>1,706,395</u>	<u>1,727,440</u>	<u>1,599,596</u>	<u>127,844</u>
<i>VOIP Implementation</i>				
Capital Outlays	-	377,508	377,508	-
<i>Total VOIP Implementation</i>	<u>-</u>	<u>377,508</u>	<u>377,508</u>	<u>-</u>
<i>Total Expenses</i>	<u>1,706,395</u>	<u>2,104,948</u>	<u>1,977,104</u>	<u>127,844</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(86,395)	(484,948)	(457,300)	27,648
<i>Fund Equity at Beginning of Year</i>	3,460,189	3,460,189	3,460,189	-
<i>Prior Year Encumbrances Appropriated</i>	86,396	86,396	86,396	-
<i>Fund Equity At End Of Year</i>	<u>\$ 3,460,190</u>	<u>\$ 3,061,637</u>	<u>\$ 3,089,285</u>	<u>\$ 27,648</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 3,400,100	\$ 3,400,100	\$ 3,410,101	\$ 10,001
Other Revenues	-	-	6,229	6,229
<i>Total Revenues</i>	<u>3,400,100</u>	<u>3,400,100</u>	<u>3,416,330</u>	<u>16,230</u>
Expenses:				
<i>Workers Compensation Self Insured</i>				
Contractual Professional Services	235,866	235,866	209,201	26,665
Insurance	3,359,762	3,359,762	2,774,630	585,132
<i>Total Workers Compensation Self Insured</i>	<u>3,595,628</u>	<u>3,595,628</u>	<u>2,983,831</u>	<u>611,797</u>
<i>Workers Compensation Administration</i>				
Salaries	155,100	155,100	145,599	9,501
Fringe Benefits	49,849	49,849	47,546	2,303
Special Fringe Benefits	3,210	3,210	2,889	321
Operating Supplies	2,000	2,000	664	1,336
Routine Business	1,350	1,350	572	778
Board Approved Travel	3,960	3,346	-	3,346
Staff Training and Development	16,232	16,232	8,826	7,406
Contractual Professional Services	76,170	73,320	61,164	12,156
Maintenance and Repair Services	16,650	16,650	13,287	3,363
Communications	4,835	4,835	4,390	445
Insurance	2,500	3,114	3,114	-
Rentals	1,560	1,560	1,346	214
Miscellaneous	36,674	39,524	39,499	25
Capital Outlays	2,560	2,560	1,717	843
<i>Total Workers Compensation Administration</i>	<u>372,650</u>	<u>372,650</u>	<u>330,613</u>	<u>42,037</u>
<i>Total Expenses</i>	<u>3,968,278</u>	<u>3,968,278</u>	<u>3,314,444</u>	<u>653,834</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(568,178)	(568,178)	101,886	670,064
<i>Fund Equity at Beginning of Year</i>	1,508,867	1,508,867	1,508,867	-
<i>Prior Year Encumbrances Appropriated</i>	629,033	629,033	629,033	-
<i>Fund Equity At End Of Year</i>	<u>\$ 1,569,722</u>	<u>\$ 1,569,722</u>	<u>\$ 2,239,786</u>	<u>\$ 670,064</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,081,726	\$ 2,081,726	\$ 1,505,724	\$ (576,002)
Other Revenues	20,000	20,000	32,979	12,979
<i>Total Revenues</i>	<u>2,101,726</u>	<u>2,101,726</u>	<u>1,538,703</u>	<u>(563,023)</u>
Expenses:				
<i>Property and Casualty</i>				
Salaries	155,100	155,100	144,961	10,139
Fringe Benefits	49,849	49,849	48,864	985
Special Fringe Benefits	2,710	2,710	489	2,221
Operating Supplies	3,000	3,000	742	2,258
Routine Business	1,357	1,357	853	504
Board Approved Travel	3,960	3,960	-	3,960
Staff Training and Development	16,232	16,232	8,826	7,406
Contractual Professional Services	66,620	60,050	52,675	7,375
Maintenance and Repair Services	16,250	16,250	13,287	2,963
Communications	5,335	5,335	4,378	957
Rentals	1,560	1,560	1,346	214
Miscellaneous	36,455	43,025	43,023	2
Capital Outlays	2,560	2,560	1,717	843
<i>Total Property and Casualty</i>	<u>360,988</u>	<u>360,988</u>	<u>321,161</u>	<u>39,827</u>
<i>Property and Casualty Premiums & Claims</i>				
Contractual Professional Services	138,900	638,900	635,313	3,587
Insurance	1,685,787	2,625,787	2,295,222	330,565
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Property and Casualty Premiums & Claims</i>	<u>1,849,687</u>	<u>3,289,687</u>	<u>2,930,535</u>	<u>359,152</u>
<i>Safety Training</i>				
Special Fringe Benefits	3,829	2,629	1,000	1,629
Staff Training and Development	6,028	7,228	6,525	703
<i>Total Safety Training</i>	<u>9,857</u>	<u>9,857</u>	<u>7,525</u>	<u>2,332</u>
<i>Total Expenses</i>	<u>2,220,532</u>	<u>3,660,532</u>	<u>3,259,221</u>	<u>401,311</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(118,806)</u>	<u>(1,558,806)</u>	<u>(1,720,518)</u>	<u>(161,712)</u>
<i>Fund Equity at Beginning of Year</i>	4,925,975	4,925,975	4,925,975	-
<i>Prior Year Encumbrances Appropriated</i>	118,805	118,805	118,805	-
<i>Fund Equity At End Of Year</i>	<u>\$ 4,925,974</u>	<u>\$ 3,485,974</u>	<u>\$ 3,324,262</u>	<u>\$ (161,712)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Health Insurance Administration - Health Insurance - Admin - Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2015**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General Government				
Health Insurance Administration Subfund				
<i>Health Insurance</i>				
Special Fringe Benefits	200	200	162	38
Contractual Professional Services	43,455	114,933	95,684	19,249
Capital Outlays	14,396	14,396	14,396	-
<i>Total Expenditures</i>	<u>58,051</u>	<u>129,529</u>	<u>110,242</u>	<u>19,287</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(58,051)	(129,529)	(110,242)	19,287
Other Financing Sources And Uses				
Advances in	-	19,300	19,300	-
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>19,300</u>	<u>19,300</u>	<u>0</u>
<i>Net Change in fund Balances</i>	(58,051)	(110,229)	(90,942)	19,287
<i>Fund Balance (Deficit) At Beginning of Year</i>	52,191	52,191	52,191	
<i>Prior Year Encumbrances Appropriated</i>	58,051	58,051	58,051	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 52,191</u>	<u>\$ 13</u>	<u>\$ 19,300</u>	<u>\$ 19,287</u>

MONTGOMERY COUNTY, OHIO

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

Healthcare Self Insurance - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 44,685,400	\$ 44,685,400	\$ 42,808,583	\$ (1,876,817)
Other Revenues	-	-	1,480	1,480
<i>Total Revenues</i>	<u>44,685,400</u>	<u>44,685,400</u>	<u>42,810,063</u>	<u>(1,875,337)</u>
Expenses:				
<i>Anthem Benefits - Self Insurance</i>				
Fringe Benefits	5,800,000	6,120,000	6,084,620	35,380
Contractual Professional Services	3,955,225	3,955,225	3,463,433	491,792
Insurance	38,295,977	42,295,977	40,135,720	2,160,257
Miscellaneous	750,367	750,367	750,367	-
<i>Total Anthem Benefits - Self Insurance</i>	<u>48,801,569</u>	<u>53,121,569</u>	<u>50,434,140</u>	<u>2,687,429</u>
<i>Anthem Benefits - Health Insurance Admin</i>				
Salaries	252,089	252,089	226,376	25,713
Fringe Benefits	77,760	77,760	71,594	6,166
Special Fringe Benefits	1,740	1,958	1,958	-
Operating Supplies	2,100	2,082	1,671	411
Routine Business	800	800	33	767
Staff Training and Development	1,600	1,600	1,497	103
Contractual Professional Services	223,543	286,043	143,001	143,042
Communications	32,700	16,005	13,352	2,653
Insurance	1,000	1,000	568	432
Rentals	9,000	4,000	3,703	297
Miscellaneous	31,022	27,335	27,335	-
Capital Outlays	-	23,682	23,682	-
<i>Total Anthem Benefits - Health Insurance Admin</i>	<u>633,354</u>	<u>694,354</u>	<u>514,770</u>	<u>179,584</u>
<i>Total Expenses</i>	<u>49,434,923</u>	<u>53,815,923</u>	<u>50,948,910</u>	<u>2,867,013</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(4,749,523)	(9,130,523)	(8,138,847)	991,676
Other Financing Sources And Uses				
Transfers out	-	(1)	-	1
<i>Net Change in Fund Equity</i>	<u>(4,749,523)</u>	<u>(9,130,524)</u>	<u>(8,138,847)</u>	<u>991,677</u>
<i>Fund Equity at Beginning of Year</i>	19,165,133	19,165,133	19,165,133	-
<i>Prior Year Encumbrances Appropriated</i>	3,482,679	3,482,679	3,482,679	-
<i>Fund Equity At End Of Year</i>	<u>\$ 17,898,289</u>	<u>\$ 13,517,288</u>	<u>\$ 14,508,965</u>	<u>\$ 991,677</u>

MONTGOMERY COUNTY, OHIO

FIDUCIARY FUNDS – AGENCY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.

