



Dave Yost • Auditor of State

MONTGOMERY COUNTY

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MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Direct:</i>			
Montgomery County Juvenile Drug Court	93.243	1H79TI024979-01	\$261,579
Montgomery County Juvenile Drug Court	93.243	5H79TI024979-02	103,728
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>365,307</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Abuse Prevention Grant	93.590	G-1415-11-5402	2,530
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>			
Social Services Block Grant - Title XX	93.667	N/A	288,693
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant - Title XX	93.667	G-1415-11-5402	2,773,437
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant - Title XX	93.667	N/A	318,331
Total Social Services Block Grant - Title XX			<u>3,380,461</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Children's Insurance Program - Title XXI	93.767	G-1415-11-5402	18,065
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program (Medicaid) - MAC Payments	93.778	N/A	980,654
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Medical Assistance Program	93.778	G-1415-11-5402	7,901,486
Waiver Administration	93.778	G-1415-11-5402	114,886
Medical Assistance Program - XIX 14	93.778	G-1415-11-5402	162,005
Medical Assistance Program - XIX 15	93.778	G-1415-11-5402	102,338
Total Medical Assistance Program (Medicaid)			<u>9,261,369</u>
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>			
Projects for Assistance in Transition From Homelessness 12-13	93.150	N/A	19,376
Projects for Assistance in Transition From Homelessness 13-14	93.150	N/A	144,694
Total Projects for Assistance in Transition From Homelessness			<u>164,070</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Care and Development Block Grant	93.575	G-1415-11-5402	1,058,765
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>			
Promoting Safe & Stable Families - SFY 14 Family-Centered Services and Supports	93.556	5AU-13-100-22-058	65,340
Promoting Safe & Stable Families - SFY 15 Family-Centered Services and Supports	93.556	N/A	12,991
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe & Stable Families - Caseworker Visits	93.556	G-1415-11-5402	39,663
Promoting Safe & Stable Families - ESAA	93.556	G-1415-11-5402	370,693
Promoting Safe & Stable Families - PostFinal Adoption	93.556	G-1415-11-5402	222,125
Total Promoting Safe & Stable Families Programs			<u>710,812</u>
Refugee and Entrant Assistance - Refugee Social Services	93.566	G-1415-11-5402	142,091
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Temporary Assistance for Needy Families	93.558	G-1415-11-5402	12,701,261
Temporary Assistance for Needy Families - Connecting the Dots 14	93.558	G-1415-11-5402	215,760
Temporary Assistance for Needy Families - Connecting the Dots 15	93.558	G-1415-11-5402	34,653
Total Temporary Assistance For Needy Families			<u>12,951,674</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Support Enforcement - CSEA	93.563	G-1415-11-5402	8,310,743
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Youth Advisory Child Justice Grants	93.643	G-1415-11-5402	1,410

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Welfare Services	93.645	G-1415-11-5402	175,855
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Foster Care Title IV-E	93.658	G-1415-11-5402	10,805,266
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Title IV-E Contracts	93.659	G-1415-11-5402	6,606,940
Nonrecurring Adoption	93.659	G-1415-11-5402	55,626
Total Adoption Assistance			<u>6,662,566</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chafee Foster Care Independence Program	93.674	G-1415-11-5402	398,589
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>			
Block Grants for Community Mental Health Services - Community Plan 13-14	93.958	N/A	252,333
Block Grants for Community Mental Health Services - Community Plan 14-15	93.958	N/A	197,148
Block Grants for Community Mental Health Services - Forensic Block Grant 13-14	93.958	N/A	1,100
Block Grants for Community Mental Health Services - Forensic Block Grant 14-15	93.958	N/A	1,100
Total Block Grants For Community Mental Health Services			<u>451,681</u>
<i>Passed Through Ohio Department Mental Health and Addiction Services:</i>			
SAPT Block Grant - UMADAOP	93.959	N/A	120,649
SAPT Block Grant - Nova House	93.959	N/A	99,166
SAPT Block Grant - Project Cure	93.959	N/A	88,978
SAPT Block Grant - Federal Per Capita Prevention	93.959	N/A	365,235
SAPT Block Grant - Federal Per Capita Treatment	93.959	N/A	1,208,494
SAPT Block Grant - UMADAOP - Elder Care	93.959	N/A	40,456
SAPT Block Grant - Juvenile Court TASC Program	93.959	N/A	136,375
SAPT Block Grant - ODADAS TANF Prevention	93.959	N/A	24,548
SAPT Block Grant - Youth Led Prevention	93.959	N/A	5,009
SAPT Block Grant - Federal Healthy Youth	93.959	N/A	26,906
SAPT Block Grant - Circle of Recovery	93.959	N/A	40,842
SAPT Block Grant - Womens Treatment - Nova	93.959	N/A	22,037
SAPT Block Grant - Womens Treatment - CURE	93.959	N/A	19,773
SAPT Block Grant - Federal Per Capita Prevention	93.959	N/A	82,923
SAPT Block Grant - Communities Investments	93.959	N/A	284,315
SAPT Block Grant - UMADAOP	93.959	N/A	26,655
SAPT Block Grant - UMADAOP - Elder Care	93.959	N/A	8,938
SAPT Block Grant - Prevention Services	93.959	N/A	5,455
SAPT Block Grant - Circle of Recovery	93.959	N/A	1,113
SAPT Block Grant - Circle of Recovery	93.959	N/A	11,880
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,619,747</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Home Choice Program	93.791	G-1415-11-5402	80,637
Total U.S. Department of Health and Human Services			<u>57,561,638</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act - Pollworker 57	90.401	N/A	14,082
Help America Vote Act - Paper Ballot 27	90.401	N/A	13,263
Total Help America Vote Act			<u>27,345</u>
Total U.S. Election Assistance Commission			<u>27,345</u>

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct:</i>			
Community Development Block Grant	14.218	B-11-UC-39-0004	4,430
Community Development Block Grant	14.218	B-12-UC-39-0004	438,385
Community Development Block Grant	14.218	B-13-UC-39-0004	1,122,869
Community Development Block Grant	14.218	B-10-UC-39-0004	44,307
CDBG/ Neighborhood Stabilization Program	14.218	B-08-UN-39-0006	141,147
Emergency Solutions Grant Prgram	14.218	E-13-UC-39-0004	113,832
Total Community Development Block Grant			<u>1,864,970</u>
<i>Direct:</i>			
HOME Investment Partnership Program	14.239	M-09-DC-39-0208	158,614
HOME Investment Partnership Program	14.239	M-10-UC-39-0208	23,609
HOME Investment Partnership Program	14.239	M-11-UC-39-0208	21,878
HOME Investment Partnership Program	14.239	M-12-UC-39-0208	149,357
HOME Investment Partnership Program	14.239	M-13-UC-39-0208	75,890
HOME Investment Partnership Program	14.239	M-14-UC-39-0208	6,375
Total HOME Investment Partnership Program			<u>435,723</u>
Supportive Housing Program - Homeless Management Information Systems	14.235	OH0127L5E051205	55,211
Supportive Housing Program - Homeless Management Information Systems	14.235	OH0127L5E51306	108,345
Total Supportive Housing Program			<u>163,556</u>
Neighborhood Stabilization Program III	14.264	B-11-UN-39-0006	170,123
Continuum of Care Grant	14.267	OH0446L5E051200	79,384
<i>Passed Through City of Dayton:</i>			
ARRA -Neighborhood Stabilization Program II- ARRA	14.256	B-09-CN-OH-0029	28,558
Total U.S. Department of Housing and Urban Development			<u>2,742,314</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Direct:</i>			
Crime Lab Improvement DNA Backlog Reduction 2011	16.741	2011DNBXK483	1,742
Crime Lab Improvement DNA Backlog Reduction 2012	16.741	2012DNBX0079	20,240
FY13 DNA Backlog Reduction	16.741	2013DNBX0122	252,074
FY14 DNA Capacity Enhancement and Backlog Reduction	16.741	2014DNBX0067	69,456
Total DNA Backlog Reductions Grants			<u>343,512</u>
<i>Passed Through City of Dayton:</i>			
FY 2011 Local JAG - Adminstrative Services	16.579	2011-DJ-BX-3243	22,737
FY 2012 Local JAG - Adminstrative Services	16.579	2012-DJ-BX-1236	14,485
FY 2013 Local JAG - Juvenile Courts	16.579	2013-DJ-BX-0206	23,855
Total Justice Assistance Grants			<u>61,077</u>
<i>Passed Through Ohio Department of Youth Services:</i>			
Juvenile Acct Incentive Block Grant (JAIBG)	16.523	2012-JB-011-A056	13,224
Drug Court Discretionary Grant	16.585	2014-DC-BX-0087	285
<i>Passed Through Ohio Department of Youth Services:</i>			
Juvenile Justice/Delinquency Prevention - DMC Title II	16.540	2010-JJ-DMC-0203	16
<i>Passed Through Ohio Department of Youth Services:</i>			
LIFE Expansion 2013-2014	16.123	2012-MO-BX-0005	118,887
<i>Passed Through Ohio Attorney General's Office:</i>			
Victims of Crime Act	16.575	2014VACHAE499	19,436
<i>Passed Through Ohio Department of Public Safety:</i>			
Paul Coverdell Act	16.742	2012-PC-NFS-7806	4,809
FY 2013 Paul Coverdell Act	16.742	2013-PC-NFS-7806	20,005
Total Paul Coverdell Act			<u>24,814</u>

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed Through Ohio Department of Public Safety:</i>			
RANGE Task Force	16.738	2009-JG-AOV-V6803	18,112
RANGE Task Force	16.738	2013-JG-A01-6803	<u>35,439</u>
Total RANGE Task Force			53,551
<i>Direct:</i>			
Cold Case Squad and DNA Project	16.560	2012-DN-BX-K014	65,366
FY 2014 Solving Cold Case with DNA	16.560	2014-DN-BK-K067	<u>12,600</u>
Total National Institute of Justice Research, Evaluation and Development Grants			77,966
<i>Passed Through Ohio Department of Public Safety:</i>			
Residential Subs Abuse Treat for State Prisoners	16.593	2011-RS-SAT-101B	26,691
Residential Subs Abuse Treat for State Prisoners	16.593	2011-RS-SAT-101C	12,859
Residential Subs Abuse Treat for State Prisoners	16.593	2014-RS-SAT-101	<u>13,858</u>
Total Residential Subs Abuse Treat for State Prisoners			53,408
Equitable Sharing Agreement and Certification - Prosecutor's Office	16.922	N/A	23,713
Equitable Sharing Agreement and Certification - Sheriff's Office	16.922	N/A	320,800
Federal Forfeited Assets - R.A.N.G.E Taskforce	16.922	N/A	<u>1,032</u>
Total Equitable Sharing Program			345,545
Total U.S. Department of Justice			<u>1,111,721</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Jobs and Family Services/Area 7 Workforce Investment Board:</i>			
<i>WIA Cluster:</i>			
WIA-Adult Programs	17.258	G-1415-11-5402	1,513,391
WIA-Adult Programs - Admin	17.258	G-1415-11-5402	<u>26,885</u>
Total WIA-Adult			1,540,276
WIA-Youth Activities - In School	17.259	G-1415-11-5402	689,323
WIA-Youth Activities - Out of School	17.259	G-1415-11-5402	677,047
WIA-Youth Activities - Admin	17.259	G-1415-11-5402	<u>27,361</u>
Total WIA-Youth			1,393,731
WIA-Dislocated Workers	17.260	G-1415-11-5402	938,154
WIA-Dislocated Workers - Admin	17.260	G-1415-11-5402	<u>29,819</u>
Total WIA-Dislocated Workers			967,973
Total WIA Cluster			<u>3,901,980</u>
Total U.S. Department of Labor			<u>3,901,980</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Federal-Aid Highway Program	20.205	PID 83323	2,516,140
Federal-Aid Highway Program	20.205	PID 84240	838,657
Federal-Aid Highway Program	20.205	PID 86654	912,046
Federal-Aid Highway Program	20.205	PID 86656	685,069
Federal-Aid Highway Program	20.205	PID 90785	92,943
Federal-Aid Highway Program	20.205	PID 87089	141,505
Federal-Aid Highway Program	20.205	PID 95393	<u>130,793</u>
Total Highway Planning and Construction Programs			5,317,153
<i>Passed Through Ohio Department of Public Safety:</i>			
High Visibility Traffic Enforcement 2014	20.600	HVE02014-57-0000-00380-00	54,992
Selective Traffic Enforcement 2015	20.600	STEP-2015-57-0000-00573-00	<u>4,257</u>
Total State and Community Highway Safety Grants			59,249
<i>Passed Through Ohio Department of Public Safety:</i>			
Impaired Driving Enforcement Program	20.616	IDEP-2015-57-00000-00414	6,260

MONTGOMERY COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed Through Ohio Emergency Management Agency:</i>			
Hazardous Materials Emergency Preparedness	20.703	HM-HMP-0355-13-01-00	8,687
Hazardous Materials Emergency Preparedness	20.703	HM-HMP-0302-12-01-01	<u>9,399</u>
Total Hazardous Materials Emergency Preparedness			18,086
Total U.S. Department of Transportation			<u>5,400,748</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency::</i>			
Emergency Management Performance	97.042	N/A	169,584
State Homeland Security Mass Fatality	97.067	EMW-2012-SS-00001	54,148
Law Enforcement State Homeland Security Program 12	97.067	EMW-2012-SS-00001	137,221
State Homeland Security Program 12 - Dayton Regional MMRS	97.067	EMW-2012-SS-00001	47,298
State Homeland Security LE 09	97.067	2009-SS-T9-0089	20
State Homeland Security Program 10	97.067	2010-SS-T0-0012	466
Law Enforcement State Homeland Security Program 11	97.067	EMW-2011-SS-0070	118,204
State Homeland Security Program 09	97.067	2009-SS-T9-0089	105
Citizen Corps Program 11 - Moraine	97.067	EMW-2011-SS-0070	1,388
Citizen Corps Program 11 - Huber Hgts	97.067	EMW-2011-SS-0070	3,503
Citizen Corps Program 11 - German Twp	97.067	EMW-2011-SS-0070	2,680
Citizen Corps Program 11 - Brookville	97.067	EMW-2011-SS-0070	4,069
State Homeland Security Program 11	97.067	EMW-2011-SS-0070	19,567
State Homeland Security Program 13 - Hazmat Team Thermal Imaging Camera	97.067	EMW-2013-SS-00120	27,043
State Homeland Security Program 13 - Reg 3 LESHSP	97.067	EMW-2013-SS-00120	<u>49,407</u>
Total Homeland Security Grant Program			465,119
Total U.S. Department of Homeland Security			<u>634,703</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Miami Valley Career Technology Center:</i>			
Adult Basis and Literary Education - ABLE 14	84.002	051284-AB-S1-2013	16,048
Adult Basis and Literary Education - ABLE 15	84.002	N/A	<u>16,048</u>
Total Adult Basis and Literary Education			32,096
<i>Passed Through Ohio Department of Rehabilitation and Correction:</i>			
Title I Program	84.010	2014-T1-ED-0005	4,000
Title I Program for Neglected/Delinquent Children	84.013	2015-T1-ED-0005	<u>4,500</u>
Total U.S. Department of Education			<u>40,596</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grant - SNAP	10.561	G-1415-11-5402	3,885,334
<i>Passed Through Ohio Department of Education:</i>			
National School Lunch	10.555	N/A	<u>202,166</u>
Total U.S. Department of Agriculture			<u>4,087,500</u>
Total			<u><u>\$75,508,545</u></u>

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

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

MONTGOMERY COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2014

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUB-RECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

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

Housing loans are collateralized by mortgages on the property. Business loans are collateralized by real estate, machinery and equipment and/or by personal guarantees. At December 31, 2014, the gross amount of economic development loans outstanding under the CDBG program was \$914,661.

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

NOTE E - MATCHING REQUIREMENTS

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



Dave Yost • Auditor of State

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

Montgomery County
451 West Third Street
Dayton, Ohio 45422

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 24, 2015. Our report refers to other auditors who audited the financial statements of the Monco Enterprises, Inc. and Miami Valley In-Ovations discretely presented component units, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2015-001 to be a significant deficiency.

Compliance and Other Matters

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

Entity's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

September 25, 2015



Dave Yost • Auditor of State

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

Montgomery County
451 West Third Street
Dayton, Ohio 45422

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Montgomery County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Montgomery County's major federal programs for the year ended December 31, 2014. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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, 2014.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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 OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 24, 2015. Our report refers to other auditors who audited the financial statements of the Monco Enterprises, Inc. and Miami Valley In-Ovations discretely presented component units, as described in our report on the County's financial statements. We conducted our audit to opine on the County's' basic financial statements. We have not performed any procedures to the audited financial statements subsequent to July 24, 2015. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements.

The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, 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 initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

September 25, 2015

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MONTGOMERY COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

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)?	Yes
(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	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA# 14.218 – Community Development Block Grant CFDA# 14.239 - HOME Investment Partnership Program CFDA# 93.558 – Temporary Assistance for Needy Families CFDA# 93.575 – Child Care Block Grant CFDA# 93.658 – Foster Care Title IV-E CFDA# 93.667 – Social Services Block Grant Title XX CFDA# 93.778 – Medical Assistance Program (Medicaid) CFDA# 93.958 –Block Grant for Community Mental Health Services CFDA# 93.959 –Block Grant for Prevention and Treatment of Substance Abuse CFDA# 97.067 – State Homeland Security
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 2,265,256 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2015-001

Significant Deficiency

When designing the public office's system of internal control and the specific control activities, management should consider ensuring that accounting records are properly designed, verifying the existence and valuation of assets and liabilities, and periodically reconcile them to the accounting records, and performing analytical procedures to determine the reasonable of financial data.

The County lacked proper oversight over receipts in the Environmental Services Department as evidenced by the following conditions:

- When solid waste deposits were received in the County Administration building, the deposits were compiled by the Environmental Services cashiers. After the deposits were compiled, they were to be confirmed to the source documentation by a second individual that did not prepare the deposit. There was no evidence that the confirmation of the prepared receipt documentation was matched to the source documentation. On one occasion, the source documentation did not match the amount deposited.
- A critical element of a properly designed control environment is the separation of duties. Job responsibilities should be separated in a manner that does not allow an employee to carry out and/or conceal errors in the course of their day to day activities. The County did not establish controls separating the job responsibility for adjusting receipts in point of sales systems from the cash collection job responsibilities. We noted one occasion where unauthorized adjustments were posted.

The lack of proper oversight over the Environmental Services Department's cash receipts resulted in \$796 being collected but not deposited. The Auditor of State's Special Investigation Unit is involved in an ongoing investigation regarding the theft.

The County should establish control procedures over the solid waste receipts that reconcile the amount of receipts deposited to the source documentation created by the point of sale system as the final step in the deposit preparation process. Additionally, job descriptions should be reviewed and duties should be assigned in a way that separates duties so that the receipt of cash is separated from deposit preparation, deposit preparation is separated from verification of the deposit to source documents, and that any employee that handles cash cannot post adjustments to the records of billing and collection.

Officials' Response:

The procedures for the handling of Solid Waste cash receipts by the Financial Services staff of Environmental Services have been revised to strengthen internal controls. The duties of staff members have been assigned as such to have a segregation of duties in the handling of daily cash receipts. Solid Waste cash receipts from the Transfer Station are delivered to the County Administration building in locked bags by the mail carrier. The Financial Services staff signs for receiving the bags and the bags are placed in the safe until the deposit is prepared by a different staff member. After the deposit is prepared, another different staff member (Verifier) verifies the deposit and also compares the total of cash receipts to two source documents. One of the source documents is a recap sheet of the cash receipts signed by the Scale Supervisor that is included in the sealed bag received from the Transfer Station. The Verifier also prints the report (second independent source) from the PC Scales System which lists the cash receipts of the day and ensures that deposit is reconciled with this specific report. A third different staff member posts the collection of receipts from customers to the PC Scales billing system. The Supervisor and/or Management System Liaison of the Financial Services Division reviews the process on a monthly basis to ensure tasks identified above are followed by the respective staff members.

Written policies and procedures are available that document this cash handling process.

MONTGOMERY COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Failure to properly approve property tax reduction applications	Yes	
2013-002	Failure to depreciate infrastructure assets in accordance with road condition level requirements	Yes	
2013-003	2 CFR Attachment B, §8(h)(4) and (5), failure to complete time and effort certifications for CDBG payroll expenditures	Yes	
2013-004	2 CFR § 215.28, charging expenditures outside of the period of availability for the Lead Hazard Control grant	N/A	Finding No Longer Valid – no grant expenditures during the audit period
2013-005	2 CFR Part 225 (Appendix C, Section A(1)), failure to reconcile Lead Hazard Control quarterly reports to the County’s accounting system	N/A	Finding No Longer Valid – no grant expenditures during the audit period
2013-006	2 CFR Part 225 Appendix C, Section A.1, failure to reconcile Lead Hazard Control grant earmarking expenditures per the County’s system to supporting documentation	N/A	Finding No Longer Valid – no grant expenditures during the audit period
2013-007	2 CFR Part 225 Appendix C, Section A.1, failure to comply with earmarking requirements for the CDBG grant	Yes	
2013-008	2 CFR Part 225 Appendix C, Section A.1, failure to reconcile CDBG grant expenditures per the Financial Summary Report to the County’s accounting system	Yes	
2013-009	2 CFR Attachment B, §8(h)(4), failure to complete time and effort certifications for HOME Investment Partnership Program payroll expenditures	Yes	
2013-010	2 CFR § 225, Appendix B 8.h(3), failure to complete time and effort certifications for ARRA-Neighborhood Stabilization Program payroll expenditures	N/A	Finding No Longer Valid – no payroll related expenditures during the audit period
2013-011	2 CFR Attachment B, §8(h)(4) and (5), failure to complete time and effort certifications for Lead Hazard Grant payroll expenditures	N/A	Finding No Longer Valid – no grant expenditures during the audit period
2013-012	24 CFR § 84.22 and 84.21, failure to reconcile Lead Hazard Control grant reimbursement requests to the County’s accounting system	N/A	Finding No Longer Valid – no grant expenditures during the audit period

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MONTGOMERY COUNTY 2014



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2014



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MONTGOMERY COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2014



KARL L. KEITH
Montgomery County Auditor

Prepared by

*Montgomery County Auditor's Office,
Accounting Department*

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2014*

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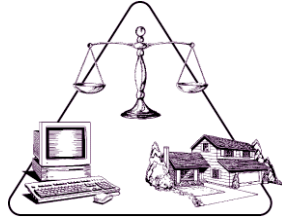
Introductory Section



for the Year ended
December 31, 2014

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Transmittal Letter



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

July 24, 2015

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, 2014. 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 C, respectively.

Transmittal Letter (Cont'd.)

Included in this report is an Auditor of State's unqualified opinion on the County's operations and financial position, as well as its existing assets, deferred outflows, liabilities and deferred inflows as reported in the financial statements, for the year ended December 31, 2014. 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 533,000 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

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 E of the basic financial statements.

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for employee workers' compensation claims, employee health care claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the 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 H to the basic financial statements.

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The 2014 annual average unemployment rate for the County was 6.0%, which was a slight decrease from the prior year's average. The unemployment rate in December was 4.8%, a significant improvement, and below the national rate of 5.6%, and only slightly over the state rate of 4.7%. The Ohio Department of Job & Family Services reports that for the Dayton MSA the workforce in nonagricultural wage and salary employment increased by 5,300 jobs over the year. Growth occurred in educational and health services, up 1,800 jobs; financial activities, up 300 jobs; and trade, transportation, and utilities, up 700 jobs. Decreases in federal government, down 1,300 jobs, and local government, down 900 jobs, were partially outweighed by small gains in state government, up 400 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 27,500. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research

Transmittal Letter (Cont'd.)

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 4,000. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Ohio Patrolmen's Benevolent Association; The Professionals Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; and The Dayton Public Service Union.

LONG-TERM FINANCIAL PLANNING

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades in order to identify financial issues for some of the County's major funds. Elements include planning processes and allocation methodology, capital issues, financial projections and general economic trends. For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures. 2014 marked the fifth and last year of the County's 2010-2014 five-year General Fund financial plan. The 2015-2019 County Strategic Planning process will build upon the successful implementation of the 2010-2014 plan with the incorporation of the County's Strategic Initiatives.

The \$139.1 million appropriation for the 2015 General Fund budget is 1.1% more compared to 2014. The 2015 budget functions within the anticipated revenue stream. The budget for total health insurance costs has decreased \$1 million from 2013. This is in addition to the \$2.5 million decrease in 2013 from the 2012 costs. These savings stem primarily from the County's wellness incentive program and the health savings account incentive plan that accompanied the high deductible insurance alternative. In 2010, the State of Ohio expanded the Sales Tax base to include a tax on managed care Medicaid programs. For the 2015 budget, sales tax revenue is projected at \$74 million, representing about a 4.2% increase from the prior year's original estimate, and the estimated annual growth for the projection period in 2016 is 7.2% (due to the expansion of Medicaid in the State of Ohio) and from 2017-2019 is 1.7%. Local Government Fund receipts, which are correlated to state income performance, are projected to be \$7.2 million, with other intergovernmental revenues estimated at \$9.9 million for 2015.

For the major funds of business-type activities, long-term financial planning includes water and sewer rate adjustments. For water rates, there is a 2.2% rate increase for 2015 and planned increases of 3% for 2016. For sewer rates, there is a 3.7% rate increase for 2015 and planned increases of 3% for 2016, with consumption levels expected to remain flat during the projection period. Water consumption is projected based on historical billed water consumption levels and wastewater consumption is based on 95.8% 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

Transmittal Letter (Cont'd.)

and Water, Wastewater and Solid Waste capital projects. When funding is available, capital improvement requests are submitted as part of the budget process and evaluated from a number of perspectives before recommendations are submitted to the Board of County Commissioners for final approval and appropriation.

RELEVANT FINANCIAL POLICIES

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County 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 2015 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 2014

Numerous upgrades were implemented during 2014 to make County functions more efficient and user friendly. The Montgomery County Board of Elections began renovations of their offices which will generate efficiencies, provide better customer service and allow for a more stream-lined voting process. In collaboration with the Montgomery County Auditor's Office, the Montgomery County Common Pleas Court had two kiosks developed and implemented to pay petit and grand jurors for services rendered immediately, which saves resources for the court. Also, the County implemented a new payroll and human resources information system. The new system provides improved position budgeting information. It streamlined the open enrollment process and provides employee demographic data access to all appointing authorities throughout the County.

In December, Montgomery County Environmental Services permanently closed the Solid Waste Transfer Station in Vandalia. There are no anticipated post-closure costs for the closing of this facility. All solid waste and recycling operations were consolidated at the centrally located Montgomery County Transfer Station in Moraine, which is easily accessible from both I-75 and US-35. This consolidation will result in an initial savings of at least \$8 million in capital expenses, as well as \$1 million per year in operational expenses. All services and programs are now offered at the Montgomery County Transfer Station in Moraine.

Transmittal Letter (Cont'd.)

Montgomery County voters approved the Human Services levy in November. Levy A, which is now 8.21 mills after passage of a renewal plus a 1.00 mill increase, expires in 2021. Levy B is 6.03 mills and will expire in 2017. The combined levies provide local funding to the Alcohol, Drug Addiction and Mental Health Services Board, Board of Developmental Disabilities Services, Job and Family Services – Children Services Division and Public Health – Dayton & Montgomery County. Other services provided by the levies include funding for the frail and elderly, contracts with non-profit human service agencies and support for indigent medical care at area hospitals. Oversight of the Human Service Levy dollars is provided by the Human Services Levy Council, a group of community volunteers appointed by the Board of County Commissioners. Human services levies continue to support the needs of the community for comprehensive social services in Montgomery County. To an extent, the levy fund reserves are intended to help ensure the County's continued ability to still meet significant human services needs during transitional periods of funding.

Plans For 2015 and Beyond

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

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

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

Transmittal Letter (Cont'd.)

AWARDS AND ACKNOWLEDGEMENTS

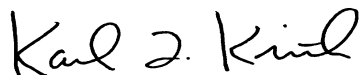
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2013. This was the thirtieth consecutive 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.

Preparation of this report could not have been accomplished without the dedicated work of the Accounting Department of the Auditor's Office, with assistance from Auditor of State's Local Government Services. I would especially like to recognize the following members of the Accounting staff for their outstanding and dedicated work, all of whom exercised proficiency and cooperation throughout the publication of this report: Carol Longo, Kris Louthan, Tito Reynolds, Missy Daulton, Katie Joseph, Lindsey Miles and Latasha Tillman.

Sincerely,



Karl L. Keith
Montgomery County Auditor



Government Finance Officers Association

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**Montgomery County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

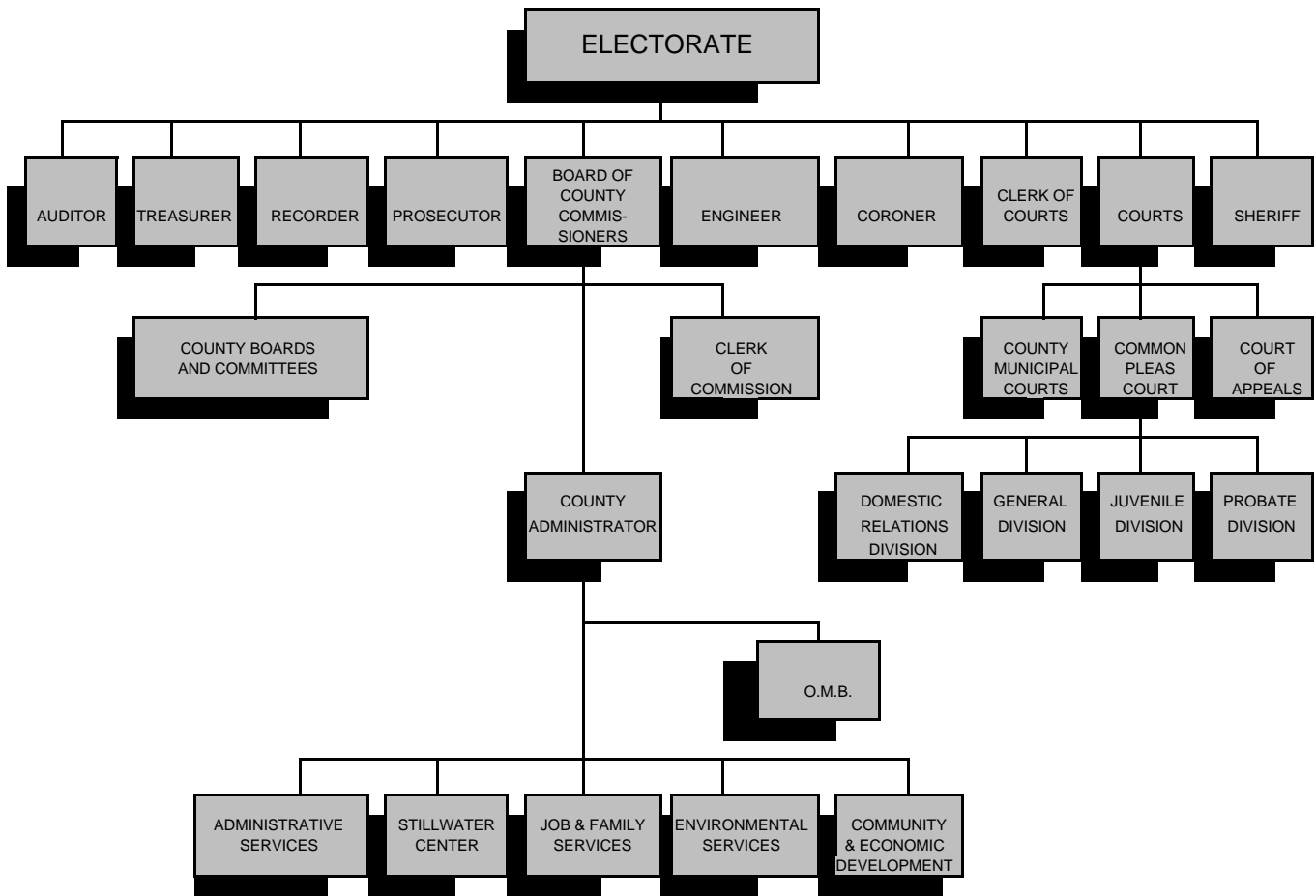
December 31, 2013

Executive Director/CEO

Elected Officials

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

*Montgomery County
Organizational Chart*



County Boards and Committees

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

Financial Section



For the Year ended
December 31, 2014

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Montgomery County
451 West Third Street
Dayton, Ohio 45422

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2014, 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 10.3% and 69.3%, respectively, of the assets, 14.6% and 57%, respectively, of net position, and 20.2% and 20.2% 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.

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

www.ohioauditor.gov

Opinion

In our opinion, based on our report 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, 2014, 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 and 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 D to the financial statements, there is an ongoing investigation involving a former Environmental Services Division employee regarding a potential theft. The outcome of this investigation is unknown at this time, but is not anticipated to have a material impact on the County's financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2015, 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

July 24, 2015

Management's Discussion and Analysis (Unaudited)

As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2014 by \$1,236,593,814. Of this amount, \$254,789,153 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$154,162,151 and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business type activities is \$100,627,002 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net position decreased \$6,174,379 in 2014. Net position of the governmental activities decreased \$3,376,281. Net position of the business-type activities decreased \$2,798,098.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$260,203,842 a decrease of \$651,595 from the prior year. \$69,495,561 of this fund balance is considered unassigned at December 31, 2014.
- At the end of the current year, unassigned fund balance for the General Fund was \$71,109,944 which represents 58.76% of General Fund expenditures.
- The County's total long-term liabilities increased by \$1,918,742, or 3.05%, in governmental activities and decreased by \$6,733,235, or 9.30%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

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

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

items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, environment and public works, social services, and community and economic development. The business-type activities of the County include five enterprise activities: a water system, a wastewater system, a solid waste management system, parking facilities and an intermediate care facility for persons with profound mental retardation and developmental disabilities.

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

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

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

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

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

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

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

which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 30 - 41 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 42- 46 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 47 – 48 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 49- 50 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 51 – 92 of this report.

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

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 93 – 94, relating to 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 99 - 371 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position exceeded \$1 billion as of December 31, 2014 and 2013, as follows:

	Montgomery County, Ohio <i>Net Position</i> (In Thousands of Dollars)					
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2014</i>	<i>2013</i>	<i>2014</i>	<i>2013</i>	<i>2014</i>	<i>2013</i>
Current and other assets	\$ 540,134	\$ 535,204	\$ 125,030	\$ 128,072	\$ 665,164	\$ 663,276
Capital assets	531,208	526,943	357,847	363,757	889,055	890,700
<i>Total Assets</i>	<u>1,071,342</u>	<u>1,062,147</u>	<u>482,877</u>	<u>491,829</u>	<u>1,554,219</u>	<u>1,553,976</u>
Total deferred outflows of resources	782	921	299	421	1,081	1,342
Long-term liabilities outstanding	64,831	62,912	65,649	72,382	130,480	135,294
Other liabilities	36,019	29,676	11,581	11,124	47,600	40,800
<i>Total Liabilities</i>	<u>100,850</u>	<u>92,588</u>	<u>77,230</u>	<u>83,506</u>	<u>178,080</u>	<u>176,094</u>
Total deferred inflows of resources	140,626	136,456	-	-	140,626	136,456
Net Position:						
Net investment in capital assets	501,837	496,620	295,555	295,068	797,392	791,688
Restricted	174,649	193,657	9,764	9,764	184,413	203,421
Unrestricted	154,162	143,747	100,627	103,912	254,789	247,659
<i>Total Net Position</i>	<u>\$ 830,648</u>	<u>\$ 834,024</u>	<u>\$ 405,946</u>	<u>\$ 408,744</u>	<u>\$ 1,236,594</u>	<u>\$ 1,242,768</u>

The largest portion of the County's total net position, 63.67 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.

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

An additional portion of the County's net position, 14.91 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, approximating \$255 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2014, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a net decrease, of more than \$4.8 million in long-term liabilities for the County as a whole, as debt principal reductions during the year exceeded new long-term liabilities.

The following provides a summary of the County's changes in net position for 2014, 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>	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 52,885	\$ 61,207	\$ 113,585	\$ 106,570	\$ 166,470	\$ 167,777
Operating grants and contributions	159,246	155,841			159,246	155,841
Capital grants and contributions	9,981	7,538	388	953	10,369	8,491
General revenues:						
Property taxes	124,239	126,054			124,239	126,054
Sales taxes	82,908	71,111			82,908	71,111
Other taxes	8,946	9,196			8,946	9,196
Unrestricted grants	9,321	16,958			9,321	16,958
Gain from disposal of capital assets	-	146		125	-	271
Unrestricted investment earnings	8,318	(2,704)	3	14	8,321	(2,690)
Miscellaneous	3,928	789	1,777	2,216	5,705	3,005
<i>Total Revenues</i>	<u>459,772</u>	<u>446,136</u>	<u>115,753</u>	<u>109,878</u>	<u>575,525</u>	<u>556,014</u>
Expenses:						
General government	44,495	42,994			44,495	42,994
Judicial and law enforcement	160,530	156,260			160,530	156,260
Environment and public works	15,248	18,994			15,248	18,994
Social services	228,258	223,644			228,258	223,644
Community and economic development	10,695	15,079			10,695	15,079
Interest and fiscal charges	814	1,040			814	1,040
Water			39,736	34,583	39,736	34,583
Wastewater			45,133	42,801	45,133	42,801
Solid Waste Management			19,518	18,557	19,518	18,557
Parking Facilities			1,193	1,297	1,193	1,297
Stillwater Center			16,079	15,818	16,079	15,818
<i>Total Expenses</i>	<u>460,040</u>	<u>458,011</u>	<u>121,659</u>	<u>113,056</u>	<u>581,699</u>	<u>571,067</u>
Increase (decrease) in net position before transfers	(268)	(11,875)	(5,906)	(3,178)	(6,174)	(15,053)
Transfers	(3,108)	(3,048)	3,108	3,048	0	0
Increase (decrease) in net position	(3,376)	(14,923)	(2,798)	(130)	(6,174)	(15,053)
Net Position - Beginning	834,024	848,947	408,744	408,874	1,242,768	1,257,821
Net Position - Ending	<u>\$ 830,648</u>	<u>\$ 834,024</u>	<u>\$ 405,946</u>	<u>\$ 408,744</u>	<u>\$ 1,236,594</u>	<u>\$ 1,242,768</u>

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

Governmental Activities:

The net position for governmental activities remained nearly the same during 2014. Overall revenue for the County increased \$13.6 million from 2013. The County experienced large increases in unrestricted investment earnings and sales taxes by \$11.0 and \$11.8 million, respectively. The increase in investment earnings is primarily due to the large unrealized loss in market value reflected in 2013 compared to the relatively small loss reflected in the 2014 total. The increase in sales taxes can be attributable to an improving economy. These increases were offset by a decrease in charges for services of \$8.3. Total expenses increased by an immaterial \$2.0 million.

Business-type Activities:

The net position for business-type activities decreased by \$2.8 million during 2014. Overall, expenses exceeded revenues by \$5.9 million before transfers. While charges for services increased \$7.0 million due to rate increases and higher usage of services from 2013, expenses also increased by \$8.6 million due to increased 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 62.61 percent of all governmental fund balances and 75.46 percent of the governmental funds' total assets of \$495,660,430.

Overall, the governmental funds experienced a slight fund balance decrease of \$651,595. 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 \$79,642,446 reflecting a positive change of \$4,471,607 from 2013. Increases in sales taxes and interest revenue 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 \$13,608,541. This represents a \$5,445,726 decrease from 2013 which is primarily the result of a drop in intergovernmental revenue and higher social services expenditures. Intergovernmental billings were appreciably higher resulting in higher accounts receivable in 2013 due to fund balance concerns at the time. Expenditures in 2014 for Residential Services were up in 2014 due to decreased Federal participation which required DDS to increase its match and an increase in the number of individuals receiving services.

The Human Services Levy fund balance at year end was \$50,590,997. This represents a \$7,038,398 decrease from 2013. One of the contributing factors for this was a decrease of \$2,704,958 in property tax revenue and an increase in transfers to the agencies supported by the levy.

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

The Children Services fund balance at year end was \$3,910,144. This represents a \$2,311,498 decrease from 2013 which is primarily the result of higher costs for payments to outside residential treatment facilities. The agency attributes this to a higher 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 \$5,966,374. This represents an insignificant increase of \$30,455 from 2013.

The ADAMHS Board fund balance at year end was \$9,188,966. This represents an increase of \$3,502,415 from 2013. 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 \$5,382,975 while operating expenses increased by \$8,104,866. Charges for services in the three major proprietary funds (Wastewater, Water and Solid Waste) increased \$2,926,074, \$2,050,456, and \$1,001,430 respectively. Contributing to these increases were rate increases of 6.8% in the Water fund and 1.9% in the Wastewater fund. The Wastewater fund also received federal and state grants totaling \$935,691 for two projects. In the Solid Waste fund, total tonnage increased by 3.7% as did tipping fees. Higher utility (\$2,705,104) and capital project costs (\$3,852,815) in the Water and Solid Waste funds account for most of the \$8.1 million in increased expenses. The cost of purchased water from the City of Dayton increased 10% and construction in progress for capital projects increased from the prior year.

General Fund Budgetary Highlights

The original revenue estimate for the General Fund, approximating \$134.3 million, was mostly unchanged during the year. There were very minor increases made to the estimates for fees and charges for services, intergovernmental revenues and miscellaneous revenues. The estimate for transfers-in was increased by \$1 million to a final amount, of almost \$4.3 million. This increase was from December 2014 transfers for capital reserve funding. The original estimate for advances in was increased by \$174,465 in connection with the repayment of an interfund loan to the General Fund. Even after the revisions to the budget, actual revenues came in almost \$2.8 million more than the final budgeted amount.

The original appropriation for total expenditures was decreased by approximately \$1.2 million during the year. Net appropriation decreases in the general government function totaled almost \$1.7 million, making up the majority of the change. There were also minor decreases in the environment and public works function and in the community and economic development function. Except for minor increases in the social services functions, the only notable increase, for almost \$1 million, occurred 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, 2014, approximated \$889 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, decreased by approximately \$1.7 million, or approximately .19 percent. Governmental activity capital

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

assets, net of accumulated depreciation, reflect a net increase during the year of about \$4.3 million. Major events for governmental activity capital assets include the purchase and implementation of a new county wide payroll/human resources system. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$5.9 million. This decrease is primarily due to an increase in accumulated depreciation. Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns 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 2014, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$9,094,703 and actual expenditures were \$8,254,489, which represents approximately 91% of the amount budgeted. The \$840,214 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which includes road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2014 of the County's bridges have resulted in ratings slightly higher than the previous year since they found that 95% of the County bridges have a rating of fair or better. For 2014, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,970,384 and actual expenditures were \$1,783,401, which represents approximately 91% of the amount budgeted. The \$186,983 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, 2014, the net carrying amount of the County's total bonded debt externally outstanding was \$44,104,122. Of this amount, \$25,519,493 represents general obligation bonds applicable for governmental activities and \$656,000 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 \$14,448,218 of self-supporting general obligation bonds and \$3,480,411 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding long-term notes, representing Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC), and Ohio Department of Transportation (ODOT) loans, of which \$44,812,698 were payable from business-type activities and \$3,631,723 were payable from governmental activities. The County's total bonded debt decreased by \$7,259,000 during 2014, as bond principal payments and reductions during the year exceeded new debt.

The County did not issue any new bonds externally during the year. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. The County's revenue bonds for the Solid Waste Management Fund are rated Aa2 by Moody's and AA+ by Standard and Poor's. State statutes limit

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

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 \$90,285,438, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note H.

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, 2014

	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 313,936,610	\$ 91,130,950	\$ 405,067,560	\$ 4,540,152
Materials and Supplies Inventory	175,171	1,576,630	1,751,801	18,863
Accrued Interest Receivable	1,475,686	246	1,475,932	
Accounts Receivable	3,238,975	24,713,224	27,952,199	287,572
Internal Balances	4,668,223	(4,668,223)	0	
Prepaid Items	801,226		801,226	38,686
Sales Taxes Receivable	20,821,557		20,821,557	
Property Taxes Receivable	163,045,292		163,045,292	
Due from Other Governments	29,579,382		29,579,382	
Special Assessments Receivable	2,391,676		2,391,676	
Other Assets		2,605,703	2,605,703	1,710,711
<i>Current restricted assets:</i>				
Cash and Cash Equivalents-Segregated Accounts		9,671,199	9,671,199	
Capital Assets Not Being Depreciated	398,865,174	27,602,252	426,467,426	2,139,746
Capital Assets Being Depreciated	132,342,689	330,244,762	462,587,451	9,663,285
<i>Total Assets</i>	<u>1,071,341,661</u>	<u>482,876,743</u>	<u>1,554,218,404</u>	<u>18,399,015</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	782,995	299,048	1,082,043	0
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>782,995</u>	<u>299,048</u>	<u>1,082,043</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	24,344,848	5,006,488	29,351,336	213,625
Accrued Wages and Benefits	7,315,499	1,332,262	8,647,761	71,453
Due to Other Governments	4,266,593	5,197,214	9,463,807	
Matured Compensated Absences	34,101		34,101	
Accrued Interest Payable	58,523	44,816	103,339	
Unearned Revenue			0	5,801,142
<i>Long-Term Liabilities:</i>				
Due Within One Year	18,232,262	10,121,559	28,353,821	
Due in More Than One Year	46,598,635	55,527,444	102,126,079	
Other			0	307,650
<i>Total Liabilities</i>	<u>100,850,461</u>	<u>77,229,783</u>	<u>178,080,244</u>	<u>6,393,870</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied to Finance Current Year Operations	140,626,389		140,626,389	
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>140,626,389</u>	<u>0</u>	<u>140,626,389</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	501,836,731	295,554,551	797,391,282	11,803,031
<i>Restricted for:</i>				
Debt Service	4,937,992	423,885	5,361,877	
Capital Outlay	5,955,539	9,340,570	15,296,109	
Human services levy-supported service	77,787,462		77,787,462	
Developmental disabilities services	14,677,251		14,677,251	
General government purposes	6,675,542		6,675,542	
Judicial and law enforcement purposes	19,908,927		19,908,927	
Environment and public works purposes	10,750,424		10,750,424	
Social services purposes	29,693,898		29,693,898	
Community and economic development purposes	4,261,889		4,261,889	
Unrestricted	154,162,151	100,627,002	254,789,153	202,114
Total Net Position	<u>\$ 830,647,806</u>	<u>\$ 405,946,008</u>	<u>\$ 1,236,593,814</u>	<u>\$ 12,005,145</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, 2014

	Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions
Governmental Activities:			
General Government	\$ 44,495,065	\$ 18,981,171	\$ 1,488,505
Judicial and Law Enforcement	160,529,728	24,825,770	46,156,592
Environment and Public Works	15,247,904	2,586,256	11,583
Social Services	228,258,362	4,712,761	101,990,936
Community and Economic Development	10,694,756	1,779,020	9,598,732
Interest and Fiscal Charges	814,233		
<i>Total Governmental Activities</i>	<u>460,040,048</u>	<u>52,884,978</u>	<u>159,246,348</u>
Business-Type Activities:			
Parking Facilities	1,193,048	1,254,515	
Stillwater Center	16,079,424	14,054,894	
Wastewater	45,132,859	42,239,094	
Water	39,735,621	33,977,046	
Solid Waste Management	19,518,574	22,059,803	
<i>Total Business-Type Activities</i>	<u>121,659,526</u>	<u>113,585,352</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$ 581,699,574</u>	<u>\$ 166,470,330</u>	<u>\$ 159,246,348</u>
<i>Component Units:</i>	\$ 8,295,755	\$ 6,164,440	\$ 2,205,458
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</i>			
<i>Net Position Beginning of Year, as Restated</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				
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Units
\$ 0	\$ (24,025,389)	\$ 0	\$ (24,025,389)	\$ 0
	(89,547,366)		(89,547,366)	
9,159,790	(3,490,275)		(3,490,275)	
821,227	(120,733,438)		(120,733,438)	
	682,996		682,996	
	(814,233)		(814,233)	
<u>9,981,017</u>	<u>(237,927,705)</u>	<u>0</u>	<u>(237,927,705)</u>	<u>0</u>
		61,467	61,467	
		(2,024,530)	(2,024,530)	
388,461		(2,505,304)	(2,505,304)	
		(5,758,575)	(5,758,575)	
		2,541,229	2,541,229	
<u>388,461</u>	<u>0</u>	<u>(7,685,713)</u>	<u>(7,685,713)</u>	<u>0</u>
<u>\$ 10,369,478</u>	<u>(237,927,705)</u>	<u>(7,685,713)</u>	<u>(245,613,418)</u>	<u>0</u>
\$ 0				\$ 74,143
	17,134,688		17,134,688	
	2,937,838		2,937,838	
	104,166,052		104,166,052	
	82,907,788		82,907,788	
	2,667,636		2,667,636	
	2,719,008		2,719,008	
	3,559,691		3,559,691	
	9,321,385		9,321,385	3,264,358
	8,317,612	2,620	8,320,232	
	3,928,100	1,776,621	5,704,721	27,560
	(3,108,374)	3,108,374	0	23,293
	<u>234,551,424</u>	<u>4,887,615</u>	<u>239,439,039</u>	<u>3,315,211</u>
	(3,376,281)	(2,798,098)	(6,174,379)	3,389,354
	834,024,087	408,744,106	1,242,768,193	8,488,258
				8,615,791
	<u>\$ 830,647,806</u>	<u>\$ 405,946,008</u>	<u>\$ 1,236,593,814</u>	<u>\$ 12,005,145</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2014

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 60,945,723	\$ 16,724,853	\$ 56,024,327
Accrued Interest Receivable	1,409,325		
Accounts Receivable	1,075,512	67,606	
Interfund Receivable	7,967,525		
Due from Other Funds	455,990	143,764	
Prepaid Items	92,782	4,275	
Sales Taxes Receivable	20,821,557		
Property Taxes Receivable	17,136,796	3,853,333	142,042,517
Due from Other Governments	6,384,622	3,446,018	7,933,563
Special Assessments Receivable			
<i>Total Assets</i>	<u>\$ 116,289,832</u>	<u>\$ 24,239,849</u>	<u>\$ 206,000,407</u>
LIABILITIES:			
Accounts Payable	2,420,459	652,535	5,317,302
Accrued Wages and Benefits	2,458,841	913,479	22,886
Due to Other Governments	402,669	2,863,546	92,028
Matured Compensated Absences	18,054	10,486	
Interfund Payable			
Due to Other Funds	883,443	24,404	2,344
<i>Total Liabilities</i>	<u>6,183,466</u>	<u>4,464,450</u>	<u>5,434,560</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to Finance Current Year Operations	14,646,361	3,333,601	122,646,427
Unavailable Revenue	15,817,559	2,833,257	27,328,423
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>30,463,920</u>	<u>6,166,858</u>	<u>149,974,850</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	92,782	4,275	
Long-term Receivables	6,292,123		
Restricted		13,604,266	50,590,997
Committed	1,000,000		
Assigned	1,147,597		
Unassigned	71,109,944		
<i>Total Fund Balances</i>	<u>79,642,446</u>	<u>13,608,541</u>	<u>50,590,997</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 116,289,832</u>	<u>\$ 24,239,849</u>	<u>\$ 206,000,407</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
\$ 5,453,405	\$ 7,479,784	\$ 10,847,275	\$ 107,105,552	\$ 264,580,919
			66,361	1,475,686
725,102	2,809	4,602	780,914	2,656,545
				7,967,525
190,336	1,501,277	920	649,645	2,941,932
	67,458		35,401	199,916
				20,821,557
			12,646	163,045,292
1,244,794			10,570,385	29,579,382
			2,391,676	2,391,676
<u>\$ 7,613,637</u>	<u>\$ 9,051,328</u>	<u>\$ 10,852,797</u>	<u>\$ 121,612,580</u>	<u>\$ 495,660,430</u>
2,273,254	1,133,146	1,469,651	9,152,404	22,418,751
8,143	1,758,883	61,544	1,985,369	7,209,145
6,994	83,080	94,873	723,210	4,266,400
			5,561	34,101
			2,895,644	2,895,644
1,395,008	109,845	33,161	748,393	3,196,598
<u>3,683,399</u>	<u>3,084,954</u>	<u>1,659,229</u>	<u>15,510,581</u>	<u>40,020,639</u>
				140,626,389
20,094		4,602	8,805,625	54,809,560
<u>20,094</u>	<u>0</u>	<u>4,602</u>	<u>8,805,625</u>	<u>195,435,949</u>
	67,458		35,401	199,916
				6,292,123
3,910,144	5,898,916	9,188,966	64,206,489	147,399,778
			34,668,867	35,668,867
				1,147,597
			(1,614,383)	69,495,561
<u>3,910,144</u>	<u>5,966,374</u>	<u>9,188,966</u>	<u>97,296,374</u>	<u>260,203,842</u>
<u>\$ 7,613,637</u>	<u>\$ 9,051,328</u>	<u>\$ 10,852,797</u>	<u>\$ 121,612,580</u>	<u>\$ 495,660,430</u>

**Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2014**

Total governmental fund balances \$ 260,203,842

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

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

Land	12,780,193	
Construction-in-progress	16,873,778	
Infrastructure	369,211,203	
Land improvements	3,391,840	
Buildings, structures and improvements	219,658,099	
Furniture, fixtures and equipment	69,905,032	
Accumulated Depreciation	<u>(160,612,282)</u>	
Total capital assets		531,207,863

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	35,777,697	
Capital assets	(467,567)	
Capital leases payable	138,205	
Compensated absences payable	<u>249,271</u>	
Net adjustment for internal service funds		35,697,606

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. (244,078)

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	22,404,776	
Other local taxes	373	
Sales tax	8,029,318	
Fees and charges for services	159,383	
Special assessments	2,391,676	
Intergovernmental	20,232,351	
Investment earnings	1,072,788	
Miscellaneous	<u>518,895</u>	
Total		54,809,560

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 782,995

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (58,523)

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	(656,000)	
General obligation bonds, net carrying value	(24,837,686)	
Premium on Debt Issued	(681,807)	
Long-term notes payable for OPWC and ODOT Loans	(3,631,723)	
Capital leases	(346,911)	
Compensated absences	<u>(21,597,332)</u>	
Total		<u>(51,751,459)</u>

Net position of governmental activities \$ 830,647,806

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

December 31, 2014

(Cont'd.)