Other Agency Funds - Other miscellaneous agency funds, for which the County acts as custodian, are reported under this heading.

Payroll Agency Funds - These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.

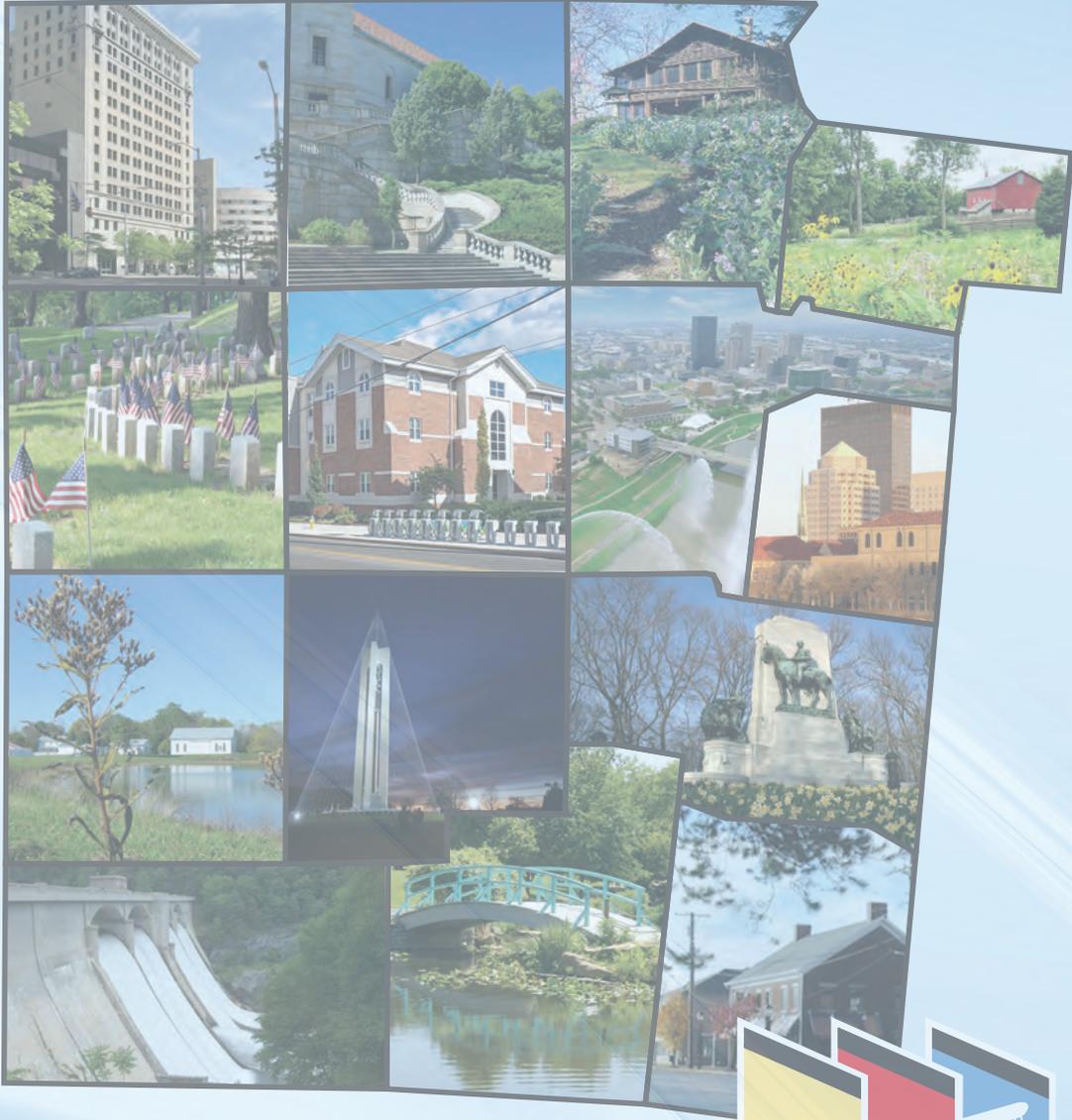
Undivided Tax Agency Funds - The Undivided Tax Funds include real estate property taxes, public utility property taxes, residual delinquent tangible personal property taxes, residual inheritance taxes and various other taxes collected and distributed by the County.

MONTGOMERY COUNTY, OHIO
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
<i>Other Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 23,155,177	\$ 48,252,644	\$ 43,994,894	\$ 27,412,927
Cash and Cash Equivalents in Segregated Accounts	14,854,456	159,212,617	159,036,008	15,031,065
Total Assets	<u>\$ 38,009,633</u>	<u>\$ 207,465,261</u>	<u>\$ 203,030,902</u>	<u>\$ 42,443,992</u>
LIABILITIES:				
Due to Other Governments	\$ 854,290	\$ 5,515,730	\$ 5,726,073	\$ 643,947
Undistributed Monies	37,155,343	201,949,531	197,304,829	41,800,045
Total Liabilities	<u>\$ 38,009,633</u>	<u>\$ 207,465,261</u>	<u>\$ 203,030,902</u>	<u>\$ 42,443,992</u>
<i>Payroll Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,599,793	\$ 257,859,120	\$ 256,748,610	\$ 5,710,303
Total Assets	<u>\$ 4,599,793</u>	<u>\$ 257,859,120</u>	<u>\$ 256,748,610</u>	<u>\$ 5,710,303</u>
LIABILITIES:				
Due to Other Governments	\$ 3,923,881	\$ 95,267,920	\$ 94,359,470	\$ 4,832,331
Undistributed Monies	675,912	162,591,200	162,389,140	877,972
Total Liabilities	<u>\$ 4,599,793</u>	<u>\$ 257,859,120</u>	<u>\$ 256,748,610</u>	<u>\$ 5,710,303</u>
<i>Undivided Tax Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 50,682,216	\$ 829,621,468	\$ 832,155,683	\$ 48,148,001
Property Taxes Receivable	737,339,387	632,478,170	595,204,317	774,613,240
Total Assets	<u>\$ 788,021,603</u>	<u>\$ 1,462,099,638</u>	<u>\$ 1,427,360,000</u>	<u>\$ 822,761,241</u>
LIABILITIES:				
Due to Other Governments	\$ 788,021,603	\$ 1,462,099,638	\$ 1,427,360,000	\$ 822,761,241
Total Liabilities	<u>\$ 788,021,603</u>	<u>\$ 1,462,099,638</u>	<u>\$ 1,427,360,000</u>	<u>\$ 822,761,241</u>
<i>Total Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 78,437,186	\$ 1,135,733,232	\$ 1,132,899,187	\$ 81,271,231
Cash and Cash Equivalents in Segregated Accounts	14,854,456	159,212,617	159,036,008	15,031,065
Property Taxes Receivable	737,339,387	632,478,170	595,204,317	774,613,240
Total Assets	<u>\$ 830,631,029</u>	<u>\$ 1,927,424,019</u>	<u>\$ 1,887,139,512</u>	<u>\$ 870,915,536</u>
LIABILITIES:				
Due to Other Governments	\$ 792,799,774	\$ 1,562,883,288	\$ 1,527,445,543	\$ 828,237,519
Undistributed Monies	37,831,255	364,540,731	359,693,969	42,678,017
Total Liabilities	<u>\$ 830,631,029</u>	<u>\$ 1,927,424,019</u>	<u>\$ 1,887,139,512</u>	<u>\$ 870,915,536</u>

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Statistical Section



MONTGOMERY
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MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Pages

Financial Trends

254 - 265

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

Revenue Capacity

266 – 271

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

Debt Capacity

272 – 276

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

Demographic and Economic Information

277 – 279

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

Operating Information

280 - 284

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs.

MONTGOMERY COUNTY, OHIO**Net Position by Component****Last Ten Years***(accrual basis of accounting)*

	2006	2007	2008	2009
<i>Governmental activities</i>				
Net investment in capital assets	\$ 474,924,692	\$ 481,087,797	\$ 493,973,730	\$ 494,468,536
Restricted	119,149,399	126,712,519	137,952,919	132,998,026
Unrestricted	197,154,882	194,310,963	203,164,206	189,610,709
<i>Total governmental activities net position</i>	<u>791,228,973</u>	<u>802,111,279</u>	<u>835,090,855</u>	<u>817,077,271</u>
<i>Business-type activities</i>				
Net investment in capital assets	253,206,796	262,389,063	269,958,963	274,725,098
Restricted	23,074,519	27,907,464	29,191,271	27,984,824
Unrestricted	95,347,750	95,003,952	95,961,368	98,741,238
<i>Total business-type activities net position</i>	<u>371,629,065</u>	<u>385,300,479</u>	<u>395,111,602</u>	<u>401,451,160</u>
<i>Primary government</i>				
Net investment in capital assets	728,131,488	743,476,860	763,932,693	769,193,634
Restricted	142,223,918	154,619,983	167,144,190	160,982,850
Unrestricted	292,502,632	289,314,915	299,125,574	288,351,947
<i>Total primary government net position</i>	<u>\$ 1,162,858,038</u>	<u>\$ 1,187,411,758</u>	<u>\$ 1,230,202,457</u>	<u>\$ 1,218,528,431</u>

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

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

	2010	2011	2012	2013	2014	2015
\$	497,684,238	\$ 491,258,673	\$ 493,347,997	\$ 496,619,904	\$ 501,836,731	\$ 513,372,660
	212,016,550	219,262,056	210,275,938	193,657,088	174,648,924	179,175,404
	119,784,787	128,822,623	145,323,039	143,747,095	17,323,974	12,338,096
	829,485,575	839,343,352	848,946,974	834,024,087	693,809,629	704,886,160
	271,676,375	277,874,738	294,563,350	295,068,135	295,554,551	304,117,559
	26,500,608	20,560,093	11,947,947	9,764,455	9,764,455	9,519,873
	106,842,122	104,008,005	102,362,605	103,911,516	81,653,070	80,315,978
	405,019,105	402,442,836	408,873,902	408,744,106	386,972,076	393,953,410
	769,360,613	769,133,411	787,911,347	791,688,039	797,391,282	817,490,219
	238,517,158	239,822,149	222,223,885	203,421,543	184,413,379	188,695,277
	226,626,909	232,830,628	247,685,644	247,658,611	98,977,044	92,654,074
\$	1,234,504,680	\$ 1,241,786,188	\$ 1,257,820,876	\$ 1,242,768,193	\$ 1,080,781,705	\$ 1,098,839,570

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2006	2007	2008	2009
Expenses				
<i>Governmental activities:</i>				
General government	\$ 44,923,936	\$ 49,841,809	\$ 47,679,817	\$ 46,267,760
Judicial and law enforcement	143,283,074	156,772,668	172,328,638	170,384,909
Environment and public works	17,673,013	19,748,227	19,372,394	19,950,382
Social services	279,038,800	290,281,621	291,778,895	314,574,968
Community and economic development	16,029,837	17,907,526	14,121,820	17,462,570
Interest and fiscal charges on long-term debt	2,411,043	2,330,933	2,164,855	2,027,940
<i>Total governmental activities expenses</i>	<u>503,359,703</u>	<u>536,882,784</u>	<u>547,446,419</u>	<u>570,668,529</u>
<i>Business-type activities:</i>				
Parking Facilities	1,439,069	1,326,673	1,923,094	1,523,288
Stillwater Center	14,136,615	15,244,450	15,522,450	16,970,415
Wastewater	44,826,202	44,592,238	44,633,673	42,346,628
Water	32,300,477	34,200,969	34,247,359	34,933,626
Solid Waste Management	18,255,612	18,060,302	19,716,142	19,620,671
<i>Total business-type activities expenses</i>	<u>110,957,975</u>	<u>113,424,632</u>	<u>116,042,718</u>	<u>115,394,628</u>
<i>Total primary government expenses</i>	<u>\$ 614,317,678</u>	<u>\$ 650,307,416</u>	<u>\$ 663,489,137</u>	<u>\$ 686,063,157</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 28,720,706	\$ 31,882,073	\$ 31,757,802	\$ 30,715,992
Judicial and law enforcement	17,898,357	18,050,344	19,049,418	21,196,125
Environment and public works	3,338,282	2,744,670	3,043,148	2,618,993
Social services	11,177,119	13,924,916	12,314,527	10,650,715
Community and economic development	1,613,826	1,702,569	1,304,242	1,058,957
Operating grants and contributions	215,556,976	236,442,434	224,782,787	251,417,223
Capital grants and contributions	5,905,104	5,420,668	9,807,629	4,461,508
<i>Total governmental activities program revenues</i>	<u>284,210,370</u>	<u>310,167,674</u>	<u>302,059,553</u>	<u>322,119,513</u>
<i>Business-type activities:</i>				
Charges for Services				
Parking Facilities	1,773,177	1,756,937	1,767,906	1,793,460
Stillwater Center	11,914,179	12,034,754	12,602,191	13,626,404
Wastewater	41,609,213	45,462,572	43,399,716	42,382,581
Water	28,945,526	32,056,073	32,233,830	34,259,782
Solid Waste Management	23,001,436	22,606,698	22,575,113	21,404,247
Capital grants and contributions	3,486,556	6,346,752	4,924,855	2,523,468
<i>Total business-type activities program revenues</i>	<u>110,730,087</u>	<u>120,263,786</u>	<u>117,503,611</u>	<u>115,989,942</u>
<i>Total primary government program revenues</i>	<u>\$ 394,940,457</u>	<u>\$ 430,431,460</u>	<u>\$ 419,563,164</u>	<u>\$ 438,109,455</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(219,149,333)	(226,715,110)	(245,386,866)	(248,549,016)
<i>Business-type activities</i>	(227,888)	6,839,154	1,460,893	595,314
<i>Total primary government net expense</i>	<u>\$ (219,377,221)</u>	<u>\$ (219,875,956)</u>	<u>\$ (243,925,973)</u>	<u>\$ (247,953,702)</u>

(Cont'd.)

	2010	2011	2012	2013	2014	2015
\$	47,184,127	\$ 45,555,852	\$ 42,969,445	\$ 42,993,954	\$ 44,495,065	\$ 30,836,259
	165,863,588	160,924,095	150,288,713	156,259,913	160,529,728	176,019,904
	19,558,766	29,724,929	18,198,601	18,993,571	15,247,904	17,130,746
	273,398,775	250,462,369	235,291,034	223,644,244	228,258,362	227,180,491
	16,990,933	17,188,443	14,770,941	15,078,506	10,694,756	16,249,968
	2,028,967	1,367,555	1,365,046	1,040,260	814,233	741,276
	525,025,156	505,223,243	462,883,780	458,010,448	460,040,048	468,158,644
	1,393,749	1,265,946	1,132,534	1,296,813	1,193,048	1,602,263
	16,939,827	15,915,029	15,892,645	15,817,452	16,079,424	15,051,051
	44,304,731	44,646,263	40,056,205	42,800,809	45,132,859	40,884,786
	34,993,326	34,109,777	36,826,698	34,583,444	39,735,621	36,179,863
	19,142,578	20,452,424	18,589,675	18,556,915	19,518,574	20,454,194
	116,774,211	116,389,439	112,497,757	113,055,433	121,659,526	114,172,157
\$	641,799,367	\$ 621,612,682	\$ 575,381,537	\$ 571,065,881	\$ 581,699,574	\$ 582,330,801
\$	31,702,256	\$ 30,055,340	\$ 29,537,120	\$ 27,906,369	\$ 18,981,171	\$ 18,504,495
	23,892,852	22,746,517	23,240,571	23,989,323	24,825,770	25,059,222
	3,351,542	2,813,610	2,671,787	2,827,685	2,586,256	3,334,365
	8,474,943	9,127,216	6,601,723	5,179,450	4,712,761	4,828,333
	1,126,691	1,057,890	1,300,639	1,303,735	1,779,020	1,426,694
	225,154,922	197,760,439	182,570,088	155,840,530	159,246,348	165,317,305
	10,497,929	11,905,093	9,958,838	7,537,474	9,981,017	14,495,204
	304,201,135	275,466,105	255,880,766	224,584,566	222,112,343	232,965,618
	1,683,357	1,695,707	1,521,978	1,253,040	1,254,515	1,256,970
	13,048,278	12,975,132	13,451,639	13,018,773	14,054,894	12,342,650
	41,328,277	39,358,586	40,666,004	39,313,020	42,239,094	41,826,308
	34,658,803	32,925,072	34,416,184	31,926,590	33,977,046	34,722,082
	22,726,383	19,897,450	21,712,157	21,058,373	22,059,803	22,424,794
	1,620,870	958,631	573,390	952,736	388,461	0
	115,065,968	107,810,578	112,341,352	107,522,532	113,973,813	112,572,804
\$	419,267,103	\$ 383,276,683	\$ 368,222,118	\$ 332,107,098	\$ 336,086,156	\$ 345,538,422
	(220,824,021)	(229,757,138)	(207,003,014)	(233,425,882)	(237,927,705)	(235,193,026)
	(1,708,243)	(8,578,861)	(156,405)	(5,532,901)	(7,685,713)	(1,599,353)
\$	(222,532,264)	\$ (238,335,999)	\$ (207,159,419)	\$ (238,958,783)	\$ (245,613,418)	\$ (236,792,379)

MONTGOMERY COUNTY, OHIO

Changes in Net Position (Cont'd.)