	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services
REVENUES:				
Property Taxes	\$ 13,078,230	\$ 2,909,231	\$ 101,781,237	
Sales Taxes	74,878,470			
Other Local Taxes	2,667,636			
Special Assessments				
Charges for Services	25,136,258	1,774,036		468,148
Licenses and Permits	37,267			
Fines and Forfeitures	1,021,274			
Intergovernmental	17,173,838	14,092,434	18,996,713	22,644,983
Interest	8,115,467			
Other	1,134,358			452,838
<i>Total Revenues</i>	<u>143,242,798</u>	<u>18,775,701</u>	<u>120,777,950</u>	<u>23,565,969</u>
EXPENDITURES:				
Current:				
General Government	21,118,401			
Judicial and Law Enforcement	89,241,334			
Environment and Public Works	688,769			
Social Services	2,595,702	38,937,924	9,846,827	51,801,328
Community and Economic Development	1,499,950			
Capital Outlay				
Intergovernmental:				
General Government	1,525,255			
Judicial and Law Enforcement	1,194,003			
Environment and Public Works	186,605			
Social Services		14,104,909	16,571,600	
Community and Economic Development	2,924,725			
Debt Service:				
Principal Retirements	40,452			
Interest and Fiscal Charges	2,497			
<i>Total Expenditures</i>	<u>121,017,693</u>	<u>53,042,833</u>	<u>26,418,427</u>	<u>51,801,328</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,225,105</u>	<u>(34,267,132)</u>	<u>94,359,523</u>	<u>(28,235,359)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	3,347,577	28,949,349		25,923,861
Proceeds of Loans				
Proceeds from Sale of Capital Assets	42,086	38,000		
Transfers Out	(21,143,161)	(165,943)	(101,397,921)	
<i>Total Other Financing Sources and Uses</i>	<u>(17,753,498)</u>	<u>28,821,406</u>	<u>(101,397,921)</u>	<u>25,923,861</u>
<i>Net Change in Fund Balance</i>	4,471,607	(5,445,726)	(7,038,398)	(2,311,498)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>75,170,839</u>	<u>19,054,267</u>	<u>57,629,395</u>	<u>6,221,642</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 79,642,446</u>	<u>\$ 13,608,541</u>	<u>\$ 50,590,997</u>	<u>\$ 3,910,144</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, 2014

	Job & Family Services	ADAMHS Board	All Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property Taxes	\$	\$	\$ 3,750,250	\$ 121,518,948
Sales Taxes				74,878,470
Other Local Taxes			6,278,326	8,945,962
Special Assessments			240,262	240,262
Charges for Services	41,123	72,766	20,061,299	47,553,630
Licenses and Permits			2,997,357	3,034,624
Fines and Forfeitures			1,102,182	2,123,456
Intergovernmental	34,950,756	45,136	83,549,908	191,453,768
Interest			208,556	8,324,023
Other		422,989	1,395,895	3,406,080
<i>Total Revenues</i>	<u>34,991,879</u>	<u>540,891</u>	<u>119,584,035</u>	<u>461,479,223</u>
EXPENDITURES:				
Current:				
General Government			9,713,240	30,831,641
Judicial and Law Enforcement			61,885,104	151,126,438
Environment and Public Works			16,319,168	17,007,937
Social Services	36,480,459	23,917,495	31,635,982	195,215,717
Community and Economic Development			6,129,049	7,628,999
Capital Outlay			16,808,724	16,808,724
Intergovernmental:				
General Government			1,677,831	3,203,086
Judicial and Law Enforcement			512,281	1,706,284
Environment and Public Works			200,291	386,896
Social Services				30,676,509
Community and Economic Development			20,000	2,944,725
Debt Service:				
Principal Retirements			3,697,941	3,738,393
Interest and Fiscal Charges			874,172	876,669
<i>Total Expenditures</i>	<u>36,480,459</u>	<u>23,917,495</u>	<u>149,473,783</u>	<u>462,152,018</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,488,580)</u>	<u>(23,376,604)</u>	<u>(29,889,748)</u>	<u>(672,795)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	2,699,995	26,879,019	33,780,476	121,580,277
Proceeds of Loans			3,043,992	3,043,992
Proceeds from Sale of Capital Assets	2,240		3,256	85,582
Transfers Out	(1,183,200)		(798,426)	(124,688,651)
<i>Total Other Financing Sources and Uses</i>	<u>1,519,035</u>	<u>26,879,019</u>	<u>36,029,298</u>	<u>21,200</u>
<i>Net Change in Fund Balance</i>	30,455	3,502,415	6,139,550	(651,595)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>5,935,919</u>	<u>5,686,551</u>	<u>91,156,824</u>	<u>260,855,437</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 5,966,374</u>	<u>\$ 9,188,966</u>	<u>\$ 97,296,374</u>	<u>\$ 260,203,842</u>

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, 2014

Net Change in Fund Balances - Total Governmental Funds \$ (651,595)

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	16,038,919	
Depreciation expense	<u>(11,688,427)</u>	
Total		4,350,492

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

Proceeds from sale of capital assets		(85,582)
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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	2,719,630	
Other local taxes	373	
Sales tax	8,029,318	
Fees and charges for services	159,383	
Special assessments	(226,377)	
Intergovernmental	(13,124,609)	
Investment earnings	213,180	
Miscellaneous	<u>516,020</u>	
Total		(1,713,082)

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:

Proceeds of Loans	(3,043,992)	
Premium on bonds	128,164	
Payment to loans	38,105	
Principal repayment for capital leases	150,848	
Principal repayment for bonds	<u>3,630,797</u>	
Total		903,922

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

72,174

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

These items include expenses related to the changes in:

Prepaid expenses	(185,836)	
Amortized amounts on general obligation bonds	(137,902)	
Compensated absences	<u>(1,126,001)</u>	
Total		(1,449,739)

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	(5,654,522)	
Capital assets	195,212	
Capital lease payable	(81,357)	
Compensated absences payable	39,821	
Adjustment to business type activities	<u>697,975</u>	
		(4,802,871)

Change in net position of governmental activities \$ (3,376,281)

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 13,164,585	\$ 13,164,585	\$ 13,397,487	\$ 232,902
Sales Tax	71,000,000	71,000,000	73,647,637	2,647,637
Other Taxes	2,620,000	2,620,000	2,689,268	69,268
Licenses and Permits	30,030	30,030	37,192	7,162
Fees and Charges for Services	22,371,387	22,374,459	22,202,824	(171,635)
Fines and Forfeitures	1,099,650	1,099,650	1,098,493	(1,157)
Intergovernmental Revenues	17,279,586	17,445,835	17,438,487	(7,348)
Investment Earnings	5,816,372	5,816,372	5,718,285	(98,087)
Miscellaneous Revenues	923,500	1,033,825	1,150,938	117,113
<i>Total Revenues</i>	<u>134,305,110</u>	<u>134,584,756</u>	<u>137,380,611</u>	<u>2,795,855</u>
Expenditures:				
Current:				
General Government	24,353,892	22,625,505	21,951,012	674,493
Judicial & Law Enforcement	91,694,624	92,661,671	90,713,502	1,948,169
Environment & Public Works	496,489	491,458	464,429	27,029
Social Services	2,973,611	3,005,137	2,481,773	523,364
Community & Economic Development	1,851,541	1,812,710	1,660,718	151,992
Intergovernmental:				
General Government	46,634	94,434	94,434	-
Judicial & Law Enforcement	1,221,744	1,239,547	1,185,064	54,483
Environment & Public Works	186,605	186,605	186,605	-
Community & Economic Development	500,000	-	-	-
<i>Total Expenditures</i>	<u>123,325,140</u>	<u>122,117,067</u>	<u>118,737,537</u>	<u>3,379,530</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>10,979,970</u>	<u>12,467,689</u>	<u>18,643,074</u>	<u>6,175,385</u>
Other Financing Sources And Uses				
Advances in	-	174,465	559,679	385,214
Advances out	-	(755,500)	(753,050)	2,450
Transfers in	3,265,108	4,265,108	4,240,108	(25,000)
Transfers out	(17,574,296)	(26,451,038)	(26,420,373)	30,665
<i>Total Other Financing Sources And Uses</i>	<u>(14,309,188)</u>	<u>(22,766,965)</u>	<u>(22,373,636)</u>	<u>393,329</u>
<i>Net Change in fund Balance</i>	<u>(3,329,218)</u>	<u>(10,299,276)</u>	<u>(3,730,562)</u>	<u>6,568,714</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	35,272,949	35,272,949	35,272,949	-
<i>Prior Year Encumbrances Appropriated</i>	3,338,348	3,338,348	3,338,348	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 35,282,079</u>	<u>\$ 28,312,021</u>	<u>\$ 34,880,735</u>	<u>\$ 6,568,714</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,221,613	\$ 3,221,613	\$ 2,973,860	\$ (247,753)
Fees and Charges for Services	2,142,549	2,142,549	1,846,917	(295,632)
Intergovernmental Revenues	18,653,423	18,653,423	16,868,655	(1,784,768)
Miscellaneous Revenues	24,400	24,400	564,696	540,296
<i>Total Revenues</i>	<u>24,041,985</u>	<u>24,041,985</u>	<u>22,254,128</u>	<u>(1,787,857)</u>
Expenditures:				
Current:				
Social Services	43,670,148	43,640,091	40,230,296	3,409,795
Intergovernmental:				
Social Services	11,538,039	11,778,096	11,676,385	101,711
<i>Total Expenditures</i>	<u>55,208,187</u>	<u>55,418,187</u>	<u>51,906,681</u>	<u>3,511,506</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,166,202)</u>	<u>(31,376,202)</u>	<u>(29,652,553)</u>	<u>1,723,649</u>
Other Financing Sources And Uses				
Transfers in	28,994,349	28,994,349	28,949,349	(45,000)
Transfers out	(166,000)	(206,000)	(205,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>28,828,349</u>	<u>28,788,349</u>	<u>28,743,406</u>	<u>(44,943)</u>
<i>Net Change in fund Balance</i>	<u>(2,337,853)</u>	<u>(2,587,853)</u>	<u>(909,147)</u>	<u>1,678,706</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	9,678,002	9,678,002	9,678,002	-
<i>Prior Year Encumbrances Appropriated</i>	2,071,909	2,071,909	2,071,909	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 9,412,058</u>	<u>\$ 9,162,058</u>	<u>\$ 10,840,764</u>	<u>\$ 1,678,706</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 106,737,579	\$ 106,737,579	\$ 104,267,685	\$ (2,469,894)
Intergovernmental Revenues	17,694,661	17,694,661	18,996,713	1,302,052
Miscellaneous Revenues	-	-	8,933	8,933
<i>Total Revenues</i>	<u>124,432,240</u>	<u>124,432,240</u>	<u>123,273,331</u>	<u>(1,158,909)</u>
Expenditures:				
Current:				
Social Services	17,032,496	17,604,757	11,412,469	6,192,288
Intergovernmental:				
Social Services	16,789,000	16,789,000	16,571,600	217,400
<i>Total Expenditures</i>	<u>33,821,496</u>	<u>34,393,757</u>	<u>27,984,069</u>	<u>6,409,688</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>90,610,744</u>	<u>90,038,483</u>	<u>95,289,262</u>	<u>5,250,779</u>
Other Financing Sources And Uses				
Transfers in	5,625,000	5,625,000	5,625,000	-
Transfers out	(107,037,600)	(107,582,323)	(107,022,922)	559,401
<i>Total Other Financing Sources And Uses</i>	<u>(101,412,600)</u>	<u>(101,957,323)</u>	<u>(101,397,922)</u>	<u>559,401</u>
<i>Net Change in fund Balance</i>	<u>(10,801,856)</u>	<u>(11,918,840)</u>	<u>(6,108,660)</u>	<u>5,810,180</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	54,954,467	54,954,467	54,954,467	-
<i>Prior Year Encumbrances Appropriated</i>	5,564,081	5,564,081	5,564,081	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 49,716,692</u>	<u>\$ 48,599,708</u>	<u>\$ 54,409,888</u>	<u>\$ 5,810,180</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 410,392	\$ 469,792	\$ 483,868	\$ 14,076
Intergovernmental Revenues	24,263,903	24,335,850	22,115,727	(2,220,123)
Miscellaneous Revenues	339,018	339,018	552,071	213,053
<i>Total Revenues</i>	<u>25,013,313</u>	<u>25,144,660</u>	<u>23,151,666</u>	<u>(1,992,994)</u>
Expenditures:				
Current:				
Social Services	56,276,284	56,823,184	55,085,921	1,737,263
<i>Total Expenditures</i>	<u>56,276,284</u>	<u>56,823,184</u>	<u>55,085,921</u>	<u>1,737,263</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,262,971)</u>	<u>(31,678,524)</u>	<u>(31,934,255)</u>	<u>(255,731)</u>
Other Financing Sources And Uses				
Transfers in	26,293,050	26,293,050	25,923,861	(369,189)
<i>Total Other Financing Sources And Uses</i>	<u>26,293,050</u>	<u>26,293,050</u>	<u>25,923,861</u>	<u>(369,189)</u>
<i>Net Change in fund Balance</i>	<u>(4,969,921)</u>	<u>(5,385,474)</u>	<u>(6,010,394)</u>	<u>(624,920)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,395,469	4,395,469	4,395,469	-
<i>Prior Year Encumbrances Appropriated</i>	3,912,923	3,912,923	3,912,923	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,338,471</u>	<u>\$ 2,922,918</u>	<u>\$ 2,297,998</u>	<u>\$ (624,920)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 23,000	\$ 23,000	\$ 41,031	\$ 18,031
Intergovernmental Revenues	37,718,853	39,218,853	34,966,539	(4,252,314)
Miscellaneous Revenues	31,245,159	31,477,012	27,347,088	(4,129,924)
Proceeds from Sale of Capital Assets	-	-	2,240	2,240
<i>Total Revenues</i>	<u>68,987,012</u>	<u>70,718,865</u>	<u>62,356,898</u>	<u>(8,361,967)</u>
Expenditures:				
Current:				
Social Services	73,735,864	70,930,407	66,590,518	4,339,889
<i>Total Expenditures</i>	<u>73,735,864</u>	<u>70,930,407</u>	<u>66,590,518</u>	<u>4,339,889</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(4,748,852)</u>	<u>(211,542)</u>	<u>(4,233,620)</u>	<u>(4,022,078)</u>
Other Financing Sources And Uses				
Transfers in	2,860,000	2,860,000	2,699,995	(160,005)
Transfers out	(1,255,000)	(1,199,400)	(1,183,200)	16,200
<i>Total Other Financing Sources And Uses</i>	<u>1,605,000</u>	<u>1,660,600</u>	<u>1,516,795</u>	<u>(143,805)</u>
<i>Net Change in fund Balance</i>	<u>(3,143,852)</u>	<u>1,449,058</u>	<u>(2,716,825)</u>	<u>(4,165,883)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,362,184	6,362,184	6,362,184	-
<i>Prior Year Encumbrances Appropriated</i>	1,826,707	1,826,707	1,826,707	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,045,039</u>	<u>\$ 9,637,949</u>	<u>\$ 5,472,066</u>	<u>\$ (4,165,883)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 68,000	\$ 68,000	\$ 71,846	\$ 3,846
Intergovernmental Revenues	-	45,136	45,136	-
Miscellaneous Revenues	4,400	4,400	61,884	57,484
<i>Total Revenues</i>	<u>72,400</u>	<u>117,536</u>	<u>178,866</u>	<u>61,330</u>
Expenditures:				
Current:				
Social Services	30,274,761	30,333,626	27,814,823	2,518,803
<i>Total Expenditures</i>	<u>30,274,761</u>	<u>30,333,626</u>	<u>27,814,823</u>	<u>2,518,803</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(30,202,361)</u>	<u>(30,216,090)</u>	<u>(27,635,957)</u>	<u>2,580,133</u>
Other Financing Sources And Uses				
Transfers in	27,017,143	27,017,143	26,879,019	(138,124)
<i>Total Other Financing Sources And Uses</i>	<u>27,017,143</u>	<u>27,017,143</u>	<u>26,879,019</u>	<u>(138,124)</u>
<i>Net Change in fund Balance</i>	<u>(3,185,218)</u>	<u>(3,198,947)</u>	<u>(756,938)</u>	<u>2,442,009</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,030,415	5,030,415	5,030,415	-
<i>Prior Year Encumbrances Appropriated</i>	2,188,131	2,188,131	2,188,131	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,033,328</u>	<u>\$ 4,019,599</u>	<u>\$ 6,461,608</u>	<u>\$ 2,442,009</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, 2014

	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS:						
Current Assets:						
Equity in Pooled Cash and Cash Equivalents	\$ 27,569,763	\$ 22,347,782	\$ 36,242,478	\$ 4,970,927	\$ 91,130,950	\$ 49,355,691
Materials and Supplies Inventory	1,110,504	239,379	178,083	48,664	1,576,630	175,171
Accrued Interest Receivable	246				246	
Accounts Receivable	11,260,695	7,229,021	5,120,467	1,103,041	24,713,224	582,430
Due from Other Funds	16,712	11,133	18,018	23,279	69,142	462,337
Prepaid Items					0	601,310
Other Assets	1,080,542	1,525,161			2,605,703	
<i>Current restricted assets:</i>						
Cash and Cash Equivalents-Segregated Accounts			9,671,199		9,671,199	
Total Current Assets	41,038,462	31,352,476	51,230,245	6,145,911	129,767,094	51,176,939
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	301,428,327	195,655,101			497,083,428	
Furniture, Fixtures, and Equipment	7,121,023	5,250,719	9,078,803	462,923	21,913,468	2,390,197
Construction in Progress	4,510,638	4,049,717	9,107,253		17,667,608	
Accumulated Depreciation	(243,126,083)	(115,934,540)	(36,556,334)	(13,272,378)	(408,889,335)	(1,922,630)
Total Noncurrent Assets	179,800,649	103,697,232	49,715,854	24,633,279	357,847,014	467,567
Total Assets	220,839,111	135,049,708	100,946,099	30,779,190	487,614,108	51,644,506
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred Charge on Refunding	200,727	5,172		93,149	299,048	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	200,727	5,172	0	93,149	299,048	0

	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
Current Liabilities:						
Accounts Payable	1,154,938	1,914,594	1,636,330	300,626	5,006,488	1,926,097
Accrued Wages and Benefits	418,447	258,631	209,515	445,669	1,332,262	106,354
Due to Other Governments	3,049,389	1,932,791	93	214,941	5,197,214	193
Accrued Interest Payable	8,379	1,265	16,553	18,619	44,816	
Interfund Payable	744,721			3,983,160	4,727,881	344,000
Due to Other Funds	12,301	43,589	40,622	157,050	253,562	23,251
Claims Payable					0	6,835,192
Notes Payable	4,950,863	490,574			5,441,437	
Compensated Absences Payable	291,487	159,025	230,072	169,865	850,449	40,735
General Obligation Bonds Payable	2,189,197	163,361		1,012,499	3,365,057	
Capital Leases Payable					0	82,839
Landfill Closure and Postclosure Costs Payable			189,616		189,616	
Total Current Liabilities	12,819,722	4,963,830	2,322,801	6,302,429	26,408,782	9,358,661
Current Liabilities Payable from Restricted Assets:						
Revenue Bonds Payable			275,000		275,000	
Noncurrent Liabilities:						
Notes Payable - net of current portion	33,818,993	5,552,268			39,371,261	
Claims Payable - net of current portion					0	6,244,246
Compensated Absences Payable - net of current portion	466,435	281,788	246,533	304,406	1,299,162	208,536
General Obligation Bonds Payable - net of current portion	2,827,636	527,873		7,727,652	11,083,161	
Revenue Bonds Payable - net of current portion			3,205,411		3,205,411	
Capital Leases Payable - net of current portion					0	55,366
Landfill Closure and Postclosure Costs Payable - net of current portion			568,449		568,449	
Total Noncurrent Liabilities	37,113,064	6,361,929	4,020,393	8,032,058	55,527,444	6,508,148
Total Liabilities	49,932,786	11,325,759	6,618,194	14,334,487	82,211,226	15,866,809
NET POSITION:						
Net Investment in Capital Assets	136,214,689	96,968,328	46,235,443	16,136,091	295,554,551	329,362
Restricted for Debt Service			423,885		423,885	
Restricted for Capital Outlay			9,340,570		9,340,570	
Unrestricted	34,892,363	26,760,793	38,328,007	401,761	100,382,924	35,448,335
Total Net Position	\$ 171,107,052	\$ 123,729,121	\$ 94,327,905	\$ 16,537,852	\$ 405,701,930	\$ 35,777,697
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds					244,078	
Total Net Position of Business-type Activities					<u>\$ 405,946,008</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, 2014

	Business Type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds		
OPERATING REVENUES:						
Charges for Services	\$ 42,239,094	\$ 33,977,046	\$ 22,059,803	\$ 15,309,409	\$ 113,585,352	\$ 60,068,614
Other	14,977	456,292	87,513	17,073	575,855	109,794
<i>Total Operating Revenues</i>	<u>42,254,071</u>	<u>34,433,338</u>	<u>22,147,316</u>	<u>15,326,482</u>	<u>114,161,207</u>	<u>60,178,408</u>
OPERATING EXPENSES:						
Personal Services	9,709,116	6,105,801	4,919,406	10,418,906	31,153,229	8,475,614
Contractual Services	1,543,256	2,851,863	3,992,376	2,988,751	11,376,246	8,063,716
Materials and Supplies	1,674,198	906,668	691,189	1,044,077	4,316,132	4,009,509
Utilities	16,779,399	18,925,149	5,842,914	413,629	41,961,091	1,133,747
Claims		982			982	39,747,277
Depreciation	8,374,689	4,677,405	2,700,080	900,034	16,652,208	236,501
Other	5,390,505	5,946,670	1,185,710	1,034,409	13,557,294	4,170,564
<i>Total Operating Expenses</i>	<u>43,471,163</u>	<u>39,414,538</u>	<u>19,331,675</u>	<u>16,799,806</u>	<u>119,017,182</u>	<u>65,836,928</u>
<i>Operating Income (Loss)</i>	<u>(1,217,092)</u>	<u>(4,981,200)</u>	<u>2,815,641</u>	<u>(1,473,324)</u>	<u>(4,855,975)</u>	<u>(5,658,520)</u>
NON-OPERATING REVENUES (EXPENSES):						
Interest	246		2,374		2,620	
Capital Grants and Contributions	388,461				388,461	
Other Non-Operating Revenues	977,627	147,379	75,760		1,200,766	6,000
Interest and Fiscal Charges	(1,390,157)	(159,587)	(102,130)	(238,069)	(1,889,943)	
Other Non-Operating Expenses	(54,426)				(54,426)	(2,002)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(78,249)</u>	<u>(12,208)</u>	<u>(23,996)</u>	<u>(238,069)</u>	<u>(352,522)</u>	<u>3,998</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(1,295,341)</u>	<u>(4,993,408)</u>	<u>2,791,645</u>	<u>(1,711,393)</u>	<u>(5,208,497)</u>	<u>(5,654,522)</u>
Transfers In			398,148	2,744,722	3,142,870	
Transfers Out	(34,496)				(34,496)	
<i>Change in Net Position</i>	<u>(1,329,837)</u>	<u>(4,993,408)</u>	<u>3,189,793</u>	<u>1,033,329</u>	<u>(2,100,123)</u>	<u>(5,654,522)</u>
<i>Net Position (Deficit) at Beginning of Year</i>	<u>172,436,889</u>	<u>128,722,529</u>	<u>91,138,112</u>	<u>15,504,523</u>		<u>41,432,219</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 171,107,052</u>	<u>\$ 123,729,121</u>	<u>\$ 94,327,905</u>	<u>\$ 16,537,852</u>		<u>\$ 35,777,697</u>
					(697,975)	
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds change in Net Position of Business-type Activities					<u>\$ (2,798,098)</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, 2014

(Cont'd.)

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Wastewater	Water	Solid Waste Management	Nonmajor Enterprise Funds	Total	
<i>Increase (Decrease) in Cash and Cash Equivalents</i>						
<i>Cash flows from operating activities:</i>						
Cash receipts from customers	\$ 40,102,362	\$ 32,984,868	\$ 22,041,089	\$ 14,167,129	\$ 109,295,448	\$ 1,347,301
Cash receipts from interfund services provided	313,125	219,823	205,731	1,029,642	1,768,321	51,684,141
Cash payments to employees for services	(8,197,135)	(5,169,617)	(4,167,023)	(8,998,139)	(26,531,914)	(5,713,255)
Cash payments to suppliers for goods and services	(25,584,069)	(28,797,312)	(11,063,257)	(5,391,648)	(70,836,286)	(13,522,586)
Cash payments for insurance claims						(37,557,907)
Cash payments for interfund services used	(1,061,308)	(875,060)	(1,401,573)	(1,626,208)	(4,964,149)	(3,009,676)
Other operating cash receipts	14,726	609,405	87,384	18,982	730,497	7,142,543
Cash from other sources	1,366,330	147,540	75,760		1,589,630	23,539
Other cash payments						(3,061,067)
<i>Net cash provided by (used for) operating activities</i>	<u>6,954,031</u>	<u>(880,353)</u>	<u>5,778,111</u>	<u>(800,242)</u>	<u>11,051,547</u>	<u>(2,666,967)</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds			398,148	3,412,397	3,810,545	
Amounts borrowed on interfund loans						94,000
Amounts repaid on interfund loans	(34,496)			(667,675)	(702,171)	(248,400)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(34,496)</u>	<u>0</u>	<u>398,148</u>	<u>2,744,722</u>	<u>3,108,374</u>	<u>(154,400)</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases						(81,357)
Interest paid on capital leases						(3,197)
Principal paid on long-term notes	(4,867,488)	(480,817)			(5,348,305)	
Interest paid on long-term notes	(1,144,708)	(142,088)			(1,286,796)	
Proceeds from long-term notes	2,347,990	154,506			2,502,496	
Principal paid on revenue bonds	(42,000)		(270,000)		(312,000)	
Interest paid on revenue bonds			(105,340)		(105,340)	
Principal paid on general obligation bonds	(2,207,614)	(166,493)		(984,096)	(3,358,203)	
Interest paid on general obligation bonds	(193,755)	(19,867)		(249,204)	(462,826)	
Acquisition and construction of capital assets	(2,230,813)	(3,742,803)	(4,750,942)	(17,777)	(10,742,335)	(41,289)
Cash received from sale of fixed assets						6,000
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(8,338,388)</u>	<u>(4,397,562)</u>	<u>(5,126,282)</u>	<u>(1,251,077)</u>	<u>(19,113,309)</u>	<u>(119,843)</u>
<i>Cash flows from investing activities:</i>						
Sale of investment securities			5,006,850		5,006,850	
Interest received on investments			25,933		25,933	
<i>Net cash provided by (used for) investing activities</i>	<u>0</u>	<u>0</u>	<u>5,032,783</u>	<u>0</u>	<u>5,032,783</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(1,418,853)	(5,277,915)	6,082,760	693,403	79,395	(2,941,210)
Cash and cash equivalents at beginning of year	28,988,616	27,625,697	39,830,917	4,277,524	100,722,754	52,296,901
Cash and cash equivalents at end of year	\$ <u>27,569,763</u>	\$ <u>22,347,782</u>	\$ <u>45,913,677</u>	\$ <u>4,970,927</u>	\$ <u>100,802,149</u>	\$ <u>49,355,691</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, 2014

	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)	\$ (1,217,092)	\$ (4,981,200)	\$ 2,815,641	\$ (1,473,324)	\$ (4,855,975)	\$ (5,658,520)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>						
Depreciation	8,374,689	4,677,405	2,700,080	900,034	16,652,208	236,501
Landfill Closure and Postclosure Costs			(42,934)		(42,934)	
Miscellaneous nonoperating income (expense)	1,299,511	147,540	75,760		1,522,811	(8,219)
(Increase) decrease in accounts receivable	(1,942,705)	(790,381)	(232,468)	(124,143)	(3,089,697)	(414,024)
(Increase) decrease in due from other funds	15,414	13,980	(9,893)	13,414	32,915	(34,235)
(Increase) decrease in due from other governments	102,027		429,249		531,276	
(Increase) decrease in inventory of supplies	51,862	(30,400)	12,038	5,656	39,156	41,564
(Increase) decrease in prepaid expenses					0	(58,572)
Increase (decrease) in accounts payable	(50,461)	1,256,162	(6,151)	(18,758)	1,180,792	1,461,520
Increase (decrease) in due to other funds	(29,559)	(1,980)	(8,486)	(38,432)	(78,457)	(2,019)
Increase (decrease) in due to other governments	323,251	(1,203,545)	93	50,034	(830,167)	193
Increase (decrease) in accrued wages and benefits	43,872	18,354	37,003	27,997	127,226	32,360
Increase (decrease) in insurance claims payable					0	1,696,663
Increase (decrease) in compensated absences	(16,778)	13,712	8,179	(142,720)	(137,607)	39,821
<i>Total adjustments</i>	<u>8,171,123</u>	<u>4,100,847</u>	<u>2,962,470</u>	<u>673,082</u>	<u>15,907,522</u>	<u>2,991,553</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 6,954,031</u>	<u>\$ (880,353)</u>	<u>\$ 5,778,111</u>	<u>\$ (800,242)</u>	<u>11,051,547</u>	<u>(2,666,967)</u>

Noncash investing, capital and financing activities:

During 2014, there were no noncash investing, capital and financing activities for the Nonmajor Enterprise Funds.

MONTGOMERY COUNTY, OHIO

Statement of Net Position

Fiduciary Funds

December 31, 2014

	Private Purpose Trust - Unclaimed Funds	Investment Trust - Five Rivers Metroparks	Agency Funds
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,496,563	\$ 13,893,433	\$ 78,437,186
Cash and Cash Equivalents in Segregated Accounts			14,854,456
Accrued Interest Receivable		42,728	
Property Taxes Receivable			737,339,387
<i>Total Assets</i>	<u>1,496,563</u>	<u>13,936,161</u>	<u>830,631,029</u>
LIABILITIES:			
Current Liabilities:			
Due to Other Governments			792,799,774
Undistributed Monies			37,831,255
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>830,631,029</u>
NET POSITION:			
Held in Trust for Pool Participants		13,936,161	
Held in Trust	1,496,563		
<i>Total Net Position</i>	<u>\$ 1,496,563</u>	<u>\$ 13,936,161</u>	

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

MONTGOMERY COUNTY, OHIO

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2014

	Private Purpose Trust - Unclaimed Funds	Investment Trust - Five Rivers Metroparks
ADDITIONS:		
Additional unclaimed funds	\$ 2,343,902	\$
Investment income		159,491
Other income received by fiscal agent		21,676,163
<i>Total Additions</i>	<u>2,343,902</u>	<u>21,835,654</u>
DEDUCTIONS:		
Funds claimed	2,447,331	
Other payments made by fiscal agent		21,373,273
<i>Total Deductions</i>	<u>2,447,331</u>	<u>21,373,273</u>
<i>Changes in Net Position</i>	<u>(103,429)</u>	<u>462,381</u>
<i>Net Position Beginning of Year</i>	<u>1,599,992</u>	<u>13,473,780</u>
<i>Net Position End of Year</i>	<u>\$ 1,496,563</u>	<u>\$ 13,936,161</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, 2014

	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,246,341	\$ 1,122,610	\$ 2,171,201	\$ 4,540,152
Accounts Receivable	250,968	35,277	1,327	287,572
Prepaid Items	11,340	27,153	193	38,686
Materials and Supplies Inventory	18,863			18,863
Other Assets	5,888	124,591	1,580,232	1,710,711
Capital Assets Not Being Depreciated		2,139,746		2,139,746
Capital Assets Being Depreciated	353,993	9,306,563	2,729	9,663,285
<i>Total Assets</i>	<u>1,887,393</u>	<u>12,755,940</u>	<u>3,755,682</u>	<u>18,399,015</u>
<i>Liabilities:</i>				
Accounts Payable	43,267	68,780	101,578	213,625
Accrued Wages and Benefits	71,453			71,453
Other	25,750	44,500	237,400	307,650
Unearned Revenue		5,801,142		5,801,142
<i>Total Liabilities</i>	<u>140,470</u>	<u>5,914,422</u>	<u>338,978</u>	<u>6,393,870</u>
<i>Net Position:</i>				
Net Investment in Capital Assets	353,993	11,446,309	2,729	11,803,031
Unrestricted	1,392,930	(4,604,791)	3,413,975	202,114
<i>Total Net Position</i>	<u>\$ 1,746,923</u>	<u>\$ 6,841,518</u>	<u>\$ 3,416,704</u>	<u>\$ 12,005,145</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Activities

Discretely Presented Component Units

For the Year Ended December 31, 2014

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
Component Units:								
Monco Enterprises, Inc	\$ 2,319,931	\$ 1,790,918	\$ 546,939		\$ 17,926	\$	\$	\$ 17,926
Miami Valley In-Ovations, Inc	1,536,174	705,376	1,658,519			827,721		827,721
Montgomery County Land Reutilization Corporation	4,439,650	3,668,146					(771,504)	(771,504)
Total	\$ 8,295,755	\$ 6,164,440	\$ 2,205,458	\$ 0	17,926	827,721	(771,504)	74,143
General Revenues:								
Grants and Contributions Not Restricted to Specific Programs							3,264,358	3,264,358
Unrestricted Investment Earnings					26,949	482	129	27,560
Miscellaneous					458		22,835	23,293
Total General Revenues					27,407	482	3,287,322	3,315,211
Change in Net Position					45,333	828,203	2,515,818	3,389,354
Net Position - Beginning					1,701,590	5,885,782	900,886	8,488,258
Adjustment for prior period income						127,533		127,533
Restated net Position, beginning of year						6,013,315		8,615,791
Net Position - Ending					\$ 1,746,923	\$ 6,841,518	\$ 3,416,704	\$ 12,005,145

*Notes to the Basic
Financial Statements
December 31, 2014*

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 533,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

*Notes to the Basic
Financial Statements*

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

Miami Valley In-Ovations, Inc.: Miami Valley In-Ovations, Inc. (MVIO) is a legally separate, not-for-profit corporation served by a Board of Trustees, appointed by the Montgomery County Board of Developmental Disabilities, and organized pursuant to the laws of the State of Ohio. The purpose of the corporation is to develop safe, affordable and accessible housing for persons with mental retardation and developmental disabilities in Montgomery, Miami and Darke Counties. The Montgomery County Board of Developmental Disabilities Services provides MVIO with staff salaries, certain equipment, workspace, facilities and expenses related to upkeep of the facilities. Also MVIO is under contract with the Montgomery County Board of Developmental Disabilities Services in connection with an apartment building managed by MVIO. The building was purchased by MVIO using DDS funds. Under the contract, DDS maintains a legal interest in the property 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.

For fiscal year 2014, MVIO had a prior period adjustment. During 2014, MVIO discovered that funds previously considered to be held for others were in fact the property of MVIO. This adjustment resulted in an increase of \$127,533 in cash, cash held for others decreased by \$127,533 and funds held for others decreased by \$127,533. These corrections resulted in a restatement of beginning of year net assets from \$5,885,782 to \$6,013,315.

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

*Notes to the Basic
Financial Statements*

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

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.

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:

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.

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

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

Alcohol, Drug Addiction and Mental Health Services Board: This fund, which the County chose to report as a major fund for 2014, accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. The foundation of this fund is derived from funding from the Human Services Levy transfer.

Job & Family Services: This fund, which the County chose to report as a major fund for 2014, 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.

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

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

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

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

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

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

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

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

Summary of Significant Accounting Policies

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

*Notes to the Basic
Financial Statements*

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

Measurement Focus and Basis of Accounting

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

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

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures when payment is due. General capital asset acquisitions are reported as expenditures in Governmental Funds. Proceeds of general long-term debt are reported as other financing sources. Proprietary Funds separate revenues and expenses into operating and 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.

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

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

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

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

*Notes to the Basic
Financial Statements*

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

Other Assets

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

Capital Assets

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

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

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

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

Long-term Liabilities

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

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

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

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2014, net interest cost of \$103,819 was capitalized to construction-in-progress, in connection with these projects.

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

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund Statement of Fund Net Position and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue in the Governmental Funds only when measurable and available; however, since special assessments qualify as exchange-like transactions, revenue is recognized for all special assessments receivable in the government-wide statements. Special assessments receivable include \$44,602 of delinquent amounts outstanding.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County only has one item that qualifies for reporting in this category. It is the deferred charge on debt refunding reported in the Government-wide and Proprietary Fund Statements of Net Position. A deferred charge on debt refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt as a component of interest and fiscal charges expense.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has imposed nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period (the year for which the taxes are levied). This item has been reported as a deferred inflow of resources on the Government-wide Statement of Net Position.

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

Sales Tax

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

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

Interfund Transactions

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

Compensated Absences

The County applies the provisions of GASB Statement No. 16 in accounting for and reporting compensated absences. The vesting method is used to estimate accrued sick leave liabilities. These liabilities, as well as those for vacation leave and other compensatory leave, also include estimates for salary-related payments associated with the payment of compensated absences. In the Governmental Fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. In the government wide and proprietary financial statements, the entire compensated absence liabilities are reported. Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Ohio law requires that the vacation time not be accumulated for more than three years. Unused vacation is payable upon termination of employment. Law enforcement employees in the County Sheriff's Department may accumulate unused sick leave, until retirement, up to a maximum of 3,000 hours; those employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave at 50% of their current wage rate. Employees of the Board of County Commissioners, and certain other County offices, with a minimum of ten years of service may, upon retirement, receive cash payment for accumulated unused sick leave at the employee's rate of pay at the time of separation, at the rate of one hour's pay for every two hours of accumulated balance. Certain non-bargaining employees are eligible for a maximum of 3,000 convertible hours to a maximum cash conversion of 1,500 hours, while bargaining and other employees are eligible for a maximum of 2,000 convertible hours to a maximum cash conversion of 1,000 hours. Other County employees may accumulate unused sick leave, until retirement, up to a maximum of 720 hours. These employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave, at current wage rates, as follows: for 1-240 hours, 1 day's pay for 3 days accumulated sick leave; for 241-400 hours, 1 day's pay for 2 days accumulated sick leave; and for 401-720 hours, 1 day's pay for 1 days accumulated sick leave.

Insurance

The County's risk management programs include self-funding for certain health insurance, property and casualty liability and workers' compensation claims. The programs are administered, in part, by third-party service agents and are accounted for in the Internal Service Funds in accordance with GASB Statement No. 10. Self-insurance liabilities reported at year-end include incurred but unreported claims, based on certain third-party and managerial estimates. Additional information regarding risk management, and its associated liabilities, is provided in Note H.

Fund Balance

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

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

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

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 that do not meet the criteria to be classified as restricted or committed. In the General Fund, assigned amounts are reported, pursuant to Auditor-of-state specifications, to represent outstanding encumbrances for specific purposes as of year-end. Purchase order assignments occur in the normal course of operations and are authorized by the County’s purchasing director for departments under the Board of County Commissioners or designated purchasing authority for other elected officials or appointing authorities. Unlike commitments, assignments generally only exist temporarily and are removed when the underlying purpose has been fulfilled. Other than assignments for purchase orders, as discussed above, the County has no policy to authorize further assignments of fund balance.

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

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

Net Position

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

*Notes to the Basic
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NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2014 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.....	\$ 4,471,607	\$ (5,445,726)	\$ (7,038,398)	\$ (2,311,498)	\$ 30,455	\$ 3,502,415
Increase (decrease)						
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis.....	(591,517)					
Due to revenues:						
Property taxes.....	319,257	64,629	2,486,448			
Sales tax.....	(1,230,833)					
Other taxes.....	21,632					
Licenses and permits.....	(75)					
Fees and charges for services.....	301,014	72,881		15,720	(92)	(920)
Fines and forfeitures.....	77,219					
Intergovernmental.....	271,937	2,776,221		(529,256)	15,783	
Investment earnings.....	(2,397,182)					
Miscellaneous.....	52,316	564,696	8,933	99,233	27,347,088	(361,105)
Due to expenditures:						
Current:						
General government.....	231,641					
Judicial and law enforcement.....	(3,715,925)					
Environment and public works.....	224,286					
Social services.....	(38,114)	(1,292,372)	(1,565,643)	(3,284,593)	(30,110,059)	(3,897,328)
Community and economic development.....	(345,556)					
Intergovernmental:						
Judicial and law enforcement.....	8,939					
Social services.....		2,428,524				
Community and economic development.....	2,924,725					
Debt Service:						
Principal retirement.....	40,452					
Interest and fiscal charges.....	2,497					
Due to other financing sources and (uses):						
Sale of capital assets/sundries.....	(42,086)	(38,000)				
Advances in.....	559,844					
Advances out.....	(753,215)					
Transfers in.....	1,153,787		5,625,000			
Transfers out.....	(5,277,212)	(40,000)	(5,625,000)			
Budgetary basis.....	<u>\$ (3,730,562)</u>	<u>\$ (909,147)</u>	<u>\$ (6,108,660)</u>	<u>\$ (6,010,394)</u>	<u>\$ (2,716,825)</u>	<u>\$ (756,938)</u>

*Notes to the Basic
Financial Statements*

NOTE D – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Pollution Remediation

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

Insurance Claims

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

Auditor of State Special Audit

The Auditor of State initiated a special audit of the Environmental Services Division of Montgomery County on April 16, 2015 regarding a potential theft. The outcome of this investigation is not determinable at this time.

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

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

Amounts available for deposit or investment are as follows:

Primary Government:	
(Carrying Amounts)	
Pooled cash and cash equivalents (including the County Treasurer's investment pool):	
Governmental Activities.....	\$313,936,610
Business-type Activities.....	91,130,950
Private Purpose Trust.....	1,496,563
Investment Trust.....	13,893,433
Agency Funds.....	78,437,186
Segregated cash and cash equivalents:	
Business-type Activities.....	9,671,199
Agency Funds.....	14,854,456
Reconciling items (net) to arrive at bank balance of deposits.....	5,048,157
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	\$528,468,554

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

*Notes to the Basic
Financial Statements*

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

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

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Position. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2014, the fair value of investments was \$714,437 below the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$36,273,503 and the bank balance was \$41,321,660. Of the bank balance, \$3,462,295 was covered by federal depository insurance and \$37,859,365 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, 2014 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 27,289,610	5.60%	Aaa	7.42 years
Federal Home Loan Bank	99,944,200	20.53%	Aaa	3.13 years
Federal Home Loan Mortgage Corp.	162,349,666	33.33%	Aaa	3.54 years
Federal National Mortgage Assoc.	169,529,776	34.80%	Aaa	3.73 years
US Treasury Notes	9,998,400	2.05%	Aaa	2.30 years
Municipal Bonds	3,471,930	0.71%	Not Rated	9.26 years
Repurchase Agreement	6,646,159	1.36%	Not Rated	n/a
STAR Ohio	244,657	0.05%	AAAm	n/a
Federated Government Obligations Fund	295,017	0.06%	Aaa-mf	n/a
PNC Government Money Market Fund	7,377,465	1.51%	AAAm	n/a
<i>Total Investments</i>	<u>\$ 487,146,880</u>	<u>100.00%</u>		

*Notes to the Basic
Financial Statements*

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

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 2.85% 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 2014, the pool experienced average weighted monthly yields which ranged from 1.07% to 1.21%. 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 \$1,246,341 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 \$1,122,610 and \$2,171,201, respectively. There are no statutory guidelines regarding the deposit and investment of funds for these not-for-profit corporations.

*Notes to the Basic
Financial Statements*

NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2014, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 455,990	\$ 883,443
Children Services.....	190,336	1,395,008
Alcohol, Drug Addiction and Mental Health Services Board.....	920	33,161
Job & Family Services.....	1,501,277	109,845
Human Services Levy.....		2,344
Board of Developmental Disabilities Services.....	143,764	24,404
Other Governmental Funds.....	649,645	748,393
	2,941,932	3,196,598
Proprietary Funds:		
Enterprise Funds -		
Water.....	11,133	43,589
Wastewater.....	16,712	12,301
Solid Waste Management.....	18,018	40,622
Nonmajor Enterprise Funds.....	23,279	157,050
	69,142	253,562
Internal Service Funds.....	462,337	23,251
Total.....	\$ 3,473,411	\$ 3,473,411

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

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

	Interfund Receivables	Interfund Payables
General Fund.....	\$ 7,967,525	\$
Other Governmental Funds.....		2,895,644
Wastewater.....		744,721
Nonmajor Enterprise Funds.....		3,983,160
Internal Service Funds.....		344,000
	\$ 7,967,525	\$ 7,967,525

*Notes to the Basic
Financial Statements*

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

The preceding interfund receivable/payables includes \$1,929,566 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, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
<i>Interfund Paybles for Treasurer-held Manuscript Debt:</i>								
<i>Treasurer-held Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2007	Waitman North Group Drainage Proj	4.400%	2022	\$ 14,850	\$	\$ (1,380)	\$ 13,470	\$ 1,440
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	29,710		(2,760)	26,950	2,890
2008	Manning Road Group Drainage Proj	4.350%	2023	18,700		(1,600)	17,100	1,600
2008	Hardin West Group Drainage Proj	4.350%	2023	14,700		(1,200)	13,500	1,300
2011	Tom's Run West Group Drainage Proj	3.900%	2026	13,571		(822)	12,749	853
2013	Lutheran Road Group Drainage Proj	3.350%	2028	21,987		(1,152)	20,835	1,191
2013	Little Farms Group Drainage Proj	3.350%	2028	46,095		(2,415)	43,680	2,497
total payable from road assessments				\$ 159,613	\$ 0	\$ (11,329)	\$ 148,284	\$ 11,771
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 132,492	\$	\$ (13,875)	\$ 118,617	\$ 14,568
2001	Grobby's San Swr Ext	5.000%	2021	28,109		(2,944)	25,165	3,091
2001	Alex-Bell Water Main Ext	5.000%	2021	14,263		(1,494)	12,769	1,568
2001	Tucson San Wwr Reloc	5.000%	2021	8,970		(939)	8,031	986
2005	Centerville Forest San Swr Ext	4.000%	2025	221,592		(14,747)	206,845	15,337
2005	Homestretch Rd Water Main Ext	4.000%	2025	29,603		(1,970)	27,633	2,049
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	110,882		(6,064)	104,818	6,397
2011	Airway Rd Water Main Ext	3.550%	2031	31,300		(1,280)	30,020	1,310
2011	Airway Rd San Sewer Ext	3.550%	2031	27,493		(1,117)	26,376	1,156
2011	Bigger Lane Water Main Ext	3.250%	2031	81,156		(3,388)	77,768	3,499
2011	Bigger Lane San Wewer Ext	3.250%	2031	80,705		(3,369)	77,336	3,480
2012	Centerwood Lane Water Main Ext	2.600%	2032	76,536		(3,166)	73,370	3,248
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	259,334		(8,800)	250,534	9,143
total payable from water/sewer assessments				\$ 1,102,435	\$ 0	\$ (63,153)	\$ 1,039,282	\$ 65,832
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center:</i>								
2008	Equipment Acquisition-Regional Dispatch Ctr	4.100%	2014	\$ 478,000	\$	\$ (478,000)	\$ 0	\$ 0
total payable from Regional Dispatch Center				\$ 478,000	\$ 0	\$ (478,000)	\$ 0	\$ 0
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 784,000	\$	\$ (42,000)	\$ 742,000	\$ 43,000
total payable from Wastewater Fund				\$ 784,000	\$ 0	\$ (42,000)	\$ 742,000	\$ 43,000
Total Interfund Paybles for Treasurer-held Manuscript Debt				\$ 2,524,048	\$ -	\$ (594,482)	\$ 1,929,566	\$ 120,603

*Notes to the Basic
Financial Statements*

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

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
The annual requirements to amortize long-term interfund payables for Treasurer-held manuscript debt are as follows:			
Payable from Other Governmental Funds for:			
<u>Treasurer-held Road Assessment Bonds</u>			
	2015	\$ 11,771	\$ 5,768
	2016	12,108	5,295
	2017	12,669	4,809
	2018	13,247	4,297
	2019	13,742	3,764
	2020-2024	60,639	10,341
	2025-2029	24,108	1,985
		\$ 148,284	\$ 36,259
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2015	\$ 65,832	\$ 42,093
	2016	68,660	39,279
	2017	71,590	36,343
	2018	74,656	33,273
	2019	77,859	29,891
	2020-2024	352,913	101,433
	2025-2029	212,851	40,981
	2030-2033	114,921	9,187
		\$ 1,039,282	\$ 332,480
total Other Governmental Funds		\$ 1,187,566	\$ 368,739
Interfund Paybles from Wastewater Fund for:			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2015	\$ 43,000	\$ 32,648
	2016	46,000	30,756
	2017	47,000	28,732
	2018	50,000	26,664
	2019	51,000	24,464
	2020-2024	295,000	86,240
	2025-2027	210,000	18,744
		\$ 742,000	\$ 248,248
total Wastewater Fund		\$ 742,000	\$ 248,248
Total Manuscript Debt:		\$ 1,929,566	\$ 616,987

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

Governmental Activities:

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2014</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 12,043,307	\$ 761,780	\$ (24,894)	\$ 12,780,193
Construction-in-progress.....	12,949,233	9,902,790	(5,978,245)	16,873,778
Infrastructure.....	363,922,393	5,288,810		369,211,203
<i>Total capital assets, not being depreciated.....</i>	<u>388,914,933</u>	<u>15,953,380</u>	<u>(6,003,139)</u>	<u>398,865,174</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,379,743	12,097		3,391,840
Buildings, structures and improvements.....	219,351,864	356,090	(49,855)	219,658,099
Furniture, fixtures and equipment.....	68,457,522	5,695,597	(4,248,087)	69,905,032
<i>Total capital assets, being depreciated.....</i>	<u>291,189,129</u>	<u>6,063,784</u>	<u>(4,297,942)</u>	<u>292,954,971</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,513,734	143,777		1,657,511
Buildings, structures and improvements.....	100,617,047	6,406,561	(46,351)	106,977,257
Furniture, fixtures and equipment.....	51,030,328	5,138,089	(4,190,903)	51,977,514
<i>Total accumulated depreciation.....</i>	<u>153,161,109</u>	<u>11,688,427</u>	<u>(4,237,254)</u>	<u>160,612,282</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>138,028,020</u>	<u>(5,624,643)</u>	<u>(60,688)</u>	<u>132,342,689</u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u>\$ 526,942,953</u>	<u>\$ 10,328,737</u>	<u>\$ (6,063,827)</u>	<u>\$ 531,207,863</u>

Business-type Activities:

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2014</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 9,934,644	\$	\$	\$ 9,934,644
Construction-in-progress.....	11,348,286	8,544,720	(2,225,398)	17,667,608
<i>Total capital assets, not being depreciated.....</i>	<u>21,282,930</u>	<u>8,544,720</u>	<u>(2,225,398)</u>	<u>27,602,252</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2014</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 5,054,949	\$	\$	\$ 5,054,949
Utility plant in service.....	495,060,997	2,022,431		497,083,428
Buildings, structures and improvements.....	214,582,230	500,022		215,082,252
Furniture, fixtures and equipment.....	20,579,107	1,900,560	(566,199)	21,913,468
<i>Total capital assets, being depreciated.....</i>	<u>735,277,283</u>	<u>4,423,013</u>	<u>(566,199)</u>	<u>739,134,097</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	2,614,114	239,266		2,853,380
Utility plant in service.....	239,304,514	9,888,047		249,192,561
Buildings, structures and improvements.....	135,037,910	5,063,450		140,101,360
Furniture, fixtures and equipment.....	15,846,385	1,461,445	(565,796)	16,742,034
<i>Total accumulated depreciation.....</i>	<u>392,802,923</u>	<u>16,652,208</u>	<u>(565,796)</u>	<u>408,889,335</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>342,474,360</u>	<u>(12,229,195)</u>	<u>(403)</u>	<u>330,244,762</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$ 363,757,290</u>	<u>\$ (3,684,475)</u>	<u>\$ (2,225,801)</u>	<u>\$ 357,847,014</u>

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

Governmental Activities:

General Government	\$ 2,288,398
Judicial and Law Enforcement	6,489,651
Environment and Public Works	622,467
Social Services	1,982,472
Community and Economic Development	305,439
Total Depreciation Expense - Governmental Activities	<u>\$ 11,688,427</u>

Business-type Activities:

Water	\$ 4,677,405
Wastewater	8,374,689
Solid Waste Management	2,700,080
Other Non-major Enterprise	900,034
Total Depreciation Expense - Business-type Activities	<u>\$ 16,652,208</u>

*Notes to the Basic
Financial Statements*

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

The County's outstanding construction commitments as of December 31, 2014, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Miscellaneous Software Projects	\$ 2,178,541
Road and Bridge Projects	<u>15,042,402</u>
Total	<u>\$ 17,220,943</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 6,542,429
Wastewater Projects	4,268,118
Solid Waste Management Projects	<u>1,632,349</u>
Total	<u>\$ 12,442,896</u>

Discretely Presented Component Units:Monco Enterprises, Inc.:

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2014</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 37,980	\$ 4,745	\$	\$ 42,725
Furniture, fixtures and equipment.....	<u>1,017,530</u>	<u>68,364</u>	<u></u>	<u>1,085,894</u>
<i>Total capital assets, being depreciated.....</i>	<u>1,055,510</u>	<u>73,109</u>	<u>0</u>	<u>1,128,619</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	4,433	2,686		7,119
Furniture, fixtures and equipment.....	<u>706,753</u>	<u>60,754</u>	<u></u>	<u>767,507</u>
<i>Total accumulated depreciation.....</i>	<u>711,186</u>	<u>63,440</u>	<u>0</u>	<u>774,626</u>
<i>Total Capital Assets.....</i>	<u>\$ 344,324</u>	<u>\$ 9,669</u>	<u>\$ 0</u>	<u>\$ 353,993</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

Miami Valley In-Ovations, Inc.:

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2014</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 2,045,802	\$ 93,944	\$	\$ 2,139,746
<i>Total capital assets, not being depreciated.....</i>	<i>2,045,802</i>	<i>93,944</i>	<i>0</i>	<i>2,139,746</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	10,198,060	1,254,969		11,453,029
Furniture, fixtures and equipment.....	142,352	71,751		214,103
<i>Total capital assets, being depreciated.....</i>	<i>10,340,412</i>	<i>1,326,720</i>	<i>0</i>	<i>11,667,132</i>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	2,013,871	339,616		2,353,487
Furniture, fixtures and equipment.....	6,060	1,022		7,082
<i>Total accumulated depreciation.....</i>	<i>2,019,931</i>	<i>340,638</i>	<i>0</i>	<i>2,360,569</i>
<i>Total capital assets, being depreciated, net.....</i>	<i>8,320,481</i>	<i>986,082</i>	<i>0</i>	<i>9,306,563</i>
<i>Total Capital Assets.....</i>	<i>\$ 10,366,283</i>	<i>\$ 1,080,026</i>	<i>\$ 0</i>	<i>\$ 11,446,309</i>

Montgomery County Land Reutilization Corporation:

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2014</i>
<i>Capital Assets, Being Depreciated:</i>				
Furniture, fixtures and equipment.....	\$	\$ 3,411	\$	\$ 3,411
<i>Total capital assets, being depreciated.....</i>	<i>0</i>	<i>3,411</i>	<i>0</i>	<i>3,411</i>
<i>Accumulated Depreciation:</i>				
Furniture, fixtures and equipment.....		682		682
<i>Total accumulated depreciation.....</i>	<i>0</i>	<i>682</i>	<i>0</i>	<i>682</i>
<i>Total Capital Assets.....</i>	<i>\$ 0</i>	<i>\$ 2,729</i>	<i>\$ 0</i>	<i>\$ 2,729</i>

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations

Primary Government:

The following is a summary of bond and long-term note obligations of the County as of December 31, 2014:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
2005	North High Water Main	4.000%-						
	2005 Refunding	5.000%	2014	\$ 54,960	\$	\$ (54,960)	\$ 0	\$ 0
2010	St Rt 49/I-70 Corr Wtr Impr	1.500%-						
	2010 Refunding	3.000%	2019	665,000		(110,000)	555,000	105,000
2013	North High Water Main	1.250%-						
	2013 Refunding	3.000%	2016	119,584		(1,533)	118,051	58,361
	total payable from Water			\$ 839,544	\$ 0	\$ (166,493)	\$ 673,051	\$ 163,361
<i>Payable from Wastewater:</i>								
2005	Sewer Improve Bonds-	4.000%-						
	2005 Refunding	5.000%	2014	\$ 564,000	\$	\$ (564,000)	\$ 0	\$ 0
2005	Clyo/Spring Valley	4.000%-						
	Swr Project -2005 Refunding	5.000%	2014	90,000		(90,000)	0	0
2005	Big Three Trunk	4.000%-						
	Swr Project-2005 Refunding	5.000%	2014	444,690		(444,690)	0	0
2005	Water Pollution Control	4.000%-						
	Master Plan-2005 Refunding	5.000%	2014	905,310		(905,310)	0	0
2010	St Rt 49/I-70 Corr Swr Impr	1.500%-						
	2010 Refunding	3.000%	2019	935,000		(150,000)	785,000	150,000
2013	Sewer Improve Bonds-	1.250%-						
	2013 Refunding	3.000%	2016	1,227,175		(15,733)	1,211,442	598,906
2013	Big Three Trunk	1.250%-						
	Swr Project-2013 Refunding	3.000%	2016	973,288		(12,478)	960,810	474,432
2013	Water Pollution Control	1.250%-						
	Master Plan-2013 Refunding	3.000%	2016	1,981,442		(25,403)	1,956,039	965,859
	total payable from Wastewater			\$ 7,120,905	\$ 0	\$ (2,207,614)	\$ 4,913,291	\$ 2,189,197
<i>Payable from Nonmajor Enterprise funds:</i>								
2005	Parking Facilities-	4.000%-						
	2005 Refunding	5.000%	2014	\$ 247,200	\$	\$ (247,200)	\$ 0	\$ 0
2010	Parking Garage Facility	1.500%-						
	2010 Refunding	3.000%	2020	1,880,000		(245,000)	1,635,000	255,000
2010	Stillwater Center Repl Facility	1.500%-						
		3.000%	2025	6,850,000		(485,000)	6,365,000	495,000
2013	Parking Facilities-	1.250%-						
	2013 Refunding	3.000%	2016	537,868		(6,896)	530,972	262,499
	total payable from Nonmajor Enterprise Funds			\$ 9,515,068	\$ 0	\$ (984,096)	\$ 8,530,972	\$ 1,012,499
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 17,475,517	\$ 0	\$ (3,358,203)	\$ 14,117,314	\$ 3,365,057

*Notes to the Basic
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/ Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
Revenue Bonds Payable From Enterprise Fund Revenues:								
<i>Payable from Solid Waste Management revenues:</i>								
2010	Solid Waste Rev Bonds	2.000%- 3.375%	2025	\$ 3,725,000	\$	\$ (270,000)	\$ 3,455,000	\$ 275,000
	total payable from Solid Waste Management			\$ 3,725,000	\$ 0	\$ (270,000)	\$ 3,455,000	\$ 275,000
Total Revenue Bonds Payable From Enterprise Fund Revenues:				\$ 3,725,000	\$ 0	\$ (270,000)	\$ 3,455,000	\$ 275,000

Pledged Revenues: In connection with the revenue bonds listed above, the County has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these bonds provided original financing for the construction of capital assets of the solid waste management system. The bonds are payable, through their final maturities as listed above, solely from net revenues applicable to this fund; total interest and principal remaining to be paid on these bonds is: \$4,120,631. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: \$5,719,086, \$374,719, 15.24.