Last Ten Years

(accrual basis of accounting)

	2006	2007	2008	2009
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596
Developmental disabilities	3,747,929	3,512,914	3,260,915	2,958,299
Human services	88,861,337	89,064,740	117,431,241	112,294,936
Sales tax	65,645,345	64,691,720	62,946,971	58,520,545
Other taxes	8,581,018	9,224,146	9,208,394	8,065,138
Grants and contributions not restricted to specific programs	22,361,933	20,671,328	22,274,489	21,108,365
Gain from disposal of capital assets	147,373	159,589	1,151,015	192,377
Unrestricted investment earnings	24,822,378	30,689,097	29,531,315	7,066,198
Miscellaneous	8,761,697	4,901,027	5,771,935	7,202,111
Transfers	(2,864,528)	(3,288,593)	(4,072,652)	(3,516,133)
<i>Total governmental activities</i>	<u>239,066,495</u>	<u>237,597,416</u>	<u>264,783,024</u>	<u>230,535,432</u>
<i>Business-type activities:</i>				
Gain from disposal of capital assets	26,013	75,444	176,779	94,067
Unrestricted investment earnings	2,194,489	2,319,986	1,632,080	1,105,443
Miscellaneous	3,068,030	1,148,237	1,430,818	1,028,601
Transfers	2,864,528	3,288,593	4,072,652	3,516,133
<i>Total business-type activities</i>	<u>8,153,060</u>	<u>6,832,260</u>	<u>7,312,329</u>	<u>5,744,244</u>
<i>Total primary government</i>	<u>\$ 247,219,555</u>	<u>\$ 244,429,676</u>	<u>\$ 272,095,353</u>	<u>\$ 236,279,676</u>
Change in Net Position				
<i>Governmental activities</i>	\$ 19,917,162	\$ 10,882,306	\$ 19,396,158	\$ (18,013,584)
<i>Business-type activities</i>	7,925,172	13,671,414	8,773,222	6,339,558
<i>Total primary government</i>	<u>\$ 27,842,334</u>	<u>\$ 24,553,720</u>	<u>\$ 28,169,380</u>	<u>\$ (11,674,026)</u>

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

	2010	2011	2012	2013	2014	2015
\$	16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783
	2,948,209	2,987,755	2,804,577	3,026,894	2,937,838	3,009,409
	111,615,319	115,040,009	100,737,060	106,491,824	104,166,052	109,270,401
	61,439,062	66,998,226	68,877,849	71,111,123	82,907,788	80,066,149
	8,395,654	8,526,021	9,137,155	9,196,412	8,946,335	9,955,740
	22,215,732	19,526,597	14,067,609	16,958,404	9,321,385	20,361,261
	122,510	205,033	1,308,867	145,528		
	8,770,936	13,199,072	3,989,088	(2,704,080)	8,317,612	4,520,835
	5,158,664	1,835,146	1,791,862	789,276	3,928,100	5,525,567
	(3,573,588)	(4,754,359)	(2,790,956)	(3,048,082)	(3,108,374)	(3,180,588)
	233,232,325	239,614,915	214,470,152	218,502,995	234,551,424	246,269,557
	55,614	121,190	389,615	124,624		
	454,955	261,854	37,672	14,006	2,620	
	1,192,031	865,189	817,747	2,216,393	1,776,621	5,400,099
	3,573,588	4,754,359	2,790,956	3,048,082	3,108,374	3,180,588
	5,276,188	6,002,592	4,035,990	5,403,105	4,887,615	8,580,687
\$	238,508,513	\$ 245,617,507	\$ 218,506,142	\$ 223,906,100	\$ 239,439,039	\$ 254,850,244
\$	12,408,304	\$ 9,857,777	\$ 7,467,138	\$ (14,922,887)	\$ (3,376,281)	\$ 11,076,531
	3,567,945	(2,576,269)	3,879,585	(129,796)	(2,798,098)	6,981,334
\$	15,976,249	\$ 7,281,508	\$ 11,346,723	\$ (15,052,683)	\$ (6,174,379)	\$ 18,057,865

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

	2006	2007	2008	2009
Property taxes levied for:				
General operating	\$ 19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596
Developmental disabilities	3,747,929	3,512,914	3,260,915	2,958,299
Human services	88,861,337	89,064,740	117,431,241	112,294,936
Sales tax	65,645,345	64,691,720	62,946,971	58,520,545
Other taxes:				
Real property transfer tax	2,067,196	2,444,347	2,670,894	1,929,476
Hotel/motel lodging tax	2,244,280	2,557,115	2,373,585	1,990,326
Motor vehicle license tax	4,269,542	4,222,684	4,163,915	4,145,336
Total tax revenues	\$ 185,837,642	\$ 184,464,968	\$ 210,126,922	\$ 198,482,514

	2010	2011	2012	2013	2014	2015
\$	16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783
	2,948,209	2,987,755	2,804,577	3,026,894	2,937,838	3,009,409
	111,615,319	115,040,009	100,737,060	106,491,824	104,166,052	109,270,401
	61,439,062	66,998,226	68,877,849	71,111,123	82,907,788	80,066,149
	2,139,472	1,979,525	2,372,068	2,463,221	2,667,636	3,022,724
	2,073,533	2,402,054	2,597,260	2,544,223	2,719,008	2,921,492
	4,182,649	4,144,442	4,167,827	4,188,968	3,559,691	4,011,524
\$	200,538,071	\$ 209,603,426	\$ 196,103,682	\$ 206,361,949	\$ 216,092,701	\$ 219,042,482

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

	2006	2007	2008	2009
General Fund				
Nonspendable	\$	\$	\$	\$
Committed				
Assigned				
Unassigned				
Reserved	552,592	6,537,896	9,618,548	8,769,177
Unreserved	47,919,115	46,602,497	51,081,844	40,839,114
Total General Fund	48,471,707	53,140,393	60,700,392	49,608,291
Children Services				
Restricted				
Reserved	90,032	76,153	21,084	
Unreserved	5,997,324	4,149,270	1,811,958	740,662
Total Children Services Fund	6,087,356	4,225,423	1,833,042	740,662
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable				
Restricted				
Reserved	24,116,837	33,553,269	30,592,594	32,836,336
Unreserved	(17,708,689)	(26,738,868)	(22,146,846)	(23,999,111)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	6,408,148	6,814,401	8,445,748	8,837,225
Job & Family Services				
Nonspendable				
Restricted				
Reserved	5,689,697	4,222,404	83,069	196,657
Unreserved	(2,820,309)	9,382,346	11,379,433	6,415,433
Total Job & Family Services Fund	2,869,388	13,604,750	11,462,502	6,612,090
Human Services Levy				
Restricted				
Reserved	635,048	106,202		
Unreserved	53,961,571	50,433,380	72,923,514	68,700,830
Total Human Services Levy Fund	54,596,619	50,539,582	72,923,514	68,700,830
Board of Developmental Disabilities Services				
Nonspendable				
Restricted				
Total Board of Developmental Disabilities Services	0	0	0	0
Other Governmental Funds				
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned (Deficit)				
Reserved	25,193,803	32,791,001	26,732,786	26,353,207
Unreserved, reported in:				
Special revenue funds	65,858,636	72,200,327	65,176,662	68,455,141
Debt service funds			(2,600,000)	(2,209,000)
Capital projects funds	51,653,666	35,617,153	30,853,624	27,510,700
Total Other Governmental Funds	142,706,105	140,608,481	120,163,072	120,110,048
Total Fund Balances of Governmental Funds	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 254,609,146

Note: The County implemented GASB 54 in 2011. The Board of Developmental Disabilities Services was first reported as a major fund in 2011

2010	2011	2012	2013	2014	2015
\$	\$ 7,858,517	\$ 7,755,986	\$ 7,529,619	\$ 6,384,905	\$ 7,532,934
	13,304,946	17,083,949	14,891,941	1,000,000	2,550,000
		1,108,565	808,257	1,147,597	1,760,268
	56,982,651	56,640,436	51,941,022	71,109,944	68,766,614
7,634,195					
44,690,606					
52,324,801	78,146,114	82,588,936	75,170,839	79,642,446	80,609,816
	6,113,851	8,028,630	6,221,642	3,910,144	626,349
18,784					
5,246,055					
5,264,839	6,113,851	8,028,630	6,221,642	3,910,144	626,349
					4,070
	14,730,154	8,548,075	5,686,551	9,188,966	13,317,356
32,816,423					
(19,754,154)					
13,062,269	14,730,154	8,548,075	5,686,551	9,188,966	13,321,426
				67,458	62,013
	7,731,911	8,992,270	5,935,919	5,898,916	7,145,428
3,043					
10,385,310					
10,388,353	7,731,911	8,992,270	5,935,919	5,966,374	7,207,441
	58,877,327	62,349,914	57,629,395	50,590,997	51,088,008
8,048					
59,462,074					
59,470,122	58,877,327	62,349,914	57,629,395	50,590,997	51,088,008
				4,275	27,681
	20,130,484	18,686,754	19,054,267	13,604,266	17,404,140
0	20,130,484	18,686,754	19,054,267	13,608,541	17,431,821
				35,401	40,845
	66,245,850	62,840,013	60,450,500	64,206,489	66,713,229
	27,075,299	28,711,954	33,563,035	34,668,867	32,444,332
	463,028				
	(3,689,540)	(3,328,220)	(2,856,711)	(1,614,383)	(2,130,301)
31,622,336					
70,564,157					
(1,802,000)					
21,639,602					
122,024,095	90,094,637	88,223,747	91,156,824	97,296,374	97,068,105
\$ 262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966