*Notes to the Basic
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
Long-term Notes Payable From Enterprise Funds:								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 54,750	\$	\$ (27,375)	\$ 27,375	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	850,000		(85,000)	765,000	85,000
2003	David Rd Wtr Tank	0%	2024	697,720		(63,429)	634,291	63,429
2005	SR 35 Wtr Main Replacement	0%	2026	143,000		(11,440)	131,560	11,440
2009	Needmore Wtr Main Replacement	0%	2029	480,000		(30,000)	450,000	30,000
2011	Main Street Waterline	0%	2031	492,750		(27,375)	465,375	27,375
2011	Woodman Drive Water Main	0%	2031	262,500		(15,000)	247,500	15,000
2012	Nordic/Ashcraft/Longines Water Main	0%	2032	645,116		(34,871)	610,245	34,871
2006	Munger Rd Wtr Main Rehab	1.000%	2027	249,199		(16,669)	232,530	16,836
<i>Ohio Water Development Authority Loans:</i>								
2008	Crain's Run Water Line	5.560%	2024	791,023		(53,852)	737,171	56,887
2008	Crain's Run Water System	5.660%	2024	1,703,095		(115,806)	1,587,289	122,361
2014	North Main St Water Main Replace	4.310%	2020		54,357		54,357	
2014	Woodland Hills Phase II Water Main Replace	4.310%	2020		29,706		29,706	
2014	Rockhill/Shroyer Water Line Replace	4.310%	2020		70,443		70,443	
total payable from water				\$ 6,369,153	\$ 154,506	\$ (480,817)	\$ 6,042,842	\$ 490,574
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1993	Sewer Rehab	0%	2015	\$ 63,825	\$	\$ (42,550)	\$ 21,275	\$ 21,275
1994	Sewer Rehab	0%	2014	46,158		(46,158)	0	0
1997	Brumbaugh Relief Sewer	0%	2017	167,550		(47,872)	119,678	47,872
2001	Western Regional Screening	0%	2021	559,688		(74,625)	485,063	74,625
2003	Environmental Lab Roof	0%	2024	183,742		(17,499)	166,243	17,499
2005	Manhole Rehab	0%	2025	204,771		(17,064)	187,707	17,064
2006	Uplands Camp Sewer Rehab	0%	2026	365,310		(28,101)	337,209	28,101
2006	Manhole Rehab	0%	2028	276,223		(18,415)	257,808	18,415
2007	Uplands Camp Sewer	0%	2028	213,810		(14,745)	199,065	14,745
2007	Western Regional Roof Repl	0%	2027	292,482		(21,665)	270,817	21,665
2007	Sugarcreek Manhole Rehab	0%	2030	412,925		(25,026)	387,899	25,026
2007	Sanitary Sewer Main Rehab	0%	2027	235,391		(17,436)	217,955	17,436
2008	Sugarcreek Manhole Rehab	0%	2029	375,688		(23,480)	352,208	23,480
2010	Ome Gardens Sanitary Sewer Rehab	0%	2030	232,447		(14,088)	218,359	14,088
2011	Sludge Storage Facilities	0%	2031	1,314,833		(73,046)	1,241,787	73,046
2000	Uplands Camp Sewer	3.000%	2020	159,017		(20,739)	138,278	21,365
2001	Manhole Rehab	3.000%	2021	135,306		(16,343)	118,963	16,837
2001	Bayside-Orinoco Sewer	3.000%	2022	82,631		(8,671)	73,960	8,933
2003	Eastown Lift Station	3.000%	2024	97,311		(7,589)	89,722	7,818
2003	Uplands Camp Sewer	3.000%	2024	208,740		(17,188)	191,552	17,708
2003	Manhole Rehab	3.000%	2024	224,078		(17,475)	206,603	18,003
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	171,073		(12,386)	158,687	12,511
2006	Sugarcreek Manhole Rehab	1.000%	2026	373,008		(27,007)	346,001	27,278
2006	Salem Bend Sewer Replacemnt	1.000%	2026	464,641		(32,313)	432,328	32,637

*Notes to the Basic
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
<i>Payable from Wastewater: (Cont'd.)</i>								
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	\$ 811,324	\$	\$ (216,669)	\$ 594,655	\$ 228,044
1995	Relief Sewer Financing	4.180%	2014	62,128		(62,128)	0	0
1996	Eagle Creek Relief Sewer	4.160%	2016	29,967		(11,618)	18,349	12,106
1996	Lower Moraine Relief Sewer	4.160%	2016	79,026		(25,265)	53,761	26,327
1996	Stillwater Relief Sewer	4.160%	2016	93,600		(36,288)	57,312	37,813
1996	Riverside Relief Sewer	4.160%	2016	800,187		(255,825)	544,362	266,578
1996	Opposum Creek Sewers	4.350%	2015	110,823		(54,219)	56,604	56,604
1996	Sewer Replacement	4.350%	2016	83,764		(26,729)	57,035	27,904
1997	Lower Holes Creek Relief Swr	4.040%	2016	267,541		(85,638)	181,903	89,133
1997	North System Pump Station	4.120%	2017	264,704		(71,815)	192,889	74,804
1997	Upper Moraine Relief Sewer	4.120%	2016	521,021		(166,641)	354,380	173,577
1997	Lower Holes Creek Relief Swr	4.120%	2017	810,277		(190,351)	619,926	198,274
1998	Upper Stillwater Relief Sewer	3.910%	2019	813,516		(135,323)	678,193	140,666
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	1,373,404		(228,457)	1,144,947	237,477
1999	Equalization Basins	3.790%	2020	5,301,773		(733,863)	4,567,910	761,940
2000	Northwest EQ Basin	4.640%	2021	3,002,059		(343,173)	2,658,886	359,281
2000	Northridge Relief Sewers	4.640%	2021	3,540,505		(404,724)	3,135,781	423,721
2001	WRRSP Projects	0.200%	2022	550,838		(38,269)	512,569	73,937
2001	Central/South Holes Creek	0.200%	2022	2,893,619		(322,738)	2,570,881	340,561
2003	East Holes Creek Relief Sewer	3.500%	2023	1,673,644		(142,462)	1,531,182	147,492
2004	Fort McKinley Relief Sewer	3.760%	2024	1,546,496		(122,624)	1,423,872	127,278
2005	East Holes Creek Swr-Supplement	3.350%	2023	660,152		(56,590)	603,562	58,502
2006	Southeast Holes Creek Sewer	3.150%	2027	3,134,813		(198,079)	2,936,734	204,367
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2027	1,847,467		(106,155)	1,741,312	110,357
2008	Eastern Regional Trickling Filter	3.250%	2028	769,445		(42,303)	727,142	43,689
2010	Western Regional Tertiary Filters	3.250%	2031	1,875,471		(81,066)	1,794,405	83,722
2010	Western Regional Sludge Thk Improv	3.250%	2031	1,297,879		(55,891)	1,241,988	57,948
2011	Western Regional Sludge Thk Improv	2.620%	2031	61,159		(4,152)	57,007	4,199
2011	Western Regional Tertiary Filters	2.620%	2031	152,104		(6,952)	145,152	7,135
2014	Western Regional Aeration Improv	4.240%	2035		2,347,990		2,347,990	
	total payable from Wastewater			\$ 41,289,354	\$ 2,347,990	\$ (4,867,488)	\$ 38,769,856	\$ 4,950,863
	Total Long-term Notes Payable From Enterprise Funds:			\$ 47,658,507	\$ 2,502,496	\$ (5,348,305)	\$ 44,812,698	\$ 5,441,437

Pledged Revenues: In connection with the Ohio Water Development Authority Loans included in the preceding table, the County has also pledged future customer revenues of the Water and Wastewater Funds, net of specified operating expenses, to repay these loans. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these loans provided for various construction or upgrades of water and wastewater capital assets for the utility system, as indicated in the purpose/description of the loan. The loans are payable, through their final maturities, as listed in the preceding table, from net revenues applicable to the Water and Wastewater Funds. Total interest and principal remaining to be paid on these loans is as follows for the Water and Wastewater Funds, respectively: \$3,092,955 and \$35,055,827. For the current year, net revenue available for these loans and principal and interest paid is as follows: Water Fund - \$6,870,124, \$309,296; Wastewater Fund - \$19,742,038, \$5,410,066

2014 OWDA Loans: For the 2014 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 liability recorded for these loans were \$154,506 and \$2,347,990 for the Water and Wastewater Funds, respectively.

*Notes to the Basic
Financial Statements*

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

Bond Premiums, Discounts and Deferred Charges on Debt Refundings

Bond premiums and discounts, as well as deferred amounts on debt refundings are capitalized and amortized as a component of interest and fiscal charges expense, using the straight-line method, over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Following are the unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2014:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
<i>Governmental Activities:</i>				
General Obligation Bonds:				
2010 Reibold Renovation Refunding Bonds	\$ 28,010	\$ 3,260,000	\$ 97,738	\$ 3,357,738
2013 Reibold Renovation Refunding Bonds	19,221	438,697	8,623	447,320
2013 Facility Improvement Refunding Bonds	125,121	2,855,899	56,121	2,912,020
2013 Juvenile Detention Refunding Bonds	610,643	18,283,090	519,325	18,802,415
total	<u>\$ 782,995</u>	<u>\$ 24,837,686</u>	<u>\$ 681,807</u>	<u>\$ 25,519,493</u>
<i>Business-type Activities:</i>				
Enterprise Funds-				
Revenue Bonds:				
<i>Solid Waste Management fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 3,455,000	\$ 25,411	\$ 3,480,411
Self-Supporting General Obligation Bonds:				
<i>Water fund:</i>				
2010 St Rt 49/1-70 Corr Wtr Impr Refunding Bonds	\$	\$ 555,000	\$ 15,863	\$ 570,863
2013 Water Refunding Bonds	5,172	118,051	2,320	120,371
total	<u>\$ 5,172</u>	<u>\$ 673,051</u>	<u>\$ 18,183</u>	<u>\$ 691,234</u>
<i>Wastewater fund:</i>				
2010 St Rt 49/1-70 Corr Swr Impr Refunding Bonds	\$	\$ 785,000	\$ 22,411	\$ 807,411
2013 Wastewater Refunding Bonds	200,727	4,128,291	81,131	4,209,422
total	<u>\$ 200,727</u>	<u>\$ 4,913,291</u>	<u>\$ 103,542</u>	<u>\$ 5,016,833</u>
<i>Nonmajor Enterprise Funds:</i>				
2010 Parking Garage Fac. Refunding Bonds	\$ 13,990	\$ 1,635,000	\$ 48,929	\$ 1,683,929
2010 Stillwater Center Repl Fac. Refunding Bonds	55,895	6,365,000	149,814	6,514,814
2013 Parking Fac. Refunding Bonds	23,264	530,972	10,436	541,408
total Nonmajor Enterprise Funds	<u>\$ 93,149</u>	<u>\$ 8,530,972</u>	<u>\$ 209,179</u>	<u>\$ 8,740,151</u>
Total Enterprise Funds:	<u>\$ 299,048</u>	<u>\$ 14,117,314</u>	<u>\$ 330,904</u>	<u>\$ 14,448,218</u>

*Notes to the Basic
Financial Statements*

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

Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Accordingly, these bonds are considered to be special assessment debt with governmental commitment and are reported as long-term liabilities of governmental activities:

Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from water/sewer assessments:</i>								
1994	Wilmington Pike Swr Project	6.200%	2014	\$ 6,000	\$	\$ (6,000)	\$ 0	\$ 0
1996	Wolf Creek Pike Water Main	5.600%	2016	9,000		(3,000)	6,000	3,000
1999	Post Town Road Water Main	5.500%- 5.750%	2019	75,000		(10,000)	65,000	10,000
2002	Blackbird Lane Trunk Sewer	4.000%- 4.500%	2022	645,000		(60,000)	585,000	60,000
total payable from water/sewer assessments				\$ 735,000	\$ 0	\$ (79,000)	\$ 656,000	\$ 73,000
Total Special Assessment Bonds:				\$ 735,000	\$ 0	\$ (79,000)	\$ 656,000	\$ 73,000

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

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
Governmental Activities:								
2005	Reibold Renovation	4.000%-						
	2005 Refunding	5.000%	2014	\$ 204,240	\$	\$ (204,240)	\$ 0	\$ 0
2005	Facility Improvements-	4.000%-						
	2005 Refunding	5.000%	2014	1,329,600		(1,329,600)	0	0
2005	Juvenile Detention	4.000%-						
	Center	5.000%	2014	85,000		(85,000)	0	0
2010	Children Services Bldg	1.500%-						
	2010 Refunding	2.000%	2014	1,160,000		(1,160,000)	0	0
2010	Reibold Bldg Renovation	1.500%-						
	2010 Refunding	3.000%	2020	3,755,000		(495,000)	3,260,000	505,000
2013	Reibold Renovation	1.250%-						
	2013 Refunding	3.000%	2016	444,394		(5,697)	438,697	216,880
2013	Facility Improvements-	1.250%-						
	2013 Refunding	3.000%	2016	2,891,989		(36,090)	2,855,899	1,411,883
2013	Juvenile Detention	1.250%-						
	Center - 2013 Refunding	4.000%-	2024	18,519,260		(236,170)	18,283,090	256,180
	Total General Obligation Bonds:			\$ 28,389,483	\$ 0	\$ (3,551,797)	\$ 24,837,686	\$ 2,389,943

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2014</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2014</i>	<i>Amount Due in 2015</i>
Governmental Activities:								
<i>Ohio Public Works Commission Loans:</i>								
2013	Yankee Street Improvements	0%	2038	\$ 625,836	\$ 326,789	\$ (38,105)	\$ 914,520	\$ 38,105
<i>Ohio Department of Transportation Loans:</i>								
2014	Austin Pike - Miami Township Proj	3.000%	2023		\$ 1,287,180		\$ 1,287,180	
2014	Miamisburg-Springboro Pike Proj	3.000%	2024		\$ 391,286		\$ 391,286	
2014	Yankee Street - Phase 1B Project	3.000%	2024		\$ 1,038,737		\$ 1,038,737	
Total Long-term Notes Payable From								
Governmental Activities:				\$ 625,836	\$ 3,043,992	\$ (38,105)	\$ 3,631,723	\$ 38,105

Defeased Debt

The County had no outstanding defeased debt at December 31, 2014.

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

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2014 are as follows:

Business-type Activities Enterprise Funds									
Self-Supporting General Obligation Bonds									
Year Ending	Water		Wastewater		Nonmajor Enterprise Funds		Total Enterprise Funds		
December 31	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	\$ 163,361	\$ 15,182	\$ 2,189,197	\$ 100,551	\$ 1,012,499	\$ 223,424	\$ 3,365,057	\$ 339,157	
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	
2020-2024					3,360,000	393,300	3,360,000	393,300	
2025					680,000	20,400	680,000	20,400	
Total	\$ 673,051	\$ 45,344	\$ 4,913,291	\$ 178,044	\$ 8,530,972	\$ 1,334,963	\$ 14,117,314	\$ 1,558,351	

Revenue Bonds				
Year Ending	Solid Waste Management		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest
2015	\$ 275,000	\$ 99,319	\$ 275,000	\$ 99,319
2016	280,000	93,819	280,000	93,819
2017	285,000	87,519	285,000	87,519
2018	295,000	80,394	295,000	80,394
2019	300,000	72,281	300,000	72,281
2020-2024	1,655,000	219,980	1,655,000	219,980
2025	365,000	12,319	365,000	12,319
Total	\$ 3,455,000	\$ 665,631	\$ 3,455,000	\$ 665,631

Long-term Note Obligations						
Year Ending	Water		Wastewater		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 490,574	\$ 132,331	\$ 4,950,863	\$ 1,056,139	\$ 5,441,437	\$ 1,188,470
2016	473,500	122,030	5,010,924	889,475	5,484,424	1,011,505
2017	484,376	111,153	4,329,660	723,632	4,814,036	834,785
2018	495,860	99,672	4,047,483	589,197	4,543,343	688,869
2019	507,982	87,547	3,932,879	460,893	4,440,861	548,440
2020-2024	2,661,855	230,794	10,107,590	1,055,958	12,769,445	1,286,752
2025-2029	609,758	990	3,509,800	238,283	4,119,558	239,273
2030-2032	164,430		532,667	14,270	697,097	14,270
Total	\$ 5,888,335	\$ 784,517	\$ 36,421,866	\$ 5,027,847	\$ 42,310,201	\$ 5,812,364

*Notes to the Basic
Financial Statements*

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

Annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2014 (Cont'd.)

Year Ending December 31	Governmental Activities					
	Special Assessment Bonds		General Obligation Bonds		Long-term Note	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 73,000	\$ 30,334	\$ 2,389,943	\$ 671,931	\$ 38,105	\$
2016	83,000	26,916	2,447,743	619,494	263,385	60,998
2017	80,000	22,983	2,570,000	575,288	351,136	74,847
2018	85,000	19,268	2,635,000	523,887	360,598	65,103
2019	90,000	15,263	2,685,000	468,438	370,345	55,063
2020-2024	245,000	22,275	12,110,000	1,266,592	1,714,684	115,545
2025-2029					190,525	
2030-2034					190,525	
2035-2039					152,420	
	<u>\$ 656,000</u>	<u>\$ 137,039</u>	<u>\$ 24,837,686</u>	<u>\$ 4,125,630</u>	<u>\$ 3,631,723</u>	<u>\$ 371,556</u>

Other long-term liabilities are accounted for as follows:

	January 1, 2014	Additions	(Reductions)	December 31, 2014	Amount Due in 2015
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 8,620,662	\$ 5,923,166	\$ (5,714,222)	\$ 8,829,606	
Vacation.....	11,843,156	11,571,201	(10,945,544)	12,468,813	
Other.....	7,513	57,155	(15,026)	49,642	
Total compensated absences.....	<u>\$ 20,471,331</u>	<u>\$ 17,551,522</u>	<u>\$ (16,674,792)</u>	<u>\$ 21,348,061</u>	\$ 8,709,480
Capital lease obligations.....	\$ 497,759	\$ 0	\$ (150,848)	\$ 346,911	\$ 145,807
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,080,147	\$ 652,316	\$ (706,225)	\$ 1,026,238	
Vacation.....	1,207,071	1,349,019	(1,432,717)	1,123,373	
Total compensated absences.....	<u>\$ 2,287,218</u>	<u>\$ 2,001,335</u>	<u>\$ (2,138,942)</u>	<u>\$ 2,149,611</u>	\$ 850,449

Compensated Absences: Employees earn 15 days of sick leave per year. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable at the employee's current wage rate. The year-end liabilities for sick leave and vacation time consists of approximately 372,000 converted, vested sick hours and 572,000 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 2,400 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic
Financial Statements*

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

Capital Lease Obligations: The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$869,492 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 Principal</u>	<u>Interest</u>	<u>Total Minimum Lease Payments</u>
2015.....	\$ 145,807	\$ 4,017	\$ 149,824
2016.....	116,615	1,874	118,489
2017.....	53,512	801	54,313
2018.....	30,977	181	31,158
	<u>\$ 346,911</u>	<u>\$ 6,873</u>	<u>\$ 353,784</u>

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2014 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 2014 were \$2,440,911; for 2015 through 2026, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2015.....	\$ 2,474,724
2016.....	3,239,134
2017.....	3,795,606
2018.....	3,755,470
2019.....	3,290,317
2020-2024.....	15,882,245
2025-2026.....	4,499,969
Total minimum lease payments.....	<u>\$36,937,465</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 2014 amounted to \$189,616. The \$758,065 reported as the total estimated liability for landfill postclosure costs at December 31, 2014 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$42,934 from 2013. The \$189,616 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2015, leaving \$568,449 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 2014. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2014, 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, 2014</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2014</u>	<u>Amount Due in 2015</u>
\$800,999	\$146,682	(\$189,616)	\$758,065	\$189,616

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

Conduit Debt Obligations:

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

As of December 31, 2014 there were two series of Industrial Development Bonds, twenty-eight series of Hospital Revenue Bonds and eight series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$16.2 million, \$1.4 billion and \$48.4 million, respectively.

*Notes to the Basic
Financial Statements*

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

Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service Funds which also finance its uninsured risks of loss. Under these programs the Internal Service Funds provide coverage for up to a maximum of \$700,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. There were no changes in coverage maximums from the previous year. For the health care, property and casualty loss and workers' compensation programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County has paid premiums to the State Bureau of Workers' Compensation for claims, applicable to periods prior to July 1, 2010, in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Workers' Compensation for ongoing administration and payment of these claims. Workers' compensation claims applicable to all periods on or after July 1, 2010 are solely administered and paid by the County. Settled claims for all of the County's insurance programs have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services Board separately obtains on its own, all funds of the County participate in the insurance programs and make payments to the Internal Service Funds based on estimates of the amounts needed to fund current year claims and reserves. In all of the risk management funds, claims liabilities reported at December 31, 2014 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Basic
Financial Statements*

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

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

Governmental Activities:

Internal Service Funds-	2014	2013
Healthcare Self-insurance:		
Claims liability at January 1	\$ 3,785,795	\$ 3,437,578
Current year claims and estimates	34,698,676	35,716,898
Claim payments	<u>(34,966,471)</u>	<u>(35,368,681)</u>
Claims liability at December 31	\$ 3,518,000	\$ 3,785,795
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 573,051	\$ 647,068
Change in provision for prior years' claims	(128,288)	(166,628)
Current year claims and estimates	714,000	500,000
Claim payments	<u>(511,695)</u>	<u>(407,389)</u>
Claims liability at December 31	\$ 647,068	\$ 573,051
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 7,023,929	\$ 6,447,081
Change in provision for prior years' claims		989,931
Current year claims and estimates	3,970,182	2,065,228
Claim payments	<u>(2,079,741)</u>	<u>(2,478,311)</u>
Claims liability at December 31	\$ 8,914,370	\$ 7,023,929
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 13,079,438</u>	<u>\$ 11,382,775</u>
Internal Service Funds		

At December 31, 2014, the \$13,079,438 total claims liability is comprised of \$6,835,192 in estimated insurance claims due within one year and \$6,244,246 in estimated long-term claims.

Notes to the Basic Financial Statements

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

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

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

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

The 2014 employer contribution rate for local government employer units was 14.00% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2014 was 18.10%. The County's contributions to OPERS for the years ended December 31, 2014, 2013, and 2012, were \$27,044,958, \$25,889,213, \$23,686,565, and respectively, equal to the required contributions for each year.

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, local government employer units contributed at 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

*Notes to the Basic
Financial Statements*

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

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

The rates stated in the paragraph above are contractually required contribution rates for OPERS. The portion of employer contributions used to fund post employment benefits for the years ended December 31, 2014, 2013, and 2012, were \$3,779,911, \$1,808,395, and \$6,612,722, respectively, representing 100% of the required contributions for each year.

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

*Notes to the Basic
Financial Statements*

NOTE J - Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2014 were levied after October 1, 2013 on the assessed value as of January 1, 2013, the lien date. Public utility property taxes collected in 2014 attached as a lien on December 31, 2012 and were levied after October 31, 2013. Taxpayers were required to pay one half of real property taxes by February 14, 2014 with the remaining half due July 18, 2014. 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 2014 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 2014 tax levy was based, follows:

Real property	\$ 9,004,218,710
Public utility real property.....	2,483,950
Public utility tangible personal property	<u>376,231,380</u>
Total.....	\$9,382,934,040

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. In addition to the 1.70 mills, 14.24 mills are levied based upon mills voted for the Human Services and Developmental Disabilities Levies. A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	2007	7.21	7.21	7.21	2014
Human Services B	2010	6.03	6.03	6.03	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.29</u>	<u>0.50</u>	cont.
<i>Total</i>		14.24	13.53	13.74	

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2014. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2015 were recorded as 2014 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 2014 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is reported as a deferred inflow of resources.

Notes to the Basic Financial Statements

NOTE K - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>								<i>TOTAL</i>
	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Board of Developmental Disabilities Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	
General				\$2,699,995		\$ 18,045,018	\$ 398,148		\$ 21,143,161
Job & Family Services						1,183,200			1,183,200
Human Services Levy	3,240,108	25,923,861	26,879,019		28,949,349	13,660,862		2,744,722	101,397,921
Board of Developmental Disabilities Services						165,943			165,943
Nonmajor Governmental Funds	72,973					725,453			798,426
Wastewater	34,496								34,496
TOTAL	\$3,347,577	\$25,923,861	\$26,879,019	\$2,699,995	\$28,949,349	\$ 33,780,476	\$ 398,148	\$2,744,722	\$124,723,147

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

NOTE L – Individual Fund Deficits

Other Governmental Funds:

Workforce Investment Act

This Special Revenue Fund deficit of \$337,260 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 \$88,442 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 \$97,381 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 \$865,737 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.

Water and Sewer Assessment Projects

This Capital Projects Fund deficit of \$199,116 is attributable to projects which have not yet received their permanent funding. This deficit will be eliminated through the future issuance of bonds.

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$12,610 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.

*Notes to the Basic
Financial Statements*

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

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$181,325 resulted from prior cumulative operating losses. This deficit will be eliminated through future user charges.

NOTE M – Other Non-Operating Revenues

For the year ended December 31, 2014, Other Non-Operating Revenues consist of the following:

	Wastewater	Water	Solid Waste Management
Federal Grants	\$ 547,230	\$	\$
State Grants	388,461	35,777	
Insurance Reimbursements	1,600	1,827	
Proceeds from the Sale of Capital Assets	40,336	109,775	75,760
	<u>\$ 977,627</u>	<u>\$ 147,379</u>	<u>\$ 75,760</u>

NOTE N - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc. and to Miami Valley In-Ovations, Inc., both of which are discretely-presented component units of the County. The total value of these in-kind contributions, estimated at \$544,139 for Monco and at \$142,280 for Miami Valley In-Ovations, was recorded as operating revenues and expenses in their 2014 financial statements.

*Notes to the Basic
Financial Statements*

NOTE O – Fund Balances

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

Fund Balances	<i>General Fund</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>Job & Family Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Nonspendable:								
Prepays	\$ 92,782	\$ 4,275	\$ 0	\$ 0	\$ 67,458	\$ 0	\$ 35,401	\$ 199,916
For noncurrent loans receivable	6,292,123							6,292,123
Total Nonspendable	6,384,905	4,275			67,458		35,401	6,492,039
Restricted for:								
Children services				3,910,144				3,910,144
Alcohol, drug addiction and mental health services						9,188,966		9,188,966
Job and family services					5,898,916			5,898,916
Human services levy programs			50,590,997					50,590,997
Board of developmental disabilities services		13,604,266						13,604,266
Road, auto and gas							5,802,900	5,802,900
Real estate assessment							2,908,691	2,908,691
Community development block grant							467,470	467,470
Child support enforcement							1,575,064	1,575,064
Youth services							3,382,161	3,382,161
ADAMHS state and local grants							1,604,212	1,604,212
Other state and local grants							460,163	460,163
Capital improvement							5,955,539	5,955,539
Debt service							3,567,957	3,567,957
Other general government purposes							4,100,762	4,100,762
Other judicial and law enforcement purposes							15,508,385	15,508,385
Other environment and public works purposes							2,495,706	2,495,706
Other social services purposes							12,419,166	12,419,166
Other community and economic development purposes							3,958,313	3,958,313
Total Restricted	0	13,604,266	50,590,997	3,910,144	5,898,916	9,188,966	64,206,489	147,399,778
Committed for:								
Capital Reserve	1,000,000							1,000,000
Capital outlay and improvement							30,595,638	30,595,638
Public works building Maintenance							1,557,863	1,557,863
Job Center							694,304	694,304
Sheriff contracts							1,821,062	1,821,062
Total Committed	1,000,000	0	0	0	0	0	34,668,867	35,668,867
Assigned for:								
Outstanding encumbrances	1,147,597							1,147,597
Unassigned (Deficit)	71,109,944						(1,614,383)	69,495,561
Total Fund Balances	\$ 79,642,446	\$ 13,608,541	\$ 50,590,997	\$ 3,910,144	\$ 5,966,374	\$ 9,188,966	\$ 97,296,374	\$ 260,203,842

*Notes to the Basic
Financial Statements*

NOTE P – 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, 2014 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, 2014 was \$1,000,000.

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2014

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, 2014, 2013, 2012, 2011 and 2010:

	2014		2013		2012		2011		2010	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	270	84%	256	80%	273	85%	264	82%	318	99%
Condition Assessment of Less than Fair	50	16%	64	20%	47	15%	56	18%	2	1%

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, 2014

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2010	\$9,518,543	\$8,365,685	\$1,152,858
2011	\$9,727,178	\$8,299,396	\$1,427,782
2012	\$9,824,617	\$8,061,168	\$1,763,449
2013	\$10,417,047	\$9,199,527	\$1,217,520
2014	\$9,094,703	\$8,254,489	\$840,214

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, 2014, 2013, 2012, 2011 and 2010:

	2014		2013		2012		2011		2010	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	491	95%	482	94%	480	94%	471	93%	373	96%
Condition Assessment of Less than Fair	28	5%	30	6%	32	6%	35	7%	14	4%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2010	\$1,571,489	\$1,525,608	\$45,881
2011	\$1,603,741	\$1,565,379	\$38,362
2012	\$1,713,276	\$1,608,377	\$104,899
2013	\$1,881,626	\$1,743,365	\$138,261
2014	\$1,970,383	\$1,783,399	\$186,984

*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

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

<i>Real Estate Assessment</i>	This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
<i>Youth Services</i>	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions and is primarily subsidized by state-provided intergovernmental resources.	<i>Non-annually Budgeted</i>
<i>Community Development Block Grant</i>	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis and is supported primarily by federal grant revenues.	<i>Non-annually Budgeted</i>
<i>Workforce Investment Act</i>	This fund accounts for the administration of federal grants related to the Workforce Investment Act. Programs include Dislocated Workers, Adult Services, Rapid Response, Youth Services and others.	<i>Non-annually Budgeted</i>
<i>Child Support Enforcement</i>	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program, supported primarily by federal and state intergovernmental revenues.	<i>Annually Budgeted</i>
<i>ADAMHS Board Federal Grants</i>	This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
<i>Community Corrections</i>	To account for the administration of the community corrections program (MonDay). MonDay is a male/female facility operated in cooperation with the City of Dayton with intergovernmental resources.	<i>Non-annually Budgeted</i>
<i>ADAMHS Board State & Local Grants</i>	This fund accounts for a number of state and local grants received, administered and operated by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
<i>Road, Auto and Gas</i>	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. For gaap reporting purposes, this fund also includes a Ditch Maintenance Fund, which is used internally and encompasses thirty-one small separately-budgeted subfunds.	<i>Annually Budgeted</i>
<i>Sheriff Contracts</i>	This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Fourteen separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Job Center</i>	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient. Supporting revenues are derived from facility rental agreements.	<i>Annually Budgeted</i>
<i>Public Works Building Maintenance</i>	This fund accounts for the County's costs of maintaining certain buildings that are primarily recovered through contractual rental agreements with the benefiting County agencies. Five separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Other Federal Grants</i>	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
<i>Other State & Local Grants</i>	This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>

(Cont'd.)

Other	This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include:	
	<ul style="list-style-type: none">-Dog and Kennel-Caring Program-Animal Control Contracts-Coroner's Special Lab Fee Account-Forensic Crime Laboratory-Crime Lab-AFIS Fees-Victims of Domestic Violence-Co Municipal Court Probation Services-Common Pleas Court Probation Services-Prosecutor's Pretrial Diversion Program-County Prosecutor Victim-Witness Account-Indigent Guardianship-Alternative Dispute Resolution-Cultural Facilities-Development Fee-Hotel/Motel Tax Administration-Building Regulations-Plat and Site Review-Hospital Bond Fees-Business First-Homeless Solutions Administration-JFS-Frail & Elderly Services-Jail Commissary-Sheriff's Concealed Handgun License Fund-Emergency Management Operating-Sheriff Seized Assets-800 MHz Operating-HB 592 District Planning Fee-Auditor License Bureau-Deputy Registrar-Domestic Relations-Legal Research Fees-Domestic Relations-Automation Fees-Probate Court-Legal Research Fees-Probate Court-Automation Fees-Probate Court Special Projects-Probate Court Dispute Resolution-Common Pleas-Legal Research Fees-Common Pleas-Automation Fees-Common Pleas-Special Project Fees-Criminal Justice Information Sys (CJIS)-Juvenile Detention Education Programs-Juvenile Human Services Levy Contracts-Juvenile Court Mediation Fees-Juvenile Court Probation IV-E-Juvenile Court-Legal Research Fees-Juvenile Court-Automation Fees-Juvenile Court-Special Project Fee-Co Muni Court Automation/Legal Research-Co Municipal Court Indigent Drug Alcohol-Indigent Drivers Interlock/Alcohol Monitor-County Municipal Court Automation-Clerk-Co Municipal Court Special Projects Fund-DETAC-Prosecutor-DETAC-Treasurer-Treasurer's Prepayment Interest-Treasurer-Tax Certificate Administration-Children Trust Fund Allocation-Internet Auction Administration-County Law Library Resources	<i>Annually Budgeted</i>

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

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

Other Governmental Funds (Cont'd.):

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

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

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

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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 62,365,607	\$ 3,792,404	\$ 40,947,541	\$ 107,105,552
Accrued Interest Receivable	66,361			66,361
Accounts Receivable	742,506		38,408	780,914
Due from Other Funds	649,645			649,645
Prepaid Items	35,401			35,401
Property Taxes Receivable	12,646			12,646
Due from Other Governments	10,220,385		350,000	10,570,385
Special Assessments Receivable		2,391,676		2,391,676
<i>Total Assets</i>	<u>\$ 74,092,551</u>	<u>\$ 6,184,080</u>	<u>\$ 41,335,949</u>	<u>\$ 121,612,580</u>
LIABILITIES:				
Accounts Payable	4,778,100		4,374,304	9,152,404
Accrued Wages and Benefits	1,985,369			1,985,369
Due to Other Governments	723,210			723,210
Matured Compensated Absences	5,561			5,561
Interfund Payable	1,435,885	1,187,565	272,194	2,895,644
Due to Other Funds	748,393			748,393
<i>Total Liabilities</i>	<u>9,676,518</u>	<u>1,187,565</u>	<u>4,646,498</u>	<u>15,510,581</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	<u>6,063,949</u>	<u>2,391,676</u>	<u>350,000</u>	<u>8,805,625</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items	35,401			35,401
Restricted	54,682,993	3,567,957	5,955,539	64,206,489
Committed	4,073,229		30,595,638	34,668,867
Unassigned	(439,539)	(963,118)	(211,726)	(1,614,383)
<i>Total Fund Balances</i>	<u>58,352,084</u>	<u>2,604,839</u>	<u>36,339,451</u>	<u>97,296,374</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 74,092,551</u>	<u>\$ 6,184,080</u>	<u>\$ 41,335,949</u>	<u>\$ 121,612,580</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2014

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,104,149	\$ 2,310,021	\$ 539,210	\$ 108,548
Accrued Interest Receivable				
Accounts Receivable				10,430
Due from Other Funds		40,798		
Prepaid Items	9,284			
Property Taxes Receivable				
Due from Other Governments		1,509,639	208,906	211
<i>Total Assets</i>	<u>\$ 3,113,433</u>	<u>\$ 3,860,458</u>	<u>\$ 748,116</u>	<u>\$ 119,189</u>
LIABILITIES:				
Accounts Payable	112,068	260,804	269,356	314,985
Accrued Wages and Benefits	47,138	193,464	10,012	2,021
Due to Other Governments		17,794		22,415
Matured Compensated Absences		628		
Interfund Payable				
Due to Other Funds	36,252	5,607	1,229	117,028
<i>Total Liabilities</i>	<u>195,458</u>	<u>478,297</u>	<u>280,597</u>	<u>456,449</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue			49	
FUND BALANCES:				
Nonspendable:				
Prepaid Items	9,284			
Restricted	2,908,691	3,382,161	467,470	
Committed				
Unassigned				(337,260)
<i>Total Fund Balances</i>	<u>2,917,975</u>	<u>3,382,161</u>	<u>467,470</u>	<u>(337,260)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,113,433</u>	<u>\$ 3,860,458</u>	<u>\$ 748,116</u>	<u>\$ 119,189</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
\$ 1,767,833	\$ 227,071	\$ 410,779	\$ 1,889,349	\$ 4,811,872	\$ 4,248,493	\$ 700,242
				19,491		
177,721		146		53,897	2,283	
483,268		8,356		45,430	19,283	
					3,431	
	1,001,935	25,266		4,710,987	339,408	
<u>\$ 2,428,822</u>	<u>\$ 1,229,006</u>	<u>\$ 444,547</u>	<u>\$ 1,889,349</u>	<u>\$ 9,641,677</u>	<u>\$ 4,612,898</u>	<u>\$ 700,242</u>
42,140	196,084	92,824	276,154	329,124	500,186	1,410
365,796		144,807	2,402	273,359	396,034	4,422
1,921		7,695		9,824	421,294	
					1,153,200	
443,901	39,418	2,429	6,581	658	15,548	106
<u>853,758</u>	<u>235,502</u>	<u>247,755</u>	<u>285,137</u>	<u>612,965</u>	<u>2,486,262</u>	<u>5,938</u>
	791,320	1,135		3,225,812	302,143	
					3,431	
1,575,064	202,184	195,657	1,604,212	5,802,900	1,821,062	694,304
<u>1,575,064</u>	<u>202,184</u>	<u>195,657</u>	<u>1,604,212</u>	<u>5,802,900</u>	<u>1,824,493</u>	<u>694,304</u>
<u>\$ 2,428,822</u>	<u>\$ 1,229,006</u>	<u>\$ 444,547</u>	<u>\$ 1,889,349</u>	<u>\$ 9,641,677</u>	<u>\$ 4,612,898</u>	<u>\$ 700,242</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (Cont'd.)

December 31, 2014

	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	\$ 1,774,914	\$ 700	\$ 651,068	\$ 39,821,358	\$ 62,365,607
Accrued Interest Receivable				46,870	66,361
Accounts Receivable	18,732	33,591		445,706	742,506
Due from Other Funds			51,550	960	649,645
Prepaid Items		13,837		8,849	35,401
Property Taxes Receivable				12,646	12,646
Due from Other Governments	7,648	209,146	97,286	2,109,953	10,220,385
<i>Total Assets</i>	<u>\$ 1,801,294</u>	<u>\$ 257,274</u>	<u>\$ 799,904</u>	<u>\$ 42,446,342</u>	<u>\$ 74,092,551</u>
LIABILITIES:					
Accounts Payable	156,829	33,032	80,844	2,112,260	4,778,100
Accrued Wages and Benefits	62,622	6,434	50,718	426,140	1,985,369
Due to Other Governments	4,186		137,378	100,703	723,210
Matured Compensated Absences				4,933	5,561
Interfund Payable		195,000		87,685	1,435,885
Due to Other Funds	1,831	30,608		47,197	748,393
<i>Total Liabilities</i>	<u>225,468</u>	<u>265,074</u>	<u>268,940</u>	<u>2,778,918</u>	<u>9,676,518</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	17,963	80,642	70,801	1,574,084	6,063,949
FUND BALANCES:					
Nonspendable:					
Prepaid Items		13,837		8,849	35,401
Restricted			460,163	38,084,491	54,682,993
Committed	1,557,863				4,073,229
Unassigned		(102,279)			(439,539)
<i>Total Fund Balances</i>	<u>1,557,863</u>	<u>(88,442)</u>	<u>460,163</u>	<u>38,093,340</u>	<u>58,352,084</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,801,294</u>	<u>\$ 257,274</u>	<u>\$ 799,904</u>	<u>\$ 42,446,342</u>	<u>\$ 74,092,551</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

For the Year Ended December 31, 2014

	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	\$ 50,902	\$ 173,545	\$ 3,567,957	\$ 3,792,404
Special Assessments Receivable	<u>182,044</u>	<u>2,209,632</u>		<u>2,391,676</u>
<i>Total Assets</i>	<u>\$ 232,946</u>	<u>\$ 2,383,177</u>	<u>\$ 3,567,957</u>	<u>\$ 6,184,080</u>
LIABILITIES:				
Interfund Payable	<u>148,283</u>	<u>1,039,282</u>		<u>1,187,565</u>
<i>Total Liabilities</i>	<u>148,283</u>	<u>1,039,282</u>	<u>0</u>	<u>1,187,565</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	<u>182,044</u>	<u>2,209,632</u>		<u>2,391,676</u>
FUND BALANCES:				
Restricted			3,567,957	3,567,957
Unassigned	<u>(97,381)</u>	<u>(865,737)</u>		<u>(963,118)</u>
<i>Total Fund Balances</i>	<u>(97,381)</u>	<u>(865,737)</u>	<u>3,567,957</u>	<u>2,604,839</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 232,946</u>	<u>\$ 2,383,177</u>	<u>\$ 3,567,957</u>	<u>\$ 6,184,080</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2014

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,416,929	\$	\$ 2,837,824	\$ 4,840,941
Accounts Receivable				
Due from Other Governments				
<i>Total Assets</i>	<u>6,416,929</u>		<u>2,837,824</u>	<u>4,840,941</u>
LIABILITIES:				
Accounts Payable	577,184			296,748
Interfund Payable				
<i>Total Liabilities</i>	<u>577,184</u>	<u>0</u>	<u>0</u>	<u>296,748</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue				
FUND BALANCES:				
Restricted	5,839,745			
Committed			2,837,824	4,544,193
Unassigned				
<i>Total Fund Balances</i>	<u>5,839,745</u>	<u>0</u>	<u>2,837,824</u>	<u>4,544,193</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,416,929</u>	<u>\$ 0</u>	<u>\$ 2,837,824</u>	<u>\$ 4,840,941</u>

Data Processing Capital	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
\$ 4,624,868 5,000	\$ 13,500,000	\$ 115,794	\$ 74,078	\$ 8,497,461	\$ 39,646 33,408	\$ 40,947,541 38,408 350,000
<u>4,629,868</u>	<u>13,500,000</u>	<u>115,794</u>	<u>74,078</u>	<u>8,847,461</u>	<u>73,054</u>	<u>41,335,949</u>
	3,351,716		1,000 272,194	61,992	85,664	4,374,304 272,194
<u>0</u>	<u>3,351,716</u>	<u>0</u>	<u>273,194</u>	<u>61,992</u>	<u>85,664</u>	<u>4,646,498</u>
				350,000		350,000
4,629,868	10,148,284	115,794	(199,116)	8,435,469	(12,610)	5,955,539 30,595,638 (211,726)
<u>4,629,868</u>	<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>
<u>\$ 4,629,868</u>	<u>\$ 13,500,000</u>	<u>\$ 115,794</u>	<u>\$ 74,078</u>	<u>\$ 8,847,461</u>	<u>\$ 73,054</u>	<u>\$ 41,335,949</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 3,750,250	\$	\$	\$ 3,750,250
Other Local Taxes	6,278,326			6,278,326
Special Assessments		231,916	8,346	240,262
Charges for Services	20,041,259		20,040	20,061,299
Licenses and Permits	2,997,357			2,997,357
Fines and Forfeitures	1,102,182			1,102,182
Intergovernmental	73,351,298		10,198,610	83,549,908
Interest	208,556			208,556
Other	1,299,383		96,512	1,395,895
<i>Total Revenues</i>	<u>109,028,611</u>	<u>231,916</u>	<u>10,323,508</u>	<u>119,584,035</u>
EXPENDITURES:				
Current:				
General Government	9,713,240			9,713,240
Judicial and Law Enforcement	61,885,104			61,885,104
Environment and Public Works	15,741,984		577,184	16,319,168
Social Services	31,635,982			31,635,982
Community and Economic Development	6,129,049			6,129,049
Capital Outlay			16,808,724	16,808,724
Intergovernmental:				
General Government	1,677,831			1,677,831
Judicial and Law Enforcement	512,281			512,281
Environment and Public Works	200,291			200,291
Community and Economic Development	20,000			20,000
Debt Service:				
Principal Retirements	67,144	3,630,797		3,697,941
Interest and Fiscal Charges	1,070	873,102		874,172
<i>Total Expenditures</i>	<u>127,583,976</u>	<u>4,503,899</u>	<u>17,385,908</u>	<u>149,473,783</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,555,365)</u>	<u>(4,271,983)</u>	<u>(7,062,400)</u>	<u>(29,889,748)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	21,481,171	4,295,516	8,003,789	33,780,476
Proceeds of Loans	2,717,203		326,789	3,043,992
Proceeds from Sale of Capital Assets	3,256			3,256
Transfers Out	(725,453)	(72,973)		(798,426)
<i>Total Other Financing Sources and Uses</i>	<u>23,476,177</u>	<u>4,222,543</u>	<u>8,330,578</u>	<u>36,029,298</u>
<i>Net Change in Fund Balance</i>	4,920,812	(49,440)	1,268,178	6,139,550
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>53,431,272</u>	<u>2,654,279</u>	<u>35,071,273</u>	<u>91,156,824</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 58,352,084</u>	<u>\$ 2,604,839</u>	<u>\$ 36,339,451</u>	<u>\$ 97,296,374</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

(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	4,642,564				1,969,703
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	315,418	8,536,045	2,293,898	4,492,169	9,313,026
Interest					
Other		35,771	56,169		279,561
<i>Total Revenues</i>	<u>4,957,982</u>	<u>8,571,816</u>	<u>2,350,067</u>	<u>4,492,169</u>	<u>11,562,290</u>
EXPENDITURES:					
Current:					
General Government	4,893,528				
Judicial and Law Enforcement		6,459,604			13,811,876
Environment and Public Works					
Social Services			309,630	4,115,764	
Community and Economic Development			2,142,653		
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>4,893,528</u>	<u>6,459,604</u>	<u>2,452,283</u>	<u>4,115,764</u>	<u>13,811,876</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>64,454</u>	<u>2,112,212</u>	<u>(102,216)</u>	<u>376,405</u>	<u>(2,249,586)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In		10,141	24,245		2,537,829
Proceeds of Loans					
Proceeds from Sale of Capital Assets					
Transfers Out					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>10,141</u>	<u>24,245</u>	<u>0</u>	<u>2,537,829</u>
<i>Net Change in Fund Balance</i>	64,454	2,122,353	(77,971)	376,405	288,243
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>2,853,521</u>	<u>1,259,808</u>	<u>545,441</u>	<u>(713,665)</u>	<u>1,286,821</u>
<i>Fund Balance (Deficit) at End 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>

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, 2014

	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	Road, Auto and Gas
REVENUES:				
Property Taxes	\$	\$	\$	\$
Other Local Taxes				3,559,691
Charges for Services		1,184	66,676	179,962
Licenses and Permits				325,142
Fines and Forfeitures				7,552,699
Intergovernmental	3,999,162	5,975,228	6,899,276	107,389
Interest				224,793
Other		66,650		
<i>Total Revenues</i>	<u>3,999,162</u>	<u>6,043,062</u>	<u>6,965,952</u>	<u>11,949,676</u>
EXPENDITURES:				
Current:				
General Government				
Judicial and Law Enforcement		5,744,934		
Environment and Public Works				13,385,804
Social Services	3,759,797		6,412,529	
Community and Economic Development				
Intergovernmental:				
General Government				
Judicial and Law Enforcement				
Environment and Public Works				16,449
Community and Economic Development				
Debt Service:				
Principal Retirements				38,105
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>3,759,797</u>	<u>5,744,934</u>	<u>6,412,529</u>	<u>13,440,358</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>239,365</u>	<u>298,128</u>	<u>553,423</u>	<u>(1,490,682)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In				
Proceeds of Loans				2,717,203
Proceeds from Sale of Capital Assets		2,328		928
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>2,328</u>	<u>0</u>	<u>2,718,131</u>
<i>Net Change in Fund Balance</i>	239,365	300,456	553,423	1,227,449
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(37,181)</u>	<u>(104,799)</u>	<u>1,050,789</u>	<u>4,575,451</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 202,184</u>	<u>\$ 195,657</u>	<u>\$ 1,604,212</u>	<u>\$ 5,802,900</u>

Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue
\$	\$	\$	\$	\$	\$ 3,750,250	\$ 3,750,250
					2,718,635	6,278,326
	2,071,339	2,419,142			8,690,689	20,041,259
					2,997,357	2,997,357
					777,040	1,102,182
15,523,710			2,089,933	2,795,703	3,565,031	73,351,298
					101,167	208,556
95,086	3,207	54,216	26,022	2,849	455,059	1,299,383
<u>15,618,796</u>	<u>2,074,546</u>	<u>2,473,358</u>	<u>2,115,955</u>	<u>2,798,552</u>	<u>23,055,228</u>	<u>109,028,611</u>
		1,683,190	479,016	184,761	2,472,745	9,713,240
16,410,247		1,395,491	955,350	1,640,254	15,467,348	61,885,104
				14,000	2,342,180	15,741,984
	2,308,255	482,449	333,488	1,548,684	12,365,386	31,635,982
					3,986,396	6,129,049
					1,677,831	1,677,831
480,892					31,389	512,281
					183,842	200,291
					20,000	20,000
					29,039	67,144
					1,070	1,070
<u>16,891,139</u>	<u>2,308,255</u>	<u>3,561,130</u>	<u>1,767,854</u>	<u>3,387,699</u>	<u>38,577,226</u>	<u>127,583,976</u>
<u>(1,272,343)</u>	<u>(233,709)</u>	<u>(1,087,772)</u>	<u>348,101</u>	<u>(589,147)</u>	<u>(15,521,998)</u>	<u>(18,555,365)</u>
1,734,570	250,000	1,642,319	6,809	565,943	14,709,315	21,481,171
						2,717,203
						3,256
(497,598)		(227,855)				(725,453)
<u>1,236,972</u>	<u>250,000</u>	<u>1,414,464</u>	<u>6,809</u>	<u>565,943</u>	<u>14,709,315</u>	<u>23,476,177</u>
(35,371)	16,291	326,692	354,910	(23,204)	(812,683)	4,920,812
<u>1,859,864</u>	<u>678,013</u>	<u>1,231,171</u>	<u>(443,352)</u>	<u>483,367</u>	<u>38,906,023</u>	<u>53,431,272</u>
<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>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2014

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service
REVENUES:								
Special Assessments	\$ 24,657	\$ 207,259	\$	\$	\$	\$	\$	\$ 231,916
<i>Total Revenues</i>	<u>24,657</u>	<u>207,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>231,916</u>
EXPENDITURES:								
Debt Service:								
Principal Retirements		79,000	1,365,690	704,937	1,160,000	321,170		3,630,797
Interest and Fiscal Charges		33,823	117,121	107,344	23,200	591,614		873,102
<i>Total Expenditures</i>	<u>0</u>	<u>112,823</u>	<u>1,482,811</u>	<u>812,281</u>	<u>1,183,200</u>	<u>912,784</u>	<u>0</u>	<u>4,503,899</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>24,657</u>	<u>94,436</u>	<u>(1,482,811)</u>	<u>(812,281)</u>	<u>(1,183,200)</u>	<u>(912,784)</u>	<u>0</u>	<u>(4,271,983)</u>
OTHER FINANCING SOURCES AND USES:								
Transfers In			1,477,658	227,855	1,183,200	909,205	497,598	4,295,516
Transfers Out	(6,703)	(46,672)					(19,598)	(72,973)
<i>Total Other Financing Sources and Uses</i>	<u>(6,703)</u>	<u>(46,672)</u>	<u>1,477,658</u>	<u>227,855</u>	<u>1,183,200</u>	<u>909,205</u>	<u>478,000</u>	<u>4,222,543</u>
<i>Net Change in Fund Balance</i>	17,954	47,764	(5,153)	(584,426)	0	(3,579)	478,000	(49,440)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(115,335)</u>	<u>(913,501)</u>	<u>5,153</u>	<u>4,152,383</u>		<u>3,579</u>	<u>(478,000)</u>	<u>2,654,279</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (97,381)</u>	<u>\$ (865,737)</u>	<u>\$ 0</u>	<u>\$ 3,567,957</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,604,839</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Project Funds