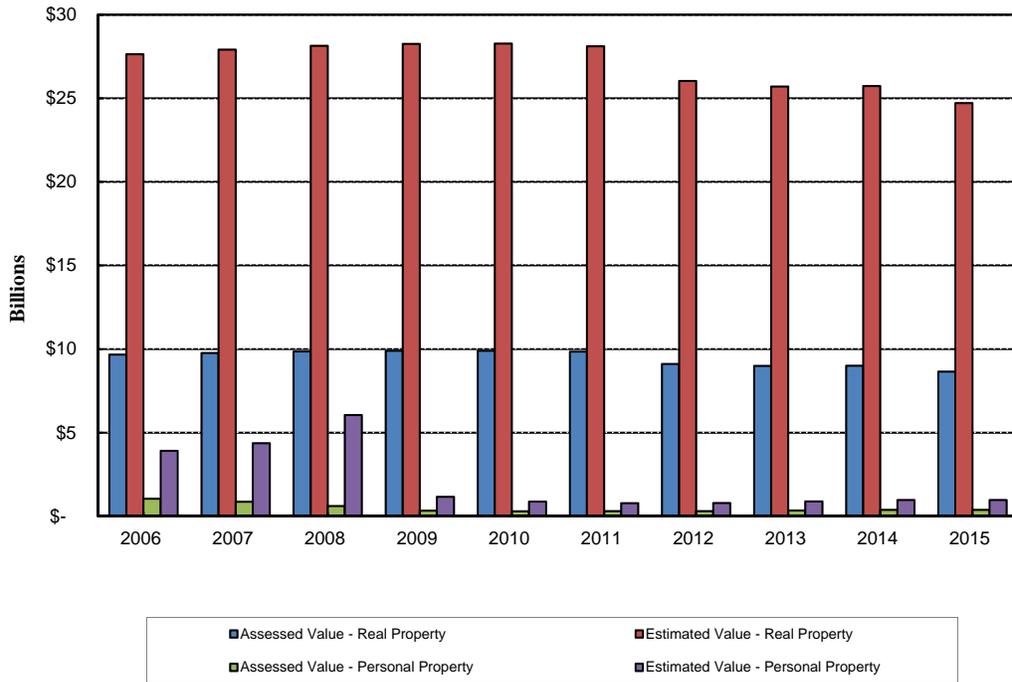
MONTGOMERY COUNTY, OHIO
Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2006	2007	2008	2009
<i>Revenues:</i>				
Property taxes	\$ 111,555,518	\$ 109,216,656	\$ 135,089,535	\$ 127,913,753
Sales tax	64,734,278	64,377,557	64,340,111	58,729,713
Local taxes	8,581,018	9,224,146	9,208,394	8,065,138
Special assessments	416,769	344,304	293,623	260,694
Fees and charges for services	48,347,722	53,813,318	51,763,195	49,534,619
Licenses and permits	2,511,627	2,683,249	2,334,342	2,520,649
Fines and forfeitures	1,827,191	1,588,641	1,713,647	1,813,692
Intergovernmental	244,257,303	264,431,936	252,618,598	274,340,334
Investment earnings	24,104,861	30,820,643	29,130,904	8,673,596
Other	7,923,919	4,721,381	5,982,250	6,867,915
Total Revenues	514,260,206	541,221,831	552,474,599	538,720,103
<i>Expenditures:</i>				
<i>Current:</i>				
General government	32,432,866	34,237,179	33,281,215	30,984,590
Judicial and law enforcement	139,044,314	150,120,102	159,664,579	158,534,604
Environment and public works	15,259,324	16,030,285	16,769,478	16,446,192
Social services	259,340,991	269,069,253	272,038,022	289,899,484
Community and economic development	11,823,769	10,424,976	9,452,810	11,403,767
Capital outlay	32,212,431	23,252,421	25,572,008	19,137,468
<i>Intergovernmental:</i>				
General government	103,300	53,300	103,300	3,300
Judicial and law enforcement				
Environment and public works	237,188	244,304	244,304	236,975
Social services	16,382,072	17,045,948	15,574,976	18,431,157
Community and economic development	3,298,625	4,653,459	4,170,347	5,362,719
<i>Debt service (including capital lease payments):</i>				
Principal retirement	2,718,304	2,843,969	2,912,210	2,975,426
Interest and fiscal charges	2,555,983	2,468,045	2,310,000	2,172,581
Bond issuance costs				
Total Expenditures	515,409,167	530,443,241	542,093,249	555,588,263
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over (Under) Expenditures</i>	(1,148,961)	10,778,590	10,381,350	(16,868,160)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	79,134	107,417	117,429	153,850
Inception of capital leases	489,459	130,293	169,113	138,870
Loans Issued				
Bonds issued	144,275	66,000		
Refunding bonds issued				
Premium on bond issuance				
Payment to refunded bond escrow agent				
Transfers in	123,041,105	126,645,134	115,216,765	134,295,876
Transfers out	(125,905,633)	(129,933,727)	(119,289,417)	(137,812,009)
Total Other Financing Sources And Uses	(2,151,660)	(2,984,883)	(3,786,110)	(3,223,413)
Net Change in Fund Balances	(3,300,621)	7,793,707	6,595,240	(20,091,573)
<i>Fund Balance at Beginning Of Year</i>	264,439,944	261,139,323	268,933,030	275,528,270
<i>Fund Balance reclassified/restated</i>				(827,551)
Fund Balance at End Of Year	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 254,609,146
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	1.08%	1.03%	0.99%	0.94%

	2010	2011	2012	2013	2014	2015
\$	127,825,433	\$ 132,060,279	\$ 121,497,988	\$ 123,730,585	\$ 121,518,948	\$ 130,378,910
	60,821,919	66,650,957	68,802,117	70,997,307	74,878,470	79,710,558
	8,395,654	8,526,021	9,137,155	9,196,412	8,945,962	9,603,070
	284,050	242,775	275,066	356,950	240,262	268,176
	50,901,356	50,123,648	47,406,183	46,593,766	47,553,630	46,890,515
	2,782,412	2,600,608	3,004,187	3,182,284	3,034,624	3,211,757
	2,247,623	2,201,957	2,199,974	2,215,371	2,123,456	2,837,207
	253,093,228	233,446,056	206,815,454	183,918,281	191,453,768	202,400,064
	9,381,763	13,767,327	4,472,531	(2,809,856)	8,324,023	5,029,862
	4,868,354	2,506,060	1,365,539	1,215,599	3,406,080	6,043,005
	520,601,792	512,125,688	464,976,194	438,596,699	461,479,223	486,373,124
	31,120,275	30,638,844	29,512,308	30,160,722	30,831,641	29,225,821
	152,986,341	152,253,291	145,429,898	147,675,686	151,126,438	157,827,236
	16,484,840	16,602,745	15,492,540	16,842,558	17,007,937	14,895,412
	246,418,142	225,488,822	207,557,270	193,388,644	195,215,717	194,975,716
	12,376,036	13,721,072	12,876,908	10,715,338	7,628,999	12,722,405
	19,759,213	17,068,021	17,781,785	14,959,700	16,808,724	29,914,035
	53,300	51,701	45,497	1,344,296	3,203,086	2,506,156
	1,171,256	990,869	1,010,110	1,577,831	1,706,284	1,481,960
	223,277	216,879	197,054	626,978	386,896	546,290
	19,579,071	26,113,297	25,457,032	27,059,237	30,676,509	25,820,246
	4,168,179	3,306,614	1,727,051	4,050,680	2,944,725	2,676,303
	13,783,937	3,291,303	3,318,815	3,345,844	3,738,393	2,957,729
	2,229,051	1,538,134	1,433,367	822,954	876,669	710,864
				231,576		-
	520,352,918	491,281,592	461,839,635	452,802,044	462,152,018	476,260,173
	248,874	20,844,096	3,136,559	(14,205,345)	(672,795)	10,112,951
	89,670	151,599	1,237,389	106,647	85,582	
	48,327	48,663	27,445	240,451		13,747
				625,836	3,043,992	203,014
	10,795,000			21,855,643		
	317,050			668,372		
				(22,788,028)		
	138,108,717	123,171,135	114,117,409	121,954,750	121,580,277	124,046,444
	(141,682,305)	(130,925,494)	(116,924,954)	(125,021,215)	(124,688,651)	(127,227,032)
	7,676,459	(7,554,097)	(1,542,711)	(2,357,544)	21,200	(2,963,827)
	7,925,333	13,289,999	1,593,848	(16,562,889)	(651,595)	7,149,124
	254,609,146	262,534,479	275,824,478	277,418,326	260,855,437	260,203,842
\$	262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966
	3.16%	0.99%	1.06%	1.00%	1.03%	0.81%

MONTGOMERY COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

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	
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	885,345,832	9,343,290,650	26,595,500,746	15.94
2014	9,006,702,660	25,733,436,171	376,231,380	966,230,590	9,382,934,040	26,699,666,761	15.94
2015	8,649,344,380	24,712,412,514	379,199,400	973,853,005	9,028,543,780	25,686,265,519	16.94



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.