For the Year Ended December 31, 2014

(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				40	20,000
Intergovernmental	4,310,785	1,244,912			
Other				96,512	
<i>Total Revenues</i>	<u>4,310,785</u>	<u>1,244,912</u>	<u>0</u>	<u>96,552</u>	<u>20,000</u>
EXPENDITURES:					
Current:					
Public Works	577,184				
Capital Outlay	<u>3,014,353</u>	<u>1,571,701</u>	<u>134,587</u>	<u>2,436,175</u>	<u>275,587</u>
<i>Total Expenditures</i>	<u>3,591,537</u>	<u>1,571,701</u>	<u>134,587</u>	<u>2,436,175</u>	<u>275,587</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>719,248</u>	<u>(326,789)</u>	<u>(134,587)</u>	<u>(2,339,623)</u>	<u>(255,587)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In			184,235	1,319,554	2,000,000
Proceeds of Loans		<u>326,789</u>			
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>326,789</u>	<u>184,235</u>	<u>1,319,554</u>	<u>2,000,000</u>
<i>Net Change in Fund Balance</i>	719,248	0	49,648	(1,020,069)	1,744,413
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>5,120,497</u>	<u>0</u>	<u>2,788,176</u>	<u>5,564,262</u>	<u>2,885,455</u>
<i>Fund Balance (Deficit) at End 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>

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, 2014

	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	\$	\$ 8,346	\$	\$	\$	\$ 8,346
Charges for Services						20,040
Intergovernmental		412,185		1,038,820	3,191,908	10,198,610
Other						96,512
<i>Total Revenues</i>	<u>0</u>	<u>420,531</u>	<u>0</u>	<u>1,038,820</u>	<u>3,191,908</u>	<u>10,323,508</u>
EXPENDITURES:						
Current:						
Public Works						577,184
Capital Outlay	3,351,716	512,404	167,176	2,159,445	3,185,580	16,808,724
<i>Total Expenditures</i>	<u>3,351,716</u>	<u>512,404</u>	<u>167,176</u>	<u>2,159,445</u>	<u>3,185,580</u>	<u>17,385,908</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,351,716)</u>	<u>(91,873)</u>	<u>(167,176)</u>	<u>(1,120,625)</u>	<u>6,328</u>	<u>(7,062,400)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In	4,500,000					8,003,789
Proceeds of Loans						326,789
<i>Total Other Financing Sources and Uses</i>	<u>4,500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,330,578</u>
<i>Net Change in Fund Balance</i>	1,148,284	(91,873)	(167,176)	(1,120,625)	6,328	1,268,178
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>9,000,000</u>	<u>207,667</u>	<u>(31,940)</u>	<u>9,556,094</u>	<u>(18,938)</u>	<u>35,071,273</u>
<i>Fund Balance (Deficit) at End 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>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 13,164,585	\$ 13,164,585	\$ 13,397,487	\$ 232,902
Sales Tax	71,000,000	71,000,000	73,647,637	2,647,637
Other Taxes	2,620,000	2,620,000	2,689,268	69,268
Licenses and Permits	30,030	30,030	37,192	7,162
Fees and Charges for Services	22,371,387	22,374,459	22,202,824	(171,635)
Fines and Forfeitures	1,099,650	1,099,650	1,098,493	(1,157)
Intergovernmental Revenues	17,279,586	17,445,835	17,438,487	(7,348)
Investment Earnings	5,816,372	5,816,372	5,718,285	(98,087)
Miscellaneous Revenues	923,500	1,033,825	1,150,938	117,113
<i>Total Revenues</i>	<u>134,305,110</u>	<u>134,584,756</u>	<u>137,380,611</u>	<u>2,795,855</u>
Expenditures:				
General Government				
<i>Board of County Commissioners</i>				
Statutory Salaries	261,225	261,225	261,225	-
Salaries	360,906	360,906	357,201	3,705
Fringe Benefits	170,947	171,837	171,835	2
Special Fringe Benefits	-	300	-	300
Operating Supplies	4,550	3,600	3,005	595
Routine Business	4,600	5,100	4,477	623
Board Approved Travel	7,085	6,195	4,383	1,812
Staff Training and Development	1,500	1,500	1,215	285
Contractual Professional Services	500	1,100	1,080	20
Maintenance and Repair Services	250	250	-	250
Communications	13,039	12,589	10,964	1,625
Rentals	2,600	2,600	2,008	592
<i>Total Board of County Commissioners</i>	<u>827,202</u>	<u>827,202</u>	<u>817,393</u>	<u>9,809</u>
<i>County Administrator</i>				
Salaries	166,682	166,682	147,494	19,188
Fringe Benefits	36,115	38,204	38,204	-
Special Fringe Benefits	1,600	1,900	1,787	113
Operating Supplies	1,400	959	799	160
Routine Business	4,400	3,865	2,928	937
Board Approved Travel	3,094	2,587	2,531	56
Staff Training and Development	1,900	960	960	-
Contractual Professional Services	700	700	570	130
Communications	7,365	7,365	7,016	349
Rentals	3,185	3,219	3,218	1
<i>Total County Administrator</i>	<u>226,441</u>	<u>226,441</u>	<u>205,507</u>	<u>20,934</u>
<i>Clerk of Commission</i>				
Salaries	100,894	91,644	85,026	6,618
Fringe Benefits	31,102	29,674	25,349	4,325
Special Fringe Benefits	-	250	170	80
Operating Supplies	9,117	10,917	8,719	2,198
Routine Business	900	1,275	822	453
Staff Training and Development	550	550	-	550
Contractual Professional Services	4,290	12,443	10,329	2,114
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	7,810	7,810	6,821	989
Rentals	5,000	5,100	4,720	380
Capital Outlays	666	666	666	-
<i>Total Clerk of Commission</i>	<u>161,329</u>	<u>161,329</u>	<u>142,622</u>	<u>18,707</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Office of Management & Budget</i>				
Salaries	552,639	552,639	459,152	93,487
Fringe Benefits	134,269	134,269	128,525	5,744
Special Fringe Benefits	400	1,400	884	516
Pre-Employment Services	100	300	144	156
Operating Supplies	6,565	5,565	3,845	1,720
Routine Business	1,500	1,400	308	1,092
Board Approved Travel	3,500	4,100	3,564	536
Staff Training and Development	3,400	1,335	902	433
Contractual Professional Services	18,707	18,707	16,733	1,974
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	12,400	12,300	9,936	2,364
Rentals	4,000	3,765	2,504	1,261
Capital Outlays	-	1,700	1,613	87
<i>Total Office of Management & Budget</i>	<u>738,480</u>	<u>738,480</u>	<u>628,110</u>	<u>110,370</u>
<i>Administrative Services Director</i>				
Salaries	181,796	181,796	181,706	90
Fringe Benefits	50,831	50,831	50,809	22
Special Fringe Benefits	1,400	1,400	996	404
Operating Supplies	300	300	246	54
Routine Business	300	800	-	800
Board Approved Travel	679	679	504	175
Staff Training and Development	1,500	1,000	655	345
Contractual Professional Services	100	2,640	2,255	385
Communications	3,109	3,109	3,101	8
Public Utility Services	400	400	-	400
Miscellaneous	-	500	200	300
Capital Outlays	-	10,124	8,167	1,957
<i>Total Administrative Services Director</i>	<u>240,415</u>	<u>253,579</u>	<u>248,639</u>	<u>4,940</u>
<i>Organizational Development and Training</i>				
Salaries	109,713	98,913	98,560	353
Fringe Benefits	44,917	44,917	40,692	4,225
Special Fringe Benefits	6,500	6,000	5,878	122
Operating Supplies	10,988	8,262	4,531	3,731
Routine Business	1,666	1,021	284	737
Board Approved Travel	3,250	550	-	550
Staff Training and Development	1,000	1,000	917	83
Contractual Professional Services	10,300	3,800	3,703	97
Communications	5,542	4,842	3,873	969
Rentals	3,000	3,000	2,062	938
Capital Outlays	1,579	15,350	13,286	2,064
<i>Total Organizational Development and Training</i>	<u>198,455</u>	<u>187,655</u>	<u>173,786</u>	<u>13,869</u>
<i>Purchasing</i>				
Salaries	225,817	242,617	242,369	248
Fringe Benefits	73,984	73,984	66,176	7,808
Special Fringe Benefits	3,280	3,280	3,180	100
Operating Supplies	3,951	5,051	4,762	289
Routine Business	1,109	809	491	318
Board Approved Travel	7,500	7,500	4,233	3,267
Staff Training and Development	5,861	4,861	2,929	1,932
Contractual Professional Services	843	2,843	2,430	413
Maintenance and Repair Services	20,716	18,916	16,617	2,299
Communications	13,352	13,352	11,965	1,387
Rentals	4,000	4,000	3,714	286
Capital Outlays	4,856	4,856	4,798	58
<i>Total Purchasing</i>	<u>365,269</u>	<u>382,069</u>	<u>363,664</u>	<u>18,405</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Communications</i>				
Salaries	66,610	62,610	62,069	541
Fringe Benefits	18,811	18,811	18,382	429
Special Fringe Benefits	535	535	297	238
Pre-Employment Services	-	150	-	150
Operating Supplies	900	900	262	638
Routine Business	300	150	-	150
Staff Training and Development	700	700	390	310
Contractual Professional Services	4,935	4,935	4,827	108
Communications	3,130	6,630	6,477	153
Capital Outlays	-	2,400	2,365	35
<i>Total Communications</i>	<u>95,921</u>	<u>97,821</u>	<u>95,069</u>	<u>2,752</u>
<i>Financial and Customer Services</i>				
Salaries	209,439	180,839	166,162	14,677
Fringe Benefits	54,473	54,473	51,600	2,873
Special Fringe Benefits	3,000	3,000	172	2,828
Pre-Employment Services	-	500	103	397
Operating Supplies	792	902	894	8
Board Approved Travel	2,500	1,905	1,232	673
Staff Training and Development	446	446	-	446
Contractual Professional Services	5,013	5,013	4,932	81
Communications	2,589	2,674	2,673	1
Public Utility Services	76,289	6,289	4,366	1,923
Miscellaneous	23,100	21,700	12,936	8,764
Capital Outlays	2,321	5,321	4,922	399
Budget Control Account	19,072	8,948	-	8,948
<i>Total Financial and Customer Services</i>	<u>399,034</u>	<u>292,010</u>	<u>249,992</u>	<u>42,018</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries	405,051	407,551	407,263	288
Fringe Benefits	165,352	165,352	164,616	736
Special Fringe Benefits	3,755	3,755	2,223	1,532
Operating Supplies	26,385	21,800	17,347	4,453
Routine Business	1,300	1,300	491	809
Staff Training and Development	3,000	3,070	3,066	4
Contractual Professional Services	7,500	8,500	8,039	461
Maintenance and Repair Services	222,338	300,338	293,805	6,533
Communications	12,300	12,915	12,714	201
Rentals	4,800	5,700	5,226	474
Miscellaneous	300	300	125	175
Capital Outlays	15,527	15,527	11,495	4,032
<i>Total Building Eng. & Maintenance Services</i>	<u>867,608</u>	<u>946,108</u>	<u>926,410</u>	<u>19,698</u>
<i>Human Resources Administration</i>				
Salaries	438,328	411,028	409,674	1,354
Fringe Benefits	117,997	131,197	130,948	249
Special Fringe Benefits	2,800	2,265	2,264	1
Operating Supplies	14,312	11,873	8,238	3,635
Routine Business	3,500	3,500	1,768	1,732
Board Approved Travel	2,100	710	196	514
Staff Training and Development	2,800	2,063	2,063	-
Contractual Professional Services	45,245	41,895	32,890	9,005
Maintenance and Repair Services	20,350	20,599	20,582	17
Communications	13,550	13,740	13,412	328
Rentals	3,000	3,000	2,428	572
Capital Outlays	9,481	17,493	17,472	21
<i>Total Human Resources Administration</i>	<u>673,463</u>	<u>659,363</u>	<u>641,935</u>	<u>17,428</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Dayton Regional Green Three</i>				
Salaries	90,796	97,320	97,320	-
Fringe Benefits	27,802	28,829	28,829	-
Special Fringe Benefits	1,080	1,080	180	900
Pre-Employment Services	500	500	464	36
Operating Supplies	8,420	4,420	4,313	107
Routine Business	3,000	1,047	1,047	-
Board Approved Travel	3,000	3,000	852	2,148
Staff Training and Development	3,500	749	461	288
Contractual Professional Services	3,000	8,213	7,166	1,047
Maintenance and Repair Services	3,000	2,500	618	1,882
Communications	-	500	438	62
Miscellaneous	-	240	173	67
<i>Total Dayton Regional Green Three</i>	<u>144,098</u>	<u>148,398</u>	<u>141,861</u>	<u>6,537</u>
<i>Building Maintenance - Administration Building</i>				
Salaries	453,953	493,148	493,145	3
Fringe Benefits	166,190	163,795	158,785	5,010
Post Employment Services	-	578	195	383
Operating Supplies	97,228	88,661	86,668	1,993
Contractual Professional Services	1,985	1,985	1,651	334
Maintenance and Repair Services	227,901	266,740	261,362	5,378
Communications	6,590	7,890	6,896	994
Public Utility Services	489,372	484,172	460,572	23,600
Miscellaneous	39,480	39,480	39,467	13
Capital Outlays	-	4,800	4,800	-
<i>Total Building Maintenance - Administration Building</i>	<u>1,482,699</u>	<u>1,551,249</u>	<u>1,513,541</u>	<u>37,708</u>
<i>Building Maintenance - All Other Buildings</i>				
Salaries	210,591	223,891	222,043	1,848
Fringe Benefits	81,160	82,860	82,329	531
Special Fringe Benefits	-	200	96	104
Operating Supplies	67,265	67,065	62,013	5,052
Contractual Professional Services	27,933	23,833	22,030	1,803
Maintenance and Repair Services	170,801	148,901	143,572	5,329
Communications	8,755	8,755	5,729	3,026
Public Utility Services	251,826	251,526	236,507	15,019
Miscellaneous	1,000	1,300	988	312
Cost Recovery and Intergov't Transfers	-	2,000	1,000	1,000
<i>Total Building Maintenance - All Other Buildings</i>	<u>819,331</u>	<u>810,331</u>	<u>776,307</u>	<u>34,024</u>
<i>Building Maintenance - Child Care Center</i>				
Operating Supplies	10,052	6,142	5,046	1,096
Maintenance and Repair Services	20,935	19,935	17,784	2,151
Public Utility Services	27,670	32,830	27,594	5,236
Miscellaneous	10,400	10,400	10,183	217
<i>Total Building Maintenance - Child Care Center</i>	<u>69,057</u>	<u>69,307</u>	<u>60,607</u>	<u>8,700</u>
<i>Emergency Operations Center - GF</i>				
Operating Supplies	100	100	-	100
Routine Business	200	100	-	100
Maintenance and Repair Services	14,300	5,960	5,929	31
Communications	17,100	18,119	17,599	520
Public Utility Services	2,800	1,312	724	588
Capital Outlays	3,909	4,378	4,377	1
<i>Total Emergency Operations Center - GF</i>	<u>38,409</u>	<u>29,969</u>	<u>28,629</u>	<u>1,340</u>
<i>Community/Economic Development - Board of Revision</i>				
Salaries	24,824	35,566	31,807	3,759
Fringe Benefits	4,131	5,791	5,303	488
<i>Total Community/Economic Development - Board of Revision</i>	<u>28,955</u>	<u>41,357</u>	<u>37,110</u>	<u>4,247</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	30,500	30,500	30,500	-
<i>Total Non-Departmental - Revenues</i>	<u>30,500</u>	<u>30,500</u>	<u>30,500</u>	<u>-</u>
<i>Non-Departmental - Agricultural Society</i>				
Intergovernmental	46,634	94,434	94,434	-
<i>Total Non-Departmental - Agricultural Society</i>	<u>46,634</u>	<u>94,434</u>	<u>94,434</u>	<u>-</u>
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	133,447	133,447	132,001	1,446
Communications	1,000	610	610	-
<i>Total Non-Departmental - Audit Services</i>	<u>134,447</u>	<u>134,057</u>	<u>132,611</u>	<u>1,446</u>
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	1	-	1
<i>Total Non-Departmental - Contingencies</i>	<u>1,250,000</u>	<u>1</u>	<u>-</u>	<u>1</u>
<i>Non-Departmental - Data Processing Control</i>				
Capital Outlays	1,191,340	-	-	-
<i>Total Non-Departmental - Data Processing Control</i>	<u>1,191,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Non-Departmental - Insurance - Property & Casualty Premiums</i>				
Insurance	550,000	486,000	485,336	664
<i>Total Non-Departmental - Insurance - Property & Casualty Premiums</i>	<u>550,000</u>	<u>486,000</u>	<u>485,336</u>	<u>664</u>
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	70,000	55,836	55,836	-
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	<u>70,000</u>	<u>55,836</u>	<u>55,836</u>	<u>-</u>
<i>Non-Departmental - Information Technology GF Obligation</i>				
Contractual Professional Services	80,000	103,698	103,697	1
<i>Total Non-Departmental - Information Technology GF Obligation</i>	<u>80,000</u>	<u>103,698</u>	<u>103,697</u>	<u>1</u>
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	10,000	10,487	10,387	100
Staff Training and Development	30,000	23,643	23,643	-
Contractual Professional Services	144,886	61,616	61,616	-
Rentals	-	630	630	-
<i>Total Non-Departmental - Miscellaneous</i>	<u>184,886</u>	<u>96,376</u>	<u>96,276</u>	<u>100</u>
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	18,750	27,750	24,550	3,200
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	<u>18,750</u>	<u>27,750</u>	<u>24,550</u>	<u>3,200</u>
<i>Non-Departmental - Personal Services Cost</i>				
Fringe Benefits	150,000	94,203	94,203	-
Special Fringe Benefits	126,000	58,213	58,213	-
<i>Total Non-Departmental - Personal Services Cost</i>	<u>276,000</u>	<u>152,416</u>	<u>152,416</u>	<u>-</u>
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	149,692	61,955	61,955	-
Fringe Benefits	29,617	14,180	14,180	-
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	<u>179,309</u>	<u>76,135</u>	<u>76,135</u>	<u>-</u>
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	78,246	78,246	78,246	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	<u>78,246</u>	<u>78,246</u>	<u>78,246</u>	<u>-</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Automatic Data Processing Ctr</i>				
Salaries	2,044,306	1,915,145	1,796,461	118,684
Fringe Benefits	601,409	601,409	576,301	25,108
Special Fringe Benefits	720	720	720	-
Operating Supplies	17,542	17,542	14,602	2,940
Routine Business	550	550	182	368
Staff Training and Development	29,908	25,666	25,196	470
Contractual Professional Services	114,592	269,254	262,248	7,006
Maintenance and Repair Services	531,785	828,761	816,927	11,834
Communications	36,900	36,900	30,879	6,021
Rentals	2,000	2,000	1,940	60
Capital Outlays	13,470	897,027	896,467	560
<i>Total Automatic Data Processing Ctr</i>	<u>3,393,182</u>	<u>4,594,974</u>	<u>4,421,923</u>	<u>173,051</u>
<i>Auditor</i>				
Statutory Salaries	91,248	91,248	91,248	-
Salaries	1,758,279	1,812,279	1,809,424	2,855
Fringe Benefits	563,669	573,669	572,866	803
Special Fringe Benefits	4,857	6,357	5,977	380
Operating Supplies	63,225	50,448	35,251	15,197
Routine Business	4,098	3,661	1,003	2,658
Board Approved Travel	413	4,493	2,761	1,732
Staff Training and Development	24,012	21,437	15,463	5,974
Contractual Professional Services	41,197	32,614	24,632	7,982
Maintenance and Repair Services	275,581	207,431	202,545	4,886
Communications	183,302	182,325	171,978	10,347
Rentals	-	2,900	584	2,316
Capital Outlays	6,227	27,246	27,173	73
<i>Total Auditor</i>	<u>3,016,108</u>	<u>3,016,108</u>	<u>2,960,905</u>	<u>55,203</u>
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	4,000	4,000	2,073	1,927
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	<u>4,000</u>	<u>4,000</u>	<u>2,073</u>	<u>1,927</u>
<i>Treasurer</i>				
Statutory Salaries	73,294	73,294	73,294	-
Salaries	675,844	624,719	612,534	12,185
Fringe Benefits	261,121	261,121	241,915	19,206
Special Fringe Benefits	3,934	3,934	2,921	1,013
Operating Supplies	15,200	31,200	30,981	219
Routine Business	2,100	1,900	1,574	326
Board Approved Travel	4,700	1,671	1,399	272
Staff Training and Development	7,000	5,470	5,460	10
Contractual Professional Services	218,997	220,945	212,958	7,987
Maintenance and Repair Services	3,945	5,782	5,767	15
Communications	135,000	165,470	164,720	750
Rentals	2,300	1,579	1,579	-
Miscellaneous	250	6,600	6,596	4
<i>Total Treasurer</i>	<u>1,403,685</u>	<u>1,403,685</u>	<u>1,361,698</u>	<u>41,987</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Recorder</i>				
Statutory Salaries	71,287	71,287	71,287	-
Salaries	593,235	600,668	600,668	-
Fringe Benefits	272,798	275,382	275,382	-
Special Fringe Benefits	1,000	1,000	185	815
Routine Business	3,442	3,442	955	2,487
Board Approved Travel	4,600	4,600	1,575	3,025
Staff Training and Development	4,489	4,489	2,851	1,638
Contractual Professional Services	2,900	2,900	668	2,232
Communications	13,476	13,476	7,522	5,954
Miscellaneous	1,895	1,895	1,600	295
<i>Total Recorder</i>	<u>969,122</u>	<u>979,139</u>	<u>962,693</u>	<u>16,446</u>
<i>Board of Elections</i>				
Statutory Salaries	71,404	71,404	71,404	-
Salaries	2,078,444	1,861,104	1,861,104	-
Fringe Benefits	556,360	508,522	508,522	-
Special Fringe Benefits	6,200	5,338	5,337	1
Operating Supplies	100,000	163,806	163,803	3
Outside Agency Bd Approved Travel	24,500	31,580	31,579	1
Routine Business	3,000	1,865	1,865	-
Staff Training and Development	6,800	3,918	3,918	-
Contractual Professional Services	57,680	55,376	55,376	-
Maintenance and Repair Services	204,206	219,399	219,398	1
Communications	138,764	140,862	140,862	-
Rentals	56,400	56,349	56,348	1
Capital Outlays	20,738	20,738	20,534	204
<i>Total Board of Elections</i>	<u>3,324,496</u>	<u>3,140,261</u>	<u>3,140,050</u>	<u>211</u>
<i>Records Center & Archives</i>				
Salaries	183,067	184,967	184,509	458
Fringe Benefits	64,542	64,742	63,748	994
Operating Supplies	1,020	1,070	1,067	3
Contractual Professional Services	617	567	229	338
Communications	4,859	4,859	4,474	385
Rentals	1,000	961	960	1
Capital Outlays	27,519	27,558	27,541	17
<i>Total Records Center & Archives</i>	<u>282,624</u>	<u>284,724</u>	<u>282,528</u>	<u>2,196</u>
<i>Microfilm Center</i>				
Salaries	243,558	241,658	241,630	28
Fringe Benefits	105,889	106,089	105,205	884
Special Fringe Benefits	1,540	1,540	1,536	4
Operating Supplies	54,880	62,883	61,873	1,010
Routine Business	630	630	256	374
Board Approved Travel	1,033	1,033	-	1,033
Staff Training and Development	1,300	674	673	1
Contractual Professional Services	22,500	3,300	862	2,438
Maintenance and Repair Services	50,082	48,405	48,405	-
Communications	4,901	4,901	4,643	258
Capital Outlays	54,718	67,818	67,274	544
<i>Total Microfilm Center</i>	<u>541,031</u>	<u>538,931</u>	<u>532,357</u>	<u>6,574</u>
<i>Total General Government</i>	<u>24,400,526</u>	<u>22,719,939</u>	<u>22,045,446</u>	<u>674,493</u>
Judicial & Law Enforcement				
<i>Administrative Services - Criminal Justice Council</i>				
Contractual Professional Services	1,094	1,094	1,094	-
<i>Total Administrative Services - Criminal Justice Council</i>	<u>1,094</u>	<u>1,094</u>	<u>1,094</u>	<u>-</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Building Maintenance - Common Pleas Court</i>				
Salaries	372,635	360,635	360,633	2
Fringe Benefits	151,421	134,461	134,288	173
Post Employment Services	500	500	-	500
Operating Supplies	57,322	62,901	61,353	1,548
Contractual Professional Services	1,409	1,799	1,520	279
Maintenance and Repair Services	70,459	77,040	75,444	1,596
Communications	7,885	7,485	6,447	1,038
Public Utility Services	329,284	330,958	291,990	38,968
Miscellaneous	47,836	46,562	46,561	1
<i>Total Building Maintenance - Common Pleas Court</i>	<u>1,038,751</u>	<u>1,022,341</u>	<u>978,236</u>	<u>44,105</u>
<i>Building Maintenance - Jail Building</i>				
Salaries	336,946	334,046	333,858	188
Fringe Benefits	120,792	120,792	108,168	12,624
Post Employment Services	250	250	-	250
Pre-Employment Services	700	700	-	700
Operating Supplies	13,695	11,160	10,890	270
Staff Training and Development	1,000	1,000	1,000	-
Contractual Professional Services	1,770	1,481	1,474	7
Maintenance and Repair Services	111,385	97,638	94,891	2,747
Communications	5,070	5,060	3,146	1,914
Public Utility Services	751,507	821,941	721,286	100,655
Miscellaneous	62,348	62,295	62,038	257
<i>Total Building Maintenance - Jail Building</i>	<u>1,405,463</u>	<u>1,456,363</u>	<u>1,336,751</u>	<u>119,612</u>
<i>Building Maintenance - Sheriff's Administration Building</i>				
Operating Supplies	500	500	163	337
Maintenance and Repair Services	9,294	10,943	10,634	309
Public Utility Services	42,922	42,422	38,670	3,752
Miscellaneous	3,900	2,751	2,643	108
<i>Total Building Maintenance - Sheriff's Administration Building</i>	<u>56,616</u>	<u>56,616</u>	<u>52,110</u>	<u>4,506</u>
<i>Building Maintenance - Juvenile Justice Center</i>				
Salaries	296,913	299,813	299,656	157
Fringe Benefits	135,193	135,193	126,556	8,637
Special Fringe Benefits	3,200	200	123	77
Post Employment Services	250	250	-	250
Operating Supplies	54,496	73,166	71,999	1,167
Staff Training and Development	1,000	-	-	-
Contractual Professional Services	5,841	3,341	2,120	1,221
Maintenance and Repair Services	145,425	73,085	67,993	5,092
Communications	3,390	4,420	3,693	727
Public Utility Services	371,584	385,084	353,367	31,717
Miscellaneous	1,500	2,000	1,889	111
<i>Total Building Maintenance - Juvenile Justice Center</i>	<u>1,018,792</u>	<u>976,552</u>	<u>927,396</u>	<u>49,156</u>
<i>Non-Departmental - Municipal Courts Home Detention Program</i>				
Contractual Professional Services	89,506	89,506	-	89,506
<i>Total Non-Departmental - Municipal Courts Home Detention Program</i>	<u>89,506</u>	<u>89,506</u>	<u>-</u>	<u>89,506</u>
<i>Non-Departmental - Common Pleas Court</i>				
Law Enforcement Services	1,313,110	1,526,875	1,446,837	80,038
Intergovernmental	86,211	86,211	71,198	15,013
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,399,321</u>	<u>1,613,086</u>	<u>1,518,035</u>	<u>95,051</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	333,297	270,123	251,008	19,115
<i>Total Non-Departmental - Court of Appeals</i>	<u>333,297</u>	<u>270,123</u>	<u>251,008</u>	<u>19,115</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Non-Departmental - Domestic Relations</i>				
Law Enforcement Services	12,224	12,224	8,811	3,413
<i>Total Non-Departmental - Domestic Relations</i>	<u>12,224</u>	<u>12,224</u>	<u>8,811</u>	<u>3,413</u>
<i>Non-Departmental - County Municipal Court - Western</i>				
Law Enforcement Services	67,031	74,731	70,774	3,957
<i>Total Non-Departmental - County Municipal Court - Western</i>	<u>67,031</u>	<u>74,731</u>	<u>70,774</u>	<u>3,957</u>
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	28,250	25,550	21,530	4,020
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	<u>28,250</u>	<u>25,550</u>	<u>21,530</u>	<u>4,020</u>
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,219,533	1,698,843	1,596,607	102,236
<i>Total Non-Departmental - Juvenile Court</i>	<u>1,219,533</u>	<u>1,698,843</u>	<u>1,596,607</u>	<u>102,236</u>
<i>Non-Departmental - Guardianship Services</i>				
Contractual Professional Services	50,000	50,000	50,000	-
<i>Total Non-Departmental - Guardianship Services</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<i>Prosecutor</i>				
Statutory Salaries	118,513	119,113	118,513	600
Salaries	6,672,587	6,716,844	6,676,889	39,955
Fringe Benefits	2,230,751	2,230,751	2,152,587	78,164
Special Fringe Benefits	13,053	8,793	8,516	277
Operating Supplies	122,003	125,103	124,935	168
Routine Business	30,289	17,408	17,321	87
Board Approved Travel	2,500	4,500	4,500	-
Staff Training and Development	34,600	12,500	12,488	12
Contractual Professional Services	153,687	160,857	158,807	2,050
Maintenance and Repair Services	53,261	50,425	50,424	1
Communications	100,000	92,500	92,322	178
Insurance	600	1,306	1,305	1
Public Utility Services	3,255	2,109	2,082	27
Rentals	30,000	28,600	28,302	298
Miscellaneous	59,257	59,257	59,257	-
<i>Total Prosecutor</i>	<u>9,624,356</u>	<u>9,630,066</u>	<u>9,508,248</u>	<u>121,818</u>
<i>Sheriff - Administration</i>				
Statutory Salaries	100,339	100,339	100,339	-
Salaries	773,618	702,661	702,661	-
Fringe Benefits	352,582	301,122	301,121	1
Special Fringe Benefits	25,029	26,180	24,786	1,394
Post Employment Services	5,000	883	883	-
Pre-Employment Services	-	3,414	3,414	-
Operating Supplies	22,642	15,642	15,578	64
Routine Business	3,113	2,261	2,260	1
Board Approved Travel	-	7,345	6,508	837
Staff Training and Development	2,362	162	-	162
Contractual Professional Services	123,445	116,045	102,653	13,392
Maintenance and Repair Services	2,787	2,787	1,075	1,712
Communications	28,464	13,864	13,860	4
Rentals	5,325	5,325	4,575	750
Miscellaneous	150,170	144,595	44,595	100,000
Capital Outlays	142,198	144,372	144,372	-
Construction and Improvements	73,138	73,559	73,559	-
<i>Total Sheriff - Administration</i>	<u>1,810,212</u>	<u>1,660,556</u>	<u>1,542,239</u>	<u>118,317</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Sheriff - Radio Repair</i>				
Salaries	110,855	111,956	111,956	-
Fringe Benefits	49,752	49,460	49,459	1
Special Fringe Benefits	1,113	759	758	1
Operating Supplies	57,803	43,610	41,928	1,682
Staff Training and Development	835	184	184	-
Contractual Professional Services	4,011	200	200	-
Maintenance and Repair Services	14,857	9,000	9,000	-
Communications	4,048	4,048	3,340	708
Rentals	18,125	18,125	14,390	3,735
Miscellaneous	779	779	-	779
<i>Total Sheriff - Radio Repair</i>	<u>262,178</u>	<u>238,121</u>	<u>231,215</u>	<u>6,906</u>
<i>Sheriff - Support Services</i>				
Salaries	3,756,167	4,197,336	4,197,336	-
Fringe Benefits	1,429,390	1,553,762	1,553,762	-
Special Fringe Benefits	108,178	73,511	73,268	243
Operating Supplies	504,368	550,993	536,433	14,560
Board Approved Travel	-	9,242	9,218	24
Staff Training and Development	8,948	15,907	15,907	-
Contractual Professional Services	39,255	53,455	51,220	2,235
Maintenance and Repair Services	248,965	209,130	209,056	74
Communications	151,468	216,870	192,567	24,303
Public Utility Services	-	4,156	2,338	1,818
Rentals	20,642	28,642	26,430	2,212
Miscellaneous	1,555	1,555	1,456	99
Cost Recovery and Intergov't Transfers	-	3,000	3,000	-
Capital Outlays	379,094	466,101	466,100	1
Construction and Improvements	-	46,841	46,841	-
<i>Total Sheriff - Support Services</i>	<u>6,648,030</u>	<u>7,430,501</u>	<u>7,384,932</u>	<u>45,569</u>
<i>Sheriff - Information Technology Services</i>				
Operating Supplies	43,054	21,218	21,149	69
Staff Training and Development	9,845	2,845	1,747	1,098
Contractual Professional Services	38,630	38,630	36,274	2,356
Maintenance and Repair Services	282,955	272,955	270,749	2,206
Capital Outlays	40,434	76,364	76,364	-
<i>Total Sheriff - Information Technology Services</i>	<u>414,918</u>	<u>412,012</u>	<u>406,283</u>	<u>5,729</u>
<i>Sheriff - Jail Operations</i>				
Salaries	7,595,712	7,461,237	7,461,237	-
Fringe Benefits	2,851,616	2,826,774	2,826,763	11
Special Fringe Benefits	30,000	29,902	29,902	-
Operating Supplies	188,776	182,567	180,385	2,182
Board Approved Travel	-	3,061	3,060	1
Staff Training and Development	10,708	12,306	12,305	1
Contractual Professional Services	5,267,044	5,222,078	5,206,643	15,435
Maintenance and Repair Services	90,449	16,578	14,905	1,673
Communications	74,048	62,948	62,877	71
Public Utility Services	4,284	206	-	206
Rentals	15,000	15,000	12,253	2,747
Miscellaneous	3,008	8	2	6
Capital Outlays	175,028	205,875	205,875	-
<i>Total Sheriff - Jail Operations</i>	<u>16,305,673</u>	<u>16,038,540</u>	<u>16,016,207</u>	<u>22,333</u>
<i>Sheriff - Facility Management</i>				
Operating Supplies	228,675	172,275	171,465	810
Maintenance and Repair Services	36,530	36,530	36,468	62
<i>Total Sheriff - Facility Management</i>	<u>265,205</u>	<u>208,805</u>	<u>207,933</u>	<u>872</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Sheriff - Inmate Work Program</i>				
Salaries	108,549	109,526	109,524	2
Fringe Benefits	50,668	50,692	50,691	1
<i>Total Sheriff - Inmate Work Program</i>	<u>159,217</u>	<u>160,218</u>	<u>160,215</u>	<u>3</u>
<i>Sheriff - Security General Fund</i>				
Salaries	2,054,264	1,971,421	1,971,419	2
Fringe Benefits	788,707	784,003	784,003	-
Operating Supplies	9,991	140	140	-
Contractual Professional Services	368,670	334,534	334,234	300
Maintenance and Repair Services	14,835	6,840	6,170	670
Communications	27,163	18,577	18,577	-
Rentals	1,920	-	-	-
Capital Outlays	23,095	22,255	22,255	-
<i>Total Sheriff - Security General Fund</i>	<u>3,288,645</u>	<u>3,137,770</u>	<u>3,136,798</u>	<u>972</u>
<i>Coroner</i>				
Statutory Salaries	118,513	118,513	118,513	-
Salaries	1,956,166	1,992,402	1,992,220	182
Fringe Benefits	605,946	624,974	624,326	648
Special Fringe Benefits	2,770	2,170	2,064	106
Post Employment Services	485	1,085	951	134
Operating Supplies	6,500	6,500	6,374	126
Routine Business	50	50	13	37
Staff Training and Development	8,800	11,000	10,578	422
Contractual Professional Services	6,997	8,097	6,718	1,379
Maintenance and Repair Services	23,369	21,799	15,985	5,814
Communications	21,940	15,840	15,226	614
Capital Outlays	118,500	118,500	117,761	739
<i>Total Coroner</i>	<u>2,870,036</u>	<u>2,920,930</u>	<u>2,910,729</u>	<u>10,201</u>
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	36,647	38,762	38,762	-
Salaries	1,178,203	1,197,703	1,197,695	8
Fringe Benefits	516,160	516,970	516,964	6
Special Fringe Benefits	4,695	5,195	4,464	731
Operating Supplies	18,484	27,164	23,242	3,922
Routine Business	564	564	262	302
Board Approved Travel	14,348	11,048	10,643	405
Staff Training and Development	2,794	5,324	5,322	2
Contractual Professional Services	21,441	15,576	14,661	915
Maintenance and Repair Services	4,000	2,485	2,483	2
Communications	387,003	386,153	342,000	44,153
Public Utility Services	453	803	709	94
Capital Outlays	19,700	20,300	20,299	1
Debt Service	5,184	4,054	3,663	391
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	<u>2,209,676</u>	<u>2,232,101</u>	<u>2,181,169</u>	<u>50,932</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	8,246	8,246	7,929	317
Salaries	391,954	380,839	380,692	147
Fringe Benefits	179,406	173,406	165,955	7,451
Special Fringe Benefits	584	1,689	1,509	180
Operating Supplies	36,070	35,765	35,764	1
Routine Business	3,807	3,935	3,873	62
Board Approved Travel	2,600	3,230	3,230	-
Staff Training and Development	976	1,776	1,572	204
Contractual Professional Services	13,403	11,878	11,324	554
Maintenance and Repair Services	1,020	1,249	1,129	120
Communications	8,900	8,525	8,500	25
Rentals	242,538	242,538	220,283	22,255
Capital Outlays	6,720	6,696	6,696	-
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>896,224</u>	<u>879,772</u>	<u>848,456</u>	<u>31,316</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	10,078	10,078	9,690	388
Salaries	393,912	390,912	390,842	70
Fringe Benefits	170,479	168,169	161,522	6,647
Operating Supplies	29,380	29,490	29,401	89
Routine Business	2,510	2,840	2,601	239
Board Approved Travel	2,800	2,412	2,411	1
Staff Training and Development	275	275	275	-
Contractual Professional Services	11,092	11,006	10,695	311
Maintenance and Repair Services	400	305	305	-
Communications	6,480	6,080	5,453	627
Rentals	220,570	220,460	209,967	10,493
Capital Outlays	6,720	6,696	6,696	-
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>854,696</u>	<u>848,723</u>	<u>829,858</u>	<u>18,865</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,000	154,000	-
Salaries	1,813,126	1,872,561	1,872,560	1
Fringe Benefits	695,072	678,048	678,048	-
Special Fringe Benefits	1,116	116	101	15
Operating Supplies	62,179	47,815	36,949	10,866
Routine Business	2,395	1,883	1,881	2
Board Approved Travel	36,454	28,214	24,568	3,646
Staff Training and Development	16,694	15,294	14,921	373
Contractual Professional Services	69,837	82,954	79,982	2,972
Law Enforcement Services	77,401	103,851	103,743	108
Maintenance and Repair Services	85,809	91,459	90,631	828
Communications	45,788	55,030	53,659	1,371
Rentals	19,510	30,310	29,777	533
Miscellaneous	-	100	50	50
Capital Outlays	44,500	203,706	202,572	1,134
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,163,451</u>	<u>3,365,341</u>	<u>3,343,442</u>	<u>21,899</u>

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Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
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For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Court Services</i>				
Salaries	1,478,881	1,495,577	1,495,574	3
Fringe Benefits	563,567	564,107	564,107	-
Special Fringe Benefits	1,163	1,163	1,152	11
Operating Supplies	19,041	12,751	12,744	7
Routine Business	4,056	4,756	4,538	218
Staff Training and Development	1,546	217	150	67
Contractual Professional Services	140,952	167,852	138,836	29,016
Law Enforcement Services	234,392	228,780	228,780	-
Maintenance and Repair Services	6,899	5,343	5,111	232
Communications	33,921	39,957	38,806	1,151
Rentals	12,714	17,814	17,504	310
<i>Total Common Pleas Court - General - Court Services</i>	<u>2,497,132</u>	<u>2,538,317</u>	<u>2,507,302</u>	<u>31,015</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	2,076,203	2,070,547	2,070,547	-
Fringe Benefits	773,028	727,183	727,183	-
Special Fringe Benefits	987	-	-	-
Operating Supplies	42,309	38,259	37,961	298
Routine Business	11,735	19,410	19,410	-
Staff Training and Development	1,561	1,536	1,495	41
Contractual Professional Services	63,947	99,447	97,638	1,809
Maintenance and Repair Services	31,988	30,763	28,995	1,768
Communications	49,735	42,447	41,297	1,150
Insurance	-	1,765	1,765	-
Rentals	65,695	62,835	62,828	7
Miscellaneous	930	-	-	-
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>3,118,118</u>	<u>3,094,192</u>	<u>3,089,119</u>	<u>5,073</u>
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	408,404	384,404	382,188	2,216
Fringe Benefits	129,103	129,103	123,761	5,342
Special Fringe Benefits	93	-	-	-
Operating Supplies	108,412	113,628	113,380	248
Routine Business	139	-	-	-
Staff Training and Development	279	140	140	-
Contractual Professional Services	377,065	328,690	320,794	7,896
Maintenance and Repair Services	10,133	11,733	10,948	785
Communications	13,299	12,729	12,339	390
Rentals	1,767	-	-	-
Capital Outlays	48,000	48,000	47,975	25
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,096,694</u>	<u>1,028,427</u>	<u>1,011,525</u>	<u>16,902</u>
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	750,588	712,282	712,282	-
Fringe Benefits	259,755	250,820	247,950	2,870
Special Fringe Benefits	6,833	9,200	9,191	9
Operating Supplies	19,608	8,215	7,733	482
Routine Business	813	-	-	-
Staff Training and Development	2,325	25	25	-
Contractual Professional Services	17,798	44,538	43,361	1,177
Law Enforcement Services	-	3	-	3
Maintenance and Repair Services	214,729	219,795	219,679	116
Communications	68,526	71,676	71,655	21
Rentals	7,254	10,974	10,969	5
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>1,348,229</u>	<u>1,327,528</u>	<u>1,322,845</u>	<u>4,683</u>

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Juvenile Court - Administration</i>				
Salaries	977,199	1,012,155	1,007,531	4,624
Fringe Benefits	367,736	382,736	380,398	2,338
Special Fringe Benefits	10,040	10,540	10,442	98
Operating Supplies	60,206	55,856	47,131	8,725
Routine Business	18,676	18,676	18,104	572
Board Approved Travel	13,195	26,195	21,478	4,717
Staff Training and Development	6,706	6,706	5,884	822
Contractual Professional Services	39,184	32,892	29,115	3,777
Maintenance and Repair Services	146,313	148,313	138,112	10,201
Communications	118,147	95,436	76,847	18,589
Insurance	-	1,911	1,911	-
Public Utility Services	1,339	1,339	-	1,339
Rentals	25,000	23,500	16,191	7,309
Miscellaneous	910	910	100	810
Capital Outlays	-	10,000	-	10,000
<i>Total Juvenile Court - Administration</i>	<u>1,784,651</u>	<u>1,827,165</u>	<u>1,753,244</u>	<u>73,921</u>
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	692,107	742,052	738,121	3,931
Fringe Benefits	269,122	283,622	282,993	629
Special Fringe Benefits	1,000	1,000	99	901
Operating Supplies	27,492	34,209	34,107	102
Board Approved Travel	1,000	327	326	1
Contractual Professional Services	17,798	3,162	3,162	-
Maintenance and Repair Services	1,123	545	545	-
Communications	135,306	148,276	148,235	41
Rentals	4,734	4,734	4,375	359
<i>Total Juvenile Court - Juvenile Court Clerk</i>	<u>1,149,682</u>	<u>1,217,927</u>	<u>1,211,963</u>	<u>5,964</u>
<i>Juvenile Court - Intervention Center</i>				
Salaries	1,077,081	1,130,301	1,129,165	1,136
Fringe Benefits	388,629	394,629	393,934	695
Special Fringe Benefits	2,485	2,485	1,790	695
Operating Supplies	9,774	11,774	11,062	712
Routine Business	1,955	1,955	1,498	457
Staff Training and Development	1,439	240	240	-
Contractual Professional Services	4,403	4,073	3,776	297
Maintenance and Repair Services	1,979	430	429	1
Communications	23,070	24,948	24,946	2
Rentals	4,600	5,800	5,730	70
Miscellaneous	291	291	-	291
<i>Total Juvenile Court - Intervention Center</i>	<u>1,515,706</u>	<u>1,576,926</u>	<u>1,572,570</u>	<u>4,356</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Nicholas Residential Treatment Center</i>				
Salaries	817,165	917,127	912,880	4,247
Fringe Benefits	311,069	327,069	323,924	3,145
Special Fringe Benefits	3,341	3,341	3,184	157
Operating Supplies	108,882	115,582	105,048	10,534
Routine Business	5,119	5,119	4,439	680
Board Approved Travel	-	1,611	954	657
Staff Training and Development	1,624	2,013	1,613	400
Contractual Professional Services	6,044	3,744	3,642	102
Social Services Contractual Services	5,718	3,818	3,750	68
Maintenance and Repair Services	24,822	22,822	18,780	4,042
Communications	15,331	15,331	14,672	659
Insurance	57	57	-	57
Public Utility Services	10,093	10,093	6,264	3,829
Rentals	6,792	4,292	3,788	504
Miscellaneous	2,220	2,220	1,686	534
<i>Total Juvenile Court - Nicholas Residential Treatment Center</i>	<u>1,318,277</u>	<u>1,434,239</u>	<u>1,404,624</u>	<u>29,615</u>
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	875,528	875,528	728,418	147,110
Fringe Benefits	268,701	268,701	245,895	22,806
Operating Supplies	13,328	13,328	11,826	1,502
Routine Business	1,185	1,185	233	952
Board Approved Travel	4,000	4,000	3,250	750
Staff Training and Development	4,588	4,588	1,960	2,628
Contractual Professional Services	17,064	15,856	8,666	7,190
Law Enforcement Services	364	364	-	364
Communications	3,450	4,250	4,082	168
Rentals	7,500	7,500	5,117	2,383
<i>Total Juvenile Court - Legal-General Fund</i>	<u>1,223,708</u>	<u>1,223,300</u>	<u>1,037,447</u>	<u>185,853</u>
<i>Juvenile Court - Child Support</i>				
Salaries	1,061,209	1,102,789	1,100,344	2,445
Fringe Benefits	399,389	399,389	388,188	11,201
Special Fringe Benefits	-	500	85	415
Operating Supplies	17,343	16,843	14,829	2,014
Routine Business	1,250	1,250	23	1,227
Board Approved Travel	6,000	6,000	2,518	3,482
Staff Training and Development	4,867	4,867	625	4,242
Contractual Professional Services	9,760	9,760	1,787	7,973
Maintenance and Repair Services	12,086	12,086	78	12,008
Communications	38,021	38,021	9,516	28,505
Rentals	9,400	9,400	6,227	3,173
Miscellaneous	271	271	-	271
Capital Outlays	2,200	2,200	1,875	325
<i>Total Juvenile Court - Child Support</i>	<u>1,561,796</u>	<u>1,603,376</u>	<u>1,526,095</u>	<u>77,281</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,556,805	1,556,805	1,538,202	18,603
Fringe Benefits	556,457	557,457	556,992	465
Special Fringe Benefits	15,388	15,388	14,726	662
Operating Supplies	5,016	15,016	14,927	89
Routine Business	46,061	46,061	33,874	12,187
Board Approved Travel	1,700	4,700	2,289	2,411
Staff Training and Development	3,332	8,332	5,666	2,666
Contractual Professional Services	70,976	38,851	37,293	1,558
Social Services Contractual Services	987,797	911,797	897,170	14,627
Maintenance and Repair Services	14,948	16,448	14,945	1,503
Communications	30,928	50,928	46,540	4,388
Public Utility Services	500	500	-	500
Rentals	9,000	10,125	10,109	16
Miscellaneous	1,686	1,686	-	1,686
Cost Recovery and Intergov't Transfers	130,000	130,000	76,630	53,370
Capital Outlays	-	15,500	13,480	2,020
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,430,594</u>	<u>3,379,594</u>	<u>3,262,843</u>	<u>116,751</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,399,293	3,131,180	3,108,249	22,931
Fringe Benefits	1,426,406	1,376,406	1,323,070	53,336
Special Fringe Benefits	4,759	4,759	4,540	219
Operating Supplies	200,224	181,024	157,286	23,738
Routine Business	1,506	1,506	725	781
Board Approved Travel	3,500	3,500	3,332	168
Staff Training and Development	1,307	1,307	1,300	7
Contractual Professional Services	351,868	335,568	229,360	106,208
Maintenance and Repair Services	20,102	40,102	37,808	2,294
Communications	39,996	39,996	31,118	8,878
Public Utility Services	1,786	1,786	-	1,786
Rentals	7,556	10,556	10,493	63
Miscellaneous	279	279	242	37
Capital Outlays	-	12,500	12,194	306
<i>Total Juvenile Court - Detention Center Operations</i>	<u>5,458,582</u>	<u>5,140,469</u>	<u>4,919,717</u>	<u>220,752</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	1,951,011	1,993,183	1,993,177	6
Fringe Benefits	659,483	659,483	658,391	1,092
Special Fringe Benefits	9,848	9,848	7,837	2,011
Operating Supplies	44,800	60,500	47,084	13,416
Routine Business	5,600	5,600	2,932	2,668
Board Approved Travel	5,300	6,700	6,561	139
Staff Training and Development	10,860	6,860	4,545	2,315
Contractual Professional Services	28,284	23,384	22,939	445
Maintenance and Repair Services	20,294	38,494	37,445	1,049
Communications	51,060	52,360	51,964	396
Capital Outlays	24,142	18,940	15,778	3,162
Debt Service	38,095	28,095	27,235	860
<i>Total Domestic Relations Court - Child Support General Fund</i>	<u>2,848,777</u>	<u>2,903,447</u>	<u>2,875,888</u>	<u>27,559</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	277,827	260,827	260,337	490
Fringe Benefits	88,235	88,235	87,550	685
Operating Supplies	2,700	300	222	78
Routine Business	-	450	121	329
Board Approved Travel	1,700	1,600	878	722
Staff Training and Development	2,145	2,145	1,998	147
Contractual Professional Services	1,545	45	-	45
Law Enforcement Services	2,300	-	-	-
Maintenance and Repair Services	647	4,547	4,164	383
Communications	2,440	40	-	40
Capital Outlays	1,950	2,950	2,866	84
<i>Total Domestic Relations Court - Judicial Operating</i>	<u>409,489</u>	<u>389,139</u>	<u>386,136</u>	<u>3,003</u>
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	26,852	21,352	18,624	2,728
<i>Total Domestic Relations Court - Parent Education</i>	<u>26,852</u>	<u>21,352</u>	<u>18,624</u>	<u>2,728</u>
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,059,626	1,059,626	1,055,076	4,550
Fringe Benefits	362,515	362,515	348,724	13,791
Special Fringe Benefits	1,000	1,804	1,077	727
Pre-Employment Services	400	400	378	22
Operating Supplies	18,129	32,122	28,397	3,725
Contractual Professional Services	82,337	59,641	55,478	4,163
Maintenance and Repair Services	11,146	11,146	7,051	4,095
Communications	41,796	41,796	39,291	2,505
Rentals	6,549	6,549	5,228	1,321
Miscellaneous	-	1,000	-	1,000
Capital Outlays	1,490	9,389	5,339	4,050
<i>Total Probate Court - Court Operations</i>	<u>1,598,988</u>	<u>1,599,988</u>	<u>1,560,039</u>	<u>39,949</u>
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	196,001	196,001	191,892	4,109
Salaries	347,177	353,177	332,531	20,646
Fringe Benefits	203,830	204,757	203,123	1,634
Special Fringe Benefits	1,715	1,715	1,192	523
Operating Supplies	3,392	4,392	3,457	935
Routine Business	1,314	1,314	1,194	120
Contractual Professional Services	14,809	13,809	11,560	2,249
Law Enforcement Services	9,275	9,275	9,243	32
Maintenance and Repair Services	460	460	-	460
Communications	9,946	9,946	7,939	2,007
Capital Outlays	31,001	31,001	22,180	8,821
<i>Total County Municipal Court - County Municipal Court General Fund</i>	<u>818,920</u>	<u>825,847</u>	<u>784,311</u>	<u>41,536</u>
<i>Municipal Courts - Dayton</i>				
Salaries	50,000	31,400	31,083	317
Fringe Benefits	7,725	5,615	5,166	449
Law Enforcement Services	114,109	98,172	80,523	17,649
Intergovernmental	313,141	356,369	339,031	17,338
<i>Total Municipal Courts - Dayton</i>	<u>484,975</u>	<u>491,556</u>	<u>455,803</u>	<u>35,753</u>
<i>Municipal Courts - Vandalia</i>				
Salaries	13,000	13,000	10,270	2,730
Fringe Benefits	2,009	2,009	1,665	344
Law Enforcement Services	36,668	32,994	22,984	10,010
Intergovernmental	242,104	242,104	222,070	20,034
<i>Total Municipal Courts - Vandalia</i>	<u>293,781</u>	<u>290,107</u>	<u>256,989</u>	<u>33,118</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Municipal Courts - Oakwood</i>				
Law Enforcement Services	1,430	1,430	1,019	411
Intergovernmental	52,151	46,826	46,824	2
<i>Total Municipal Courts - Oakwood</i>	<u>53,581</u>	<u>48,256</u>	<u>47,843</u>	<u>413</u>
<i>Municipal Courts - Kettering</i>				
Salaries	48,000	76,300	76,278	22
Fringe Benefits	7,416	12,126	12,123	3
Law Enforcement Services	13,984	22,278	19,408	2,870
Intergovernmental	185,000	174,900	174,848	52
<i>Total Municipal Courts - Kettering</i>	<u>254,400</u>	<u>285,604</u>	<u>282,657</u>	<u>2,947</u>
<i>Municipal Courts - Miamisburg</i>				
Salaries	-	150	105	45
Fringe Benefits	-	20	17	3
Law Enforcement Services	49,210	42,178	40,742	1,436
Intergovernmental	231,250	221,250	219,206	2,044
<i>Total Municipal Courts - Miamisburg</i>	<u>280,460</u>	<u>263,598</u>	<u>260,070</u>	<u>3,528</u>
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Intergovernmental	111,887	111,887	111,887	-
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	<u>111,887</u>	<u>111,887</u>	<u>111,887</u>	<u>-</u>
<i>Court of Appeals</i>				
Salaries	11,971	2,799	2,680	119
Fringe Benefits	1,910	1,910	618	1,292
Special Fringe Benefits	705	605	560	45
Operating Supplies	65,985	60,185	58,361	1,824
Routine Business	2,088	3,608	3,608	-
Board Approved Travel	5,478	982	820	162
Staff Training and Development	9,177	9,822	9,822	-
Contractual Professional Services	4,920	3,761	3,408	353
Law Enforcement Services	1,436	-	-	-
Maintenance and Repair Services	3,067	348	347	1
Communications	27,245	29,392	27,684	1,708
Rentals	7,050	6,299	6,271	28
Capital Outlays	10,451	34,844	33,226	1,618
<i>Total Court of Appeals</i>	<u>151,483</u>	<u>154,555</u>	<u>147,405</u>	<u>7,150</u>
<i>Public Defender</i>				
Salaries	3,262,811	3,298,576	3,297,659	917
Fringe Benefits	1,136,958	1,134,958	1,094,366	40,592
Special Fringe Benefits	2,980	2,628	2,582	46
Operating Supplies	30,076	42,676	41,860	816
Routine Business	24,774	22,102	22,101	1
Staff Training and Development	13,402	16,107	16,107	-
Contractual Professional Services	49,835	38,894	38,894	-
Maintenance and Repair Services	2,000	1,118	1,118	-
Communications	55,857	45,194	45,193	1
Rentals	2,518	5,572	5,572	-
Capital Outlays	6,000	6,112	6,111	1
<i>Total Public Defender</i>	<u>4,587,211</u>	<u>4,613,937</u>	<u>4,571,563</u>	<u>42,374</u>
<i>Total Judicial & Law Enforcement</i>	<u>92,916,368</u>	<u>93,901,218</u>	<u>91,898,585</u>	<u>2,002,633</u>
Environment & Public Works				
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	2,073	2,073	1,707	366
<i>Total Non-Departmental - Apiary Inspection</i>	<u>2,073</u>	<u>2,073</u>	<u>1,707</u>	<u>366</u>
<i>Non-Departmental - Soil & Water Conservation Subsidy</i>				
Intergovernmental	186,605	186,605	186,605	-
<i>Total Non-Departmental - Soil & Water Conservation Subsidy</i>	<u>186,605</u>	<u>186,605</u>	<u>186,605</u>	<u>-</u>