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value)
Last Ten Years

(Cont'd.)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<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	7.21	7.21	7.21	7.21	7.21	7.21	7.21	8.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	13.94	13.94	15.94	15.94	15.94	15.94	15.94	15.94	15.94	16.94
<i>School Districts</i>										
Brookville	65.04	65.04	65.04	69.03	69.03	69.03	69.03	69.03	69.00	74.25
Centerville	67.65	67.65	67.65	67.65	73.55	73.55	73.55	73.55	77.77	77.72
Dayton	70.85	70.85	70.85	75.75	75.75	76.52	77.52	79.85	79.85	79.85
Huber Heights	60.48	60.44	60.44	66.67	66.67	66.67	66.74	66.74	66.74	66.74
Jefferson	61.90	61.90	61.90	66.90	66.90	66.90	66.90	66.90	61.40	61.40
Kettering	67.80	67.80	71.30	72.20	73.10	78.00	78.00	78.00	82.89	82.99
Mad River	65.12	65.20	65.20	65.20	65.20	65.20	65.50	71.40	71.40	71.40
Miamisburg	46.63	46.63	46.48	51.55	51.90	59.74	60.62	60.76	60.86	62.03
New Lebanon	52.82	52.02	52.02	52.02	52.02	52.02	52.02	52.02	51.45	51.45
Northmont	64.15	64.15	70.05	70.05	70.05	70.05	75.95	75.95	75.95	75.95
Northridge	63.00	63.00	63.00	63.00	63.50	63.85	71.00	71.00	71.00	71.00
Oakwood	111.45	111.45	116.95	116.95	116.95	122.70	122.70	123.25	129.00	129.20
Trotwood-Madison	60.06	60.06	60.06	60.06	60.06	60.06	60.06	60.06	61.06	61.56
Valley View	43.91	43.81	37.41	37.11	32.36	32.36	32.36	32.36	39.33	39.33
Vandalia-Butler	47.76	53.30	53.11	53.69	53.72	54.61	55.51	55.57	62.53	62.56
West Carrollton	65.55	65.55	72.05	72.05	72.05	72.05	72.05	72.05	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	47.10	47.10	46.40	48.85	48.20	48.20	48.90	48.85	55.10	54.90
Carlisle	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70	49.60	49.65
Fairborn	44.20	44.20	52.50	51.90	51.80	51.80	52.65	52.50	52.50	52.65
Preble Shawnee	23.49	23.49	23.49	23.49	23.49	23.49	23.20	23.20	23.20	23.00
Tri County North	42.85	42.85	42.85	42.85	42.85	42.85	43.15	43.55	43.55	41.80
Springboro Community S.D.	65.27	62.86	61.21	59.46	60.71	60.71	60.22	60.36	58.84	58.79

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value) (Cont'd.)
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<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	8.21
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.54	11.67	11.67	11.67	11.29	11.29	11.29	11.29	11.29	11.29
Kettering	6.80	6.80	6.80	6.79	6.79	6.79	6.79	6.79	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	21.70
Oakwood	11.80	11.80	11.80	6.30	6.30	6.30	6.30	6.30	10.05	10.05
Phillipsburg	9.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	17.39	17.39	17.39	16.65	19.65	19.65	19.65	19.65	23.80	23.80
Union	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	14.30	14.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	2.74	2.74	2.74	6.25	6.25	6.25	6.25	6.25	6.25	6.25

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	13.90	13.90	14.10	14.10	14.10	14.10	14.10	14.10	14.10	17.35
German	16.20	16.20	16.20	16.20	16.20	18.20	18.20	17.70	18.20	18.70
Harrison	19.05	21.00	21.00	23.97	24.97	24.97	24.97	24.97	28.97	32.97
Jackson	16.00	19.35	19.35	16.85	16.85	16.85	16.85	16.85	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	18.25	18.90	18.90	18.90	19.40	19.40	19.40	14.85	18.90	19.90
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	13.95	13.95	13.95	13.95	13.95	13.90	13.90	14.05	15.70	18.60
<i>Other Units</i>										
Dayton/Montgomery Library	1.25	1.25	1.25	1.25	1.75	1.75	1.75	3.31	3.31	3.31
Washington/Centerville Library	3.03	3.03	2.70	2.70	2.70	2.70	2.70	3.00	3.00	3.00
Community College	2.50	2.50	2.50	3.20	3.20	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 Librar	0.94	0.94	0.94	0.94	1.44	1.44	1.44	1.50	1.50	1.50
Clayton Fire Dist	3.30	3.30	3.30	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.90	2.00	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley CTC	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

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

MONTGOMERY COUNTY, OHIO
Principal Property Taxpayers

December 31, 2015

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 36,622,876	\$ 331,257,310	3.67%
Vectren Energy Delivery of Ohio	5,029,078	44,334,620	0.49%
Dayton Mall II LLC	3,054,097	31,553,290	0.35%
HHR Borrower 1 LLC	1,634,928	21,207,780	0.23%
City of Dayton	1,761,335	19,074,850	0.21%
Reynolds and Reynolds	1,173,349	11,948,960	0.13%
Kettering Medical Center	1,033,638	11,796,360	0.13%
Huber Management Corp	1,050,428	11,536,650	0.13%
Miami Valley Hospital	1,091,405	11,411,500	0.13%
Meijer Stores LTD Partnership	982,418	10,464,750	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>504,586,070</u>	<u>5.59%</u>
All Others		<u>8,523,957,710</u>	<u>94.41%</u>
<i>Total Assessed Valuation</i>		<u><u>\$9,028,543,780</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 2015 levy was based.

December 31, 2006

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,958,345	\$217,592,640	2.03%
Ohio Bell	6,383,487	66,884,480	0.62%
Vectren Energy Delivery of Ohio	2,773,147	28,807,460	0.27%
City of Dayton	2,751,851	39,143,130	0.37%
Dayton Mall Venture Inc.	2,196,270	32,254,210	0.30%
Huber Investment Corp.	1,714,005	29,303,710	0.27%
Delphi Automotive Systems LLC	1,474,289	21,489,250	0.20%
NCR Corporation	1,419,813	17,956,060	0.17%
Arts Center Foundation	1,284,701	16,082,190	0.15%
Huber Management Corp.	906,780	14,183,710	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>483,696,840</u>	<u>4.50%</u>
All Others		<u>10,234,698,757</u>	<u>95.50%</u>
<i>Total Assessed Valuation</i>		<u><u>\$10,718,395,597</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 2006 levy was based.

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

<i>Fiscal Levy Year</i>	<i>Original Taxes Levied</i>	<i>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>
2006	\$ 100,365,857	\$ (1,448,155)	\$ 98,917,702	\$ 89,244,017	88.92%	\$ 9,572,142	\$ 98,816,159	99.90%
2007	101,629,294	(1,219,055)	100,410,239	89,750,634	88.31%	9,916,570	99,667,204	99.26%
2008	131,185,010	(1,029,881)	130,155,129	119,123,814	90.81%	10,472,324	129,596,138	99.57%
2009	131,522,137	(3,222,750)	128,299,387	112,384,764	85.45%	15,245,712	127,630,476	99.48%
2010	131,969,221	(3,824,181)	128,145,040	103,509,052	78.43%	14,692,044	118,201,096	92.24%
2011	135,929,539	(3,377,255)	132,552,284	116,826,733	85.95%	15,247,161	132,073,894	99.64%
2012	126,168,384	(3,596,550)	122,571,834	108,926,771	86.33%	13,093,507	122,020,278	99.55%
2013	127,380,850	(3,130,438)	124,250,412	113,112,139	88.80%	9,651,468	122,763,607	98.80%
2014	125,981,787	(1,534,004)	124,447,783	112,979,715	89.68%	8,918,202	121,897,917	97.95%
2015	129,207,722	(436,988)	128,770,734	115,484,143	89.38%	-	115,484,143	89.68%

Source: Montgomery County Auditor's Office - Department of Finance
Adjustments include changes in taxes levied as the result of tax appeals.

MONTGOMERY COUNTY, OHIO
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Population(1)	Assessed Values (in 000's)	General Bonded Debt (2)		Total Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Governmental Activities	Business-Type Activities			
			General Obligation Bonds	General Obligation Bonds			
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
2014	533,116	9,382,934	25,519,493	14,448,218	39,967,711	0.43%	74.97
2015	532,258	9,028,544	23,028,958	11,006,789	34,035,747	0.38%	63.95

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

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

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

**Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to
Total Governmental Fund Noncapital Expenditures**
Last Ten Years

Year	Debt Service Requirements		Total Debt Service	Total Governmental Fund Noncapital Expenditures		Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges				
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%
2014	3,551,797	839,280	4,391,077	446,113,099		0.98%
2015	2,389,943	671,714	3,061,657	445,343,294		0.69%

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>			<i>Other Business-Type Activities Debt</i>		<i>Total Primary Government</i>	<i>Personal Income (in thousands)(3)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Loans Payable</i>	<i>Capital Leases</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>				
\$ 2,392,572	\$ 0	\$ 905,247	\$ 63,006,652	\$ 63,414,677	\$ 214,189,842	\$ 18,219,910	1.18%	395.01
1,465,613	0	916,265	55,242,771	63,441,279	200,787,321	19,006,005	1.06%	373.14
1,337,844	0	720,537	46,136,290	63,617,337	186,560,950	19,266,895	0.97%	348.96
1,205,425	0	563,276	36,200,807	60,459,851	167,967,500	18,995,875	0.88%	315.40
1,069,789	0	358,219	30,459,158	59,482,558	156,341,720	19,451,335	0.80%	292.14
940,503	0	413,648	25,498,141	57,357,735	142,974,320	20,258,807	0.71%	267.27
809,000	0	423,714	4,020,031	52,962,365	110,676,424	21,263,616	0.52%	207.13
735,000	625,836	497,759	3,752,721	47,658,507	100,352,070	21,514,166	0.47%	187.28
656,000	3,631,723	346,911	3,480,411	44,812,698	92,895,454	21,778,263	0.43%	174.25
583,000	3,405,346	212,424	3,203,101	42,486,690	83,926,308	Not Available	Not Available	157.68