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Non-Departmental - Emergency Management Authority</i>				
Contractual Professional Services	112,000	107,031	107,031	-
<i>Total Non-Departmental - Emergency Management Authority</i>	<u>112,000</u>	<u>107,031</u>	<u>107,031</u>	<u>-</u>
<i>Non-Departmental - Hazardous Materials Response Team</i>				
Contractual Professional Services	15,500	15,438	15,438	-
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	<u>15,500</u>	<u>15,438</u>	<u>15,438</u>	<u>-</u>
<i>Engineer - Maps Division</i>				
Salaries	154,128	163,928	159,995	3,933
Fringe Benefits	45,324	49,524	49,040	484
Maintenance and Repair Services	7,240	7,240	6,839	401
<i>Total Engineer - Maps Division</i>	<u>206,692</u>	<u>220,692</u>	<u>215,874</u>	<u>4,818</u>
<i>Engineer - Office Expenses</i>				
Operating Supplies	31,204	29,104	21,251	7,853
Contractual Professional Services	22,976	20,976	17,508	3,468
Maintenance and Repair Services	54,560	54,560	47,214	7,346
Communications	35,173	28,708	26,714	1,994
Debt Service	11,311	12,876	11,692	1,184
<i>Total Engineer - Office Expenses</i>	<u>155,224</u>	<u>146,224</u>	<u>124,379</u>	<u>21,845</u>
<i>Engineer - General Fund Ditch Maintenance</i>				
Construction and Improvements	5,000	-	-	-
<i>Total Engineer - General Fund Ditch Maintenance</i>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Environment & Public Works</i>	<u>683,094</u>	<u>678,063</u>	<u>651,034</u>	<u>27,029</u>
Social Services				
<i>Human Services Plan & Develop - Criminal Justice Council</i>				
Salaries	77,308	77,308	75,829	1,479
Fringe Benefits	25,896	25,896	25,611	285
Special Fringe Benefits	540	540	540	-
Operating Supplies	500	500	241	259
Routine Business	4,650	5,150	3,877	1,273
Staff Training and Development	760	760	430	330
Contractual Professional Services	324,000	345,991	312,880	33,111
Communications	3,550	3,550	2,576	974
Rentals	1,300	1,800	1,121	679
Capital Outlays	-	6,000	4,506	1,494
Construction and Improvements	-	4,000	3,845	155
<i>Total Human Services Plan & Develop - Criminal Justice Council</i>	<u>438,504</u>	<u>471,495</u>	<u>431,456</u>	<u>40,039</u>
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Salaries	203,618	195,807	191,147	4,660
Fringe Benefits	77,325	75,917	63,770	12,147
Special Fringe Benefits	300	1,300	436	864
Pre-Employment Services	-	150	-	150
Operating Supplies	5,700	7,750	7,087	663
Routine Business	6,500	7,500	6,452	1,048
Contractual Professional Services	22,541	17,041	15,910	1,131
Communications	3,995	4,995	4,861	134
Rentals	14,522	14,522	13,594	928
Miscellaneous	-	300	-	300
Capital Outlays	-	9,219	9,218	1
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	<u>334,501</u>	<u>334,501</u>	<u>312,475</u>	<u>22,026</u>
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	5,000	3,535	3,535	-
<i>Total Non-Departmental - Registration of Vital Statistics</i>	<u>5,000</u>	<u>3,535</u>	<u>3,535</u>	<u>-</u>

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(Non-GAAP Budgetary Basis and Perspective)
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(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	176,596	176,596	176,596	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	<u>176,596</u>	<u>176,596</u>	<u>176,596</u>	<u>-</u>
<i>Veteran Services Commission</i>				
Miscellaneous	25,000	25,000	24,306	694
<i>Total Veteran Services Commission</i>	<u>25,000</u>	<u>25,000</u>	<u>24,306</u>	<u>694</u>
<i>Veteran Services Commission</i>				
Social Services Contractual Services	25,000	25,000	14,007	10,993
<i>Total Veteran Services Commission</i>	<u>25,000</u>	<u>25,000</u>	<u>14,007</u>	<u>10,993</u>
<i>Veteran Services Commission</i>				
Statutory Salaries	98,454	98,454	97,994	460
Salaries	684,385	684,385	424,376	260,009
Fringe Benefits	164,173	164,173	128,497	35,676
Special Fringe Benefits	5,164	5,164	2,366	2,798
Operating Supplies	24,006	21,006	7,559	13,447
Routine Business	9,248	9,248	2,834	6,414
Board Approved Travel	33,420	33,420	10,429	22,991
Staff Training and Development	5,100	5,100	2,993	2,107
Contractual Professional Services	9,500	11,500	5,166	6,334
Maintenance and Repair Services	3,250	4,750	1,566	3,184
Communications	37,550	22,550	16,459	6,091
Public Utility Services	1,950	1,950	973	977
Rentals	138,310	138,310	132,496	5,814
Other Social Services	750,000	750,000	668,725	81,275
Capital Outlays	4,500	19,000	16,946	2,054
<i>Total Veteran Services Commission</i>	<u>1,969,010</u>	<u>1,969,010</u>	<u>1,519,379</u>	<u>449,631</u>
<i>Total Social Services</i>	<u>2,973,611</u>	<u>3,005,137</u>	<u>2,481,754</u>	<u>523,383</u>
Community & Economic Development				
<i>Building Maintenance - Parks and Grounds Maintenance</i>				
Salaries	200,235	213,535	213,503	32
Fringe Benefits	62,936	63,736	63,547	189
Special Fringe Benefits	440	440	296	144
Post Employment Services	200	200	-	200
Pre-Employment Services	400	400	175	225
Operating Supplies	55,509	55,094	47,587	7,507
Staff Training and Development	850	850	390	460
Contractual Professional Services	164,240	135,555	134,962	593
Maintenance and Repair Services	42,155	43,355	43,286	69
Communications	7,100	7,100	6,745	355
Public Utility Services	67,823	64,773	51,259	13,514
Rentals	3,000	3,000	1,254	1,746
Miscellaneous	3,770	3,770	3,587	183
Capital Outlays	15,613	15,613	15,613	-
<i>Total Building Maintenance - Parks and Grounds Maintenance</i>	<u>624,271</u>	<u>607,421</u>	<u>582,204</u>	<u>25,217</u>

MONTGOMERY COUNTY , OHIO

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

General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Community/Economic Development - Director</i>				
Salaries	351,785	307,043	279,488	27,555
Fringe Benefits	92,417	98,757	94,350	4,407
Special Fringe Benefits	5,991	5,991	3,082	2,909
Pre-Employment Services	594	594	-	594
Operating Supplies	7,337	7,337	4,890	2,447
Routine Business	8,612	8,012	7,625	387
Board Approved Travel	-	4,470	2,481	1,989
Staff Training and Development	9,964	11,044	3,650	7,394
Contractual Professional Services	61,668	54,868	9,921	44,947
Maintenance and Repair Services	1,302	1,502	-	1,502
Communications	15,331	13,481	8,709	4,772
Rentals	7,200	7,200	5,603	1,597
Capital Outlays	1,191	4,691	4,353	338
<i>Total Community/Economic Development - Director</i>	<u>563,392</u>	<u>524,990</u>	<u>424,152</u>	<u>100,838</u>
<i>Community/Economic Development - Planning Commission</i>				
Salaries	109,773	131,773	121,589	10,184
Fringe Benefits	34,803	38,803	36,536	2,267
Operating Supplies	5,452	5,452	3,173	2,279
Routine Business	2,118	2,118	270	1,848
Staff Training and Development	4,803	4,803	1,703	3,100
Contractual Professional Services	3,400	3,400	1,338	2,062
Maintenance and Repair Services	1,978	1,978	-	1,978
Communications	10,375	9,075	7,146	1,929
Capital Outlays	-	1,300	1,011	289
<i>Total Community/Economic Development - Planning Commission</i>	<u>172,702</u>	<u>198,702</u>	<u>172,766</u>	<u>25,936</u>
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	18,430	18,430	18,430	-
<i>Total Non-Departmental - MVRPC Annual Dues</i>	<u>18,430</u>	<u>18,430</u>	<u>18,430</u>	<u>-</u>
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	472,746	463,167	463,166	1
<i>Total Non-Departmental - Conservancy District Assessments</i>	<u>472,746</u>	<u>463,167</u>	<u>463,166</u>	<u>1</u>
<i>Non-Departmental - Arts & Cultural Programs</i>				
Intergovernmental	500,000	-	-	-
<i>Total Non-Departmental - Arts & Cultural Programs</i>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Community & Economic Development</i>	<u>2,351,541</u>	<u>1,812,710</u>	<u>1,660,718</u>	<u>151,992</u>
<i>Total Expenditures</i>	<u>123,325,140</u>	<u>122,117,067</u>	<u>118,737,537</u>	<u>3,379,530</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>10,979,970</u>	<u>12,467,689</u>	<u>18,643,074</u>	<u>6,175,385</u>
Other Financing Sources And Uses				
Advances in	-	174,465	559,679	385,214
Advances out	-	(755,500)	(753,050)	2,450
Transfers in	3,265,108	3,265,108	3,240,108	(25,000)
Transfers out	(17,574,296)	(24,610,038)	(24,579,373)	30,665
<i>Total Other Financing Sources And Uses</i>	<u>(14,309,188)</u>	<u>(21,925,965)</u>	<u>(21,532,636)</u>	<u>393,329</u>
<i>Net Change in fund Balance</i>	<u>(3,329,218)</u>	<u>(9,458,276)</u>	<u>(2,889,562)</u>	<u>6,568,714</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	26,196,154	26,196,154	26,196,154	-
<i>Prior Year Encumbrances Appropriated</i>	3,338,347	3,338,347	3,338,347	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 26,205,283</u>	<u>\$ 20,076,225</u>	<u>\$ 26,644,939</u>	<u>\$ 6,568,714</u>

MONTGOMERY COUNTY , OHIO

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

Capital Reserve - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

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

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Services - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 410,392	\$ 469,792	\$ 483,868	\$ 14,076
Intergovernmental Revenues	24,263,903	24,335,850	22,115,727	(2,220,123)
Miscellaneous Revenues	339,018	339,018	552,071	213,053
<i>Total Revenues</i>	<u>25,013,313</u>	<u>25,144,660</u>	<u>23,151,666</u>	<u>(1,992,994)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Children Services Direct Services</i>				
Operating Supplies	21,948	33,948	15,634	18,314
Board Approved Travel	-	2,775	-	2,775
Contractual Professional Services	220,545	215,770	143,795	71,975
Social Services Contractual Services	19,539,948	22,427,448	22,201,986	225,462
Communications	-	2,000	1,500	500
Other Social Services	5,541,794	5,837,794	5,132,221	705,573
Miscellaneous	704,858	804,858	713,170	91,688
Interfund Agreements	620,749	850,749	808,124	42,625
Cost Recovery and Intergov't Transfers	29,175,162	26,054,362	25,566,256	488,106
<i>Total Children Services Direct Services</i>	<u>55,825,004</u>	<u>56,229,704</u>	<u>54,582,686</u>	<u>1,647,018</u>
<i>Independent Living</i>				
Operating Supplies	6,432	6,432	9	6,423
Routine Business	761	761	-	761
Board Approved Travel	5,286	5,286	2,019	3,267
Contractual Professional Services	23,803	23,803	8,040	15,763
Communications	5,558	5,558	3,364	2,194
Other Social Services	131,875	171,875	147,874	24,001
Miscellaneous	60,585	70,585	68,700	1,885
Capital Outlays	14,563	4,563	-	4,563
<i>Total Independent Living</i>	<u>248,863</u>	<u>288,863</u>	<u>230,006</u>	<u>58,857</u>
<i>Wendy's Wonderful Kids</i>				
Salaries	117,712	177,112	168,261	8,851
Fringe Benefits	47,415	69,915	69,906	9
Special Fringe Benefits	364	464	460	4
Operating Supplies	375	475	54	421
Routine Business	2,612	13,668	13,542	126
Board Approved Travel	4,782	4,782	1,933	2,849
Communications	675	675	-	675
Other Social Services	15,526	27,526	18,573	8,953
Capital Outlays	2,956	-	-	-
<i>Total Wendy's Wonderful Kids</i>	<u>192,417</u>	<u>294,617</u>	<u>272,729</u>	<u>21,888</u>
<i>Casey Family Program</i>				
Special Fringe Benefits	500	500	-	500
Board Approved Travel	8,310	8,310	-	8,310
Other Social Services	1,190	1,190	500	690
<i>Total Casey Family Program</i>	<u>10,000</u>	<u>10,000</u>	<u>500</u>	<u>9,500</u>
<i>Total Expenditures</i>	<u>56,276,284</u>	<u>56,823,184</u>	<u>55,085,921</u>	<u>1,737,263</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(31,262,971)</u>	<u>(31,678,524)</u>	<u>(31,934,255)</u>	<u>(255,731)</u>
Other Financing Sources And Uses				
Transfers in	26,293,050	26,293,050	25,923,861	(369,189)
<i>Total Other Financing Sources And Uses</i>	<u>26,293,050</u>	<u>26,293,050</u>	<u>25,923,861</u>	<u>(369,189)</u>

MONTGOMERY COUNTY , OHIO

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

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
<i>Net Change in fund Balance</i>	(4,969,921)	(5,385,474)	(6,010,394)	(624,920)
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,395,469	4,395,469	4,395,469	-
<i>Prior Year Encumbrances Appropriated</i>	3,912,923	3,912,923	3,912,923	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,338,471</u>	<u>\$ 2,922,918</u>	<u>\$ 2,297,998</u>	<u>\$ (624,920)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Alcohol, Drug Addiction and Mental Health Services Board - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 68,000	\$ 68,000	\$ 71,846	\$ 3,846
Intergovernmental Revenues	-	45,136	45,136	-
Miscellaneous Revenues	4,400	4,400	61,884	57,484
<i>Total Revenues</i>	<u>72,400</u>	<u>117,536</u>	<u>178,866</u>	<u>61,330</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,006,070	2,006,070	1,750,203	255,867
Fringe Benefits	617,837	650,837	631,828	19,009
Special Fringe Benefits	4,800	8,700	7,050	1,650
Operating Supplies	24,271	24,271	21,283	2,988
Outside Agency Bd Approved Travel	31,000	24,000	19,599	4,401
Routine Business	15,100	40,600	35,525	5,075
Staff Training and Development	22,500	24,500	23,995	505
Contractual Professional Services	506,901	557,659	508,401	49,258
Social Services Contractual Services	24,240,982	24,117,476	22,332,291	1,785,185
Maintenance and Repair Services	15,030	24,348	18,446	5,902
Communications	6,050	22,050	21,941	109
Insurance	27,500	12,500	11,971	529
Public Utility Services	27,188	29,688	29,004	684
Rentals	233,000	233,000	229,958	3,042
Capital Outlays	110,406	110,406	83,443	26,963
Construction and Improvements	-	2,530	2,529	1
<i>Total ADAMHS HSL Op Funds-Admin</i>	<u>27,888,635</u>	<u>27,888,635</u>	<u>25,727,467</u>	<u>2,161,168</u>
<i>ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	642,697	701,562	606,024	95,538
Maintenance and Repair Services	3,500	3,500	-	3,500
Miscellaneous	1,500	1,500	1,324	176
<i>Total ADAMHS HSL Op Funds-New Hope Villa</i>	<u>647,697</u>	<u>706,562</u>	<u>607,348</u>	<u>99,214</u>
<i>ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,738,429	1,738,429	1,480,008	258,421
<i>Total ADAMHS HSL Op Funds-Morningstar</i>	<u>1,738,429</u>	<u>1,738,429</u>	<u>1,480,008</u>	<u>258,421</u>
<i>Total Expenditures</i>	<u>30,274,761</u>	<u>30,333,626</u>	<u>27,814,823</u>	<u>2,518,803</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(30,202,361)</u>	<u>(30,216,090)</u>	<u>(27,635,957)</u>	<u>2,580,133</u>
Other Financing Sources And Uses				
Transfers in	27,017,143	27,017,143	26,879,019	(138,124)
<i>Total Other Financing Sources And Uses</i>	<u>27,017,143</u>	<u>27,017,143</u>	<u>26,879,019</u>	<u>(138,124)</u>
<i>Net Change in fund Balance</i>	(3,185,218)	(3,198,947)	(756,938)	2,442,009
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,030,417	5,030,417	5,030,417	-
<i>Prior Year Encumbrances Appropriated</i>	2,188,130	2,188,130	2,188,130	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,033,329</u>	<u>\$ 4,019,600</u>	<u>\$ 6,461,609</u>	<u>\$ 2,442,009</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 23,000	\$ 23,000	\$ 41,031	\$ 18,031
Intergovernmental Revenues	37,718,853	39,218,853	34,966,539	(4,252,314)
Miscellaneous Revenues	31,245,159	31,477,012	27,349,328	(4,127,684)
<i>Total Revenues</i>	<u>68,987,012</u>	<u>70,718,865</u>	<u>62,356,898</u>	<u>(8,361,967)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Executive Director</i>				
Salaries	405,859	405,859	256,678	149,181
Fringe Benefits	83,884	83,884	83,551	333
Special Fringe Benefits	34,005	34,005	19,029	14,976
Operating Supplies	950	2,950	2,453	497
Routine Business	3,000	3,000	2,968	32
Board Approved Travel	2,500	1,500	781	719
Staff Training and Development	23,500	22,500	16,669	5,831
Contractual Professional Services	7,150	7,150	150	7,000
Maintenance and Repair Services	-	15,000	-	15,000
Communications	500	500	297	203
<i>Total Executive Director</i>	<u>561,348</u>	<u>576,348</u>	<u>382,576</u>	<u>193,772</u>
<i>Children Services</i>				
Salaries	16,815,647	15,565,647	15,516,103	49,544
Fringe Benefits	5,963,772	5,413,772	5,389,166	24,606
Special Fringe Benefits	91,160	91,160	64,765	26,395
Operating Supplies	226,733	217,483	209,224	8,259
Routine Business	650,000	698,500	689,792	8,708
Board Approved Travel	6,243	21,463	12,791	8,672
Staff Training and Development	75,925	36,425	20,265	16,160
Contractual Professional Services	441,072	324,572	224,615	99,957
Maintenance and Repair Services	259,153	452,153	389,285	62,868
Communications	139,772	189,025	156,729	32,296
Public Utility Services	544,160	593,160	445,550	147,610
Rentals	241,764	119,044	110,553	8,491
Other Social Services	2,000	2,000	259	1,741
Interfund Agreements	675,000	882,000	849,982	32,018
Cost Recovery and Intergov't Transfers	-	246,000	240,546	5,454
Capital Outlays	105,113	395,713	375,279	20,434
Construction and Improvements	2,100	2,100	-	2,100
<i>Total Children Services</i>	<u>26,239,614</u>	<u>25,250,217</u>	<u>24,694,904</u>	<u>555,313</u>
<i>PA Shared Cost Pool</i>				
Salaries	1,576,800	1,576,800	1,421,315	155,485
Fringe Benefits	543,450	543,450	510,017	33,433
Special Fringe Benefits	11,380	11,380	9,882	1,498
Operating Supplies	397,873	161,873	127,346	34,527
Routine Business	8,500	8,500	7,966	534
Board Approved Travel	20,000	7,100	1,178	5,922
Staff Training and Development	7,000	7,000	5,465	1,535
Contractual Professional Services	751,714	668,209	644,847	23,362
Maintenance and Repair Services	549,756	514,756	446,871	67,885
Communications	213,050	217,550	180,412	37,138
Miscellaneous	1,057,461	1,348,461	1,290,932	57,529
Interfund Agreements	75,000	-	-	-
Cost Recovery and Intergov't Transfers	130,000	-	-	-
Capital Outlays	116,082	169,582	146,925	22,657
<i>Total PA Shared Cost Pool</i>	<u>5,458,066</u>	<u>5,234,661</u>	<u>4,793,156</u>	<u>441,505</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>PCSA Shared Cost Pool</i>				
Salaries	1,333,235	1,333,235	1,248,688	84,547
Fringe Benefits	476,145	476,145	452,922	23,223
Special Fringe Benefits	12,420	12,420	5,100	7,320
Operating Supplies	35,000	35,000	-	35,000
Routine Business	5,000	5,000	1,636	3,364
Board Approved Travel	5,000	5,000	-	5,000
Staff Training and Development	5,500	5,500	556	4,944
Contractual Professional Services	25,000	25,000	3,101	21,899
Maintenance and Repair Services	10,000	10,000	506	9,494
Communications	1,200	1,200	1,044	156
Capital Outlays	2,400	2,400	-	2,400
<i>Total PCSA Shared Cost Pool</i>	<u>1,910,900</u>	<u>1,910,900</u>	<u>1,713,553</u>	<u>197,347</u>
<i>Nursing Home Outposted Workers</i>				
Salaries	136,307	136,307	133,445	2,862
Fringe Benefits	53,798	53,798	53,703	95
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	-	1,000
Communications	600	600	-	600
<i>Total Nursing Home Outposted Workers</i>	<u>194,705</u>	<u>194,705</u>	<u>187,148</u>	<u>7,557</u>
<i>Human Resources Administration</i>				
Salaries	373,301	373,301	368,500	4,801
Fringe Benefits	121,648	121,648	104,068	17,580
Special Fringe Benefits	11,180	11,180	4,011	7,169
Post Employment Services	3,502	3,502	2,084	1,418
Pre-Employment Services	37,488	35,818	11,312	24,506
Operating Supplies	3,000	4,200	3,233	967
Routine Business	2,000	2,000	1,018	982
Board Approved Travel	2,000	3,000	2,689	311
Staff Training and Development	4,500	4,500	1,359	3,141
Contractual Professional Services	15,000	14,000	13,708	292
Communications	1,700	1,700	360	1,340
<i>Total Human Resources Administration</i>	<u>575,319</u>	<u>574,849</u>	<u>512,342</u>	<u>62,507</u>
<i>Workforce Development Administration</i>				
Salaries	1,168,835	1,168,835	981,818	187,017
Fringe Benefits	366,220	366,220	326,967	39,253
Special Fringe Benefits	3,280	3,280	1,020	2,260
Operating Supplies	5,000	1,000	334	666
Routine Business	5,000	3,000	2,011	989
Board Approved Travel	10,000	6,000	4,673	1,327
Staff Training and Development	1,000	1,000	596	404
Contractual Professional Services	5,000	1,700	585	1,115
Maintenance and Repair Services	8,000	2,300	964	1,336
Communications	2,000	2,000	1,565	435
<i>Total Workforce Development Administration</i>	<u>1,574,335</u>	<u>1,555,335</u>	<u>1,320,533</u>	<u>234,802</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>WIA Administration</i>				
Salaries	1,020,228	1,020,228	968,245	51,983
Fringe Benefits	356,835	356,835	339,396	17,439
Special Fringe Benefits	4,620	4,620	2,729	1,891
Operating Supplies	1,500	750	65	685
Routine Business	16,500	17,200	8,539	8,661
Board Approved Travel	9,000	8,300	1,230	7,070
Staff Training and Development	3,000	3,000	395	2,605
Contractual Professional Services	14,000	8,000	3,073	4,927
Communications	1,000	1,000	866	134
Rentals	5,000	1,000	-	1,000
Capital Outlays	2,750	2,750	-	2,750
<i>Total WIA Operations</i>	<u>1,434,433</u>	<u>1,423,683</u>	<u>1,324,538</u>	<u>99,145</u>
<i>Non-Reimbursable</i>				
Special Fringe Benefits	16,000	16,000	1,880	14,120
Routine Business	2,000	2,000	1,375	625
Staff Training and Development	1,000	1,000	-	1,000
Social Services Contractual Services	1,000	1,000	500	500
Other Social Services	10,000	210,000	19	209,981
Miscellaneous	5,000	105,000	67,373	37,627
Capital Outlays	136,287	136,287	40,095	96,192
<i>Total Non-Reimbursable</i>	<u>171,287</u>	<u>471,287</u>	<u>111,242</u>	<u>360,045</u>
<i>Human Resources Administration CSD</i>				
Salaries	378,995	378,995	304,061	74,934
Fringe Benefits	151,392	151,392	135,330	16,062
Special Fringe Benefits	3,580	2,710	821	1,889
Post Employment Services	3,663	4,363	3,341	1,022
Pre-Employment Services	5,000	6,840	5,169	1,671
Operating Supplies	2,500	1,300	18	1,282
Routine Business	4,000	4,000	205	3,795
Board Approved Travel	5,318	4,318	1,207	3,111
Staff Training and Development	3,000	1,500	498	1,002
Contractual Professional Services	10,000	18,505	17,597	908
<i>Total Human Resources Administration CSD</i>	<u>567,448</u>	<u>573,923</u>	<u>468,247</u>	<u>105,676</u>
<i>OMJ/Ohio Means Jobs</i>				
Salaries	1,290,546	1,290,546	1,147,875	142,671
Fringe Benefits	450,409	450,409	394,769	55,640
Special Fringe Benefits	11,650	11,650	4,029	7,621
Operating Supplies	36,022	55,022	39,267	15,755
Routine Business	16,520	23,020	19,274	3,746
Board Approved Travel	9,000	4,100	2,715	1,385
Staff Training and Development	3,000	3,245	3,087	158
Contractual Professional Services	55,565	127,320	121,647	5,673
Maintenance and Repair Services	948	6,123	6,027	96
Communications	125,960	29,185	27,212	1,973
Public Utility Services	5,000	-	-	-
Other Social Services	64,402	142,902	109,525	33,377
Capital Outlays	42,220	47,220	43,466	3,754
<i>Total OMJ/Ohio Means Jobs</i>	<u>2,111,242</u>	<u>2,190,742</u>	<u>1,918,893</u>	<u>271,849</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Medicaid Hospital Outpost</i>				
Salaries	371,726	376,726	375,330	1,396
Fringe Benefits	120,432	145,432	135,360	10,072
Special Fringe Benefits	1,500	1,500	-	1,500
Operating Supplies	500	500	-	500
Routine Business	1,000	1,000	246	754
Board Approved Travel	500	500	-	500
Staff Training and Development	500	500	250	250
Contractual Professional Services	1,000	1,000	-	1,000
Communications	600	600	538	62
<i>Total Medicaid Hospital Outpost</i>	<u>497,758</u>	<u>527,758</u>	<u>511,724</u>	<u>16,034</u>
<i>Social Services & Income Division</i>				
Salaries	12,380,184	11,580,184	11,544,185	35,999
Fringe Benefits	4,682,209	4,252,209	4,205,481	46,728
Special Fringe Benefits	64,200	64,200	42,161	22,039
Operating Supplies	53,000	48,000	44,944	3,056
Routine Business	30,000	30,000	17,303	12,697
Board Approved Travel	28,901	37,401	29,404	7,997
Staff Training and Development	46,500	5,800	3,446	2,354
Contractual Professional Services	313,000	623,500	613,216	10,284
Maintenance and Repair Services	106,856	66,856	48,850	18,006
Communications	408,796	448,896	393,858	55,038
Public Utility Services	300,000	300,000	267,075	32,925
Rentals	2,132,414	1,997,414	1,928,668	68,746
Other Social Services	65,500	5,100	2,164	2,936
Miscellaneous	48,000	4,500	461	4,039
Interfund Agreements	106,000	91,000	89,137	1,863
Cost Recovery and Intergov't Transfers	-	253,590	253,590	-
Capital Outlays	26,717	36,717	34,320	2,397
Construction and Improvements	11,415	11,415	-	11,415
<i>Total Social Services & Income Division</i>	<u>20,803,692</u>	<u>19,856,782</u>	<u>19,518,263</u>	<u>338,519</u>
<i>TANF PRC Direct Client Services</i>				
Maintenance and Repair Services	-	12,000	-	12,000
Other Social Services	325,000	224,000	174,286	49,714
<i>Total TANF PRC Direct Client Services</i>	<u>325,000</u>	<u>236,000</u>	<u>174,286</u>	<u>61,714</u>
<i>Disability Assistance & SSI</i>				
Miscellaneous	60,000	60,000	-	60,000
<i>Total Disability Assistance & SSI</i>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
<i>TANF Summer Youth</i>				
Operating Supplies	-	1,890	1,890	-
Contractual Professional Services	275,000	430,000	414,517	15,483
Social Services Contractual Services	71,400	132,400	98,065	34,335
Rentals	51,800	49,910	-	49,910
Other Social Services	2,383	4,383	3,698	685
Miscellaneous	1,862,492	3,032,492	2,317,144	715,348
<i>Total TANF Summer Youth</i>	<u>2,263,075</u>	<u>3,651,075</u>	<u>2,835,314</u>	<u>815,761</u>
<i>TANF OWF PRC Contracts</i>				
Contractual Professional Services	5,100	5,100	5,100	-
Social Services Contractual Services	4,009,257	2,692,757	2,491,822	200,935
Communications	1,470	1,470	-	1,470
Other Social Services	80,000	83,000	51,808	31,192
<i>Total TANF Summer Youth Program</i>	<u>4,095,827</u>	<u>2,782,327</u>	<u>2,548,730</u>	<u>233,597</u>
<i>Enhanced Medicaid Transportation</i>				
Social Services Contractual Services	2,788,172	2,788,172	2,758,473	29,699
<i>Total Enhanced Medicaid Transportation</i>	<u>2,788,172</u>	<u>2,788,172</u>	<u>2,758,473</u>	<u>29,699</u>
<i>Refugee Assistance Program</i>				
Social Services Contractual Services	222,165	222,165	148,796	73,369
<i>Total Refugee Assistance Program</i>	<u>222,165</u>	<u>222,165</u>	<u>148,796</u>	<u>73,369</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Enhanced Medicaid Direct Services</i>				
Contractual Professional Services	1,388,907	356,907	227,820	129,087
<i>Total Enhanced Medicaid Direct Services</i>	1,388,907	356,907	227,820	129,087
<i>Day Care Quality</i>				
Social Services Contractual Services	52,500	52,500	50,055	2,445
<i>Total Day Care Quality</i>	52,500	52,500	50,055	2,445
<i>Title XX Purchased Service Contracts</i>				
Contractual Professional Services	5,329	5,329	364	4,965
Social Services Contractual Services	434,742	434,742	389,561	45,181
<i>Total Title XX Purchased Service Contracts</i>	440,071	440,071	389,925	50,146
<i>Total Expenditures</i>	73,735,864	70,930,407	66,590,518	4,339,889
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(4,748,852)	(211,542)	(4,233,620)	(4,022,078)
Other Financing Sources And Uses				
Transfers in	2,860,000	2,860,000	2,699,995	(160,005)
Transfers out	(1,255,000)	(1,199,400)	(1,183,200)	16,200
<i>Total Other Financing Sources And Uses</i>	1,605,000	1,660,600	1,516,795	(143,805)
<i>Net Change in fund Balance</i>	(3,143,852)	1,449,058	(2,716,825)	(4,165,883)
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,362,184	6,362,184	6,362,184	-
<i>Prior Year Encumbrances Appropriated</i>	1,826,707	1,826,707	1,826,707	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 5,045,039	\$ 9,637,949	\$ 5,472,066	\$ (4,165,883)

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Human Services Levy A (7.21 Mill) - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 57,797,708	\$ 57,797,708	\$ 56,780,192	\$ (1,017,516)
Intergovernmental Revenues	9,976,722	9,976,722	9,608,893	(367,829)
<i>Total Revenues</i>	<u>67,774,430</u>	<u>67,774,430</u>	<u>66,389,085</u>	<u>(1,385,345)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>City of Oakwood</i>				
Social Services Contractual Services	116,289	116,289	116,289	-
<i>Total City of Oakwood</i>	<u>116,289</u>	<u>116,289</u>	<u>116,289</u>	<u>-</u>
<i>Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	200,000	144,265	55,735
<i>Total Sheriff Prisoner Care Transfer</i>	<u>200,000</u>	<u>200,000</u>	<u>144,265</u>	<u>55,735</u>
<i>Supported Services</i>				
Salaries	154,336	154,336	98,902	55,434
Fringe Benefits	49,473	49,473	35,439	14,034
Special Fringe Benefits	2,400	2,400	-	2,400
Operating Supplies	2,000	2,000	719	1,281
Routine Business	1,500	1,500	141	1,359
Board Approved Travel	5,200	5,200	1,339	3,861
Staff Training and Development	500	500	-	500
Contractual Professional Services	109,787	109,787	75,565	34,222
Social Services Contractual Services	2,940,881	3,047,594	2,791,866	255,728
Communications	2,200	2,200	1,130	1,070
Rentals	19,000	19,000	43	18,957
Capital Outlays	1,200	1,200	-	1,200
<i>Total Supported Services</i>	<u>3,288,477</u>	<u>3,395,190</u>	<u>3,005,144</u>	<u>390,046</u>
Intergovernmental:				
<i>Social Services</i>				
<i>Public Health Dayton & Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	16,074,000	16,074,000	15,856,600	217,400
<i>Total Public Health Dayton & Mont Co Transfer</i>	<u>16,074,000</u>	<u>16,074,000</u>	<u>15,856,600</u>	<u>217,400</u>
<i>Family & Children First Transfer</i>				
Cost Recovery and Intergov't Transfers	715,000	715,000	715,000	-
<i>Total Family & Children First Transfer</i>	<u>715,000</u>	<u>715,000</u>	<u>715,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>20,393,766</u>	<u>20,500,479</u>	<u>19,837,298</u>	<u>663,181</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>47,380,664</u>	<u>47,273,951</u>	<u>46,551,787</u>	<u>(722,164)</u>
Other Financing Sources And Uses				
Transfers out	(37,457,682)	(37,457,682)	(37,432,682)	25,000
<i>Total Other Financing Sources And Uses</i>	<u>(37,457,682)</u>	<u>(37,457,682)</u>	<u>(37,432,682)</u>	<u>25,000</u>
<i>Net Change in fund Balance</i>	9,922,982	9,816,269	9,119,105	(697,164)
<i>Fund Balance (Deficit) At Beginning of Year</i>	11,985,629	11,985,629	11,985,629	-
<i>Prior Year Encumbrances Appropriated</i>	388,477	388,477	388,477	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 22,297,088</u>	<u>\$ 22,190,375</u>	<u>\$ 21,493,211</u>	<u>\$ (697,164)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Human Services Levy B (6.03 Mill) - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 48,939,871	\$ 48,939,871	\$ 47,487,493	\$ (1,452,378)
Intergovernmental Revenues	7,717,939	7,717,939	9,387,820	1,669,881
<i>Total Revenues</i>	<u>56,657,810</u>	<u>56,657,810</u>	<u>56,875,313</u>	<u>217,503</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>FCFC Community Initiatives</i>				
Contractual Professional Services	140,578	22,978	1,500	21,478
<i>Total FCFC Community Initiatives</i>	<u>140,578</u>	<u>22,978</u>	<u>1,500</u>	<u>21,478</u>
<i>Contingency Fund</i>				
Social Services Contractual Services	-	75,000	75,000	-
<i>Total Contingency Fund</i>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
<i>Handicapped Children</i>				
Social Services Contractual Services	942,086	942,086	942,086	-
<i>Total Handicapped Children</i>	<u>942,086</u>	<u>942,086</u>	<u>942,086</u>	<u>-</u>
<i>Healthcare Safety Net</i>				
Contractual Professional Services	1,128,000	1,128,000	715,762	412,238
Social Services Contractual Services	37,200	406,438	369,238	37,200
<i>Total Healthcare Safety Net</i>	<u>1,165,200</u>	<u>1,534,438</u>	<u>1,085,000</u>	<u>449,438</u>
<i>Levy Safe Neighborhood Outcome Team</i>				
Contractual Professional Services	18,376	45,286	20,244	25,042
<i>Total Levy Safe Neighborhood Outcome Team</i>	<u>18,376</u>	<u>45,286</u>	<u>20,244</u>	<u>25,042</u>
<i>Levy Stable Families Outcome Team</i>				
Operating Supplies	750	750	-	750
Social Services Contractual Services	59,629	61,629	55,892	5,737
Communications	1,384	1,384	724	660
Interfund Agreements	1,749	1,749	-	1,749
<i>Total Levy Stable Families Outcome Team</i>	<u>63,512</u>	<u>65,512</u>	<u>56,616</u>	<u>8,896</u>
<i>Levy Young People Succeed Outcome Team</i>				
Contractual Professional Services	375,961	410,961	354,690	56,271
<i>Total Levy Young People Succeed Outcome Team</i>	<u>375,961</u>	<u>410,961</u>	<u>354,690</u>	<u>56,271</u>
<i>Levy Supportive Neighborhood Outcome Team</i>				
Operating Supplies	-	2,000	1,467	533
Routine Business	-	5,500	3,960	1,540
Contractual Professional Services	89,300	44,800	2,408	42,392
Rentals	-	4,000	2,083	1,917
Interfund Agreements	-	22,000	12,880	9,120
Capital Outlays	-	11,000	10,227	773
<i>Total Levy Supportive Neighborhood Outcome Team</i>	<u>89,300</u>	<u>89,300</u>	<u>33,025</u>	<u>56,275</u>
<i>Levy PLSP Outcome Team</i>				
Contractual Professional Services	39,702	114,702	77,498	37,204
<i>Total Levy PLSP Outcome Team</i>	<u>39,702</u>	<u>114,702</u>	<u>77,498</u>	<u>37,204</u>
<i>Total Expenditures</i>	<u>2,834,715</u>	<u>3,300,263</u>	<u>2,645,659</u>	<u>654,604</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>53,823,095</u>	<u>53,357,547</u>	<u>54,229,654</u>	<u>872,107</u>
Other Financing Sources And Uses				
Transfers out	(69,579,918)	(70,124,641)	(69,590,240)	534,401
<i>Total Other Financing Sources And Uses</i>	<u>(69,579,918)</u>	<u>(70,124,641)</u>	<u>(69,590,240)</u>	<u>534,401</u>
<i>Net Change in fund Balance</i>	<u>(15,756,823)</u>	<u>(16,767,094)</u>	<u>(15,360,586)</u>	<u>1,406,508</u>

MONTGOMERY COUNTY , OHIO

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

Human Services Levy B (6.03 Mill) - Human Services Levy Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Balance (Deficit) At Beginning of Year</i>	37,418,558	37,418,558	37,418,558	-
<i>Prior Year Encumbrances Appropriated</i>	175,329	175,329	175,329	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 21,837,064</u>	<u>\$ 20,826,793</u>	<u>\$ 22,233,301</u>	<u>\$ 1,406,508</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Indigent Care - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Social Services</i>				
Social Services Contractual Services	10,000,000	10,000,000	5,000,000	5,000,000
<i>Total Expenditures</i>	10,000,000	10,000,000	5,000,000	5,000,000
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(10,000,000)	(10,000,000)	(5,000,000)	5,000,000
Other Financing Sources And Uses				
Transfers in	5,000,000	5,000,000	5,000,000	-
<i>Total Other Financing Sources And Uses</i>	5,000,000	5,000,000	5,000,000	-
<i>Net Change in fund Balance</i>	(5,000,000)	(5,000,000)	-	5,000,000
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,081,815	4,081,815	4,081,815	-
<i>Prior Year Encumbrances Appropriated</i>	5,000,000	5,000,000	5,000,000	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 4,081,815	\$ 4,081,815	\$ 9,081,815	\$ 5,000,000

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Levy Administration - Human Services Levy Funds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Miscellaneous Revenues	\$ -	\$ -	\$ 5,558	\$ 5,558
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>5,558</u>	<u>5,558</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Levy Administration</i>				
Salaries	270,962	289,962	289,114	848
Fringe Benefits	79,133	83,963	82,768	1,195
Special Fringe Benefits	3,000	3,000	104	2,896
Pre-Employment Services	50	50	-	50
Operating Supplies	4,000	4,500	4,027	473
Routine Business	11,976	11,976	8,820	3,156
Board Approved Travel	2,000	2,225	1,164	1,061
Staff Training and Development	1,500	1,500	1,266	234
Contractual Professional Services	57,356	27,801	12,260	15,541
Maintenance and Repair Services	3,000	3,000	395	2,605
Communications	9,800	9,800	4,968	4,832
Insurance	300	5,300	3,742	1,558
Rentals	45,352	45,352	34,841	10,511
Capital Outlays	2,400	2,400	1,966	434
<i>Total Expenditures</i>	<u>490,829</u>	<u>490,829</u>	<u>445,435</u>	<u>45,394</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(490,829)</u>	<u>(490,829)</u>	<u>(439,877)</u>	<u>50,952</u>
Other Financing Sources And Uses				
Transfers in	525,000	525,000	525,000	-
<i>Total Other Financing Sources And Uses</i>	<u>525,000</u>	<u>525,000</u>	<u>525,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	34,171	34,171	85,123	50,952
<i>Fund Balance (Deficit) At Beginning of Year</i>	754,292	754,292	754,292	-
<i>Prior Year Encumbrances Appropriated</i>	277	277	277	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 788,740</u>	<u>\$ 788,740</u>	<u>\$ 839,692</u>	<u>\$ 50,952</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Social Services</i>				
Salaries	44,090	44,090	41,564	2,526
Fringe Benefits	13,980	13,980	13,563	417
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	21,954	21,254	243	21,011
Communications	20,000	20,700	145	20,555
<i>Total Expenditures</i>	<u>102,186</u>	<u>102,186</u>	<u>55,677</u>	<u>46,509</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(102,186)</u>	<u>(102,186)</u>	<u>(55,677)</u>	<u>46,509</u>
Other Financing Sources And Uses				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	-
<i>Total Other Financing Sources And Uses</i>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	-
<i>Net Change in fund Balance</i>	<u>(2,186)</u>	<u>(2,186)</u>	<u>44,323</u>	<u>46,509</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	714,172	714,172	714,172	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 711,986</u>	<u>\$ 711,986</u>	<u>\$ 758,495</u>	<u>\$ 46,509</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - DDS- Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 3,221,613	\$ 3,221,613	\$ 2,973,860	\$ (247,753)
Fees and Charges for Services	2,132,549	2,132,549	1,796,227	(336,322)
Intergovernmental Revenues	16,159,853	16,159,853	14,535,822	(1,624,031)
Miscellaneous Revenues	24,400	24,400	556,220	531,820
<i>Total Revenues</i>	<u>21,538,415</u>	<u>21,538,415</u>	<u>19,862,129</u>	<u>(1,676,286)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>F.O.C. - Total MR/DD</i>				
Salaries	36,905	38,905	36,957	1,948
Fringe Benefits	11,340	11,620	11,307	313
Operating Supplies	227,407	276,507	221,602	54,905
Contractual Professional Services	565,055	564,755	540,880	23,875
Maintenance and Repair Services	696,683	820,683	690,313	130,370
Communications	3,500	-	-	-
Public Utility Services	804,082	815,082	758,679	56,403
Rentals	4,741	4,741	4,680	61
Miscellaneous	24,875	23,475	19,890	3,585
Construction and Improvements	-	12,500	12,500	-
<i>Total F.O.C. - Total MR/DD</i>	<u>2,374,588</u>	<u>2,568,268</u>	<u>2,296,808</u>	<u>271,460</u>
<i>Administration</i>				
Salaries	2,761,623	2,625,541	2,612,495	13,046
Fringe Benefits	1,023,760	999,343	935,859	63,484
Special Fringe Benefits	16,760	16,250	7,862	8,388
Post Employment Services	750	1,260	1,197	63
Pre-Employment Services	23,836	23,836	22,202	1,634
Operating Supplies	159,496	189,496	163,074	26,422
Outside Agency Bd Approved Travel	20,209	20,209	13,352	6,857
Routine Business	41,465	41,465	37,055	4,410
Staff Training and Development	86,577	86,577	74,917	11,660
Contractual Professional Services	568,150	613,150	506,815	106,335
Maintenance and Repair Services	153,236	153,236	118,650	34,586
Communications	84,716	94,716	79,671	15,045
Insurance	93,968	89,591	88,762	829
Public Utility Services	29,590	47,390	44,114	3,276
Rentals	2,427	2,427	1,320	1,107
Miscellaneous	306,529	92,359	64,223	28,136
Capital Outlays	183,271	218,041	212,677	5,364
<i>Total Administration</i>	<u>5,556,363</u>	<u>5,314,887</u>	<u>4,984,245</u>	<u>330,642</u>
<i>Recreation Services</i>				
Salaries	318,958	373,708	351,000	22,708
Fringe Benefits	79,612	88,072	80,968	7,104
Special Fringe Benefits	500	500	50	450
Operating Supplies	42,032	42,032	35,147	6,885
Outside Agency Bd Approved Travel	300	300	-	300
Routine Business	1,000	1,000	539	461
Contractual Professional Services	4,400	4,400	3,418	982
Social Services Contractual Services	44,392	44,392	40,446	3,946
Maintenance and Repair Services	1,016	1,016	-	1,016
Communications	1,500	1,500	727	773
Public Utility Services	1,340	1,340	650	690
Rentals	1,500	1,500	615	885
<i>Total Recreation Services</i>	<u>496,550</u>	<u>559,760</u>	<u>513,560</u>	<u>46,200</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - DDS- Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Transportation</i>				
Salaries	2,253,954	2,201,730	2,091,048	110,682
Fringe Benefits	888,875	888,140	816,029	72,111
Special Fringe Benefits	4,400	4,400	1,750	2,650
Post Employment Services	1,000	1,000	-	1,000
Pre-Employment Services	2,000	2,000	1,000	1,000
Operating Supplies	1,002,830	1,002,630	814,048	188,582
Outside Agency Bd Approved Travel	1,210	1,210	810	400
Routine Business	525	725	545	180
Staff Training and Development	755	755	455	300
Contractual Professional Services	14,482	14,482	11,860	2,622
Maintenance and Repair Services	81,256	97,256	72,574	24,682
Communications	39,896	39,896	32,899	6,997
Insurance	150,930	150,930	142,386	8,544
Public Utility Services	1,692	1,692	1,239	453
Rentals	598	598	250	348
Miscellaneous	113,962	85,067	63,377	21,690
<i>Total Transportation</i>	<u>4,558,365</u>	<u>4,492,511</u>	<u>4,050,270</u>	<u>442,241</u>
<i>Investigative</i>				
Salaries	410,637	389,058	368,476	20,582
Fringe Benefits	144,758	140,162	126,026	14,136
Operating Supplies	2,044	3,044	2,650	394
Outside Agency Bd Approved Travel	1,810	1,810	1,493	317
Routine Business	3,800	3,800	2,746	1,054
Contractual Professional Services	18,784	17,784	7,039	10,745
Communications	1,200	2,400	1,066	1,334
Public Utility Services	2,641	2,641	513	2,128
<i>Total Investigative</i>	<u>585,674</u>	<u>560,699</u>	<u>510,009</u>	<u>50,690</u>
<i>Service and Support</i>				
Salaries	3,436,050	3,436,050	3,281,732	154,318
Fringe Benefits	1,313,143	1,313,143	1,212,256	100,887
Special Fringe Benefits	9,000	9,000	1,650	7,350
Operating Supplies	8,565	8,565	6,314	2,251
Outside Agency Bd Approved Travel	7,335	7,335	5,834	1,501
Routine Business	62,625	70,625	68,207	2,418
Contractual Professional Services	1,756	25,256	13,343	11,913
Maintenance and Repair Services	50	50	-	50
Communications	6,850	6,850	5,765	1,085
Public Utility Services	7,796	11,796	10,980	816
<i>Total Service and Support</i>	<u>4,853,170</u>	<u>4,888,670</u>	<u>4,606,081</u>	<u>282,589</u>
<i>Adult Services</i>				
Salaries	9,823,010	9,823,010	9,523,817	299,193
Fringe Benefits	4,059,452	4,059,452	3,835,842	223,610
Special Fringe Benefits	13,500	13,500	2,975	10,525
Operating Supplies	146,891	146,891	84,530	62,361
Outside Agency Bd Approved Travel	23,440	23,290	14,246	9,044
Routine Business	59,415	59,415	54,337	5,078
Staff Training and Development	250	900	900	-
Contractual Professional Services	688,866	688,866	472,440	216,426
Social Services Contractual Services	341,100	341,100	288,637	52,463
Maintenance and Repair Services	6,664	6,664	4,231	2,433
Communications	9,675	9,675	8,520	1,155
Public Utility Services	90,637	96,137	77,059	19,078
Rentals	1,300	1,300	320	980
Miscellaneous	197,642	136,571	99,261	37,310
<i>Total Adult Services</i>	<u>15,461,842</u>	<u>15,406,771</u>	<u>14,467,115</u>	<u>939,656</u>

MONTGOMERY COUNTY , OHIO

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

Board of Developmental Disabilities Services - DDS- Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Waiver Department</i>				
Salaries	925,188	897,578	836,775	60,803
Fringe Benefits	356,134	332,755	294,071	38,684
Special Fringe Benefits	1,700	1,700	-	1,700
Operating Supplies	3,895	3,895	966	2,929
Outside Agency Bd Approved Travel	2,610	2,610	837	1,773
Routine Business	8,925	8,925	6,014	2,911
Maintenance and Repair Services	6,000	6,000	-	6,000
Communications	475	475	435	40
Public Utility Services	4,209	3,709	1,887	1,822
Miscellaneous	50	50	-	50
<i>Total Waiver Department</i>	<u>1,309,186</u>	<u>1,257,697</u>	<u>1,140,985</u>	<u>116,712</u>
<i>Children's Program and Services Director</i>				
Salaries	3,412,049	3,207,084	3,054,579	152,505
Fringe Benefits	1,158,682	1,073,850	987,372	86,478
Special Fringe Benefits	5,900	5,900	920	4,980
Operating Supplies	37,752	39,752	37,717	2,035
Outside Agency Bd Approved Travel	13,674	11,674	6,270	5,404
Routine Business	68,595	82,595	79,384	3,211
Staff Training and Development	250	250	-	250
Contractual Professional Services	58,663	43,907	34,388	9,519
Social Services Contractual Services	14,950	14,950	7,006	7,944
Maintenance and Repair Services	75	75	-	75
Communications	3,750	3,750	3,203	547
Public Utility Services	33,356	12,356	10,016	2,340
<i>Total Children's Program and Services Director</i>	<u>4,807,696</u>	<u>4,496,143</u>	<u>4,220,855</u>	<u>275,288</u>
Intergovernmental:				
<i>Social Services</i>				
<i>Transportation</i>				
Intergovernmental	1,062,500	1,203,171	1,203,170	1
<i>Total Transportation</i>	<u>1,062,500</u>	<u>1,203,171</u>	<u>1,203,170</u>	<u>1</u>
<i>Service and Support</i>				
Intergovernmental	920,000	1,096,687	1,047,138	49,549
<i>Total Service and Support</i>	<u>920,000</u>	<u>1,096,687</u>	<u>1,047,138</u>	<u>49,549</u>
<i>Adult Services</i>				
Intergovernmental	1,772,342	1,913,012	1,860,852	52,160
<i>Total Adult Services</i>	<u>1,772,342</u>	<u>1,913,012</u>	<u>1,860,852</u>	<u>52,160</u>
<i>Total Expenditures</i>	<u>43,758,276</u>	<u>43,758,276</u>	<u>40,901,088</u>	<u>2,857,188</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(22,219,861)</u>	<u>(22,219,861)</u>	<u>(21,038,959)</u>	<u>1,180,902</u>
Other Financing Sources And Uses				
Transfers in	21,635,052	21,635,052	21,568,163	(66,889)
Transfers out	(166,000)	(166,000)	(165,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>21,469,052</u>	<u>21,469,052</u>	<u>21,402,220</u>	<u>(66,832)</u>
<i>Net Change in fund Balance</i>	(750,809)	(750,809)	363,261	1,114,070
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,148,104	3,148,104	3,148,104	-
<i>Prior Year Encumbrances Appropriated</i>	1,561,195	1,561,195	1,561,195	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,958,490</u>	<u>\$ 3,958,490</u>	<u>\$ 5,072,560</u>	<u>\$ 1,114,070</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Family Home Services - DDS- Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 568,197	\$ 568,197	\$ 418,197	\$ (150,000)
Miscellaneous Revenues	-	-	1,448	1,448
<i>Total Revenues</i>	<u>568,197</u>	<u>568,197</u>	<u>419,645</u>	<u>(148,552)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Family Home Services Fund</i>				
Social Services Contractual Services	732,254	692,254	522,122	170,132
Rentals	110,000	110,000	105,033	4,967
<i>Total Family Home Services Program</i>	<u>842,254</u>	<u>802,254</u>	<u>627,155</u>	<u>175,099</u>
Intergovernmental:				
<i>Social Services</i>				
<i>Family Home Services Program</i>				
Intergovernmental	268,197	268,197	268,197	-
<i>Total Family Home Services Program</i>	<u>268,197</u>	<u>268,197</u>	<u>268,197</u>	<u>-</u>
<i>Total Expenditures</i>	<u>1,110,451</u>	<u>1,070,451</u>	<u>895,352</u>	<u>175,099</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(542,254)</u>	<u>(502,254)</u>	<u>(475,707)</u>	<u>26,547</u>
Other Financing Sources And Uses				
Transfers out	-	(40,000)	(40,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(542,254)	(542,254)	(515,707)	26,547
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,357,960	2,357,960	2,357,960	-
<i>Prior Year Encumbrances Appropriated</i>	92,254	92,254	92,254	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,907,960</u>	<u>\$ 1,907,960</u>	<u>\$ 1,934,507</u>	<u>\$ 26,547</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Residential Services - DDS- Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 10,000	\$ 10,000	\$ 50,690	\$ 40,690
Intergovernmental Revenues	1,925,373	1,925,373	1,914,636	(10,737)
Miscellaneous Revenues	-	-	7,028	7,028
<i>Total Revenues</i>	<u>1,935,373</u>	<u>1,935,373</u>	<u>1,972,354</u>	<u>36,981</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Residential Services</i>				
Social Services Contractual Services	2,255,460	2,751,885	2,400,635	351,250
Miscellaneous	549,000	500,546	386,545	114,001
Cost Recovery and Intergov't Transfers	20,000	40,000	26,033	13,967
Intergovernmental:				
<i>Social Services</i>				
<i>Residential Services</i>				
Intergovernmental	7,515,000	7,297,029	7,297,028	1
<i>Total Expenditures</i>	<u>10,339,460</u>	<u>10,589,460</u>	<u>10,110,241</u>	<u>479,219</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(8,404,087)</u>	<u>(8,654,087)</u>	<u>(8,137,887)</u>	<u>516,200</u>
Other Financing Sources And Uses				
Transfers in	7,359,297	7,359,297	7,381,186	21,889
<i>Total Other Financing Sources And Uses</i>	<u>7,359,297</u>	<u>7,359,297</u>	<u>7,381,186</u>	<u>21,889</u>
<i>Net Change in fund Balance</i>	(1,044,790)	(1,294,790)	(756,701)	538,089
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,171,938	4,171,938	4,171,938	-
<i>Prior Year Encumbrances Appropriated</i>	418,460	418,460	418,460	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,545,608</u>	<u>\$ 3,295,608</u>	<u>\$ 3,833,697</u>	<u>\$ 538,089</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, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Other Taxes	\$ 4,200,000	\$ 4,200,000	\$ 4,222,972	\$ 22,972
Fees and Charges for Services	146,000	146,000	94,160	(51,840)
Fines and Forfeitures	330,000	330,000	351,060	21,060
Intergovernmental Revenues	7,282,000	7,767,188	7,631,692	(135,496)
Investment Earnings	150,000	150,000	115,525	(34,475)
Miscellaneous Revenues	21,500	21,500	165,695	144,195
<i>Total Revenues</i>	<u>12,129,500</u>	<u>12,614,688</u>	<u>12,581,104</u>	<u>(33,584)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Statutory Salaries	104,230	104,230	104,230	-
Salaries	2,810,643	2,602,094	2,486,541	115,553
Fringe Benefits	876,565	844,250	814,392	29,858
Special Fringe Benefits	16,500	21,500	20,656	844
Operating Supplies	33,374	27,274	7,575	19,699
Routine Business	8,000	10,000	5,452	4,548
Board Approved Travel	10,895	23,395	18,708	4,687
Staff Training and Development	56,956	51,956	41,872	10,084
Contractual Professional Services	217,108	235,108	190,234	44,874
Maintenance and Repair Services	45,792	60,792	53,103	7,689
Insurance	150,000	150,000	136,688	13,312
Public Utility Services	146,593	146,593	113,338	33,255
Miscellaneous	20,000	19,625	15,278	4,347
Debt Service	3,751	5,226	4,099	1,127
<i>Total Engineering</i>	<u>4,500,407</u>	<u>4,302,043</u>	<u>4,012,166</u>	<u>289,877</u>
<i>Roads</i>				
Salaries	2,106,836	2,154,830	2,042,561	112,269
Fringe Benefits	716,227	773,476	720,384	53,092
Special Fringe Benefits	48,658	50,942	48,164	2,778
Post Employment Services	3,521	4,021	2,364	1,657
Pre-Employment Services	3,701	3,701	1,370	2,331
Operating Supplies	2,038,989	2,229,205	1,919,381	309,824
Staff Training and Development	-	500	-	500
Contractual Professional Services	26,550	26,550	20,235	6,315
Maintenance and Repair Services	117,054	132,000	89,089	42,911
Communications	69,449	69,449	52,276	17,173
Public Utility Services	57,125	57,125	47,632	9,493
Rentals	22,674	22,674	10,409	12,265
Capital Outlays	763,588	876,085	858,760	17,325
Construction and Improvements	457,988	2,656,037	2,403,762	252,275
Debt Service	-	38,105	38,105	-
<i>Total Roads</i>	<u>6,432,360</u>	<u>9,094,700</u>	<u>8,254,492</u>	<u>840,208</u>
<i>Bridges</i>				
Salaries	1,198,068	1,301,374	1,236,706	64,668
Fringe Benefits	412,947	445,262	433,490	11,772
Special Fringe Benefits	4,500	4,500	4,500	-
Operating Supplies	204,354	204,354	98,766	105,588
Rentals	14,894	14,894	9,939	4,955
<i>Total Bridges</i>	<u>1,834,763</u>	<u>1,970,384</u>	<u>1,783,401</u>	<u>186,983</u>
Intergovernmental:				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Intergovernmental	95,000	76,000	20,000	56,000
<i>Total Engineering</i>	<u>95,000</u>	<u>76,000</u>	<u>20,000</u>	<u>56,000</u>
<i>Total Expenditures</i>	<u>12,862,530</u>	<u>15,443,127</u>	<u>14,070,059</u>	<u>1,373,068</u>

MONTGOMERY COUNTY , OHIO

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

Road Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(733,030)</u>	<u>(2,828,439)</u>	<u>(1,488,955)</u>	<u>1,339,484</u>
Other Financing Sources And Uses				
Proceeds From Notes	<u>830,000</u>	<u>2,830,000</u>	<u>2,717,203</u>	<u>(112,797)</u>
<i>Total Other Financing Sources And Uses</i>	<u>830,000</u>	<u>2,830,000</u>	<u>2,717,203</u>	<u>(112,797)</u>
<i>Net Change in fund Balance</i>	96,970	1,561	1,228,248	1,226,687
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,784,100	1,784,100	1,784,100	-
<i>Prior Year Encumbrances Appropriated</i>	901,658	901,658	901,658	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,782,728</u>	<u>\$ 2,687,319</u>	<u>\$ 3,914,006</u>	<u>\$ 1,226,687</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

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

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Villages of Miami - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 6,670	\$ 6,670	\$ 4,500	\$ (2,170)
<i>Total Revenues</i>	<u>6,670</u>	<u>6,670</u>	<u>4,500</u>	<u>(2,170)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	5,580	5,580	1,179	4,401
<i>Total Expenditures</i>	<u>5,580</u>	<u>5,580</u>	<u>1,179</u>	<u>4,401</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	1,090	1,090	3,321	2,231
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,853	5,853	5,853	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,943</u>	<u>\$ 6,943</u>	<u>\$ 9,174</u>	<u>\$ 2,231</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Chimney Springs - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 6,672	\$ 6,672	\$ 3,110	\$ (3,562)
<i>Total Revenues</i>	<u>6,672</u>	<u>6,672</u>	<u>3,110</u>	<u>(3,562)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	5,180	5,180	127	5,053
<i>Total Expenditures</i>	<u>5,180</u>	<u>5,180</u>	<u>127</u>	<u>5,053</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	1,492	1,492	2,983	1,491
<i>Fund Balance (Deficit) At Beginning of Year</i>	10,181	10,181	10,181	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 11,673</u>	<u>\$ 11,673</u>	<u>\$ 13,164</u>	<u>\$ 1,491</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,400	\$ 4,400	\$ 1,741	\$ (2,659)
<i>Total Revenues</i>	<u>4,400</u>	<u>4,400</u>	<u>1,741</u>	<u>(2,659)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	4,400	4,400	827	3,573
<i>Total Expenditures</i>	<u>4,400</u>	<u>4,400</u>	<u>827</u>	<u>3,573</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	914	914
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,119	4,119	4,119	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,119</u>	<u>\$ 4,119</u>	<u>\$ 5,033</u>	<u>\$ 914</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 5,200	\$ 5,200	\$ 4,269	\$ (931)
<i>Total Revenues</i>	<u>5,200</u>	<u>5,200</u>	<u>4,269</u>	<u>(931)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	5,200	5,200	3,442	1,758
<i>Total Expenditures</i>	<u>5,200</u>	<u>5,200</u>	<u>3,442</u>	<u>1,758</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	827	827
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,104	3,104	3,104	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,104</u>	<u>\$ 3,104</u>	<u>\$ 3,931</u>	<u>\$ 827</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Kingery North Waterway - Road, Auto and Gas - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 1,410	\$ 1,410	\$ 540	\$ (870)
<i>Total Revenues</i>	<u>1,410</u>	<u>1,410</u>	<u>540</u>	<u>(870)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	1,410	1,410	750	660
<i>Total Expenditures</i>	<u>1,410</u>	<u>1,410</u>	<u>750</u>	<u>660</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(210)	(210)
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,107	2,107	2,107	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,107</u>	<u>\$ 2,107</u>	<u>\$ 1,897</u>	<u>\$ (210)</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 16,900	\$ 16,900	\$ 5,606	\$ (11,294)
<i>Total Revenues</i>	<u>16,900</u>	<u>16,900</u>	<u>5,606</u>	<u>(11,294)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	16,900	16,900	660	16,240
<i>Total Expenditures</i>	<u>16,900</u>	<u>16,900</u>	<u>660</u>	<u>16,240</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	4,946	4,946
<i>Fund Balance (Deficit) At Beginning of Year</i>	11,336	11,336	11,336	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 11,336</u>	<u>\$ 11,336</u>	<u>\$ 16,282</u>	<u>\$ 4,946</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 11,800	\$ 11,800	\$ 6,090	\$ (5,710)
<i>Total Revenues</i>	<u>11,800</u>	<u>11,800</u>	<u>6,090</u>	<u>(5,710)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	11,800	11,800	5,462	6,338
<i>Total Expenditures</i>	<u>11,800</u>	<u>11,800</u>	<u>5,462</u>	<u>6,338</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	628	628
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,450	6,450	6,450	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,450</u>	<u>\$ 6,450</u>	<u>\$ 7,078</u>	<u>\$ 628</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 9,800	\$ 9,800	\$ 5,379	\$ (4,421)
<i>Total Revenues</i>	<u>9,800</u>	<u>9,800</u>	<u>5,379</u>	<u>(4,421)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	9,800	9,800	1,991	7,809
<i>Total Expenditures</i>	<u>9,800</u>	<u>9,800</u>	<u>1,991</u>	<u>7,809</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	3,388	3,388
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,778	6,778	6,778	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,778</u>	<u>\$ 6,778</u>	<u>\$ 10,166</u>	<u>\$ 3,388</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Ditch Maintenance - Northridge East Pump Station Maintenance - Road, Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

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

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Ditch Maintenance-Marshall/Sweet Potato - Road, Auto and Gas - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,312	\$ 12,622	\$ 7,461	\$ (5,161)
<i>Total Revenues</i>	<u>4,312</u>	<u>12,622</u>	<u>7,461</u>	<u>(5,161)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	4,312	12,622	12,621	1
<i>Total Expenditures</i>	<u>4,312</u>	<u>12,622</u>	<u>12,621</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(5,160)	(5,160)
<i>Fund Balance (Deficit) At Beginning of Year</i>	32,264	32,264	32,264	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 32,264</u>	<u>\$ 32,264</u>	<u>\$ 27,104</u>	<u>\$ (5,160)</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 5,109	\$ 5,109	\$ 3,658	\$ (1,451)
<i>Total Revenues</i>	<u>5,109</u>	<u>5,109</u>	<u>3,658</u>	<u>(1,451)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	5,109	5,109	1,559	3,550
<i>Total Expenditures</i>	<u>5,109</u>	<u>5,109</u>	<u>1,559</u>	<u>3,550</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	2,099	2,099
<i>Fund Balance (Deficit) At Beginning of Year</i>	10,592	10,592	10,592	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 10,592</u>	<u>\$ 10,592</u>	<u>\$ 12,691</u>	<u>\$ 2,099</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 49,666	\$ 49,666	\$ 12,919	\$ (36,747)
<i>Total Revenues</i>	<u>49,666</u>	<u>49,666</u>	<u>12,919</u>	<u>(36,747)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	49,666	49,666	6,293	43,373
<i>Total Expenditures</i>	<u>49,666</u>	<u>49,666</u>	<u>6,293</u>	<u>43,373</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	6,626	6,626
<i>Fund Balance (Deficit) At Beginning of Year</i>	61,488	61,488	61,488	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 61,488</u>	<u>\$ 61,488</u>	<u>\$ 68,114</u>	<u>\$ 6,626</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 1,894	\$ 5,262	\$ 1,513	\$ (3,749)
<i>Total Revenues</i>	<u>1,894</u>	<u>5,262</u>	<u>1,513</u>	<u>(3,749)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	1,894	5,262	889	4,373
<i>Total Expenditures</i>	<u>1,894</u>	<u>5,262</u>	<u>889</u>	<u>4,373</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	624	624
<i>Fund Balance (Deficit) At Beginning of Year</i>	13,156	13,156	13,156	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 13,156</u>	<u>\$ 13,156</u>	<u>\$ 13,780</u>	<u>\$ 624</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 90	\$ 140	\$ 50
<i>Total Revenues</i>	<u>90</u>	<u>90</u>	<u>140</u>	<u>50</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	90	90	23	67
<i>Total Expenditures</i>	<u>90</u>	<u>90</u>	<u>23</u>	<u>67</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	117	117
<i>Fund Balance (Deficit) At Beginning of Year</i>	967	967	967	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 967</u>	<u>\$ 967</u>	<u>\$ 1,084</u>	<u>\$ 117</u>

MONTGOMERY COUNTY , OHIO

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

Ditch Maintenance-Shafer/Carr Ditch - Road, Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 3,198	\$ 1,695	\$ (1,503)
<i>Total Revenues</i>	<u>90</u>	<u>3,198</u>	<u>1,695</u>	<u>(1,503)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	90	3,198	453	2,745
<i>Total Expenditures</i>	<u>90</u>	<u>3,198</u>	<u>453</u>	<u>2,745</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	1,242	1,242
<i>Fund Balance (Deficit) At Beginning of Year</i>	10,288	10,288	10,288	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 10,288</u>	<u>\$ 10,288</u>	<u>\$ 11,530</u>	<u>\$ 1,242</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,490	\$ 3,490	\$ 851	\$ (2,639)
<i>Total Revenues</i>	<u>3,490</u>	<u>3,490</u>	<u>851</u>	<u>(2,639)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	3,490	3,490	493	2,997
<i>Total Expenditures</i>	<u>3,490</u>	<u>3,490</u>	<u>493</u>	<u>2,997</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	358	358
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,334	4,334	4,334	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,334</u>	<u>\$ 4,334</u>	<u>\$ 4,692</u>	<u>\$ 358</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance - Butternut Volunteer Group - Road, Auto and Gas - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,070	\$ 3,070	\$ 736	\$ (2,334)
<i>Total Revenues</i>	<u>3,070</u>	<u>3,070</u>	<u>736</u>	<u>(2,334)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	3,070	3,070	941	2,129
<i>Total Expenditures</i>	<u>3,070</u>	<u>3,070</u>	<u>941</u>	<u>2,129</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(205)	(205)
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,039	4,039	4,039	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,039</u>	<u>\$ 4,039</u>	<u>\$ 3,834</u>	<u>\$ (205)</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 93	\$ 125	\$ 32
<i>Total Revenues</i>	<u>90</u>	<u>93</u>	<u>125</u>	<u>32</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	90	93	92	1
<i>Total Expenditures</i>	<u>90</u>	<u>93</u>	<u>92</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	33	33
<i>Fund Balance (Deficit) At Beginning of Year</i>	9,436	9,436	9,436	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 9,436</u>	<u>\$ 9,436</u>	<u>\$ 9,469</u>	<u>\$ 33</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 416	\$ 78	\$ (338)
<i>Total Revenues</i>	<u>90</u>	<u>416</u>	<u>78</u>	<u>(338)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	90	416	415	1
<i>Total Expenditures</i>	<u>90</u>	<u>416</u>	<u>415</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(337)	(337)
<i>Fund Balance (Deficit) At Beginning of Year</i>	14,483	14,483	14,483	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 14,483</u>	<u>\$ 14,483</u>	<u>\$ 14,146</u>	<u>\$ (337)</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Ditch Maintenance - Keeneland Drive Group - Road, Auto and Gas - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 90	\$ -	\$ (90)
<i>Total Revenues</i>	<u>90</u>	<u>90</u>	<u>-</u>	<u>(90)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	90	90	37	53
<i>Total Expenditures</i>	<u>90</u>	<u>90</u>	<u>37</u>	<u>53</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(37)	(37)
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,287	2,287	2,287	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,287</u>	<u>\$ 2,287</u>	<u>\$ 2,250</u>	<u>\$ (37)</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 200	\$ 2,564	\$ 2,364
<i>Total Revenues</i>	<u>90</u>	<u>200</u>	<u>2,564</u>	<u>2,364</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	90	200	200	-
<i>Total Expenditures</i>	<u>90</u>	<u>200</u>	<u>200</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	2,364	2,364
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,399	8,399	8,399	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,399</u>	<u>\$ 8,399</u>	<u>\$ 10,763</u>	<u>\$ 2,364</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 90	\$ 387	\$ 297
<i>Total Revenues</i>	<u>90</u>	<u>90</u>	<u>387</u>	<u>297</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	90	90	85	5
<i>Total Expenditures</i>	<u>90</u>	<u>90</u>	<u>85</u>	<u>5</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	302	302
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,917	4,917	4,917	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,917</u>	<u>\$ 4,917</u>	<u>\$ 5,219</u>	<u>\$ 302</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Ditch Maintenance-Tom's Run West Group Drain - Road, Auto and Gas - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 956	\$ 968	\$ 2,944	\$ 1,976
<i>Total Revenues</i>	<u>956</u>	<u>968</u>	<u>2,944</u>	<u>1,976</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	956	968	967	1
<i>Total Expenditures</i>	<u>956</u>	<u>968</u>	<u>967</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	1,977	1,977
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,732	5,732	5,732	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,732</u>	<u>\$ 5,732</u>	<u>\$ 7,709</u>	<u>\$ 1,977</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 90	\$ 640	\$ 52	\$ (588)
<i>Total Revenues</i>	<u>90</u>	<u>640</u>	<u>52</u>	<u>(588)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Soil & Water Ditch Maintenance</i>				
Construction and Improvements	90	640	640	-
<i>Total Expenditures</i>	<u>90</u>	<u>640</u>	<u>640</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(588)	(588)
<i>Fund Balance (Deficit) At Beginning of Year</i>	6,914	6,914	6,914	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,914</u>	<u>\$ 6,914</u>	<u>\$ 6,326</u>	<u>\$ (588)</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,015	\$ 3,015	\$ 1,627	\$ (1,388)
<i>Total Revenues</i>	<u>3,015</u>	<u>3,015</u>	<u>1,627</u>	<u>(1,388)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
Soil & Water Ditch Maintenance				
Construction and Improvements	3,015	3,015	744	2,271
<i>Total Expenditures</i>	<u>3,015</u>	<u>3,015</u>	<u>744</u>	<u>2,271</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	883	883
<i>Fund Balance (Deficit) At Beginning of Year</i>	3,087	3,087	3,087	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,087</u>	<u>\$ 3,087</u>	<u>\$ 3,970</u>	<u>\$ 883</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,200,000	\$ 4,200,000	\$ 4,642,564	\$ 442,564
Intergovernmental Revenues	285,000	285,000	315,418	30,418
Miscellaneous Revenues	-	-	172,758	172,758
<i>Total Revenues</i>	<u>4,485,000</u>	<u>4,485,000</u>	<u>5,130,740</u>	<u>645,740</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Real Estate Assessment</i>				
Salaries	1,539,704	1,539,704	1,452,852	86,852
Fringe Benefits	602,360	602,360	546,720	55,640
Special Fringe Benefits	9,000	5,000	-	5,000
Operating Supplies	143,107	128,457	119,833	8,624
Routine Business	1,950	1,950	271	1,679
Board Approved Travel	10,000	10,000	3,067	6,933
Staff Training and Development	6,500	5,206	3,013	2,193
Contractual Professional Services	2,940,594	2,931,867	2,511,251	420,616
Maintenance and Repair Services	551,300	416,300	312,182	104,118
Communications	242,859	378,859	275,441	103,418
Insurance	8,000	8,000	3,841	4,159
Rentals	66,160	69,660	69,345	315
Capital Outlays	11,515	35,686	35,631	55
<i>Total Expenditures</i>	<u>6,133,049</u>	<u>6,133,049</u>	<u>5,333,447</u>	<u>799,602</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(1,648,049)</u>	<u>(1,648,049)</u>	<u>(202,707)</u>	<u>1,445,342</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,489,523	2,489,523	2,489,523	-
<i>Prior Year Encumbrances Appropriated</i>	530,055	530,055	530,055	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,371,529</u>	<u>\$ 1,371,529</u>	<u>\$ 2,816,871</u>	<u>\$ 1,445,342</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Child Support Enforcement Agency - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 1,860,000	\$ 1,860,000	\$ 1,934,569	\$ 74,569
Intergovernmental Revenues	11,096,778	11,096,778	9,313,027	(1,783,751)
Miscellaneous Revenues	162,731	162,731	279,561	116,830
<i>Total Revenues</i>	<u>13,119,509</u>	<u>13,119,509</u>	<u>11,527,157</u>	<u>(1,592,352)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Child Support</i>				
Salaries	6,364,814	6,137,814	6,137,034	780
Fringe Benefits	2,450,624	2,450,624	2,300,710	149,914
Special Fringe Benefits	162,200	162,200	117,507	44,693
Operating Supplies	48,000	33,000	18,656	14,344
Routine Business	10,000	5,000	2,531	2,469
Board Approved Travel	28,503	20,203	14,757	5,446
Staff Training and Development	25,145	25,145	17,072	8,073
Contractual Professional Services	79,951	69,951	66,950	3,001
Social Services Contractual Services	2,000	-	-	-
Maintenance and Repair Services	6,792	21,792	19,445	2,347
Communications	208,690	208,690	181,293	27,397
Rentals	695,000	620,000	535,704	84,296
Other Social Services	10,000	10,000	1,527	8,473
Miscellaneous	17,000	17,000	11,416	5,584
Interfund Agreements	165,000	190,000	176,082	13,918
Cost Recovery and Intergov't Transfers	-	102,000	22,910	79,090
Capital Outlays	40,000	40,000	-	40,000
<i>Total Child Support</i>	<u>10,313,719</u>	<u>10,113,419</u>	<u>9,623,594</u>	<u>489,825</u>
<i>CSEA Non-Reimbursable</i>				
Special Fringe Benefits	3,000	3,000	-	3,000
Interfund Agreements	4,383,051	4,356,351	3,993,107	363,244
Cost Recovery and Intergov't Transfers	1,500,000	1,300,000	1,270,193	29,807
<i>Total CSEA Non-Reimbursable</i>	<u>5,886,051</u>	<u>5,659,351</u>	<u>5,263,300</u>	<u>396,051</u>
<i>Total Expenditures</i>	<u>16,199,770</u>	<u>15,772,770</u>	<u>14,886,894</u>	<u>885,876</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(3,080,261)</u>	<u>(2,653,261)</u>	<u>(3,359,737)</u>	<u>(706,476)</u>
Other Financing Sources And Uses				
Transfers in	2,000,000	2,000,000	2,429,782	429,782
<i>Total Other Financing Sources And Uses</i>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,429,782</u>	<u>429,782</u>
<i>Net Change in fund Balance</i>	(1,080,261)	(653,261)	(929,955)	(276,694)
<i>Fund Balance (Deficit) At Beginning of Year</i>	753,746	753,746	753,746	-
<i>Prior Year Encumbrances Appropriated</i>	1,080,261	1,080,261	1,080,261	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 753,746</u>	<u>\$ 1,180,746</u>	<u>\$ 904,052</u>	<u>\$ (276,694)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Northland Village - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 200,984	\$ 200,984	\$ 179,352	\$ (21,632)
Miscellaneous Revenues	-	-	288	288
<i>Total Revenues</i>	<u>200,984</u>	<u>200,984</u>	<u>179,640</u>	<u>(21,344)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Northland Village</i>				
Salaries	135,294	121,082	121,081	1
Fringe Benefits	64,190	55,357	54,441	916
Special Fringe Benefits	1,000	1,000	-	1,000
Insurance	500	2,848	2,848	-
<i>Total Expenditures</i>	<u>200,984</u>	<u>180,287</u>	<u>178,370</u>	<u>1,917</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	20,697	1,270	(19,427)
<i>Fund Balance (Deficit) At Beginning of Year</i>	648	648	648	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 648</u>	<u>\$ 21,345</u>	<u>\$ 1,918</u>	<u>\$ (19,427)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Harrison Township - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 4,340,451	\$ 4,340,451	\$ 4,155,757	\$ (184,694)
Miscellaneous Revenues	-	-	47,987	47,987
<i>Total Revenues</i>	<u>4,340,451</u>	<u>4,340,451</u>	<u>4,203,744</u>	<u>(136,707)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Harrison Township</i>				
Salaries	2,335,762	2,335,762	2,313,209	22,553
Fringe Benefits	1,025,890	1,013,890	920,876	93,014
Special Fringe Benefits	13,500	13,500	4,262	9,238
Operating Supplies	20,613	20,613	9,565	11,048
Contractual Professional Services	523,899	537,255	536,922	333
Communications	47,707	46,351	34,812	11,539
Insurance	150,000	145,000	82,585	62,415
Cost Recovery and Intergov't Transfers	-	5,000	3,000	2,000
<i>Total Harrison Township</i>	<u>4,117,371</u>	<u>4,117,371</u>	<u>3,905,231</u>	<u>212,140</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Harrison Township</i>				
Intergovernmental	225,000	225,000	200,000	25,000
<i>Total Harrison Township</i>	<u>225,000</u>	<u>225,000</u>	<u>200,000</u>	<u>25,000</u>
<i>Total Expenditures</i>	<u>4,342,371</u>	<u>4,342,371</u>	<u>4,105,231</u>	<u>237,140</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(1,920)</u>	<u>(1,920)</u>	<u>98,513</u>	<u>100,433</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	222,322	222,322	222,322	-
<i>Prior Year Encumbrances Appropriated</i>	1,920	1,920	1,920	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 222,322</u>	<u>\$ 222,322</u>	<u>\$ 322,755</u>	<u>\$ 100,433</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff Washington Township - Sheriff Contracts - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 3,952,695	\$ 3,952,695	\$ 3,599,920	\$ (352,775)
Miscellaneous Revenues	-	-	41,511	41,511
<i>Total Revenues</i>	<u>3,952,695</u>	<u>3,952,695</u>	<u>3,641,431</u>	<u>(311,264)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Washington Township</i>				
Salaries	2,248,685	2,175,188	2,175,187	1
Fringe Benefits	998,302	812,281	794,849	17,432
Special Fringe Benefits	11,000	11,000	6,465	4,535
Operating Supplies	12,553	12,553	5,846	6,707
Contractual Professional Services	325,252	331,210	330,877	333
Communications	32,237	34,279	24,788	9,491
Insurance	100,000	95,000	68,816	26,184
Cost Recovery and Intergov't Transfers	-	5,000	-	5,000
<i>Total Washington Township</i>	<u>3,728,029</u>	<u>3,476,511</u>	<u>3,406,828</u>	<u>69,683</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Washington Township</i>				
Intergovernmental	225,000	225,000	200,000	25,000
<i>Total Washington Township</i>	<u>225,000</u>	<u>225,000</u>	<u>200,000</u>	<u>25,000</u>
<i>Total Expenditures</i>	<u>3,953,029</u>	<u>3,701,511</u>	<u>3,606,828</u>	<u>94,683</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(334)	251,184	34,603	(216,581)
<i>Fund Balance (Deficit) At Beginning of Year</i>	59,746	59,746	59,746	-
<i>Prior Year Encumbrances Appropriated</i>	334	334	334	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 59,746</u>	<u>\$ 311,264</u>	<u>\$ 94,683</u>	<u>\$ (216,581)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Jefferson Township - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ 740,219	\$ 662,219	\$ 532,000	\$ (130,219)
Miscellaneous Revenues	-	-	4,488	4,488
<i>Total Revenues</i>	<u>740,219</u>	<u>662,219</u>	<u>536,488</u>	<u>(125,731)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Jefferson Township</i>				
Salaries	352,909	335,909	335,628	281
Fringe Benefits	158,164	110,164	109,612	552
Special Fringe Benefits	3,000	3,000	-	3,000
Operating Supplies	28,502	15,502	15,402	100
Contractual Professional Services	167,646	171,491	171,158	333
Maintenance and Repair Services	12,688	188	-	188
Communications	5,500	5,500	1,265	4,235
Insurance	12,000	20,655	14,618	6,037
<i>Total Expenditures</i>	<u>740,409</u>	<u>662,409</u>	<u>647,683</u>	<u>14,726</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(190)</u>	<u>(190)</u>	<u>(111,195)</u>	<u>(111,005)</u>
Other Financing Sources And Uses				
Advances in	-	-	82,500	82,500
Advances out	-	(104,000)	(104,000)	-
Transfers in	-	104,000	104,000	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>82,500</u>	<u>82,500</u>
<i>Net Change in fund Balance</i>	(190)	(190)	(28,695)	(28,505)
<i>Fund Balance (Deficit) At Beginning of Year</i>	43,243	43,243	43,243	-
<i>Prior Year Encumbrances Appropriated</i>	189	189	189	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 43,242</u>	<u>\$ 43,242</u>	<u>\$ 14,737</u>	<u>\$ (28,505)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff CSB Security - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 227,233	\$ 224,733	\$ 205,245	\$ (19,488)
Miscellaneous Revenues	-	-	458	458
<i>Total Revenues</i>	<u>227,233</u>	<u>224,733</u>	<u>205,703</u>	<u>(19,030)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Children Services Board Security</i>				
Salaries	132,737	132,737	128,780	3,957
Fringe Benefits	65,881	63,381	54,052	9,329
Special Fringe Benefits	850	850	-	850
Communications	792	792	-	792
Insurance	100	100	100	-
<i>Total Children Services Board Security</i>	<u>200,360</u>	<u>197,860</u>	<u>182,932</u>	<u>14,928</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Children Services Board Security</i>				
Intergovernmental	26,873	26,873	26,868	5
<i>Total Children Services Board Security</i>	<u>26,873</u>	<u>26,873</u>	<u>26,868</u>	<u>5</u>
<i>Total Expenditures</i>	<u>227,233</u>	<u>224,733</u>	<u>209,800</u>	<u>14,933</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(4,097)	(4,097)
<i>Fund Balance (Deficit) At Beginning of Year</i>	19,072	19,072	19,072	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 19,072</u>	<u>\$ 19,072</u>	<u>\$ 14,975</u>	<u>\$ (4,097)</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Recycle Ohio - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 211,415	\$ 211,415	\$ 158,001	\$ (53,414)
Miscellaneous Revenues	-	-	241	241
<i>Total Revenues</i>	<u>211,415</u>	<u>211,415</u>	<u>158,242</u>	<u>(53,173)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Salaries	130,447	119,924	119,923	1
Fringe Benefits	64,217	49,565	45,932	3,633
Special Fringe Benefits	1,000	1,000	-	1,000
Communications	446	446	-	446
Insurance	1,600	1,600	1,348	252
<i>Total Sheriff's Recycle Ohio</i>	<u>197,710</u>	<u>172,535</u>	<u>167,203</u>	<u>5,332</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Intergovernmental	13,705	13,705	13,704	1
<i>Total Sheriff's Recycle Ohio</i>	<u>13,705</u>	<u>13,705</u>	<u>13,704</u>	<u>1</u>
<i>Total Expenditures</i>	<u>211,415</u>	<u>186,240</u>	<u>180,907</u>	<u>5,333</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	25,175	(22,665)	(47,840)
<i>Fund Balance (Deficit) At Beginning of Year</i>	28,000	28,000	28,000	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 28,000</u>	<u>\$ 53,175</u>	<u>\$ 5,335</u>	<u>\$ (47,840)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff Child Support Security - Sheriff Contracts - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 111,529	\$ 111,529	\$ 98,358	\$ (13,171)
Miscellaneous Revenues	-	-	114	114
<i>Total Revenues</i>	<u>111,529</u>	<u>111,529</u>	<u>98,472</u>	<u>(13,057)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Child Support Security</i>				
Salaries	65,500	63,928	63,927	1
Fringe Benefits	31,197	28,310	28,151	159
Special Fringe Benefits	850	-	-	-
Communications	446	446	-	446
Insurance	100	1,317	1,317	-
<i>Total Child Support Security</i>	<u>98,093</u>	<u>94,001</u>	<u>93,395</u>	<u>606</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Child Support Security</i>				
Intergovernmental	13,436	13,440	13,440	-
<i>Total Child Support Security</i>	<u>13,436</u>	<u>13,440</u>	<u>13,440</u>	<u>-</u>
<i>Total Expenditures</i>	<u>111,529</u>	<u>107,441</u>	<u>106,835</u>	<u>606</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	4,088	(8,363)	(12,451)
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,968	8,968	8,968	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,968</u>	<u>\$ 13,056</u>	<u>\$ 605</u>	<u>\$ (12,451)</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 166,625	\$ 132,582	\$ 96,719	\$ (35,863)
<i>Total Revenues</i>	<u>166,625</u>	<u>132,582</u>	<u>96,719</u>	<u>(35,863)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	125,000	92,557	92,557	-
Fringe Benefits	27,625	23,025	21,771	1,254
Operating Supplies	9,000	-	-	-
Maintenance and Repair Services	5,000	-	-	-
<i>Total Expenditures</i>	<u>166,625</u>	<u>115,582</u>	<u>114,328</u>	<u>1,254</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	17,000	(17,609)	(34,609)
<i>Fund Balance (Deficit) At Beginning of Year</i>	18,895	18,895	18,895	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 18,895</u>	<u>\$ 35,895</u>	<u>\$ 1,286</u>	<u>\$ (34,609)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff Public Health Security - Sheriff Contracts - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 115,556	\$ 107,756	\$ 102,606	\$ (5,150)
<i>Total Revenues</i>	<u>115,556</u>	<u>107,756</u>	<u>102,606</u>	<u>(5,150)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Public Health Security Contract</i>				
Salaries	66,368	66,368	62,732	3,636
Fringe Benefits	33,956	26,152	14,802	11,350
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	46	454
<i>Total Sheriff Public Health Security Contract</i>	<u>102,120</u>	<u>94,316</u>	<u>77,580</u>	<u>16,736</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Public Health Security Contract</i>				
Intergovernmental	13,436	13,440	13,440	-
<i>Total Sheriff Public Health Security Contract</i>	<u>13,436</u>	<u>13,440</u>	<u>13,440</u>	<u>-</u>
<i>Total Expenditures</i>	<u>115,556</u>	<u>107,756</u>	<u>91,020</u>	<u>16,736</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	11,586	11,586
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,187	5,187	5,187	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,187</u>	<u>\$ 5,187</u>	<u>\$ 16,773</u>	<u>\$ 11,586</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Regional Dispatch - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,703,714	\$ 6,866,845	\$ 6,795,212	\$ (71,633)
<i>Total Revenues</i>	<u>6,703,714</u>	<u>6,866,845</u>	<u>6,795,212</u>	<u>(71,633)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Regional Dispatching</i>				
Salaries	4,188,456	3,888,656	3,888,595	61
Fringe Benefits	1,548,417	1,393,917	1,393,908	9
Special Fringe Benefits	22,400	14,100	11,990	2,110
Operating Supplies	49,948	49,948	45,738	4,210
Board Approved Travel	16,000	6,100	6,015	85
Staff Training and Development	45,040	36,740	25,243	11,497
Contractual Professional Services	51,537	44,337	35,034	9,303
Maintenance and Repair Services	562,087	446,392	435,532	10,860
Communications	207,433	170,933	170,925	8
Insurance	27,026	27,026	23,518	3,508
Public Utility Services	184,130	209,130	170,829	38,301
Rentals	501,785	494,885	488,044	6,841
Miscellaneous	2,500	2,500	-	2,500
Capital Outlays	76,022	98,117	98,035	82
<i>Total Expenditures</i>	<u>7,482,781</u>	<u>6,882,781</u>	<u>6,793,406</u>	<u>89,375</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(779,067)</u>	<u>(15,936)</u>	<u>1,806</u>	<u>17,742</u>
Other Financing Sources And Uses				
Transfers in	1,630,570	1,630,570	1,630,570	-
Transfers out	(1,028,950)	(1,792,081)	(1,792,081)	-
<i>Total Other Financing Sources And Uses</i>	<u>601,620</u>	<u>(161,511)</u>	<u>(161,511)</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(177,447)	(177,447)	(159,705)	17,742
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,031,464	1,031,464	1,031,464	-
<i>Prior Year Encumbrances Appropriated</i>	177,448	177,448	177,448	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,031,465</u>	<u>\$ 1,031,465</u>	<u>\$ 1,049,207</u>	<u>\$ 17,742</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Job Center Security - Sheriff Contracts - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 115,556	\$ 115,556	\$ 88,087	\$ (27,469)
<i>Total Revenues</i>	<u>115,556</u>	<u>115,556</u>	<u>88,087</u>	<u>(27,469)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Job Center Security Contract</i>				
Salaries	66,368	52,567	52,566	1
Fringe Benefits	33,956	28,629	28,360	269
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	47	453
<i>Total Sheriff Job Center Security Contract</i>	<u>102,120</u>	<u>82,992</u>	<u>80,973</u>	<u>2,019</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff Job Center Security Contract</i>				
Intergovernmental	13,436	13,440	13,440	-
<i>Total Sheriff Job Center Security Contract</i>	<u>13,436</u>	<u>13,440</u>	<u>13,440</u>	<u>-</u>
<i>Total Expenditures</i>	<u>115,556</u>	<u>96,432</u>	<u>94,413</u>	<u>2,019</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	19,124	(6,326)	(25,450)
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,346	8,346	8,346	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,346</u>	<u>\$ 27,470</u>	<u>\$ 2,020</u>	<u>\$ (25,450)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Regional Dispatch Capital Set-A-Side - Sheriff Contracts - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
Contractual Professional Services	-	24,745	24,746	(1)
Capital Outlays	1,487,250	1,602,505	1,585,123	17,382
<i>Total Expenditures</i>	1,487,250	1,627,250	1,609,869	17,381
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,487,250)	(1,627,250)	(1,609,869)	17,381
Other Financing Sources And Uses				
Transfers in	531,352	1,294,483	1,294,483	-
<i>Total Other Financing Sources And Uses</i>	531,352	1,294,483	1,294,483	-
<i>Net Change in fund Balance</i>	(955,898)	(332,767)	(315,386)	17,381
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,022,043	2,022,043	2,022,043	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 1,066,145	\$ 1,689,276	\$ 1,706,657	\$ 17,381

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff Clayton Information Technology - Sheriff Contracts - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 21,008	\$ -	\$ -	\$ -
<i>Total Revenues</i>	<u>21,008</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Information Technology Contract Fund</i>				
Salaries	18,002	-	-	-
Fringe Benefits	3,006	-	-	-
<i>Total Expenditures</i>	<u>21,008</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in Fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) At Beginning of Year</i>	69	69	69	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ -</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff South Information Technology - Sheriff Contracts - Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 69,737	\$ 69,737	\$ 71,678	\$ 1,941
<i>Total Revenues</i>	<u>69,737</u>	<u>69,737</u>	<u>71,678</u>	<u>1,941</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>South Information Technology Contract</i>				
Salaries	38,002	39,438	39,436	2
Fringe Benefits	26,735	25,299	14,972	10,327
Special Fringe Benefits	-	991	-	991
Operating Supplies	5,000	1,500	562	938
Communications	-	1,000	1,000	-
Insurance	-	9	9	-
Capital Outlays	-	1,500	-	1,500
<i>Total Expenditures</i>	<u>69,737</u>	<u>69,737</u>	<u>55,979</u>	<u>13,758</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	15,699	15,699
<i>Fund Balance (Deficit) At Beginning of Year</i>	10,871	10,871	10,871	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 10,871</u>	<u>\$ 10,871</u>	<u>\$ 26,570</u>	<u>\$ 15,699</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff ODOT Litter Fund - Sheriff Contracts - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Intergovernmental Revenues	\$ -	\$ 100,027	\$ 66,968	\$ (33,059)
<i>Total Revenues</i>	<u>-</u>	<u>100,027</u>	<u>66,968</u>	<u>(33,059)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>ODOT Litter Program</i>				
Salaries	67,905	53,128	53,128	-
Fringe Benefits	32,122	21,051	21,050	1
Insurance	-	13	-	13
<i>Total Expenditures</i>	<u>100,027</u>	<u>74,192</u>	<u>74,178</u>	<u>14</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(100,027)</u>	<u>25,835</u>	<u>(7,210)</u>	<u>(33,045)</u>
Other Financing Sources And Uses				
Advances in	100,027	-	20,700	20,700
Advances out	-	(27,000)	(27,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>100,027</u>	<u>(27,000)</u>	<u>(6,300)</u>	<u>20,700</u>
<i>Net Change in fund Balance</i>	-	(1,165)	(13,510)	(12,345)
<i>Fund Balance (Deficit) At Beginning of Year</i>	40,575	40,575	40,575	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 40,575</u>	<u>\$ 39,410</u>	<u>\$ 27,065</u>	<u>\$ (12,345)</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, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 2,084,770	\$ 2,084,770	\$ 2,074,869	\$ (9,901)
Miscellaneous Revenues	-	-	3,207	3,207
<i>Total Revenues</i>	<u>2,084,770</u>	<u>2,084,770</u>	<u>2,078,076</u>	<u>(6,694)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Job Center Manager's Office</i>				
Salaries	126,662	126,662	126,645	17
Fringe Benefits	52,023	52,023	51,928	95
Special Fringe Benefits	540	5,340	5,090	250
Operating Supplies	3,100	3,100	602	2,498
Routine Business	4,184	4,184	962	3,222
Board Approved Travel	2,816	2,816	-	2,816
Staff Training and Development	2,000	2,000	-	2,000
Contractual Professional Services	32,795	27,995	905	27,090
Communications	17,000	12,000	1,813	10,187
Insurance	500	1,700	-	1,700
Rentals	5,000	10,000	5,129	4,871
<i>Total Job Center Manager's Office</i>	<u>246,620</u>	<u>247,820</u>	<u>193,074</u>	<u>54,746</u>
<i>Job Center Building Operations</i>				
Special Fringe Benefits	2,000	2,000	-	2,000
Contractual Professional Services	2,500	1,300	-	1,300
Communications	2,000	2,000	-	2,000
Insurance	3,000	3,000	1,161	1,839
Public Utility Services	413,297	413,857	363,806	50,051
Rentals	1,823,813	1,823,813	1,823,812	1
<i>Total Job Center Building Operations</i>	<u>2,246,610</u>	<u>2,245,970</u>	<u>2,188,779</u>	<u>57,191</u>
<i>Total Expenditures</i>	<u>2,493,230</u>	<u>2,493,790</u>	<u>2,381,853</u>	<u>111,937</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(408,460)</u>	<u>(409,020)</u>	<u>(303,777)</u>	<u>105,243</u>
Other Financing Sources And Uses				
Transfers in	250,000	250,000	250,000	-
<i>Total Other Financing Sources And Uses</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(158,460)	(159,020)	(53,777)	105,243
<i>Fund Balance (Deficit) At Beginning of Year</i>	663,702	663,702	663,702	-
<i>Prior Year Encumbrances Appropriated</i>	51,746	51,746	51,746	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 556,988</u>	<u>\$ 556,428</u>	<u>\$ 661,671</u>	<u>\$ 105,243</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, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 3,339,500	\$ 3,339,500	\$ 3,208,095	\$ (131,405)
Intergovernmental Revenues	-	-	7,288	7,288
Miscellaneous Revenues	-	-	32,736	32,736
<i>Total Revenues</i>	<u>3,339,500</u>	<u>3,339,500</u>	<u>3,248,119</u>	<u>(91,381)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Auto Title</i>				
Statutory Salaries	36,647	36,647	35,238	1,409
Salaries	1,317,932	1,330,532	1,330,526	6
Fringe Benefits	525,383	512,783	510,623	2,160
Special Fringe Benefits	34,512	23,512	12,649	10,863
Operating Supplies	51,650	51,650	38,707	12,943
Routine Business	3,350	3,350	1,566	1,784
Board Approved Travel	15,423	15,423	10,668	4,755
Staff Training and Development	18,400	15,400	8,499	6,901
Contractual Professional Services	87,673	69,673	40,003	29,670
Maintenance and Repair Services	42,855	37,855	20,243	17,612
Communications	49,465	49,465	38,558	10,907
Insurance	7,807	7,807	4,711	3,096
Public Utility Services	40,155	31,855	16,229	15,626
Rentals	83,736	83,736	83,304	432
Capital Outlays	-	45,300	45,272	28
<i>Total Expenditures</i>	<u>2,314,988</u>	<u>2,314,988</u>	<u>2,196,796</u>	<u>118,192</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>1,024,512</u>	<u>1,024,512</u>	<u>1,051,323</u>	<u>26,811</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,174,886	5,174,886	5,174,886	-
<i>Prior Year Encumbrances Appropriated</i>	5,800	5,800	5,800	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,205,198</u>	<u>\$ 6,205,198</u>	<u>\$ 6,232,009</u>	<u>\$ 26,811</u>

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

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
DayMont Courts Building - Public Works Building Maintenance - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 518,222	\$ 518,222	\$ 523,869	\$ 5,647
Miscellaneous Revenues	-	-	9,155	9,155
<i>Total Revenues</i>	<u>518,222</u>	<u>518,222</u>	<u>533,024</u>	<u>14,802</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>DayMont Courts Building</i>				
Salaries	289,133	289,133	280,265	8,868
Fringe Benefits	117,787	117,787	112,615	5,172
Post Employment Services	100	289	-	289
Operating Supplies	62,484	43,005	39,925	3,080
Contractual Professional Services	2,907	4,007	3,977	30
Maintenance and Repair Services	89,757	91,671	81,953	9,718
Communications	3,362	2,038	2,038	-
Insurance	6,700	6,700	582	6,118
Public Utility Services	190,915	218,515	198,301	20,214
Miscellaneous	436,037	426,037	424,451	1,586
<i>Total Expenditures</i>	<u>1,199,182</u>	<u>1,199,182</u>	<u>1,144,107</u>	<u>55,075</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(680,960)</u>	<u>(680,960)</u>	<u>(611,083)</u>	<u>69,877</u>
Other Financing Sources And Uses				
Transfers in	633,382	633,382	633,382	-
<i>Total Other Financing Sources And Uses</i>	<u>633,382</u>	<u>633,382</u>	<u>633,382</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(47,578)	(47,578)	22,299	69,877
<i>Fund Balance (Deficit) At Beginning of Year</i>	351,268	351,268	351,268	-
<i>Prior Year Encumbrances Appropriated</i>	47,577	47,577	47,577	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 351,267</u>	<u>\$ 351,267</u>	<u>\$ 421,144</u>	<u>\$ 69,877</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Reibold Building - Public Works Building Maintenance - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 1,317,600	\$ 1,317,600	\$ 1,281,395	\$ (36,205)
Miscellaneous Revenues	-	-	31,940	31,940
<i>Total Revenues</i>	<u>1,317,600</u>	<u>1,317,600</u>	<u>1,313,335</u>	<u>(4,265)</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Reibold Building</i>				
Salaries	327,457	346,657	346,652	5
Fringe Benefits	113,547	113,547	110,454	3,093
Special Fringe Benefits	4,200	4,200	-	4,200
Post Employment Services	150	150	97	53
Pre-Employment Services	-	200	165	35
Operating Supplies	90,744	106,444	104,049	2,395
Routine Business	10	110	41	69
Contractual Professional Services	366,494	344,594	336,857	7,737
Maintenance and Repair Services	164,880	166,780	158,332	8,448
Communications	6,260	11,260	9,826	1,434
Insurance	50,566	50,566	-	50,566
Public Utility Services	615,903	653,111	569,112	83,999
Miscellaneous	29,109	29,109	27,631	1,478
Capital Outlays	3,000	3,000	1,590	1,410
Budget Control Account	908	-	-	-
<i>Total Expenditures</i>	<u>1,773,228</u>	<u>1,829,728</u>	<u>1,664,806</u>	<u>164,922</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(455,628)</u>	<u>(512,128)</u>	<u>(351,471)</u>	<u>160,657</u>
Other Financing Sources And Uses				
Transfers in	676,501	676,501	676,501	-
Transfers out	(227,933)	(227,933)	(227,855)	78
<i>Total Other Financing Sources And Uses</i>	<u>448,568</u>	<u>448,568</u>	<u>448,646</u>	<u>78</u>
<i>Net Change in fund Balance</i>	(7,060)	(63,560)	97,175	160,735
<i>Fund Balance (Deficit) At Beginning of Year</i>	407,247	407,247	407,247	-
<i>Prior Year Encumbrances Appropriated</i>	140,302	140,302	140,302	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 540,489</u>	<u>\$ 483,989</u>	<u>\$ 644,724</u>	<u>\$ 160,735</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Coroner/Crime Lab Building - Public Works Building Maintenance - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Miscellaneous Revenues	\$ -	\$ -	\$ 2,471	\$ 2,471
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>2,471</u>	<u>2,471</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Coroner/Crime Lab</i>				
Salaries	86,396	86,396	61,989	24,407
Fringe Benefits	43,446	43,446	26,643	16,803
Operating Supplies	12,232	14,952	11,358	3,594
Contractual Professional Services	528	833	831	2
Maintenance and Repair Services	61,787	61,076	57,673	3,403
Communications	600	880	694	186
Insurance	1,000	1,406	1,406	-
Public Utility Services	150,716	156,716	139,653	17,063
Miscellaneous	1,050	1,050	419	631
Budget Control Account	10,101	1,101	-	1,101
<i>Total Expenditures</i>	<u>367,856</u>	<u>367,856</u>	<u>300,666</u>	<u>67,190</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(367,856)</u>	<u>(367,856)</u>	<u>(298,195)</u>	<u>69,661</u>
Other Financing Sources And Uses				
Transfers in	332,436	332,436	332,436	-
<i>Total Other Financing Sources And Uses</i>	<u>332,436</u>	<u>332,436</u>	<u>332,436</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(35,420)	(35,420)	34,241	69,661
<i>Fund Balance (Deficit) At Beginning of Year</i>	36,796	36,796	36,796	-
<i>Prior Year Encumbrances Appropriated</i>	35,701	35,701	35,701	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 37,077</u>	<u>\$ 37,077</u>	<u>\$ 106,738</u>	<u>\$ 69,661</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Children Services Board Contract - Public Works Building Maintenance - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 521,944	\$ 521,944	\$ 536,213	\$ 14,269
Miscellaneous Revenues	-	-	2,233	2,233
<i>Total Revenues</i>	<u>521,944</u>	<u>521,944</u>	<u>538,446</u>	<u>16,502</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Children Services Board</i>				
Salaries	306,242	306,242	284,525	21,717
Fringe Benefits	126,603	126,603	113,497	13,106
Post Employment Services	-	55	55	-
Pre-Employment Services	-	86	86	-
Operating Supplies	19,705	18,764	11,703	7,061
Contractual Professional Services	1,414	3,414	3,363	51
Maintenance and Repair Services	57,806	55,806	42,915	12,891
Communications	840	1,640	1,348	292
Insurance	1,000	1,000	189	811
Public Utility Services	7,597	7,597	1,078	6,519
Miscellaneous	25,069	25,069	24,894	175
<i>Total Expenditures</i>	<u>546,276</u>	<u>546,276</u>	<u>483,653</u>	<u>62,623</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(24,332)</u>	<u>(24,332)</u>	<u>54,793</u>	<u>79,125</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	103,785	103,785	103,785	-
<i>Prior Year Encumbrances Appropriated</i>	10,063	10,063	10,063	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 89,516</u>	<u>\$ 89,516</u>	<u>\$ 168,641</u>	<u>\$ 79,125</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 95,402	\$ 95,402	\$ 84,115	\$ (11,287)
<i>Total Revenues</i>	<u>95,402</u>	<u>95,402</u>	<u>84,115</u>	<u>(11,287)</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Dora Tate Building</i>				
Salaries	2,558	3,471	3,433	38
Fringe Benefits	1,284	1,469	1,451	18
Special Fringe Benefits	13	13	12	1
Operating Supplies	29,187	29,187	19,317	9,870
Contractual Professional Services	11,930	27,805	11,021	16,784
Maintenance and Repair Services	60,670	55,670	50,193	5,477
Communications	1,600	1,725	1,722	3
Insurance	2,050	2,050	675	1,375
Public Utility Services	87,841	87,841	77,268	10,573
Miscellaneous	1,000	1,000	997	3
Budget Control Account	4,721	3,623	-	3,623
<i>Total Expenditures</i>	<u>202,854</u>	<u>213,854</u>	<u>166,089</u>	<u>47,765</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(107,452)</u>	<u>(118,452)</u>	<u>(81,974)</u>	<u>36,478</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	233,950	233,950	233,950	-
<i>Prior Year Encumbrances Appropriated</i>	47,904	47,904	47,904	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 174,402</u>	<u>\$ 163,402</u>	<u>\$ 199,880</u>	<u>\$ 36,478</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Hospital Bond Fees - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and Charges for Services	30,000	30,000	130,781	100,781
<i>Total Revenues</i>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 130,781</u>	<u>\$ 100,781</u>
Expenditures:				
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>130,781</u>	<u>100,781</u>
Other Financing Sources And Uses				
Transfers out	-	(35,000)	(35,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
<i>Net Change in fund Balance</i>	<u>30,000</u>	<u>(5,000)</u>	<u>95,781</u>	<u>100,781</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>281,193</u>	<u>281,193</u>	<u>281,193</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 311,193</u>	<u>\$ 276,193</u>	<u>\$ 376,974</u>	<u>\$ 100,781</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Hotel/Motel Tax Administration - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Other Taxes	\$ 2,441,681	\$ 2,967,390	\$ 2,729,012	\$ (238,378)
Miscellaneous Revenues	-	-	1,856	1,856
Total Revenues	<u>2,441,681</u>	<u>2,967,390</u>	<u>2,730,868</u>	<u>(236,522)</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>OMB Hotel/Motel Tax Administration</i>				
Salaries	79,605	83,155	78,218	4,937
Fringe Benefits	23,784	26,234	20,311	5,923
Special Fringe Benefits	250	370	90	280
Operating Supplies	2,400	680	154	526
Routine Business	1,300	300	155	145
Board Approved Travel	7,700	-	-	-
Staff Training and Development	600	100	-	100
Contractual Professional Services	10,820	1,820	448	1,372
Maintenance and Repair Services	120	120	-	120
Communications	2,520	2,520	994	1,526
Insurance	3,000	3,000	835	2,165
Rentals	1,200	-	-	-
Miscellaneous	1,759,377	2,142,375	2,111,492	30,883
Total Expenditures	<u>1,892,676</u>	<u>2,260,674</u>	<u>2,212,697</u>	<u>47,977</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>549,005</u>	<u>706,716</u>	<u>518,171</u>	<u>(188,545)</u>
Other Financing Sources And Uses				
Transfers out	(687,379)	(812,470)	(775,680)	36,790
Total Other Financing Sources And Uses	<u>(687,379)</u>	<u>(812,470)</u>	<u>(775,680)</u>	<u>36,790</u>
Net Change in fund Balance	<u>(138,374)</u>	<u>(105,754)</u>	<u>(257,509)</u>	<u>(151,755)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	203,904	203,904	203,904	-
<i>Prior Year Encumbrances Appropriated</i>	138,375	138,375	138,375	-
Fund Balance (Deficit) At End Of Year	<u>\$ 203,905</u>	<u>\$ 236,525</u>	<u>\$ 84,770</u>	<u>\$ (151,755)</u>