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2015:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 36,963,000
<i>Debt exempt from computation:</i>	
Special assessment bonds	\$ 583,000
Revenue bonds	3,180,000
Self-supporting general obligation bonds paid from:	
Water revenue	509,690
Wastewater revenue	2,724,095
Parking facilities revenue	1,648,473
Stillwater Center revenue	5,870,000
Portion of general obligation bonds for County jail/family courts expansion	980,902
Portion of general obligation bonds for Reibold Building Renovation	2,755,000
Portion of general obligation bonds for Juvenile Detention Center	18,026,910
<i>Total exempt debt</i>	(36,278,070)
Net debt	\$ 684,930
<i>Assessed Valuation of County (2)</i>	\$ 9,049,809,650
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)	
	\$ 224,745,241
Net debt (all unvoted)	(684,930)
Direct Legal Debt Margin (Voted and Unvoted)	\$ 224,060,311
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	90,498,097
Net debt (all unvoted)	\$ (684,930)
Unvoted Legal Debt Margin	\$ 89,813,167
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.76%

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

	2010	2009	2008	2007	2006
Direct debt limitation:	\$ 252,103,809	\$ 253,261,799	\$ 253,921,843	\$ 259,953,859	\$ 264,292,253
Net debt (all unvoted)	(5,488,599)	(6,414,561)	(7,299,560)	(5,169,910)	(5,623,180)
Direct Legal Debt Margin (Voted and Unvoted)	246,615,210	246,847,238	246,622,283	254,783,949	258,669,073
<i>Unvoted debt limitation:</i>	101,441,524	101,904,720	102,168,737	104,581,544	106,316,901
Net debt (all unvoted)	(5,488,599)	(6,414,561)	(7,299,560)	(5,169,910)	(5,623,180)
Unvoted Legal Debt Margin	95,952,925	95,490,159	94,869,177	99,411,634	100,693,721
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	5.41%	6.29%	7.14%	4.94%	5.29%

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all externally outstanding principal for bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2016 levy will be based, is used.

MONTGOMERY COUNTY, OHIO
Computation of Direct, Overlapping and Underlying Debt
December 31, 2015

	<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	\$ 23,028,958	100.00%	\$ 23,028,958
Special assessment bonds	583,000	100.00%	583,000
Loans payable	3,405,346	100.00%	3,405,346
Capital leases	212,424	100.00%	212,424
<i>Total Net Direct Debt</i>			<u>27,229,728</u>
<i>Overlapping:</i>			
City of Carlisle	3,134,000	4.90%	153,566
City of Centerville	2,275,000	98.93%	2,250,658
City of Huber Heights	59,149,207	96.88%	57,303,752
City of Kettering	27,988,792	98.02%	27,434,614
City of Springboro	17,960,000	5.25%	942,900
City of Union	845,000	98.72%	834,184
Brookville Local School District	17,498,443	98.77%	17,283,212
Kettering Local School District	76,957,206	98.80%	76,033,720
Northmont Local School District	105,300,765	99.28%	104,542,599
Miami Valley Career Technology Center	5,870,000	60.91%	3,575,417
<i>Total Net Overlapping Debt</i>			<u>290,354,622</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County	106,270,085	100.00%	106,270,085
School Districts			
Within Montgomery County	543,911,376	100.00%	543,911,376
<i>Total Net Underlying Debt</i>			<u>650,181,461</u>
<i>Total Net Debt</i>			<u>\$ 967,765,811</u>

Source: Montgomery County Auditor's Office - Department of Finance
(1) Percent applicable refers to the portion of the debt which is secured by taxable real estate in Montgomery County.

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

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>							
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
2014	27,750,841	22,031,755	5,719,086	270,000	105,340	375,340	15.24
2015	28,587,622	17,141,843	11,445,779	275,000	101,000	376,000	30.44

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: 100% of any unencumbered year-end balance carried over to the current year.

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

Source: Montgomery County Auditor's Office

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics
December 31, 2015

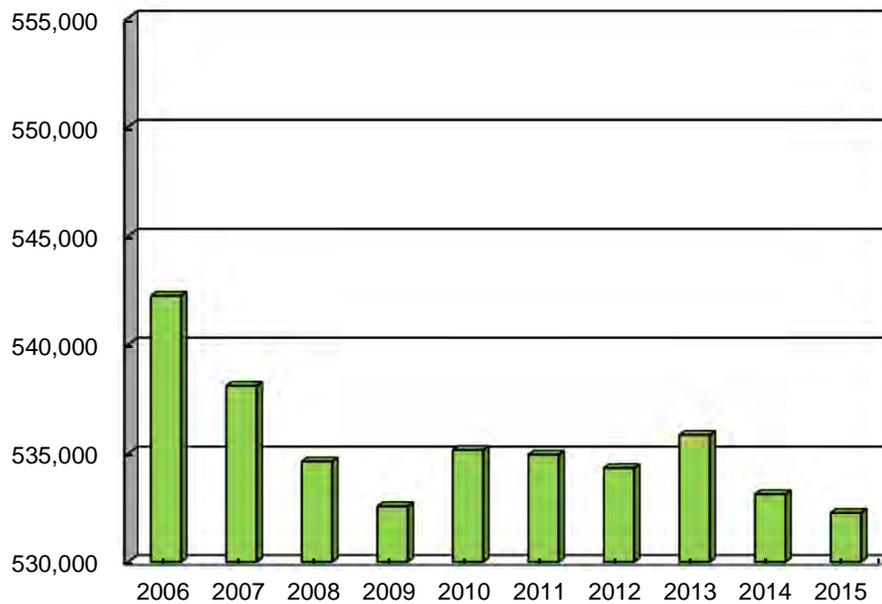
(Cont'd.)

Population

	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
2010	535,153	841,502

Population for the Last Ten Years

2006	542,237
2007	538,104
2008	534,626
2009	532,562
2010	535,153
2011	534,941
2012	534,325
2013	535,846
2014	533,116
2015	532,258



Source: U.S. Census Bureau

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2015

<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
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	39.0	21,514,166,000	40,150	42,776	8.0%
2014	39.1	21,778,263,000	40,851	43,401	6.0%
2015	39.4	Unavailable	40,150	43,281	* 5.0%

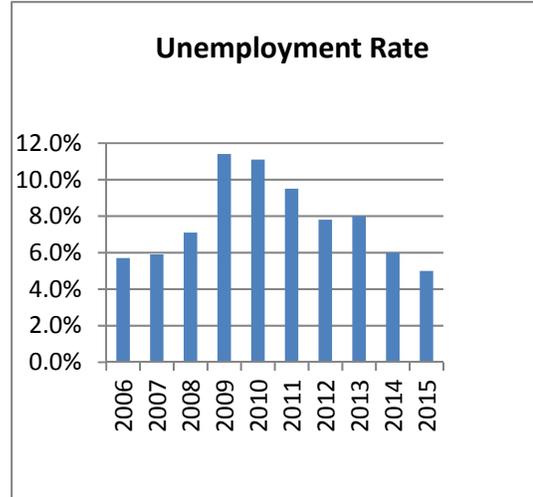
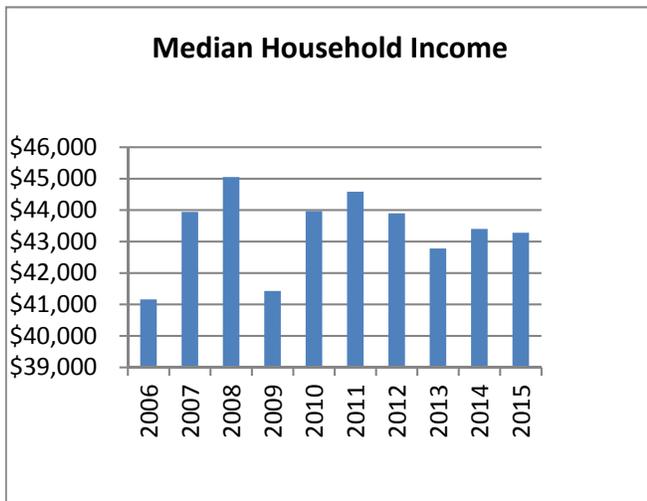
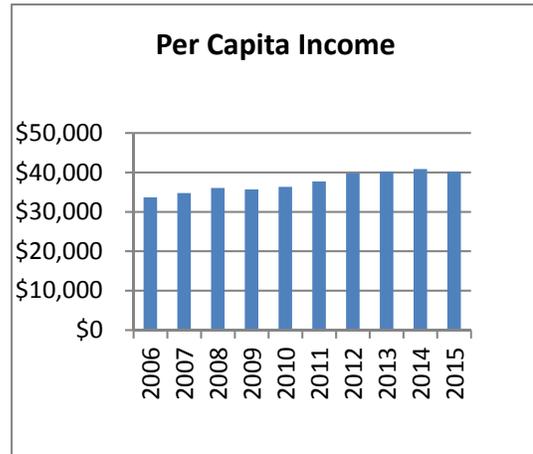
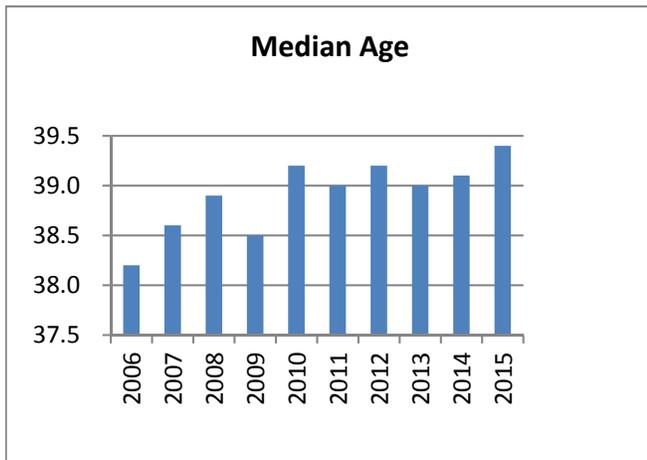
(1) Source: US Census Bureau - American Fact Finder- S0201

(2) Source: US Bureau of Economic Analysis - CA1-3

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

(4) Source: Ohio Labor Market Information

* Preliminary data



MONTGOMERY COUNTY, OHIO
Principal Employers

2015 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	26,720	11.26%
Premier Health	13,500	5.69%
Kettering Health Network	8,259	3.48%
Montgomery County	4,343	1.83%
Kroger Co	4,335	1.83%
Lexis Nexis	3,000	1.26%
Wright State University	2,469	1.04%
University of Dayton	2,453	1.03%
Sinclair Community College	2,237	0.94%
Dayton VA Medical Center	2,154	0.91%
	<u>69,470</u>	<u>29.27%</u>

Source: Dayton Business Journal

2006 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	22,000	8.58%
Premier Health Partners	12,291	4.80%
Kettering Health Network	5,461	2.13%
Delphi Corp	5,300	2.07%
Montgomery County	4,840	1.89%
GM Moraine Assembly Plant	4,000	1.56%
Dayton Public Schools	3,029	1.18%
Kroger Co	3,000	1.17%
LexisNexis	3,000	1.17%
AK Steel	3,000	1.17%
	<u>65,921</u>	<u>25.72%</u>

Source: Dayton Business Journal

MONTGOMERY COUNTY, OHIO
Selected Operating Indicators
Last Ten Years

	2006	2007	2008	2009
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	36,976	38,750	37,160	31,573
Calls dispatched handled	371,223	364,658	344,319	430,459
Common Pleas Court				
Caseload for civil cases	16,486	16,586	16,901	16,052
Caseload for criminal cases	6,805	6,979	6,652	5,432
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	37,018	40,058	30,868	27,891
Community and economic development				
Building Regulations				
Building inspections	10,559	10,094	8,449	7,019
Electrical inspections	6,983	6,447	5,699	4,987
Building permits issued	2,080	1,932	1,578	1,335
Building permits total estimated value of buildings	176,291,468	258,210,185	181,232,493	108,159,913
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	31	31	30	24
North system	19	19	18	15
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	15	15	16	14
Eastern Regional Treatment Plant	9	9	10	8
Solid Waste Management				
Tons of solid waste disposed of	509,006	524,316	533,670	495,467
Parking Facilities				
Public parking capacity (spaces)	1,607	1,607	1,607	1,610
Employee-only parking capacity (spaces)	580	580	580	552
Stillwater Center				
Total patient days	35,954	35,989	37,015	36,670
Percentage of occupancy	99.3%	99.6%	102.0%	101.0%

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

2010	2011	2012	2013	2014	2015
29,510	27,540	25,734	27,474	25,933	25,211
386,542	583,889	635,933	631,206	630,171	613,770
16,327	14,550	13,617	11,756	10,596	9,647
4,865	5,013	4,874	4,874	5,144	4,851
25,674	31,882	27,000	31,200	15,600	13,156
7,691	7,959	8,657	8,973	8,878	9,706
4,647	4,885	5,248	5,382	4,814	5,246
1,356	1,567	1,624	1,583	1,646	1,721
312,772,206	174,980,692	169,269,641	255,163,479	663,855,046	536,089,907
28	27	27	26	23	23
17	16	17	15	14	14
14	16	12	15	15	15
8	11	8	9	9	9
498,453	513,270	471,373	492,919	501,519	531,241
1,610	1,610	1,610	1,610	1,610	1,610
552	552	552	552	552	552
36,154	36,104	36,140	35,665	35,450	35,333
99.6%	99.2%	98.8%	98.7%	97.5%	98.4%

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
General government	549	367	357	328	307	297	262	304	305	337
Judicial and law enforcement	1,804	1,935	1,963	1,798	1,678	1,604	1,529	1,760	1,741	1,879
Environment and public works	128	123	120	118	116	110	115	117	113	117
Social services	1,753	1,532	1,510	1,699	1,626	1,533	1,412	1,316	1,337	1,485
Community and economic development	56	65	59	47	28	25	25	26	34	39
Total Governmental Activities	4,290	4,022	4,009	3,990	3,755	3,569	3,343	3,523	3,530	3,857
Business-type Activities										
Water	84	73	81	82	87	86	86	99	95	110
Wastewater	170	153	144	128	136	129	135	114	115	124
Solid Waste Management	79	76	77	71	67	65	65	62	53	66
Parking Facilities	7	6	5	5	5	5	5	5	5	4
Stillwater Center	210	168	185	175	187	192	180	204	198	213
Total Business-type Activities	550	476	492	461	482	477	471	484	466	517
Total Primary Government	4,840	4,498	4,501	4,451	4,237	4,046	3,814	4,007	3,996	4,374

Source: County position-control records

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Judicial and Law Enforcement										
<i>Sheriff</i>										
Jails	1	1	1	1	1	1	1	1	1	1
<i>County Courts</i>										
Detention Facilities	3	3	3	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3	3	3	3
Environment and Public Works										
<i>County Engineer</i>										
Roads (centerline miles)	320	320	320	318	320	320	320	320	320	320
Bridges	373	377	378	364	387	399	392	393	396	398
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	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	475	475
Parks	4	4	4	3	3	3	3	3	3	3
Shelters	17	17	17	11	11	11	11	11	11	11
Tennis courts	21	21	21	16	16	16	16	16	16	16
Basketball courts	11	11	11	3	3	13	13	13	5	5
Ball diamonds	17	17	17	11	11	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	1,376	1,379
Wastewater										
Sewer lines (miles)	1,178	1,196	1,200	1,202	1,203	1,207	1,210	1,208	1,224	1,226
Lift stations	30	32	37	37	26	36	36	36	37	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	2	2	2	2	2	2	2	2	2	2
Parking Facilities										
Public Parking Garage	2	2	2	2	2	2	2	2	2	2
Public Parking Lot	2	2	2	2	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1	1	1	2	2
Employees-only Parking Garage	1	1	1	1	1	1	1	1	2	2

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

MONTGOMERY COUNTY, OHIO
Synopsis of Insurance
December 31, 2015

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Board of Developmental Disabilities Services:					
Ohio School Plan	40000829ECYOHPO1/02	Cyber Liability-1/1/15-7/1/16			\$3,411
	4000829ENVOHP01/02	Pollution Liability-1/1/15-7/1/16			\$1,237
	40000829EVL0HP10	Workplace Violence-7/1/15-7/1/16			\$1,123
	40000829PKGOHP05	1/1/15-12/31/15 Acts or Omissions Directors & Officers Liability	\$1,000,000 Per Incident	up to Aggregate \$2,500	\$36,691
	40000829PKGOHP05	1/1/15-12/31/15 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	\$71,456
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/14-1/29/17			
		Forgery or Alteration	\$10,000	\$1,000	\$5,623
		Theft, Disappearance and Destruction	\$5,000 Inside \$5,000 Outside	\$1,000 \$1,000	
		Employee Dishonesty	\$10,000 Per Incident	\$1,000	
Other County Agencies:					
Affiliated FM Insurance Co	MK174	12/5/15-12/5/16 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	\$270,059 + \$9,000 Engineering Fee
Travelers Insurance	105912654	3/31/13-3/31/16 Crime	\$1,000,000	\$25,000	\$11,724
Catlin Insurance Group	PEC999150316	3/31/15-3/31/16 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$269,000
Torus Specialty Insurance	06107B154AHL	3/31/15-3/31/16 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 aggregate	\$25,000	\$32,500
Starr Indemnity & Liability	1000005348	3/31/15-3/31/16 Excess Liability above Catlin Insurance Group policy	\$10,000,000 xs of \$5,000,000	xs \$500,000	\$84,000
Great American Assurance Company	EXC3106354	3/31/15-3/31/16 Excess Liability above Starr Indemnity	\$10,000,000 xs of \$15,000,000	xs \$500,000	\$57,000
Columbia Casualty Compan	42512277605	3/31/15-3/31/16 Executive/Cyber Liability	\$3,000,000 aggregate	\$100,000	\$52,754
Midwest Employers Casualty Corp.	EWC009224	11/1/15-11/1/16 Excess Workers' Compensation	Statutory	\$800,000	\$199,803
Travelers Insurance	106435400	12/31/15-12/31/19 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,166
	106059216	3/19/15-3/18/16 Common Pleas Scheduled Bond Program	\$776,000	\$0	\$2,716
	106056682	1/1/15-1/1/18 Furtherance of Justice Bond - Phil Plummer, County Sheriff	\$100,399	\$0	\$263.00
	105216136	1/1/13-1/1/17 Futherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$290
	105459839	6/29/14-6/29/19 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$455

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



MONTGOMERY
C O U N T Y

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Dave Yost • Auditor of State

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 29, 2016**