MONTGOMERY COUNTY , OHIO

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

JFS-Frail & Elderly Services - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Social Services</i>				
Salaries	120,512	125,512	122,936	2,576
Fringe Benefits	41,678	36,678	30,517	6,161
Special Fringe Benefits	540	540	540	-
Operating Supplies	500	500	-	500
Routine Business	3,251	2,786	1,174	1,612
Board Approved Travel	3,000	3,000	2,591	409
Staff Training and Development	2,000	2,000	-	2,000
Contractual Professional Services	1,000	1,000	136	864
Social Services Contractual Services	10,959,651	10,959,651	10,714,929	244,722
Communications	100	100	72	28
Insurance	4,500	4,965	4,961	4
Capital Outlays	500	500	-	500
<i>Total Expenditures</i>	<u>11,137,232</u>	<u>11,137,232</u>	<u>10,877,856</u>	<u>259,376</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(11,137,232)</u>	<u>(11,137,232)</u>	<u>(10,877,856)</u>	<u>259,376</u>
Other Financing Sources And Uses				
Transfers in	<u>9,800,000</u>	<u>9,800,000</u>	<u>9,930,137</u>	<u>130,137</u>
<i>Total Other Financing Sources And Uses</i>	<u>9,800,000</u>	<u>9,800,000</u>	<u>9,930,137</u>	<u>130,137</u>
<i>Net Change in fund Balance</i>	<u>(1,337,232)</u>	<u>(1,337,232)</u>	<u>(947,719)</u>	<u>389,513</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	526,234	526,234	526,234	-
<i>Prior Year Encumbrances Appropriated</i>	963,599	963,599	963,599	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 152,601</u>	<u>\$ 152,601</u>	<u>\$ 542,114</u>	<u>\$ 389,513</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Dog and Kennel - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Licenses and Permits	\$ 1,505,968	\$ 1,505,968	\$ 1,456,867	\$ (49,101)
Fees and Charges for Services	210,500	210,500	224,290	13,790
Fines and Forfeitures	13,500	13,500	17,563	4,063
Miscellaneous Revenues	35,000	35,000	64,723	29,723
<i>Total Revenues</i>	<u>1,764,968</u>	<u>1,764,968</u>	<u>1,763,443</u>	<u>(1,525)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Animal Rescue</i>				
Salaries	451,459	462,774	462,774	-
Fringe Benefits	171,496	176,178	176,178	-
Special Fringe Benefits	1,595	1,475	240	1,235
Operating Supplies	14,100	9,137	9,137	-
Routine Business	2,100	668	668	-
Contractual Professional Services	7,435	10,606	10,308	298
Maintenance and Repair Services	53,600	63,374	63,374	-
Communications	17,000	6,253	6,150	103
Insurance	12,000	22,837	22,837	-
Miscellaneous	100	370	-	370
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	88,774	64,014	44,149	19,865
<i>Total Animal Rescue</i>	<u>819,659</u>	<u>818,686</u>	<u>796,815</u>	<u>21,871</u>
<i>Animal Shelter</i>				
Salaries	682,666	667,666	662,943	4,723
Fringe Benefits	273,968	269,537	239,261	30,276
Special Fringe Benefits	6,510	4,696	4,686	10
Post Employment Services	300	-	-	-
Pre-Employment Services	200	835	835	-
Operating Supplies	54,444	45,204	44,650	554
Agricultural Supplies	88,093	81,781	80,230	1,551
Routine Business	100	-	-	-
Staff Training and Development	920	785	785	-
Contractual Professional Services	16,279	63,536	63,161	375
Maintenance and Repair Services	78,752	75,998	75,706	292
Communications	33,165	39,864	38,341	1,523
Public Utility Services	155,245	184,020	169,154	14,866
Rentals	4,800	4,935	4,831	104
Miscellaneous	13,900	6,136	5,908	228
Capital Outlays	9,000	29,990	29,989	1
<i>Total Animal Shelter</i>	<u>1,418,342</u>	<u>1,474,983</u>	<u>1,420,480</u>	<u>54,503</u>
<i>Animal Licensing</i>				
Salaries	39,191	39,191	36,690	2,501
Fringe Benefits	16,069	16,069	12,445	3,624
Operating Supplies	4,400	5,240	1,938	3,302
Agricultural Supplies	15,800	13,250	10,987	2,263
Contractual Professional Services	145	2,505	1,807	698
Communications	25,200	22,200	11,938	10,262
<i>Total Animal Licensing</i>	<u>100,805</u>	<u>98,455</u>	<u>75,805</u>	<u>22,650</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				

MONTGOMERY COUNTY , OHIO

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

Dog and Kennel - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Licensing</i>				
Intergovernmental	7,400	6,750	6,728	22
<i>Total Animal Licensing</i>	<u>7,400</u>	<u>6,750</u>	<u>6,728</u>	<u>22</u>
<i>Total Expenditures</i>	<u>2,346,206</u>	<u>2,398,874</u>	<u>2,299,828</u>	<u>99,046</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(581,238)</u>	<u>(633,906)</u>	<u>(536,385)</u>	<u>97,521</u>
Other Financing Sources And Uses				
Transfers in	410,000	410,000	431,000	21,000
<i>Total Other Financing Sources And Uses</i>	<u>410,000</u>	<u>410,000</u>	<u>431,000</u>	<u>21,000</u>
<i>Net Change in fund Balance</i>	(171,238)	(223,906)	(105,385)	118,521
<i>Fund Balance (Deficit) At Beginning of Year</i>	555,191	555,191	555,191	-
<i>Prior Year Encumbrances Appropriated</i>	61,322	61,322	61,322	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 445,275</u>	<u>\$ 392,607</u>	<u>\$ 511,128</u>	<u>\$ 118,521</u>

MONTGOMERY COUNTY , OHIO

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

Caring Program-Animal Shelter - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 9,200	\$ 9,200	\$ 86,456	\$ 77,256
Miscellaneous Revenues	25,300	34,298	48,105	13,807
<i>Total Revenues</i>	<u>34,500</u>	<u>43,498</u>	<u>134,561</u>	<u>91,063</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Caring Program</i>				
Salaries	26,585	30,862	30,655	207
Fringe Benefits	12,729	13,273	13,269	4
Operating Supplies	12,595	8,745	5,871	2,874
Agricultural Supplies	2,000	5,000	4,953	47
Routine Business	500	500	485	15
Board Approved Travel	17,629	17,629	16,063	1,566
Staff Training and Development	7,200	6,858	5,775	1,083
Contractual Professional Services	34,020	33,391	21,076	12,315
Maintenance and Repair Services	500	500	-	500
Insurance	100	100	-	100
<i>Total Expenditures</i>	<u>113,858</u>	<u>116,858</u>	<u>98,147</u>	<u>18,711</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(79,358)</u>	<u>(73,360)</u>	<u>36,414</u>	<u>109,774</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	109,791	109,791	109,791	-
<i>Prior Year Encumbrances Appropriated</i>	11,143	11,143	11,143	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 41,576</u>	<u>\$ 47,574</u>	<u>\$ 157,348</u>	<u>\$ 109,774</u>

MONTGOMERY COUNTY , OHIO

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

Animal Control Contracts - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	\$ 400	\$ 400	\$ 76	\$ (324)
Fees and Charges for Services	104,000	104,000	81,150	(22,850)
Miscellaneous Revenues	-	-	729	729
<i>Total Revenues</i>	<u>104,400</u>	<u>104,400</u>	<u>81,955</u>	<u>(22,445)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Animal Rescue - Contract Fund</i>				
Salaries	80,727	82,930	82,930	-
Fringe Benefits	48,989	46,786	35,416	11,370
Agricultural Supplies	40,301	40,001	35,340	4,661
Contractual Professional Services	463	763	758	5
Maintenance and Repair Services	4,220	4,220	4,200	20
Communications	2,000	2,000	1,703	297
<i>Total Expenditures</i>	<u>176,700</u>	<u>176,700</u>	<u>160,347</u>	<u>16,353</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(72,300)</u>	<u>(72,300)</u>	<u>(78,392)</u>	<u>(6,092)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	195,290	195,290	195,290	-
<i>Prior Year Encumbrances Appropriated</i>	301	301	301	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 123,291</u>	<u>\$ 123,291</u>	<u>\$ 117,199</u>	<u>\$ (6,092)</u>

MONTGOMERY COUNTY , OHIO

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

Internet Auction Administration - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 137,500	\$ 147,650	\$ 154,273	\$ 6,623
Miscellaneous Revenues	-	-	275	275
<i>Total Revenues</i>	<u>137,500</u>	<u>147,650</u>	<u>154,548</u>	<u>6,898</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Internet Auction Administration</i>				
Salaries	45,300	48,567	48,567	-
Fringe Benefits	20,578	21,154	21,152	2
Operating Supplies	1,000	415	415	-
Contractual Professional Services	38,423	43,412	43,324	88
Maintenance and Repair Services	2,300	2,077	2,077	-
Communications	2,000	959	959	-
Insurance	1,600	3,574	3,574	-
Rentals	18,000	18,000	18,000	-
Miscellaneous	100	80	80	-
<i>Total Expenditures</i>	<u>129,301</u>	<u>138,238</u>	<u>138,148</u>	<u>90</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>8,199</u>	<u>9,412</u>	<u>16,400</u>	<u>6,988</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	100,601	100,601	100,601	-
<i>Prior Year Encumbrances Appropriated</i>	572	572	572	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 109,372</u>	<u>\$ 110,585</u>	<u>\$ 117,573</u>	<u>\$ 6,988</u>

MONTGOMERY COUNTY , OHIO

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

Emergency Management Operating - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 107,031	\$ 107,031	\$ 107,031	\$ -
Intergovernmental Revenues	324,315	324,315	352,056	27,741
Miscellaneous Revenues	-	-	1,526	1,526
<i>Total Revenues</i>	<u>431,346</u>	<u>431,346</u>	<u>460,613</u>	<u>29,267</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Emergency Management Director</i>				
Salaries	243,182	243,182	240,075	3,107
Fringe Benefits	86,384	101,102	101,098	4
Special Fringe Benefits	3,731	3,931	3,803	128
Pre-Employment Services	200	200	-	200
Operating Supplies	6,600	4,200	3,715	485
Routine Business	5,453	8,316	5,220	3,096
Board Approved Travel	1,400	400	201	199
Staff Training and Development	1,000	500	230	270
Contractual Professional Services	44,387	75,479	58,699	16,780
Maintenance and Repair Services	5,700	5,400	5,169	231
Communications	12,000	12,000	10,919	1,081
Insurance	2,500	2,500	564	1,936
Public Utility Services	4,594	3,794	3,454	340
Rentals	47,500	37,448	37,442	6
Capital Outlays	34,769	79,623	51,257	28,366
<i>Total Expenditures</i>	<u>499,400</u>	<u>578,075</u>	<u>521,846</u>	<u>56,229</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(68,054)</u>	<u>(146,729)</u>	<u>(61,233)</u>	<u>85,496</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	430,953	430,953	430,953	-
<i>Prior Year Encumbrances Appropriated</i>	53,520	53,520	53,520	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 416,419</u>	<u>\$ 337,744</u>	<u>\$ 423,240</u>	<u>\$ 85,496</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Emergency Operations Center - Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Emergency Operations Center</i>				
<i>Total Expenditures</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
Advances in	-	-	165	165
Advances out	-	(165)	(165)	-
<i>Total Other Financing Sources And Uses</i>	-	(165)	-	165
<i>Net Change in fund Balance</i>	-	(165)	-	165
<i>Fund Balance (Deficit) At Beginning of Year</i>	163	163	163	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 163	\$ (2)	\$ 163	\$ 165

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

MONTGOMERY COUNTY , OHIO

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

HB 592 District Planning Fee - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,532,000	\$ 2,532,000	\$ 2,443,279	\$ (88,721)
Miscellaneous Revenues	-	-	33,817	33,817
<i>Total Revenues</i>	<u>2,532,000</u>	<u>2,532,000</u>	<u>2,477,096</u>	<u>(54,904)</u>
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>MCMRF</i>				
Salaries	235,992	211,492	202,453	9,039
Fringe Benefits	108,843	93,843	84,129	9,714
Special Fringe Benefits	3,005	2,755	223	2,532
Post Employment Services	400	400	-	400
Operating Supplies	8,640	8,640	6,549	2,091
Routine Business	1,519	1,819	1,426	393
Staff Training and Development	1,400	1,100	-	1,100
Contractual Professional Services	6,721	5,971	1,838	4,133
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	11,500	9,743	6,807	2,936
Insurance	1,420	3,177	3,177	-
Public Utility Services	531	531	-	531
Rentals	2,180	2,180	1,500	680
Capital Outlays	40,000	40,000	38,697	1,303
<i>Total MCMRF</i>	<u>423,651</u>	<u>383,151</u>	<u>346,799</u>	<u>36,352</u>
<i>Recycling & Education Programs</i>				
Salaries	302,385	326,385	322,050	4,335
Fringe Benefits	120,155	132,155	123,067	9,088
Special Fringe Benefits	10,761	10,761	3,751	7,010
Post Employment Services	100	100	-	100
Pre-Employment Services	500	500	-	500
Operating Supplies	79,090	109,040	100,742	8,298
Routine Business	5,515	5,515	5,504	11
Board Approved Travel	13,700	13,400	10,065	3,335
Staff Training and Development	7,120	9,620	9,021	599
Contractual Professional Services	742,131	750,181	633,416	116,765
Maintenance and Repair Services	15,850	14,350	9,109	5,241
Communications	144,248	108,748	84,513	24,235
Insurance	1,820	1,820	860	960
Public Utility Services	-	550	208	342
Rentals	11,015	8,015	3,628	4,387
Miscellaneous	137,788	152,788	114,511	38,277
Interfund Agreements	15,000	-	-	-
Capital Outlays	90,000	90,000	86,256	3,744
<i>Total Recycling & Education Programs</i>	<u>1,697,178</u>	<u>1,733,928</u>	<u>1,506,701</u>	<u>227,227</u>

MONTGOMERY COUNTY , OHIO

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

HB 592 District Planning Fee - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Keep Montgomery County Beautiful</i>				
Salaries	52,222	52,722	49,583	3,139
Fringe Benefits	12,875	15,875	13,714	2,161
Special Fringe Benefits	-	250	240	10
Operating Supplies	23,261	23,261	19,293	3,968
Routine Business	2,341	2,341	2,300	41
Board Approved Travel	2,700	3,000	1,845	1,155
Staff Training and Development	1,100	1,100	460	640
Contractual Professional Services	158,825	156,525	134,151	22,374
Communications	50,500	49,851	40,872	8,979
Insurance	700	1,349	1,349	-
Public Utility Services	80,000	80,000	45,756	34,244
Rentals	1,356	1,356	-	1,356
Interfund Agreements	240,000	240,000	158,001	81,999
Cost Recovery and Intergov't Transfers	-	2,000	1,000	1,000
<i>Total Keep Montgomery County Beautiful</i>	<u>625,880</u>	<u>629,630</u>	<u>468,564</u>	<u>161,066</u>
Intergovernmental:				
<i>Environment & Public Works</i>				
<i>Recycling & Education Programs</i>				
Intergovernmental	411,148	411,148	268,612	142,536
<i>Total Recycling & Education Programs</i>	<u>411,148</u>	<u>411,148</u>	<u>268,612</u>	<u>142,536</u>
<i>Total Expenditures</i>	<u>3,157,857</u>	<u>3,157,857</u>	<u>2,590,676</u>	<u>567,181</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(625,857)	(625,857)	(113,580)	512,277
<i>Fund Balance (Deficit) At Beginning of Year</i>	4,525,431	4,525,431	4,525,431	-
<i>Prior Year Encumbrances Appropriated</i>	154,989	154,989	154,989	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,054,563</u>	<u>\$ 4,054,563</u>	<u>\$ 4,566,840</u>	<u>\$ 512,277</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Development Fee - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Environment & Public Works</i>				
<i>Development Fund</i>				
Contractual Professional Services	415,782	415,782	271,713	144,069
<i>Total Expenditures</i>	415,782	415,782	271,713	144,069
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(415,782)	(415,782)	(271,713)	144,069
<i>Fund Balance (Deficit) at Beginning of Year</i>	4,770,184	4,770,184	4,770,184	-
<i>Prior Year Encumbrances Appropriated</i>	135,782	135,782	135,782	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 4,490,184	\$ 4,490,184	\$ 4,634,253	\$ 144,069

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Children Trust Fund Allocation - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Children Trust Fund Allocation</i>				
<i>Total Expenditures</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
Advances in	-	-	15,300	15,300
Advances out	-	(15,300)	(15,300)	-
<i>Total Other Financing Sources And Uses</i>	-	(15,300)	-	15,300
<i>Net Change in fund Balance</i>	-	(15,300)	-	15,300
<i>Fund Balance (Deficit) At Beginning of Year</i>	15,299	15,299	15,299	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 15,299	\$ (1)	\$ 15,299	\$ 15,300

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Victims of Domestic Violence - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 121,000	\$ 121,000	\$ 105,610	\$ (15,390)
<i>Total Revenues</i>	<u>121,000</u>	<u>121,000</u>	<u>105,610</u>	<u>(15,390)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Victims of Domestic Violence</i>				
Social Services Contractual Services	182,908	182,908	168,230	14,678
<i>Total Expenditures</i>	<u>182,908</u>	<u>182,908</u>	<u>168,230</u>	<u>14,678</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(61,908)</u>	<u>(61,908)</u>	<u>(62,620)</u>	<u>(712)</u>
Other Financing Sources And Uses				
Advances in	-	1,500	16,800	15,300
Advances out	-	(10,600)	(10,600)	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(9,100)</u>	<u>6,200</u>	<u>15,300</u>
<i>Net Change in fund Balance</i>	(61,908)	(71,008)	(56,420)	14,588
<i>Fund Balance (Deficit) At Beginning of Year</i>	14	14	14	-
<i>Prior Year Encumbrances Appropriated</i>	71,407	71,407	71,407	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 9,513</u>	<u>\$ 413</u>	<u>\$ 15,001</u>	<u>\$ 14,588</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Criminal Justice Information Sys (CJIS) - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Intergovernmental Revenues	36,000	36,000	36,000	-
<i>Total Revenues</i>	<u>111,000</u>	<u>111,000</u>	<u>111,000</u>	<u>-</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Criminal Justice Needs Assessment</i>				
Contractual Professional Services	2,205	2,205	2,205	-
Insurance	-	128	128	-
Cost Recovery and Intergov't Transfers	-	46,940	46,940	-
<i>Total Criminal Justice Needs Assessment</i>	<u>2,205</u>	<u>49,273</u>	<u>49,273</u>	<u>-</u>
<i>Social Services</i>				
<i>Justice Web Operations</i>				
Operating Supplies	2,800	2,800	767	2,033
Contractual Professional Services	212,599	208,599	151,330	57,269
Maintenance and Repair Services	71,977	74,977	65,932	9,045
Communications	11,683	11,683	8,330	3,353
Insurance	200	200	-	200
Capital Outlays	-	1,000	280	720
<i>Total Justice Web Operations</i>	<u>299,259</u>	<u>299,259</u>	<u>226,639</u>	<u>72,620</u>
<i>Total Expenditures</i>	<u>301,464</u>	<u>348,532</u>	<u>275,912</u>	<u>72,620</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(190,464)</u>	<u>(237,532)</u>	<u>(164,912)</u>	<u>72,620</u>
Other Financing Sources And Uses				
Transfers in	188,259	188,259	176,550	(11,709)
<i>Total Other Financing Sources And Uses</i>	<u>188,259</u>	<u>188,259</u>	<u>176,550</u>	<u>(11,709)</u>
<i>Net Change in fund Balance</i>	(2,205)	(49,273)	11,638	60,911
<i>Fund Balance (Deficit) At Beginning of Year</i>	237,087	237,087	237,087	-
<i>Prior Year Encumbrances Appropriated</i>	2,206	2,206	2,206	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 237,088</u>	<u>\$ 190,020</u>	<u>\$ 250,931</u>	<u>\$ 60,911</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Homeless Solutions Administration - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Miscellaneous Revenues	\$ 71,405	\$ 71,405	\$ 1	\$ (71,404)
<i>Total Revenues</i>	<u>71,405</u>	<u>71,405</u>	<u>1</u>	<u>(71,404)</u>
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Homeless Administration</i>				
Salaries	150,178	150,178	65,145	85,033
Fringe Benefits	64,392	64,392	36,680	27,712
Special Fringe Benefits	-	540	374	166
Operating Supplies	4,750	4,750	2,376	2,374
Routine Business	10,300	10,300	9,923	377
Board Approved Travel	3,850	3,850	1,774	2,076
Staff Training and Development	1,500	1,500	885	615
Contractual Professional Services	48,400	41,805	29,250	12,555
Maintenance and Repair Services	1,000	3,455	3,455	-
Communications	5,950	7,950	5,676	2,274
Insurance	225	1,025	972	53
Rentals	300	1,100	796	304
Capital Outlays	1,200	1,200	611	589
<i>Total Homeless Administration</i>	<u>292,045</u>	<u>292,045</u>	<u>157,917</u>	<u>134,128</u>
<i>Homeless Services Contracts</i>				
Social Services Contractual Services	1,782,971	2,453,010	2,412,109	40,901
<i>Total Homeless Services Contracts</i>	<u>1,782,971</u>	<u>2,453,010</u>	<u>2,412,109</u>	<u>40,901</u>
<i>Total Expenditures</i>	<u>2,075,016</u>	<u>2,745,055</u>	<u>2,570,026</u>	<u>175,029</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(2,003,611)</u>	<u>(2,673,650)</u>	<u>(2,570,025)</u>	<u>103,625</u>
Other Financing Sources And Uses				
Transfers in	1,860,000	2,360,000	2,360,000	-
<i>Total Other Financing Sources And Uses</i>	<u>1,860,000</u>	<u>2,360,000</u>	<u>2,360,000</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(143,611)	(313,650)	(210,025)	103,625
<i>Fund Balance (Deficit) At Beginning of Year</i>	672,682	672,682	672,682	-
<i>Prior Year Encumbrances Appropriated</i>	188,871	188,871	188,871	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 717,942</u>	<u>\$ 547,903</u>	<u>\$ 651,528</u>	<u>\$ 103,625</u>

MONTGOMERY COUNTY , OHIO

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

Office of Re-Entry - Other Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous Revenues	\$ -	\$ 3,000	\$ 3,000	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Criminal Justice Council-Office Re-Entry</i>				
Operating Supplies	1,338	1,338	1,338	-
Insurance	-	145	145	-
Capital Outlays	3,283	3,283	3,283	-
<i>Social Services</i>				
<i>Office of Re-Entry</i>				
Routine Business	-	5,000	54	4,946
Contractual Professional Services	-	20,443	-	20,443
Communications	-	1,000	-	1,000
Capital Outlays	-	8,000	-	8,000
Construction and Improvements	-	6,000	-	6,000
<i>Total Expenditures</i>	<u>4,621</u>	<u>45,209</u>	<u>4,820</u>	<u>40,389</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(4,621)</u>	<u>(42,209)</u>	<u>(1,820)</u>	<u>40,389</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	94,443	94,443	94,443	-
<i>Prior Year Encumbrances Appropriated</i>	4,621	4,621	4,621	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 94,443</u>	<u>\$ 56,855</u>	<u>\$ 97,244</u>	<u>\$ 40,389</u>

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

MONTGOMERY COUNTY , OHIO

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

MCO Futures - Other Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>General Government</i>				
<i>MCO Future Program</i>				
Operating Supplies	-	799	734	65
Contractual Professional Services	49,400	114,860	90,102	24,758
Communications	-	18,000	14,960	3,040
Insurance	-	1	1	-
Miscellaneous	-	200	169	31
<i>Total MCO Future Program</i>	<u>49,400</u>	<u>133,860</u>	<u>105,966</u>	<u>27,894</u>
<i>Social Services</i>				
<i>MCO Future Program</i>				
Contractual Professional Services	600,000	-	-	-
Social Services Contractual Services	-	600,000	152,043	447,957
<i>Total MCO Future Program</i>	<u>600,000</u>	<u>600,000</u>	<u>152,043</u>	<u>447,957</u>
<i>Total Expenditures</i>	<u>649,400</u>	<u>733,860</u>	<u>258,009</u>	<u>475,851</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(649,400)</u>	<u>(733,860)</u>	<u>(258,009)</u>	<u>475,851</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	1,978,550	1,978,550	1,978,550	-
<i>Prior Year Encumbrances Appropriated</i>	18,400	18,400	18,400	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,347,550</u>	<u>\$ 1,263,090</u>	<u>\$ 1,738,941</u>	<u>\$ 475,851</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
Economic Development Initiatives - Other Special Revenue Fund (1)**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Economic Development Initiatives</i>				
Board Approved Travel	7,000	7,000	3,508	3,492
Contractual Professional Services	25,000	25,000	-	25,000
<i>Total Economic Development Initiatives</i>	<u>32,000</u>	<u>32,000</u>	<u>3,508</u>	<u>28,492</u>
<i>Agricultural Society</i>				
Operating Supplies	-	100	39	61
Routine Business	-	150	41	109
Contractual Professional Services	-	299,750	181,200	118,550
<i>Total Agricultural Society</i>	<u>-</u>	<u>300,000</u>	<u>181,280</u>	<u>118,720</u>
<i>Total Expenditures</i>	<u>32,000</u>	<u>332,000</u>	<u>184,788</u>	<u>147,212</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(32,000)	(332,000)	(184,788)	147,212
<i>Fund Balance (Deficit) at Beginning of Year</i>	1,717,833	1,717,833	1,717,833	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,685,833</u>	<u>\$ 1,385,833</u>	<u>\$ 1,533,045</u>	<u>\$ 147,212</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
Cultural Facilities - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Miscellaneous Revenues	-	-	11,941	11,941
Total Revenues	3,000	3,000	14,941	11,941
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Courthouse Square</i>				
Salaries	64,591	65,383	65,381	2
Fringe Benefits	26,807	26,807	14,350	12,457
Special Fringe Benefits	36	36	36	-
Pre-Employment Services	-	290	252	38
Operating Supplies	7,828	6,438	6,422	16
Contractual Professional Services	27,474	33,982	31,886	2,096
Maintenance and Repair Services	17,292	15,992	15,900	92
Communications	1,200	1,200	921	279
Insurance	5,000	100	70	30
Public Utility Services	43,075	43,075	40,132	2,943
Miscellaneous	356	356	7	349
Capital Outlays	15,000	15,000	14,379	621
<i>Total Courthouse Square</i>	208,659	208,659	189,736	18,923
<i>Shared Resources</i>				
Routine Business	-	5,000	5,000	-
Contractual Professional Services	400,420	485,420	460,000	25,420
Insurance	10,000	7,948	3,569	4,379
Miscellaneous	-	2,052	2,051	1
<i>Total Shared Resources</i>	410,420	500,420	470,620	29,800
Intergovernmental:				
<i>Community & Economic Development</i>				
<i>Shared Resources</i>				
Intergovernmental	20,000	20,000	20,000	-
<i>Total Shared Resources</i>	20,000	20,000	20,000	-
Total Expenditures	639,079	729,079	680,356	48,723
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(636,079)	(726,079)	(665,415)	60,664
Other Financing Sources And Uses				
Transfers in	687,379	687,379	775,680	88,301
Total Other Financing Sources And Uses	687,379	687,379	775,680	88,301
Net Change in fund Balance	51,300	(38,700)	110,265	148,965
<i>Fund Balance (Deficit) At Beginning of Year</i>	364,789	364,789	364,789	-
<i>Prior Year Encumbrances Appropriated</i>	13,344	13,344	13,344	-
Fund Balance (Deficit) At End Of Year	\$ 429,433	\$ 339,433	\$ 488,398	\$ 148,965

MONTGOMERY COUNTY , OHIO

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

BusinessFirst! - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 45,000	\$ 45,000	\$ 40,500	\$ (4,500)
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>40,500</u>	<u>(4,500)</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Business Retention</i>				
Special Fringe Benefits	456	156	-	156
Operating Supplies	725	325	7	318
Routine Business	3,940	2,840	2,260	580
Board Approved Travel	3,350	1,450	1,246	204
Contractual Professional Services	29,029	34,400	33,740	660
Maintenance and Repair Services	2,000	4,100	3,785	315
Communications	4,500	729	484	245
<i>Total Expenditures</i>	<u>44,000</u>	<u>44,000</u>	<u>41,522</u>	<u>2,478</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>1,000</u>	<u>1,000</u>	<u>(1,022)</u>	<u>(2,022)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	175,206	175,206	175,206	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 176,206</u>	<u>\$ 176,206</u>	<u>\$ 174,184</u>	<u>\$ (2,022)</u>

MONTGOMERY COUNTY , OHIO

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

Building Regulations - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	\$ 1,261,049	\$ 1,261,049	\$ 1,183,599	\$ (77,450)
Fees and Charges for Services	4,700	4,700	4,936	236
Intergovernmental Revenues	20,000	20,000	45,000	25,000
Miscellaneous Revenues	-	-	24,611	24,611
<i>Total Revenues</i>	<u>1,285,749</u>	<u>1,285,749</u>	<u>1,258,146</u>	<u>(27,603)</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Building Regulations</i>				
Salaries	777,818	787,581	780,719	6,862
Fringe Benefits	279,528	280,710	272,374	8,336
Special Fringe Benefits	11,200	9,200	5,828	3,372
Operating Supplies	7,500	7,500	4,481	3,019
Routine Business	856	856	91	765
Board Approved Travel	200	546	295	251
Staff Training and Development	4,415	4,415	1,560	2,855
Contractual Professional Services	57,918	67,959	63,179	4,780
Maintenance and Repair Services	80,590	80,590	72,757	7,833
Communications	20,720	20,720	17,581	3,139
Insurance	2,100	3,615	3,614	1
Miscellaneous	1,000	1,000	181	819
Capital Outlays	56,500	54,985	49,659	5,326
<i>Total Expenditures</i>	<u>1,300,345</u>	<u>1,319,677</u>	<u>1,272,319</u>	<u>47,358</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(14,596)</u>	<u>(33,928)</u>	<u>(14,173)</u>	<u>19,755</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	560,178	560,178	560,178	-
<i>Prior Year Encumbrances Appropriated</i>	918	918	918	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 546,500</u>	<u>\$ 527,168</u>	<u>\$ 546,923</u>	<u>\$ 19,755</u>

MONTGOMERY COUNTY , OHIO

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

Plat and Site Review - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 5,100	\$ 5,100	\$ 4,220	\$ (880)
<i>Total Revenues</i>	<u>5,100</u>	<u>5,100</u>	<u>4,220</u>	<u>(880)</u>
Expenditures:				
Current:				
<i>Community & Economic Development</i>				
<i>Planning Commission</i>				
Contractual Professional Services	1,500	1,500	-	1,500
<i>Total Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>3,600</u>	<u>3,600</u>	<u>4,220</u>	<u>620</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	43,091	43,091	43,091	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 46,691</u>	<u>\$ 46,691</u>	<u>\$ 47,311</u>	<u>\$ 620</u>

MONTGOMERY COUNTY , OHIO

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

Auditor License Bureau-Deputy Registrar - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 147,300	\$ 147,300	\$ 140,601	\$ (6,699)
Miscellaneous Revenues	-	-	2,248	2,248
<i>Total Revenues</i>	<u>147,300</u>	<u>147,300</u>	<u>142,849</u>	<u>(4,451)</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>License Bureau</i>				
Salaries	95,898	99,598	99,357	241
Fringe Benefits	34,210	33,010	32,500	510
Special Fringe Benefits	2,500	2,500	1,386	1,114
Pre-Employment Services	175	341	280	61
Operating Supplies	325	159	59	100
Insurance	200	1,400	1,336	64
Rentals	12,664	12,664	12,664	-
<i>Total Expenditures</i>	<u>145,972</u>	<u>149,672</u>	<u>147,582</u>	<u>2,090</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>1,328</u>	<u>(2,372)</u>	<u>(4,733)</u>	<u>(2,361)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	86,159	86,159	86,159	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 87,487</u>	<u>\$ 83,787</u>	<u>\$ 81,426</u>	<u>\$ (2,361)</u>

MONTGOMERY COUNTY , OHIO

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

Treasurer's Prepayment Interest - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ 122,000	\$ 122,000	\$ 112,815	\$ (9,185)
Miscellaneous Revenues	-	-	1,440	1,440
<i>Total Revenues</i>	<u>122,000</u>	<u>122,000</u>	<u>114,255</u>	<u>(7,745)</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Tax Prepayment Program</i>				
Salaries	60,771	64,951	64,072	879
Fringe Benefits	23,025	23,340	23,241	99
Operating Supplies	500	70	68	2
Contractual Professional Services	15,037	9,972	9,933	39
Communications	22,467	23,467	23,433	34
Insurance	200	200	54	146
<i>Total Expenditures</i>	<u>122,000</u>	<u>122,000</u>	<u>120,801</u>	<u>1,199</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(6,546)	(6,546)
<i>Fund Balance (Deficit) At Beginning of Year</i>	665,359	665,359	665,359	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 665,359</u>	<u>\$ 665,359</u>	<u>\$ 658,813</u>	<u>\$ (6,546)</u>

MONTGOMERY COUNTY , OHIO

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

DETAC-Treasurer - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 800,000	\$ 2,442,920	\$ 2,691,782	\$ 248,862
Miscellaneous Revenues	-	-	8,451	8,451
<i>Total Revenues</i>	<u>800,000</u>	<u>2,442,920</u>	<u>2,700,233</u>	<u>257,313</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>DETAC</i>				
Salaries	608,032	608,032	607,938	94
Fringe Benefits	249,154	249,154	244,728	4,426
Special Fringe Benefits	8,600	8,600	7,962	638
Operating Supplies	14,540	14,540	8,098	6,442
Routine Business	1,500	1,500	147	1,353
Board Approved Travel	7,700	5,200	933	4,267
Staff Training and Development	5,600	5,600	550	5,050
Contractual Professional Services	394,631	446,831	351,929	94,902
Maintenance and Repair Services	400	400	385	15
Communications	104,900	204,900	164,255	40,645
Insurance	900	1,200	1,197	3
Rentals	2,700	2,700	2,221	479
<i>Total DETAC</i>	<u>1,398,657</u>	<u>1,548,657</u>	<u>1,390,343</u>	<u>158,314</u>
Intergovernmental:				
<i>General Government</i>				
<i>DETAC Land Re-utilization</i>				
Intergovernmental	-	1,642,920	1,642,918	2
<i>Total DETAC Land Re-utilization</i>	<u>-</u>	<u>1,642,920</u>	<u>1,642,918</u>	<u>2</u>
<i>Total Expenditures</i>	<u>1,398,657</u>	<u>3,191,577</u>	<u>3,033,261</u>	<u>158,316</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(598,657)</u>	<u>(748,657)</u>	<u>(333,028)</u>	<u>415,629</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,186,548	2,186,548	2,186,548	-
<i>Prior Year Encumbrances Appropriated</i>	76,131	76,131	76,131	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,664,022</u>	<u>\$ 1,514,022</u>	<u>\$ 1,929,651</u>	<u>\$ 415,629</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Treasurer-Tax Certificate Administration - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 160,000	\$ 160,000	\$ 243,024	\$ 83,024
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>243,024</u>	<u>83,024</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Tax Certificate Administration</i>				
Contractual Professional Services	36,000	43,400	39,447	3,953
Communications	158,000	225,500	207,910	17,590
Insurance	-	100	50	50
<i>Total Expenditures</i>	<u>194,000</u>	<u>269,000</u>	<u>247,407</u>	<u>21,593</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(34,000)</u>	<u>(109,000)</u>	<u>(4,383)</u>	<u>104,617</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	281,399	281,399	281,399	-
<i>Prior Year Encumbrances Appropriated</i>	38,000	38,000	38,000	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 285,399</u>	<u>\$ 210,399</u>	<u>\$ 315,016</u>	<u>\$ 104,617</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
County Recorder Equipment Needs - Other Special Revenue Fund (1)**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
<i>General Government</i>				
Salaries	55,432	55,432	52,865	2,567
Fringe Benefits	34,372	34,372	30,461	3,911
Operating Supplies	43,900	39,900	20,264	19,636
Contractual Professional Services	11,992	11,992	761	11,231
Maintenance and Repair Services	130,900	128,900	75,812	53,088
Communications	18,473	18,473	10,690	7,783
Rentals	3,000	5,000	4,585	415
Miscellaneous	40,000	49,300	49,286	14
Capital Outlays	16,900	20,900	15,879	5,021
<i>Total Expenditures</i>	<u>354,969</u>	<u>364,269</u>	<u>260,603</u>	<u>103,666</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(354,969)</u>	<u>(364,269)</u>	<u>(260,603)</u>	<u>103,666</u>
Other Financing Sources And Uses				
Transfers in	<u>427,220</u>	<u>427,220</u>	<u>261,256</u>	<u>(165,964)</u>
<i>Total Other Financing Sources And Uses</i>	<u>427,220</u>	<u>427,220</u>	<u>261,256</u>	<u>(165,964)</u>
<i>Net Change in fund Balance</i>	<u>72,251</u>	<u>62,951</u>	<u>653</u>	<u>(62,298)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,066,467	1,066,467	1,066,467	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,138,718</u>	<u>\$ 1,129,418</u>	<u>\$ 1,067,120</u>	<u>\$ (62,298)</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
Prosecutor's Pretrial Diversion Program - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 28,000	\$ 28,000	\$ 21,515	\$ (6,485)
Miscellaneous Revenues	-	-	50	50
<i>Total Revenues</i>	<u>28,000</u>	<u>28,000</u>	<u>21,565</u>	<u>(6,435)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	9	391
Operating Supplies	6,500	5,750	5,478	272
Contractual Professional Services	9,400	10,150	8,587	1,563
Maintenance and Repair Services	7,200	7,200	7,200	-
Communications	5,000	5,000	2,581	2,419
Rentals	6,500	6,500	2,353	4,147
<i>Total Expenditures</i>	<u>35,000</u>	<u>35,000</u>	<u>26,208</u>	<u>8,792</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,643)</u>	<u>2,357</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	112,099	112,099	112,099	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 105,099</u>	<u>\$ 105,099</u>	<u>\$ 107,456</u>	<u>\$ 2,357</u>

MONTGOMERY COUNTY , OHIO

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

County Prosecutor Victim-Witness Account - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous Revenues	\$ -	\$ -	\$ 1,800	\$ 1,800
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
Administration				
Operating Supplies	500	1,000	639	361
<i>Total Expenditures</i>	<u>500</u>	<u>1,000</u>	<u>639</u>	<u>361</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(500)</u>	<u>(1,000)</u>	<u>1,161</u>	<u>2,161</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,132	8,132	8,132	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,632</u>	<u>\$ 7,132</u>	<u>\$ 9,293</u>	<u>\$ 2,161</u>

MONTGOMERY COUNTY , OHIO

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,500	\$ 2,500	\$ 35	\$ (2,465)
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>35</u>	<u>(2,465)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Prosecutor Seminar Account</i>				
Operating Supplies	1,000	1,000	-	1,000
<i>Total Expenditures</i>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>35</u>	<u>(1,465)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	16,190	16,190	16,190	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 17,690</u>	<u>\$ 17,690</u>	<u>\$ 16,225</u>	<u>\$ (1,465)</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

DETAC-Prosecutor - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 660,000	\$ 660,000	\$ 1,045,822	\$ 385,822
Miscellaneous Revenues	-	-	3,815	3,815
<i>Total Revenues</i>	<u>660,000</u>	<u>660,000</u>	<u>1,049,637</u>	<u>389,637</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>DETAC</i>				
Salaries	390,660	419,660	419,006	654
Fringe Benefits	96,127	97,727	92,748	4,979
Special Fringe Benefits	-	500	63	437
Operating Supplies	18,500	11,800	11,622	178
Routine Business	400	-	-	-
Board Approved Travel	2,480	280	-	280
Staff Training and Development	1,750	400	351	49
Contractual Professional Services	99,600	105,550	105,433	117
Maintenance and Repair Services	100	100	-	100
Communications	78,000	148,000	146,554	1,446
Insurance	300	300	297	3
Rentals	6,000	2,600	2,075	525
Interfund Agreements	333,000	333,000	-	333,000
Capital Outlays	-	2,600	2,591	9
<i>Total Expenditures</i>	<u>1,026,917</u>	<u>1,122,517</u>	<u>780,740</u>	<u>341,777</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(366,917)</u>	<u>(462,517)</u>	<u>268,897</u>	<u>731,414</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>6,567,087</u>	<u>6,567,087</u>	<u>6,567,087</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 6,200,170</u>	<u>\$ 6,104,570</u>	<u>\$ 6,835,984</u>	<u>\$ 731,414</u>

MONTGOMERY COUNTY , OHIO

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

Sheriff Seized Assets - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ 20,000	\$ 20,000	\$ 16,750	\$ (3,250)
Intergovernmental Revenues	380,000	380,000	285,635	(94,365)
Miscellaneous Revenues	-	-	645	645
<i>Total Revenues</i>	<u>400,000</u>	<u>400,000</u>	<u>303,030</u>	<u>(96,970)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Seized Assets - Federal Seizures</i>				
Salaries	105,992	105,992	105,442	550
Fringe Benefits	37,500	40,483	39,125	1,358
Operating Supplies	89,275	86,292	54,265	32,027
Cost Recovery and Intergov't Transfers	80,000	80,000	20,873	59,127
Capital Outlays	79,587	101,592	101,096	496
<i>Total Seized Assets - Federal Seizures</i>	<u>392,354</u>	<u>414,359</u>	<u>320,801</u>	<u>93,558</u>
<i>Seized Assets - State Seizures</i>				
Operating Supplies	34,290	34,290	9,780	24,510
Board Approved Travel	5,000	5,000	-	5,000
Staff Training and Development	5,000	5,000	-	5,000
Contractual Professional Services	80,000	74,000	20,285	53,715
Capital Outlays	10,672	131,824	126,608	5,216
<i>Total Seized Assets - State Seizures</i>	<u>134,962</u>	<u>250,114</u>	<u>156,673</u>	<u>93,441</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	45,121	42,121	706	41,415
Communications	-	3,000	-	3,000
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>45,121</u>	<u>45,121</u>	<u>706</u>	<u>44,415</u>
<i>Total Expenditures</i>	<u>572,437</u>	<u>709,594</u>	<u>478,180</u>	<u>231,414</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(172,437)	(309,594)	(175,150)	134,444
<i>Fund Balance (Deficit) At Beginning of Year</i>	467,741	467,741	467,741	-
<i>Prior Year Encumbrances Appropriated</i>	154,945	154,945	154,945	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 450,249</u>	<u>\$ 313,092</u>	<u>\$ 447,536</u>	<u>\$ 134,444</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
800 MHz Operating - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 663,949	\$ 663,949	\$ 565,460	\$ (98,489)
Intergovernmental Revenues	-	-	51,124	51,124
Miscellaneous Revenues	-	-	1,716	1,716
<i>Total Revenues</i>	<u>663,949</u>	<u>663,949</u>	<u>618,300</u>	<u>(45,649)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>800 MHz Radio</i>				
Salaries	75,969	75,969	75,548	421
Fringe Benefits	16,132	16,132	16,048	84
Operating Supplies	20,644	13,976	-	13,976
Board Approved Travel	7,500	7,500	-	7,500
Maintenance and Repair Services	614,763	606,763	492,729	114,034
Communications	16,991	16,991	5,785	11,206
Insurance	-	6,668	6,668	-
Public Utility Services	34,468	42,468	23,947	18,521
Rentals	351,610	351,610	342,247	9,363
<i>Total Expenditures</i>	<u>1,138,077</u>	<u>1,138,077</u>	<u>962,972</u>	<u>175,105</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(474,128)</u>	<u>(474,128)</u>	<u>(344,672)</u>	<u>129,456</u>
Other Financing Sources And Uses				
Transfers in	307,500	307,500	307,500	-
<i>Total Other Financing Sources And Uses</i>	<u>307,500</u>	<u>307,500</u>	<u>307,500</u>	<u>-</u>
<i>Net Change in fund Balance</i>	(166,628)	(166,628)	(37,172)	129,456
<i>Fund Balance (Deficit) At Beginning of Year</i>	377,540	377,540	377,540	-
<i>Prior Year Encumbrances Appropriated</i>	30,478	30,478	30,478	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 241,390</u>	<u>\$ 241,390</u>	<u>\$ 370,846</u>	<u>\$ 129,456</u>

MONTGOMERY COUNTY , OHIO

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

Jail Commissary - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 372,500	\$ 372,500	\$ 443,350	\$ 70,850
<i>Total Revenues</i>	<u>372,500</u>	<u>372,500</u>	<u>443,350</u>	<u>70,850</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Jail Operations</i>				
Salaries	84,502	84,705	84,705	-
Fringe Benefits	17,262	17,059	16,948	111
Operating Supplies	202,051	187,451	111,783	75,668
Contractual Professional Services	49,000	42,700	15,934	26,766
Public Utility Services	11,295	11,295	4,429	6,866
Capital Outlays	65,326	86,226	86,226	-
<i>Total Expenditures</i>	<u>429,436</u>	<u>429,436</u>	<u>320,025</u>	<u>109,411</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(56,936)	(56,936)	123,325	180,261
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,164,727	1,164,727	1,164,727	-
<i>Prior Year Encumbrances Appropriated</i>	90,672	90,672	90,672	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,198,463</u>	<u>\$ 1,198,463</u>	<u>\$ 1,378,724</u>	<u>\$ 180,261</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	\$ 350,000	\$ 350,000	\$ 335,759	\$ (14,241)
<i>Total Revenues</i>	<u>350,000</u>	<u>350,000</u>	<u>335,759</u>	<u>(14,241)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	106,760	107,892	107,892	-
Fringe Benefits	55,320	54,188	52,385	1,803
Operating Supplies	10,000	9,832	1,200	8,632
Contractual Professional Services	280,000	279,700	172,334	107,366
Maintenance and Repair Services	1,500	1,500	780	720
Communications	500	500	-	500
Insurance	-	168	168	-
Rentals	2,000	2,000	-	2,000
Capital Outlays	-	300	-	300
<i>Total Expenditures</i>	<u>456,080</u>	<u>456,080</u>	<u>334,759</u>	<u>121,321</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(106,080)</u>	<u>(106,080)</u>	<u>1,000</u>	<u>107,080</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	423,543	423,543	423,543	-
<i>Prior Year Encumbrances Appropriated</i>	50,000	50,000	50,000	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 367,463</u>	<u>\$ 367,463</u>	<u>\$ 474,543</u>	<u>\$ 107,080</u>

MONTGOMERY COUNTY , OHIO

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

Coroner's Special Lab Fee Account - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 1,220,000	\$ 1,220,000	\$ 1,225,900	\$ 5,900
Miscellaneous Revenues	-	-	5,002	5,002
<i>Total Revenues</i>	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,230,902</u>	<u>10,902</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Coroner Special Lab Fee</i>				
Salaries	729,618	729,618	640,989	88,629
Fringe Benefits	174,463	174,443	153,589	20,854
Special Fringe Benefits	-	20	-	20
Operating Supplies	361,594	345,085	309,489	35,596
Contractual Professional Services	140,947	135,147	130,019	5,128
Maintenance and Repair Services	125,135	126,235	122,957	3,278
Communications	12,000	16,500	16,413	87
Insurance	-	1,509	1,509	-
Rentals	2,500	2,700	2,577	123
Capital Outlays	7,000	22,000	20,005	1,995
<i>Total Expenditures</i>	<u>1,553,257</u>	<u>1,553,257</u>	<u>1,397,547</u>	<u>155,710</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(333,257)</u>	<u>(333,257)</u>	<u>(166,645)</u>	<u>166,612</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	616,611	616,611	616,611	-
<i>Prior Year Encumbrances Appropriated</i>	69,676	69,676	69,676	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 353,030</u>	<u>\$ 353,030</u>	<u>\$ 519,642</u>	<u>\$ 166,612</u>

MONTGOMERY COUNTY , OHIO

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

Clerk of Courts MIS - Other Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 40,000	\$ 120,000	\$ 26,318	\$ (93,682)
<i>Total Revenues</i>	<u>40,000</u>	<u>120,000</u>	<u>26,318</u>	<u>(93,682)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
Clerk of Courts MIS				
Board Approved Travel	18,000	18,000	2,725	15,275
Staff Training and Development	5,000	5,000	3,362	1,638
Contractual Professional Services	-	30,000	22,775	7,225
Maintenance and Repair Services	-	6,200	6,096	104
Capital Outlays	-	13,800	7,237	6,563
<i>Total Expenditures</i>	<u>23,000</u>	<u>73,000</u>	<u>42,195</u>	<u>30,805</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>17,000</u>	<u>47,000</u>	<u>(15,877)</u>	<u>(62,877)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	161,061	161,061	161,061	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 178,061</u>	<u>\$ 208,061</u>	<u>\$ 145,184</u>	<u>\$ (62,877)</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

Domestic Relations-Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 29,400	\$ 29,400	\$ 26,338	\$ (3,062)
Miscellaneous Revenues	-	-	253	253
<i>Total Revenues</i>	<u>29,400</u>	<u>29,400</u>	<u>26,591</u>	<u>(2,809)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Legal/Child Support</i>				
Salaries	10,100	10,100	9,714	386
Fringe Benefits	3,100	3,100	2,998	102
Operating Supplies	2,568	2,568	1,426	1,142
Board Approved Travel	800	800	-	800
Staff Training and Development	800	800	335	465
Contractual Professional Services	1,400	1,400	779	621
Maintenance and Repair Services	16,600	16,600	14,954	1,646
Capital Outlays	3,300	3,300	3,299	1
Debt Service	3,105	3,105	2,521	584
<i>Total Expenditures</i>	<u>41,773</u>	<u>41,773</u>	<u>36,026</u>	<u>5,747</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(12,373)</u>	<u>(12,373)</u>	<u>(9,435)</u>	<u>2,938</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	43,230	43,230	43,230	-
<i>Prior Year Encumbrances Appropriated</i>	973	973	973	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 31,830</u>	<u>\$ 31,830</u>	<u>\$ 34,768</u>	<u>\$ 2,938</u>

MONTGOMERY COUNTY , OHIO

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

Common Pleas- Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 253,400	\$ 253,400	\$ 468,230	\$ 214,830
Miscellaneous Revenues	-	-	499	499
<i>Total Revenues</i>	<u>253,400</u>	<u>253,400</u>	<u>468,729</u>	<u>215,329</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Automation Fees</i>				
Salaries	61,600	61,600	59,672	1,928
Fringe Benefits	19,000	19,000	18,406	594
Operating Supplies	15,777	12,077	9,909	2,168
Board Approved Travel	9,700	9,700	6,991	2,709
Staff Training and Development	4,700	4,700	2,519	2,181
Contractual Professional Services	8,600	8,600	4,786	3,814
Maintenance and Repair Services	101,400	101,400	91,864	9,536
Capital Outlays	20,000	23,700	23,621	79
Debt Service	17,108	17,108	15,448	1,660
<i>Total Expenditures</i>	<u>257,885</u>	<u>257,885</u>	<u>233,216</u>	<u>24,669</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(4,485)</u>	<u>(4,485)</u>	<u>235,513</u>	<u>239,998</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	457,226	457,226	457,226	-
<i>Prior Year Encumbrances Appropriated</i>	4,484	4,484	4,484	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 457,225</u>	<u>\$ 457,225</u>	<u>\$ 697,223</u>	<u>\$ 239,998</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
County Municipal Court Automation-Clerk - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 136,500	\$ 219,600	\$ 144,737	\$ (74,863)
Miscellaneous Revenues	-	-	593	593
<i>Total Revenues</i>	<u>136,500</u>	<u>219,600</u>	<u>145,330</u>	<u>(74,270)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>County Municipal Court Automation-Clerk</i>				
Salaries	34,372	33,588	33,298	290
Fringe Benefits	18,071	18,071	17,805	266
Operating Supplies	13,881	11,566	11,565	1
Board Approved Travel	2,400	-	-	-
Staff Training and Development	1,500	3,420	3,420	-
Contractual Professional Services	18,790	116,644	114,715	1,929
Maintenance and Repair Services	14,005	11,235	10,859	376
Communications	3,800	3,800	3,666	134
Capital Outlays	10,090	1,685	1,685	-
Debt Service	10,762	10,762	10,646	116
<i>Total Expenditures</i>	<u>127,671</u>	<u>210,771</u>	<u>207,659</u>	<u>3,112</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>8,829</u>	<u>8,829</u>	<u>(62,329)</u>	<u>(71,158)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	249,272	249,272	249,272	-
<i>Prior Year Encumbrances Appropriated</i>	4,477	4,477	4,477	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 262,578</u>	<u>\$ 262,578</u>	<u>\$ 191,420</u>	<u>\$ (71,158)</u>

MONTGOMERY COUNTY , OHIO

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

Alternative Dispute Resolution - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 423,000	\$ 384,669	\$ 314,385	\$ (70,284)
Miscellaneous Revenues	-	-	3,127	3,127
<i>Total Revenues</i>	<u>423,000</u>	<u>384,669</u>	<u>317,512</u>	<u>(67,157)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Mediation/Alternative Dispute Resolution</i>				
Salaries	244,860	215,584	215,583	1
Fringe Benefits	81,707	73,102	73,101	1
Operating Supplies	1,000	550	-	550
Board Approved Travel	2,000	2,000	-	2,000
Communications	1,500	1,500	841	659
<i>Total Mediation/Alternative Dispute Resolution</i>	<u>331,067</u>	<u>292,736</u>	<u>289,525</u>	<u>3,211</u>
<i>Mediation Services</i>				
Law Enforcement Services	85,000	40,603	40,603	-
<i>Total Mediation Services</i>	<u>85,000</u>	<u>40,603</u>	<u>40,603</u>	<u>-</u>
<i>Total Expenditures</i>	<u>416,067</u>	<u>333,339</u>	<u>330,128</u>	<u>3,211</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>6,933</u>	<u>51,330</u>	<u>(12,616)</u>	<u>(63,946)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>15,828</u>	<u>15,828</u>	<u>15,828</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 22,761</u>	<u>\$ 67,158</u>	<u>\$ 3,212</u>	<u>\$ (63,946)</u>

MONTGOMERY COUNTY , OHIO

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

Common Pleas Court Probation Services - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 96,100	\$ 127,600	\$ 68,935	\$ (58,665)
Miscellaneous Revenues	-	-	731	731
<i>Total Revenues</i>	<u>96,100</u>	<u>127,600</u>	<u>69,666</u>	<u>(57,934)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Probation Services Fee</i>				
Routine Business	-	1,000	915	85
Board Approved Travel	4,843	15,843	8,838	7,005
Contractual Professional Services	2,294	84,360	76,358	8,002
Insurance	-	34	34	-
Capital Outlays	-	84,000	83,125	875
<i>Total Expenditures</i>	<u>7,137</u>	<u>185,237</u>	<u>169,270</u>	<u>15,967</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>88,963</u>	<u>(57,637)</u>	<u>(99,604)</u>	<u>(41,967)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	126,619	126,619	126,619	-
<i>Prior Year Encumbrances Appropriated</i>	7,137	7,137	7,137	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 222,719</u>	<u>\$ 76,119</u>	<u>\$ 34,152</u>	<u>\$ (41,967)</u>

MONTGOMERY COUNTY , OHIO

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

Common Pleas-Legal Research Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 36,300	\$ 36,300	\$ 55,119	\$ 18,819
<i>Total Revenues</i>	<u>36,300</u>	<u>36,300</u>	<u>55,119</u>	<u>18,819</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Legal Research</i>				
Contractual Professional Services	-	50,000	49,600	400
Capital Outlays	-	50,000	50,000	-
<i>Total Expenditures</i>	<u>-</u>	<u>100,000</u>	<u>99,600</u>	<u>400</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>36,300</u>	<u>(63,700)</u>	<u>(44,481)</u>	<u>19,219</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	212,458	212,458	212,458	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 248,758</u>	<u>\$ 148,758</u>	<u>\$ 167,977</u>	<u>\$ 19,219</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Common Pleas - Special Project Fees - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 625,400	\$ 625,400	\$ 458,529	\$ (166,871)
<i>Total Revenues</i>	<u>625,400</u>	<u>625,400</u>	<u>458,529</u>	<u>(166,871)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Special Project Fees</i>				
Salaries	214,200	214,350	213,804	546
Fringe Benefits	55,274	55,574	52,394	3,180
Operating Supplies	19,268	14,268	8,999	5,269
Routine Business	6,000	5,550	4,444	1,106
Board Approved Travel	2,500	2,500	1,885	615
Contractual Professional Services	133,635	202,955	138,428	64,527
Maintenance and Repair Services	61,400	61,400	47,283	14,117
Capital Outlays	80,621	81,301	74,860	6,441
Debt Service	13,359	13,359	10,450	2,909
<i>Total Expenditures</i>	<u>586,257</u>	<u>651,257</u>	<u>552,547</u>	<u>98,710</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>39,143</u>	<u>(25,857)</u>	<u>(94,018)</u>	<u>(68,161)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	680,242	680,242	680,242	-
<i>Prior Year Encumbrances Appropriated</i>	102,684	102,684	102,684	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 822,069</u>	<u>\$ 757,069</u>	<u>\$ 688,908</u>	<u>\$ (68,161)</u>

MONTGOMERY COUNTY , OHIO

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

Juvenile Court Probation IV-E - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 1,000,000	\$ 1,000,000	\$ 270,992	\$ (729,008)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>270,992</u>	<u>(729,008)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Court Probation IV-E</i>				
Salaries	659,668	659,668	652,607	7,061
Fringe Benefits	268,168	289,168	286,516	2,652
Special Fringe Benefits	7,000	7,000	5,693	1,307
Operating Supplies	6,117	6,117	-	6,117
Routine Business	16,646	3,146	144	3,002
Board Approved Travel	9,600	2,100	2,020	80
Staff Training and Development	2,539	2,539	-	2,539
Contractual Professional Services	166,780	166,780	134,860	31,920
Social Services Contractual Services	5,000	4,359	-	4,359
Maintenance and Repair Services	11,000	11,000	10,622	378
Communications	13,904	13,904	4,665	9,239
Insurance	-	641	641	-
<i>Total Expenditures</i>	<u>1,166,422</u>	<u>1,166,422</u>	<u>1,097,768</u>	<u>68,654</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(166,422)</u>	<u>(166,422)</u>	<u>(826,776)</u>	<u>(660,354)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,912,812	2,912,812	2,912,812	-
<i>Prior Year Encumbrances Appropriated</i>	41,986	41,986	41,986	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,788,376</u>	<u>\$ 2,788,376</u>	<u>\$ 2,128,022</u>	<u>\$ (660,354)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Juvenile Detention Education Program - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,385,289	\$ 1,385,289	\$ 808,165	\$ (577,124)
Miscellaneous Revenues	5,000	5,000	42,252	37,252
Total Revenues	1,390,289	1,390,289	850,417	(539,872)
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Detention School</i>				
Fringe Benefits	-	-	(92)	92
<i>Total Detention School</i>	-	-	(92)	92
<i>CAS School</i>				
Fringe Benefits	-	-	(437)	437
<i>Total CAS School</i>	-	-	(437)	437
<i>Nicholas School</i>				
Fringe Benefits	-	-	(10)	10
Staff Training and Development	250	250	-	250
<i>Total Nicholas School</i>	250	250	(10)	260
<i>CAS Federal School Lunch Program</i>				
Insurance	-	564	-	564
<i>Total CAS Federal School Lunch Program</i>	-	564	-	564
<i>Juvenile Court Schools</i>				
Salaries	909,851	860,851	859,910	941
Fringe Benefits	339,813	319,813	317,396	2,417
Special Fringe Benefits	10,200	10,200	2,575	7,625
Operating Supplies	34,500	18,500	6,482	12,018
Routine Business	2,200	3,200	2,412	788
Board Approved Travel	-	5,000	1,657	3,343
Staff Training and Development	725	725	20	705
Contractual Professional Services	88,500	37,936	34,926	3,010
Insurance	-	564	564	-
Rentals	2,500	2,500	2,486	14
Miscellaneous	2,000	1,436	-	1,436
<i>Total Juvenile Court Schools</i>	1,390,289	1,260,725	1,228,428	32,297
Total Expenditures	1,390,539	1,261,539	1,227,889	33,650
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(250)	128,750	(377,472)	(506,222)
Other Financing Sources And Uses				
Advances in	-	-	34,000	34,000
Total Other Financing Sources And Uses	-	-	34,000	34,000
Net Change in fund Balance	(250)	128,750	(343,472)	(472,222)
<i>Fund Balance (Deficit) At Beginning of Year</i>	411,491	411,491	411,491	-
<i>Prior Year Encumbrances Appropriated</i>	251	251	251	-
Fund Balance (Deficit) At End Of Year	\$ 411,492	\$ 540,492	\$ 68,270	\$ (472,222)

MONTGOMERY COUNTY , OHIO

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

Juvenile Court - Legal Research Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 10,000	\$ 10,000	\$ 5,349	\$ (4,651)
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>5,349</u>	<u>(4,651)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Division Legal Research Fund</i>				
Operating Supplies	10,000	10,000	-	10,000
Capital Outlays	1	1	-	1
<i>Total Expenditures</i>	<u>10,001</u>	<u>10,001</u>	<u>-</u>	<u>10,001</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1)	(1)	5,349	5,350
<i>Fund Balance (Deficit) At Beginning of Year</i>	80,176	80,176	80,176	-
<i>Prior Year Encumbrances Appropriated</i>	1	1	1	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 80,176</u>	<u>\$ 80,176</u>	<u>\$ 85,526</u>	<u>\$ 5,350</u>

MONTGOMERY COUNTY , OHIO

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

Juvenile Court - Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 50,000	\$ 50,000	\$ 17,843	\$ (32,157)
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>17,843</u>	<u>(32,157)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Division Automation Fund</i>				
Operating Supplies	3,000	3,000	2,889	111
Capital Outlays	48,777	48,777	46,576	2,201
<i>Total Expenditures</i>	<u>51,777</u>	<u>51,777</u>	<u>49,465</u>	<u>2,312</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,777)	(1,777)	(31,622)	(29,845)
<i>Fund Balance (Deficit) At Beginning of Year</i>	149,644	149,644	149,644	-
<i>Prior Year Encumbrances Appropriated</i>	1,777	1,777	1,777	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 149,644</u>	<u>\$ 149,644</u>	<u>\$ 119,799</u>	<u>\$ (29,845)</u>

MONTGOMERY COUNTY , OHIO

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

Juvenile Court - Special Project Fee - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 10,000	\$ 10,000	\$ 25,520	\$ 15,520
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>25,520</u>	<u>15,520</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Juvenile Court - Special Project Fee</i>				
Operating Supplies	10,000	10,000	-	10,000
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	25,520	25,520
<i>Fund Balance (Deficit) At Beginning of Year</i>	155,302	155,302	155,302	-
<i>Prior Year Encumbrances Appropriated</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 155,302</u>	<u>\$ 155,302</u>	<u>\$ 180,822</u>	<u>\$ 25,520</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Juvenile Human Services Levy Contracts - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Miscellaneous Revenues	\$ -	\$ -	\$ 1,950	\$ 1,950
Total Revenues	<u>-</u>	<u>-</u>	<u>1,950</u>	<u>1,950</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Reclaiming Futures Human Service Levy</i>				
Salaries	141,224	155,724	155,509	215
Fringe Benefits	60,151	60,151	57,645	2,506
Special Fringe Benefits	2,000	2,000	1,887	113
Operating Supplies	24,507	21,007	13,900	7,107
Routine Business	1,200	4,700	4,252	448
Board Approved Travel	4,500	4,500	1,318	3,182
Staff Training and Development	400	400	-	400
Contractual Professional Services	72,986	48,286	14,329	33,957
Maintenance and Repair Services	-	1,000	-	1,000
Communications	1,500	1,500	388	1,112
Miscellaneous	-	8,000	7,800	200
<i>Total Reclaiming Futures Human Service Levy</i>	<u>308,468</u>	<u>307,268</u>	<u>257,028</u>	<u>50,240</u>
<i>Assessment and Counseling Program</i>				
Contractual Professional Services	150,281	150,281	99,153	51,128
<i>Total Assessment and Counseling Program</i>	<u>150,281</u>	<u>150,281</u>	<u>99,153</u>	<u>51,128</u>
<i>Start Right Program</i>				
Salaries	181,539	181,539	174,775	6,764
Fringe Benefits	69,449	69,449	69,041	408
Special Fringe Benefits	1,100	1,100	536	564
Operating Supplies	4,823	4,823	2,031	2,792
Routine Business	1,500	1,500	410	1,090
Staff Training and Development	2,000	1,000	-	1,000
Contractual Professional Services	14,400	14,400	1,684	12,716
Social Services Contractual Services	500	500	450	50
Communications	2,000	3,000	2,689	311
Insurance	312	312	277	35
Capital Outlays	-	1,200	-	1,200
<i>Total Start Right Program</i>	<u>277,623</u>	<u>278,823</u>	<u>251,893</u>	<u>26,930</u>
Total Expenditures	<u>736,372</u>	<u>736,372</u>	<u>608,074</u>	<u>128,298</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(736,372)</u>	<u>(736,372)</u>	<u>(606,124)</u>	<u>130,248</u>
Other Financing Sources And Uses				
Transfers in	687,392	687,392	687,392	-
Total Other Financing Sources And Uses	<u>687,392</u>	<u>687,392</u>	<u>687,392</u>	<u>-</u>
Net Change in fund Balance	(48,980)	(48,980)	81,268	130,248
Fund Balance (Deficit) At Beginning of Year	1,048,269	1,048,269	1,048,269	-
Prior Year Encumbrances Appropriated	29,587	29,587	29,587	-
Fund Balance (Deficit) At End Of Year	<u>\$ 1,028,876</u>	<u>\$ 1,028,876</u>	<u>\$ 1,159,124</u>	<u>\$ 130,248</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Juvenile Court - Mediation Fees - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ -	\$ 75,000	\$ 545	\$ (74,455)
Intergovernmental Revenues	-	7,870	7,870	-
<i>Total Revenues</i>	<u>-</u>	<u>82,870</u>	<u>8,415</u>	<u>(74,455)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Mediation Fees</i>				
Contractual Professional Services	-	30,000	30,000	-
<i>Total Expenditures</i>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>52,870</u>	<u>(21,585)</u>	<u>(74,455)</u>
Other Financing Sources And Uses				
Advances in	-	-	21,585	21,585
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>21,585</u>	<u>21,585</u>
<i>Net Change in fund Balance</i>	<u>-</u>	<u>52,870</u>	<u>-</u>	<u>(52,870)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ 52,870</u>	<u>\$ -</u>	<u>\$ (52,870)</u>

MONTGOMERY COUNTY , OHIO

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

Domestic Relations-Legal Research Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 6,680	\$ 6,680	\$ 5,268	\$ (1,412)
<i>Total Revenues</i>	<u>6,680</u>	<u>6,680</u>	<u>5,268</u>	<u>(1,412)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000
<i>Total Expenditures</i>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	680	680	5,268	4,588
<i>Fund Balance (Deficit) At Beginning of Year</i>	72,168	72,168	72,168	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 72,848</u>	<u>\$ 72,848</u>	<u>\$ 77,436</u>	<u>\$ 4,588</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court Dispute Resolution - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 24,000	\$ 24,000	\$ 27,505	\$ 3,505
<i>Total Revenues</i>	<u>24,000</u>	<u>24,000</u>	<u>27,505</u>	<u>3,505</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Dispute Resolution</i>				
Salaries	19,853	20,821	19,949	872
Fringe Benefits	8,784	8,784	8,761	23
Board Approved Travel	4,100	3,900	-	3,900
Contractual Professional Services	2,500	1,732	-	1,732
<i>Total Expenditures</i>	<u>35,237</u>	<u>35,237</u>	<u>28,710</u>	<u>6,527</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(11,237)</u>	<u>(11,237)</u>	<u>(1,205)</u>	<u>10,032</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	209,384	209,384	209,384	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 198,147</u>	<u>\$ 198,147</u>	<u>\$ 208,179</u>	<u>\$ 10,032</u>

MONTGOMERY COUNTY , OHIO

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

Indigent Guardianship - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 66,500	\$ 66,500	\$ 63,650	\$ (2,850)
Miscellaneous Revenues	-	-	551	551
<i>Total Revenues</i>	<u>66,500</u>	<u>66,500</u>	<u>64,201</u>	<u>(2,299)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Indigent Guardianship</i>				
Routine Business	500	500	332	168
Contractual Professional Services	15,980	15,980	9,350	6,630
Interfund Agreements	50,000	50,000	50,000	-
<i>Total Expenditures</i>	<u>66,480</u>	<u>66,480</u>	<u>59,682</u>	<u>6,798</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	20	20	4,519	4,499
<i>Fund Balance (Deficit) At Beginning of Year</i>	202,347	202,347	202,347	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 202,367</u>	<u>\$ 202,367</u>	<u>\$ 206,866</u>	<u>\$ 4,499</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court Special Projects - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 66,950	\$ 66,950	\$ 60,865	\$ (6,085)
<i>Total Revenues</i>	<u>66,950</u>	<u>66,950</u>	<u>60,865</u>	<u>(6,085)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Special Projects</i>				
Routine Business	450	450	380	70
Board Approved Travel	5,026	5,026	2,403	2,623
Staff Training and Development	9,400	9,400	8,745	655
<i>Total Expenditures</i>	<u>14,876</u>	<u>14,876</u>	<u>11,528</u>	<u>3,348</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	52,074	52,074	49,337	(2,737)
<i>Fund Balance (Deficit) At Beginning of Year</i>	55,296	55,296	55,296	-
<i>Prior Year Encumbrances Appropriated</i>	125	125	125	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 107,495</u>	<u>\$ 107,495</u>	<u>\$ 104,758</u>	<u>\$ (2,737)</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court-Legal Research Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 51,000	\$ 51,000	\$ 48,843	\$ (2,157)
<i>Total Revenues</i>	<u>51,000</u>	<u>51,000</u>	<u>48,843</u>	<u>(2,157)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Legal Research</i>				
Salaries	38,611	38,611	38,605	6
Fringe Benefits	7,906	7,906	7,883	23
Operating Supplies	9,000	9,000	5,202	3,798
<i>Total Expenditures</i>	<u>55,517</u>	<u>55,517</u>	<u>51,690</u>	<u>3,827</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(4,517)</u>	<u>(4,517)</u>	<u>(2,847)</u>	<u>1,670</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	399,945	399,945	399,945	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 395,428</u>	<u>\$ 395,428</u>	<u>\$ 397,098</u>	<u>\$ 1,670</u>

MONTGOMERY COUNTY , OHIO

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

Probate Court-Automation Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 170,000	\$ 170,000	\$ 162,810	\$ (7,190)
Miscellaneous Revenues	-	-	1,030	1,030
<i>Total Revenues</i>	<u>170,000</u>	<u>170,000</u>	<u>163,840</u>	<u>(6,160)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Automation Fund</i>				
Salaries	54,313	54,313	51,456	2,857
Fringe Benefits	9,793	10,383	10,070	313
Special Fringe Benefits	1,900	1,600	-	1,600
Operating Supplies	3,965	3,965	1,141	2,824
Staff Training and Development	1,000	710	-	710
Contractual Professional Services	95,350	114,590	95,350	19,240
Maintenance and Repair Services	15,700	15,700	7,760	7,940
Capital Outlays	149,403	130,163	115,158	15,005
<i>Total Expenditures</i>	<u>331,424</u>	<u>331,424</u>	<u>280,935</u>	<u>50,489</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(161,424)</u>	<u>(161,424)</u>	<u>(117,095)</u>	<u>44,329</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	450,187	450,187	450,187	-
<i>Prior Year Encumbrances Appropriated</i>	33,460	33,460	33,460	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 322,223</u>	<u>\$ 322,223</u>	<u>\$ 366,552</u>	<u>\$ 44,329</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Co Municipal Court Probation Services - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 92,980	\$ 92,980	\$ 76,120	\$ (16,860)
Miscellaneous Revenues	-	-	1,974	1,974
<i>Total Revenues</i>	<u>92,980</u>	<u>92,980</u>	<u>78,094</u>	<u>(14,886)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Probation Services Fee</i>				
Salaries	57,627	57,627	57,086	541
Fringe Benefits	29,768	29,768	26,138	3,630
Board Approved Travel	2,000	1,970	-	1,970
Staff Training and Development	1,000	1,000	-	1,000
Insurance	100	130	113	17
<i>Total Expenditures</i>	<u>90,495</u>	<u>90,495</u>	<u>83,337</u>	<u>7,158</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>2,485</u>	<u>2,485</u>	<u>(5,243)</u>	<u>(7,728)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>42,726</u>	<u>42,726</u>	<u>42,726</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 45,211</u>	<u>\$ 45,211</u>	<u>\$ 37,483</u>	<u>\$ (7,728)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Indigent Drivers Interlock/Alcohol Monitor - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 9,770	\$ 9,770	\$ 14,854	\$ 5,084
<i>Total Revenues</i>	<u>9,770</u>	<u>9,770</u>	<u>14,854</u>	<u>5,084</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Indigent Drivers Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	-	20,000
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(10,230)</u>	<u>(10,230)</u>	<u>14,854</u>	<u>25,084</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	59,181	59,181	59,181	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 48,951</u>	<u>\$ 48,951</u>	<u>\$ 74,035</u>	<u>\$ 25,084</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Co Municipal Court Indigent Drug Alcohol - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 15,560	\$ 15,560	\$ 23,389	\$ 7,829
Fines and Forfeitures	6,000	6,000	8,242	2,242
<i>Total Revenues</i>	<u>21,560</u>	<u>21,560</u>	<u>31,631</u>	<u>10,071</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Indigent Drivers Alcohol Treatment Fund</i>				
Contractual Professional Services	50,000	50,000	-	50,000
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(28,440)	(28,440)	31,631	60,071
<i>Fund Balance (Deficit) At Beginning of Year</i>	250,618	250,618	250,618	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 222,178</u>	<u>\$ 222,178</u>	<u>\$ 282,249</u>	<u>\$ 60,071</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Co Muni Court Automation/Legal Research - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 37,500	\$ 37,500	\$ 39,573	\$ 2,073
Miscellaneous Revenues	-	-	393	393
<i>Total Revenues</i>	<u>37,500</u>	<u>37,500</u>	<u>39,966</u>	<u>2,466</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Co Muni Court Automation/Legal Research</i>				
Salaries	17,994	17,994	17,016	978
Fringe Benefits	9,667	9,667	9,484	183
Operating Supplies	11,620	9,620	5,657	3,963
Board Approved Travel	1,600	-	-	-
Staff Training and Development	1,000	2,280	2,280	-
Contractual Professional Services	1,700	10,693	10,584	109
Maintenance and Repair Services	17,825	17,792	16,943	849
Communications	2,500	2,500	2,285	215
Capital Outlays	6,796	1,156	1,123	33
Debt Service	7,215	7,215	7,091	124
<i>Total Expenditures</i>	<u>77,917</u>	<u>78,917</u>	<u>72,463</u>	<u>6,454</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(40,417)</u>	<u>(41,417)</u>	<u>(32,497)</u>	<u>8,920</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	90,085	90,085	90,085	-
<i>Prior Year Encumbrances Appropriated</i>	2,486	2,486	2,486	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 52,154</u>	<u>\$ 51,154</u>	<u>\$ 60,074</u>	<u>\$ 8,920</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Co Municipal Court Special Projects Fund - Other Special Revenue Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 200,000	\$ 200,000	\$ 186,670	\$ (13,330)
Miscellaneous Revenues	-	-	1,142	1,142
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>187,812</u>	<u>(12,188)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Co Municipal Court Special Project Fund</i>				
Statutory Salaries	-	4,200	4,108	92
Salaries	110,093	105,893	104,821	1,072
Fringe Benefits	24,136	24,136	23,305	831
Special Fringe Benefits	-	540	540	-
Board Approved Travel	13,117	13,117	6,248	6,869
Staff Training and Development	4,174	4,174	3,315	859
Contractual Professional Services	8,000	61,860	54,920	6,940
Law Enforcement Services	2,826	2,826	-	2,826
<i>Total Co Municipal Court Special Project Fund</i>	<u>162,346</u>	<u>216,746</u>	<u>197,257</u>	<u>19,489</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Co Municipal Court Special Project Fund</i>				
Intergovernmental	16,452	16,452	14,250	2,202
<i>Total Co Municipal Court Special Project Fund</i>	<u>16,452</u>	<u>16,452</u>	<u>14,250</u>	<u>2,202</u>
<i>Total Expenditures</i>	<u>178,798</u>	<u>233,198</u>	<u>211,507</u>	<u>21,691</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	21,202	(33,198)	(23,695)	9,503
<i>Fund Balance (Deficit) At Beginning of Year</i>	752,964	752,964	752,964	-
<i>Prior Year Encumbrances Appropriated</i>	617	617	617	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 774,783</u>	<u>\$ 720,383</u>	<u>\$ 729,886</u>	<u>\$ 9,503</u>

MONTGOMERY COUNTY , OHIO

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

County Law Library Resources Fund - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 11,000	\$ 11,000	\$ 16,490	\$ 5,490
Fines and Forfeitures	728,900	728,900	779,156	50,256
Miscellaneous Revenues	25,100	65,100	40,000	(25,100)
<i>Total Revenues</i>	<u>765,000</u>	<u>805,000</u>	<u>835,646</u>	<u>30,646</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Salaries	259,432	269,432	264,823	4,609
Fringe Benefits	83,730	83,730	82,896	834
Operating Supplies	379,358	434,047	429,550	4,497
Routine Business	500	-	-	-
Board Approved Travel	3,250	-	-	-
Staff Training and Development	800	588	588	-
Contractual Professional Services	3,173	573	572	1
Maintenance and Repair Services	2,500	-	-	-
Communications	5,000	4,500	4,305	195
Insurance	2,000	2,000	633	1,367
Rentals	4,500	4,962	4,528	434
Capital Outlays	11,679	11,679	-	11,679
<i>Total Law Library Resources Operations</i>	<u>755,922</u>	<u>811,511</u>	<u>787,895</u>	<u>23,616</u>
Intergovernmental:				
<i>Judicial & Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Intergovernmental	16,000	10,411	10,411	-
<i>Total Law Library Resources Operations</i>	<u>16,000</u>	<u>10,411</u>	<u>10,411</u>	<u>-</u>
<i>Total Expenditures</i>	<u>771,922</u>	<u>821,922</u>	<u>798,306</u>	<u>23,616</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(6,922)</u>	<u>(16,922)</u>	<u>37,340</u>	<u>54,262</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	145,363	145,363	145,363	-
<i>Prior Year Encumbrances Appropriated</i>	16,053	16,053	16,053	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 154,494</u>	<u>\$ 144,494</u>	<u>\$ 198,756</u>	<u>\$ 54,262</u>

MONTGOMERY COUNTY , OHIO

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

Crime Lab-AFIS Fees - Other Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 77,322	\$ 77,322	\$ 53,967	\$ (23,355)
Intergovernmental Revenues	302,300	302,300	267,628	(34,672)
Miscellaneous Revenues	-	-	3,604	3,604
<i>Total Revenues</i>	<u>379,622</u>	<u>379,622</u>	<u>325,199</u>	<u>(54,423)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>AFIS Operating</i>				
Salaries	185,271	188,271	187,822	449
Fringe Benefits	65,082	65,307	65,275	32
Operating Supplies	5,200	4,216	2,135	2,081
Law Enforcement Services	74,384	74,384	55,956	18,428
Maintenance and Repair Services	62,000	62,000	62,000	-
Communications	-	800	800	-
Insurance	-	184	183	1
Capital Outlays	16,750	13,525	11,602	1,923
<i>Total Expenditures</i>	<u>408,687</u>	<u>408,687</u>	<u>385,773</u>	<u>22,914</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(29,065)</u>	<u>(29,065)</u>	<u>(60,574)</u>	<u>(31,509)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	463,294	463,294	463,294	-
<i>Prior Year Encumbrances Appropriated</i>	28,134	28,134	28,134	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 462,363</u>	<u>\$ 462,363</u>	<u>\$ 430,854</u>	<u>\$ (31,509)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Forensic Crime Laboratory - Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 105,000	\$ 105,000	\$ 120,619	\$ 15,619
Intergovernmental Revenues	1,552,250	1,552,250	1,480,588	(71,662)
Miscellaneous Revenues	-	-	29,832	29,832
<i>Total Revenues</i>	<u>1,657,250</u>	<u>1,657,250</u>	<u>1,631,039</u>	<u>(26,211)</u>
Expenditures:				
Current:				
<i>Judicial & Law Enforcement</i>				
<i>Crime Lab General Operating</i>				
Salaries	1,495,087	1,495,087	1,454,038	41,049
Fringe Benefits	503,487	503,487	485,102	18,385
Operating Supplies	250,646	250,146	215,090	35,056
Routine Business	-	500	482	18
Board Approved Travel	8,500	8,500	2,415	6,085
Staff Training and Development	2,200	2,200	1,875	325
Contractual Professional Services	47,610	47,610	33,866	13,744
Maintenance and Repair Services	59,831	59,831	57,628	2,203
Communications	12,299	12,299	7,808	4,491
Insurance	3,000	3,000	1,658	1,342
Rentals	5,500	5,500	3,934	1,566
Miscellaneous	292,000	292,000	264,666	27,334
Capital Outlays	119,000	119,000	23,105	95,895
<i>Total Expenditures</i>	<u>2,799,160</u>	<u>2,799,160</u>	<u>2,551,667</u>	<u>247,493</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(1,141,910)</u>	<u>(1,141,910)</u>	<u>(920,628)</u>	<u>221,282</u>
Other Financing Sources And Uses				
Transfers in	844,070	844,070	816,736	(27,334)
<i>Total Other Financing Sources And Uses</i>	<u>844,070</u>	<u>844,070</u>	<u>816,736</u>	<u>(27,334)</u>
<i>Net Change in fund Balance</i>	(297,840)	(297,840)	(103,892)	193,948
<i>Fund Balance (Deficit) At Beginning of Year</i>	864,673	864,673	864,673	-
<i>Prior Year Encumbrances Appropriated</i>	41,120	41,120	41,120	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 607,953</u>	<u>\$ 607,953</u>	<u>\$ 801,901</u>	<u>\$ 193,948</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Waitman Nrth Grp Drain Ditch Assmt - Road Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 2,034	\$ 2,034	\$ 1,075	\$ (959)
<i>Total Revenues</i>	<u>2,034</u>	<u>2,034</u>	<u>1,075</u>	<u>(959)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	2,034	2,034	2,033	1
<i>Total Expenditures</i>	<u>2,034</u>	<u>2,034</u>	<u>2,033</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(958)	(958)
<i>Fund Balance (Deficit) At Beginning of Year</i>	8,666	8,666	8,666	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,666</u>	<u>\$ 8,666</u>	<u>\$ 7,708</u>	<u>\$ (958)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Wolf Creek North Ditch Assmt - Road Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 4,068	\$ 4,068	\$ 4,025	\$ (43)
<i>Total Revenues</i>	<u>4,068</u>	<u>4,068</u>	<u>4,025</u>	<u>(43)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,068	4,068	4,067	1
<i>Total Expenditures</i>	<u>4,068</u>	<u>4,068</u>	<u>4,067</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(42)	(42)
<i>Fund Balance (Deficit) At Beginning of Year</i>	460	460	460	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 460</u>	<u>\$ 460</u>	<u>\$ 418</u>	<u>\$ (42)</u>

MONTGOMERY COUNTY , OHIO

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

Manning Road Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 2,414	\$ 2,414	\$ 2,489	\$ 75
<i>Total Revenues</i>	<u>2,414</u>	<u>2,414</u>	<u>2,489</u>	<u>75</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	2,414	2,414	2,413	1
<i>Total Expenditures</i>	<u>2,414</u>	<u>2,414</u>	<u>2,413</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	76	76
<i>Fund Balance (Deficit) At Beginning of Year</i>	65	65	65	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 65</u>	<u>\$ 65</u>	<u>\$ 141</u>	<u>\$ 76</u>

MONTGOMERY COUNTY , OHIO

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

Hardin Road Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 1,840	\$ 1,840	\$ 1,498	\$ (342)
<i>Total Revenues</i>	<u>1,840</u>	<u>1,840</u>	<u>1,498</u>	<u>(342)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	1,840	1,840	1,839	1
<i>Total Expenditures</i>	<u>1,840</u>	<u>1,840</u>	<u>1,839</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(341)	(341)
Other Financing Sources And Uses				
Transfers in	-	-	346	346
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>346</u>	<u>346</u>
<i>Net Change in fund Balances</i>	-	-	5	5
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

MONTGOMERY COUNTY , OHIO

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

Tom's Run Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 1,352	\$ 1,352	\$ 1,358	\$ 6
<i>Total Revenues</i>	<u>1,352</u>	<u>1,352</u>	<u>1,358</u>	<u>6</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	1,352	1,352	1,351	1
<i>Total Expenditures</i>	<u>1,352</u>	<u>1,352</u>	<u>1,351</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	7	7
<i>Fund Balance (Deficit) At Beginning of Year</i>	85	85	85	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 85</u>	<u>\$ 85</u>	<u>\$ 92</u>	<u>\$ 7</u>

MONTGOMERY COUNTY , OHIO

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

Lutheran Rd Grp Drain Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 2,082	\$ 2,082	\$ 10,200	\$ 8,118
<i>Total Revenues</i>	<u>2,082</u>	<u>2,082</u>	<u>10,200</u>	<u>8,118</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	2,082	2,082	2,081	1
<i>Total Expenditures</i>	<u>2,082</u>	<u>2,082</u>	<u>2,081</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	8,119	8,119
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,119</u>	<u>\$ 8,119</u>

MONTGOMERY COUNTY , OHIO

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

Little Farms Grp Drain Ditch Assmt - Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 4,248	\$ 4,248	\$ 9,252	\$ 5,004
<i>Total Revenues</i>	<u>4,248</u>	<u>4,248</u>	<u>9,252</u>	<u>5,004</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	4,248	4,248	4,247	1
<i>Total Expenditures</i>	<u>4,248</u>	<u>4,248</u>	<u>4,247</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	5,005	5,005
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,005</u>	<u>\$ 5,005</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Inactive Debt Service Accounts - Road Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Auditor - Debt Service Administration</i>				
<i>Total Expenditures</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	-	-
Other Financing Sources And Uses				
Transfers out	-	(347)	(346)	1
<i>Total Other Financing Sources And Uses</i>	-	(347)	(346)	1
<i>Net Change in fund Balance</i>	-	(347)	(346)	1
<i>Fund Balance (Deficit) At Beginning of Year</i>	35,001	35,001	35,001	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 35,001	\$ 34,654	\$ 34,655	\$ 1

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Wilmington Pike Sewer Assessment - Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 6,372	\$ 6,372	\$ 3,648	\$ (2,724)
<i>Total Revenues</i>	<u>6,372</u>	<u>6,372</u>	<u>3,648</u>	<u>(2,724)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	6,372	6,372	6,372	-
<i>Total Expenditures</i>	<u>6,372</u>	<u>6,372</u>	<u>6,372</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,724)</u>	<u>(2,724)</u>
Other Financing Sources And Uses				
Transfers in	-	-	1,604	1,604
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>1,604</u>	<u>1,604</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>-</u>	<u>(1,120)</u>	<u>(1,120)</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,120	1,120	1,120	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,120</u>	<u>\$ 1,120</u>	<u>\$ -</u>	<u>\$ (1,120)</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 3,504	\$ 3,504	\$ 2,177	\$ (1,327)
<i>Total Revenues</i>	<u>3,504</u>	<u>3,504</u>	<u>2,177</u>	<u>(1,327)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	3,504	3,504	3,504	-
<i>Total Expenditures</i>	<u>3,504</u>	<u>3,504</u>	<u>3,504</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(1,327)	(1,327)
<i>Fund Balance (Deficit) At Beginning of Year</i>	14,409	14,409	14,409	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 14,409</u>	<u>\$ 14,409</u>	<u>\$ 13,082</u>	<u>\$ (1,327)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Post Town Water Main Assessment - Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 14,223	\$ 14,223	\$ 14,162	\$ (61)
<i>Total Revenues</i>	<u>14,223</u>	<u>14,223</u>	<u>14,162</u>	<u>(61)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	14,223	14,223	14,223	-
<i>Total Expenditures</i>	<u>14,223</u>	<u>14,223</u>	<u>14,223</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(61)	(61)
<i>Fund Balance (Deficit) At Beginning of Year</i>	12,276	12,276	12,276	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 12,276</u>	<u>\$ 12,276</u>	<u>\$ 12,215</u>	<u>\$ (61)</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Alex Bell Water Main Assessment - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 2,208	\$ 2,208	\$ 2,207	\$ (1)
<i>Total Revenues</i>	<u>2,208</u>	<u>2,208</u>	<u>2,207</u>	<u>(1)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,208	2,208	2,207	1
<i>Total Expenditures</i>	<u>2,208</u>	<u>2,208</u>	<u>2,207</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources And Uses				
Transfers in	-	-	5	5
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Tucson Sanitary Sewer Assessment - Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 1,389	\$ 1,389	\$ 2,061	\$ 672
<i>Total Revenues</i>	<u>1,389</u>	<u>1,389</u>	<u>2,061</u>	<u>672</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,389	1,389	1,388	1
<i>Total Expenditures</i>	<u>1,389</u>	<u>1,389</u>	<u>1,388</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	673	673
<i>Fund Balance (Deficit) At Beginning of Year</i>	2,347	2,347	2,347	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,347</u>	<u>\$ 2,347</u>	<u>\$ 3,020</u>	<u>\$ 673</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 4,350	\$ 4,350	\$ 8,699	\$ 4,349
<i>Total Revenues</i>	<u>4,350</u>	<u>4,350</u>	<u>8,699</u>	<u>4,349</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	4,350	4,350	4,349	1
<i>Total Expenditures</i>	<u>4,350</u>	<u>4,350</u>	<u>4,349</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	4,350	4,350
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,053	1,053	1,053	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,053</u>	<u>\$ 1,053</u>	<u>\$ 5,403</u>	<u>\$ 4,350</u>

MONTGOMERY COUNTY , OHIO

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

Mad River Sanitary Sewer Assess - Water and Sewer Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 20,500	\$ 20,500	\$ 17,572	\$ (2,928)
<i>Total Revenues</i>	<u>20,500</u>	<u>20,500</u>	<u>17,572</u>	<u>(2,928)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	20,500	20,500	20,500	-
<i>Total Expenditures</i>	<u>20,500</u>	<u>20,500</u>	<u>20,500</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,928)</u>	<u>(2,928)</u>
Other Financing Sources And Uses				
Transfers in	-	-	2,933	2,933
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>2,933</u>	<u>2,933</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 88,725	\$ 88,725	\$ 84,059	\$ (4,666)
<i>Total Revenues</i>	<u>88,725</u>	<u>88,725</u>	<u>84,059</u>	<u>(4,666)</u>
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	88,725	88,725	88,725	-
<i>Total Expenditures</i>	<u>88,725</u>	<u>88,725</u>	<u>88,725</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(4,666)	(4,666)
<i>Fund Balance (Deficit) At Beginning of Year</i>	15,142	15,142	15,142	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 15,142</u>	<u>\$ 15,142</u>	<u>\$ 10,476</u>	<u>\$ (4,666)</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 23,612	\$ 23,612	\$ 23,760	\$ 148
<i>Total Revenues</i>	<u>23,612</u>	<u>23,612</u>	<u>23,760</u>	<u>148</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	23,612	23,612	23,611	1
<i>Total Expenditures</i>	<u>23,612</u>	<u>23,612</u>	<u>23,611</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	149	149
<i>Fund Balance (Deficit) At Beginning of Year</i>	1,039	1,039	1,039	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,039</u>	<u>\$ 1,039</u>	<u>\$ 1,188</u>	<u>\$ 149</u>

MONTGOMERY COUNTY , OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 3,156	\$ 3,156	\$ 3,112	\$ (44)
<i>Total Revenues</i>	<u>3,156</u>	<u>3,156</u>	<u>3,112</u>	<u>(44)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	3,156	3,156	3,154	2
<i>Total Expenditures</i>	<u>3,156</u>	<u>3,156</u>	<u>3,154</u>	<u>2</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>(42)</u>	<u>(42)</u>
Other Financing Sources And Uses				
Transfers in	-	-	47	47
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>47</u>	<u>47</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Wald Waldrum Brantly Wtr Mn Assmnt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 12,163	\$ 12,163	\$ 11,115	\$ (1,048)
<i>Total Revenues</i>	<u>12,163</u>	<u>12,163</u>	<u>11,115</u>	<u>(1,048)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	12,163	12,163	12,163	-
<i>Total Expenditures</i>	<u>12,163</u>	<u>12,163</u>	<u>12,163</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	(1,048)	(1,048)
<i>Fund Balance (Deficit) At Beginning of Year</i>	5,330	5,330	5,330	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 5,330</u>	<u>\$ 5,330</u>	<u>\$ 4,282</u>	<u>\$ (1,048)</u>

MONTGOMERY COUNTY , OHIO

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

Airway Road Water Main Assmt - Water and Sewer Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 2,392	\$ 2,392	\$ 2,443	\$ 51
<i>Total Revenues</i>	<u>2,392</u>	<u>2,392</u>	<u>2,443</u>	<u>51</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	2,392	2,392	2,391	1
<i>Total Expenditures</i>	<u>2,392</u>	<u>2,392</u>	<u>2,391</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	52	52
<i>Fund Balance (Deficit) At Beginning of Year</i>	69	69	69	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ 121</u>	<u>\$ 52</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Airway Road Sanitary Sewer Assmt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 2,093	\$ 2,093	\$ 2,151	\$ 58
<i>Total Revenues</i>	<u>2,093</u>	<u>2,093</u>	<u>2,151</u>	<u>58</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,093	2,093	2,093	-
<i>Total Expenditures</i>	<u>2,093</u>	<u>2,093</u>	<u>2,093</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	58	58
<i>Fund Balance (Deficit) At Beginning of Year</i>	58	58	58	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 58</u>	<u>\$ 58</u>	<u>\$ 116</u>	<u>\$ 58</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Bigger Lane Water Main Assmt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 6,026	\$ 6,026	\$ 6,095	\$ 69
<i>Total Revenues</i>	<u>6,026</u>	<u>6,026</u>	<u>6,095</u>	<u>69</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	6,026	6,026	6,026	-
<i>Total Expenditures</i>	<u>6,026</u>	<u>6,026</u>	<u>6,026</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	69	69
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 69</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Bigger Lane Sanitary Sewer Assmt - Water and Sewer Assessment Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 5,992	\$ 5,992	\$ 6,062	\$ 70
<i>Total Revenues</i>	<u>5,992</u>	<u>5,992</u>	<u>6,062</u>	<u>70</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,992	5,992	5,992	-
<i>Total Expenditures</i>	<u>5,992</u>	<u>5,992</u>	<u>5,992</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	70	70
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70</u>	<u>\$ 70</u>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Centerwood Lane Water Main Assmt - Water and Sewer Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 5,156	\$ 5,156	\$ 5,231	\$ 75
<i>Total Revenues</i>	<u>5,156</u>	<u>5,156</u>	<u>5,231</u>	<u>75</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	5,156	5,156	5,156	-
<i>Total Expenditures</i>	<u>5,156</u>	<u>5,156</u>	<u>5,156</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	-	75	75
<i>Fund Balance (Deficit) At Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Jack's Lane Pump Station Swr Assmt - Water and Sewer Assessment Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 20,797	\$ 20,797	\$ 12,703	\$ (8,094)
<i>Total Revenues</i>	<u>20,797</u>	<u>20,797</u>	<u>12,703</u>	<u>(8,094)</u>
Expenditures:				
Debt Service				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	20,797	20,797	20,796	1
<i>Total Expenditures</i>	<u>20,797</u>	<u>20,797</u>	<u>20,796</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>(8,093)</u>	<u>(8,093)</u>
Other Financing Sources And Uses				
Transfers in	-	-	8,098	8,098
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>8,098</u>	<u>8,098</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Inactive Debt Service Accounts - Water and Sewer Assessment - Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ -	\$ -	\$ 2	\$ 2
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Expenditures:				
Debt Service				
<i>Total Auditor - Debt Service Administration</i>				
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Other Financing Sources And Uses				
Transfers out	-	(12,688)	(12,687)	1
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(12,688)</u>	<u>(12,687)</u>	<u>1</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>(12,688)</u>	<u>(12,685)</u>	<u>3</u>
<i>Fund Balance (Deficit) At Beginning of Year</i>	136,090	136,090	136,090	-
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 136,090</u>	<u>\$ 123,402</u>	<u>\$ 123,405</u>	<u>\$ 3</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2005 Refunding - Various Purpose Facility Improvement Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,382,784	1,382,784	1,382,784	-
<i>Total Expenditures</i>	1,382,784	1,382,784	1,382,784	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,382,784)	(1,382,784)	(1,382,784)	-
Other Financing Sources And Uses				
Transfers in	1,382,784	1,382,784	1,382,783	(1)
<i>Total Other Financing Sources And Uses</i>	1,382,784	1,382,784	1,382,783	(1)
<i>Net Change in fund Balance</i>	-	-	(1)	(1)
<i>Fund Balance (Deficit) at Beginning of Year</i>	1	1	1	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 1	\$ 1	\$ -	\$ (1)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2013 Refunding - Various Purpose Facility Improvement Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	100,027	100,027	100,027	-
<i>Total Expenditures</i>	100,027	100,027	100,027	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(100,027)	(100,027)	(100,027)	-
Other Financing Sources And Uses				
Transfers in	100,027	100,027	94,875	(5,152)
<i>Total Other Financing Sources And Uses</i>	100,027	100,027	94,875	(5,152)
<i>Net Change in fund Balance</i>	-	-	(5,152)	(5,152)
<i>Fund Balance (Deficit) at Beginning of Year</i>	5,152	5,152	5,152	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 5,152	\$ 5,152	\$ -	\$ (5,152)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2005 Refunding - Reibold Building Renovation Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	212,410	212,410	212,410	-
<i>Total Expenditures</i>	212,410	212,410	212,410	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(212,410)	(212,410)	(212,410)	-
Other Financing Sources And Uses				
Transfers in	212,410	212,410	212,414	4
<i>Total Other Financing Sources And Uses</i>	212,410	212,410	212,414	4
<i>Net Change in fund Balance</i>	-	-	4	4
<i>Fund Balance (Deficit) at Beginning of Year</i>	1	1	1	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 1	\$ 1	\$ 5	\$ 4

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2010 Refunding - Reibold Building Renovation Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	584,350	584,350	584,350	-
<i>Total Expenditures</i>	584,350	584,350	584,350	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(584,350)	(584,350)	(584,350)	-
Other Financing Sources And Uses				
Transfers in	584,350	584,350	-	(584,350)
<i>Total Other Financing Sources And Uses</i>	584,350	584,350	-	(584,350)
<i>Net Change in fund Balance</i>	-	-	(584,350)	(584,350)
<i>Fund Balance (Deficit) at Beginning of Year</i>	4,152,300	4,152,300	4,152,300	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 4,152,300	\$ 4,152,300	\$ 3,567,950	\$ (584,350)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2013 Refunding - Reibold Building Renovation Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	15,523	15,523	15,522	1
<i>Total Expenditures</i>	15,523	15,523	15,522	1
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(15,523)	(15,523)	(15,522)	1
Other Financing Sources And Uses				
Transfers in	15,523	15,523	15,441	(82)
<i>Total Other Financing Sources And Uses</i>	15,523	15,523	15,441	(82)
<i>Net Change in fund Balance</i>	-	-	(81)	(81)
<i>Fund Balance (Deficit) at Beginning of Year</i>	82	82	82	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 82	\$ 82	\$ 1	\$ (81)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2010 Refunding - Children Services Building Debt Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	1,183,200	1,183,200	1,183,200	-
<i>Total Expenditures</i>	1,183,200	1,183,200	1,183,200	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(1,183,200)	(1,183,200)	(1,183,200)	-
Other Financing Sources And Uses				
Transfers in	1,183,200	1,183,200	1,183,200	-
<i>Total Other Financing Sources And Uses</i>	1,183,200	1,183,200	1,183,200	-
<i>Net Change in fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) at Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2005 GO - Juvenile Detention Center Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	88,400	88,400	88,400	-
<i>Total Expenditures</i>	88,400	88,400	88,400	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(88,400)	(88,400)	(88,400)	-
Other Financing Sources And Uses				
Transfers in	88,400	88,400	88,400	-
<i>Total Other Financing Sources And Uses</i>	88,400	88,400	88,400	-
<i>Net Change in fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) at Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2013 Refunding - Juvenile Detention Center Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	824,384	824,384	824,384	-
<i>Total Expenditures</i>	824,384	824,384	824,384	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(824,384)	(824,384)	(824,384)	-
Other Financing Sources And Uses				
Transfers in	824,384	824,384	820,806	(3,578)
<i>Total Other Financing Sources And Uses</i>	824,384	824,384	820,806	(3,578)
<i>Net Change in fund Balance</i>	-	-	(3,578)	(3,578)
<i>Fund Balance (Deficit) at Beginning of Year</i>	3,579	3,579	3,579	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 3,579	\$ 3,579	\$ 1	\$ (3,578)

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
2008 GO - Regional Dispatch Center Debt Service Fund**

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
<i>Auditor - Debt Service Administration</i>				
Debt Service	497,598	497,598	497,598	-
<i>Total Expenditures</i>	497,598	497,598	497,598	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(497,598)	(497,598)	(497,598)	-
Other Financing Sources And Uses				
Transfers in	497,598	497,598	497,598	-
<i>Total Other Financing Sources And Uses</i>	497,598	497,598	497,598	-
<i>Net Change in fund Balance</i>	-	-	-	-
<i>Fund Balance (Deficit) at Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 41,638,571	\$ 41,638,571	\$ 40,415,129	\$ (1,223,442)
Other Revenues	82,546	82,546	291,723	209,177
<i>Total Revenues</i>	<u>41,721,117</u>	<u>41,721,117</u>	<u>40,706,852</u>	<u>(1,014,265)</u>
Expenses:				
<i>Administration</i>				
Salaries	781,973	536,973	475,821	61,152
Fringe Benefits	272,733	205,733	159,902	45,831
Special Fringe Benefits	18,261	18,261	11,324	6,937
Post Employment Services	184	184	39	145
Pre-Employment Services	2,400	2,400	-	2,400
Operating Supplies	247,318	291,468	224,377	67,091
Routine Business	6,075	7,475	6,377	1,098
Board Approved Travel	11,392	7,872	6,816	1,056
Staff Training and Development	23,591	20,491	19,838	653
Contractual Professional Services	14,239	22,339	19,384	2,955
Maintenance and Repair Services	620	620	602	18
Communications	56,604	25,354	19,213	6,141
Rentals	5,566	6,166	5,812	354
Miscellaneous	79,927	79,927	79,287	640
Capital Outlays	1,083	1,083	896	187
<i>Total Administration</i>	<u>1,521,966</u>	<u>1,226,346</u>	<u>1,029,688</u>	<u>196,658</u>
<i>Financial Services</i>				
Salaries	181,234	189,234	181,062	8,172
Fringe Benefits	68,034	68,034	62,057	5,977
Special Fringe Benefits	3,456	3,456	880	2,576
Pre-Employment Services	122	122	83	39
Operating Supplies	147,126	57,076	(22,163)	79,239
Routine Business	678	678	166	512
Board Approved Travel	4,780	4,780	2,184	2,596
Staff Training and Development	20,286	20,286	14,488	5,798
Contractual Professional Services	44,771	44,671	21,276	23,395
Maintenance and Repair Services	14,346	7,636	41	7,595
Communications	4,332	4,332	2,831	1,501
Insurance	240,000	240,000	110,058	129,942
Rentals	3,780	3,780	2,354	1,426
Miscellaneous	91,045	94,445	92,160	2,285
Capital Outlays	-	6,510	6,498	12
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>833,990</u>	<u>755,040</u>	<u>473,975</u>	<u>281,065</u>

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Salaries	251,211	269,211	251,188	18,023
Fringe Benefits	99,553	104,553	98,029	6,524
Special Fringe Benefits	3,005	3,005	728	2,277
Post Employment Services	-	115	36	79
Pre-Employment Services	100	100	-	100
Operating Supplies	63,931	63,816	38,384	25,432
Routine Business	823	823	532	291
Board Approved Travel	3,000	3,000	-	3,000
Staff Training and Development	1,891	1,891	73	1,818
Contractual Professional Services	21,743	22,393	13,120	9,273
Maintenance and Repair Services	15,862	15,862	1,514	14,348
Communications	452	452	339	113
Rentals	1,586	1,586	623	963
Miscellaneous	9,057	9,057	9,056	1
Capital Outlays	42,085	42,085	42,085	-
<i>Total Laboratory</i>	<u>514,299</u>	<u>537,949</u>	<u>455,707</u>	<u>82,242</u>
<i>Maintenance Services</i>				
Salaries	833,312	933,312	874,341	58,971
Fringe Benefits	301,937	336,937	316,250	20,687
Special Fringe Benefits	2,407	3,157	2,974	183
Post Employment Services	3,170	2,420	100	2,320
Pre-Employment Services	671	671	73	598
Operating Supplies	346,358	380,358	348,679	31,679
Routine Business	1,660	1,660	330	1,330
Board Approved Travel	4,663	963	-	963
Staff Training and Development	16,266	7,266	4,608	2,658
Contractual Professional Services	78,514	113,514	104,832	8,682
Maintenance and Repair Services	173,737	170,867	142,699	28,168
Communications	39,341	39,341	981	38,360
Public Utility Services	515,566	461,566	308,977	152,589
Rentals	3,240	3,240	1,642	1,598
Miscellaneous	57,624	57,624	57,623	1
Cost Recovery and Intergov't Transfers	-	570	570	-
Capital Outlays	13,110	13,110	10,082	3,028
<i>Total Maintenance Services</i>	<u>2,391,576</u>	<u>2,526,576</u>	<u>2,174,761</u>	<u>351,815</u>
<i>Customer Services</i>				
Salaries	514,678	544,678	504,855	39,823
Fringe Benefits	205,317	213,317	196,379	16,938
Special Fringe Benefits	3,532	4,282	3,689	593
Pre-Employment Services	270	270	112	158
Operating Supplies	133,981	133,231	119,271	13,960
Routine Business	493	493	393	100
Board Approved Travel	6,362	6,362	1,788	4,574
Staff Training and Development	3,772	3,772	1,534	2,238
Contractual Professional Services	112,355	102,355	89,052	13,303
Maintenance and Repair Services	6,030	6,030	5,414	616
Communications	38,410	38,410	30,685	7,725
Rentals	1,890	1,890	1,388	502
Miscellaneous	187,088	187,088	161,334	25,754
<i>Total Customer Services</i>	<u>1,214,178</u>	<u>1,242,178</u>	<u>1,115,894</u>	<u>126,284</u>

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Meter Services</i>				
Salaries	499,241	469,241	440,731	28,510
Fringe Benefits	185,683	163,183	146,715	16,468
Special Fringe Benefits	5,014	5,014	2,187	2,827
Post Employment Services	790	498	178	320
Pre-Employment Services	378	670	188	482
Operating Supplies	147,610	150,085	139,033	11,052
Routine Business	270	270	8	262
Board Approved Travel	2,550	-	-	-
Staff Training and Development	7,056	5,631	3,369	2,262
Contractual Professional Services	16,200	17,700	16,684	1,016
Maintenance and Repair Services	25,441	25,441	21,216	4,225
Communications	4,060	4,060	3,564	496
Rentals	1,053	1,053	647	406
Capital Outlays	9,946	9,946	9,946	-
<i>Total Meter Services</i>	<u>905,292</u>	<u>852,792</u>	<u>784,466</u>	<u>68,326</u>
<i>Information Technology</i>				
Salaries	350,757	270,757	260,542	10,215
Fringe Benefits	114,801	79,801	71,409	8,392
Special Fringe Benefits	2,065	9,465	6,798	2,667
Post Employment Services	77	77	-	77
Pre-Employment Services	120	120	-	120
Operating Supplies	53,619	41,319	34,806	6,513
Routine Business	570	770	587	183
Board Approved Travel	6,498	6,698	5,254	1,444
Staff Training and Development	15,856	15,856	9,252	6,604
Contractual Professional Services	169,404	173,904	166,364	7,540
Maintenance and Repair Services	230,700	203,835	181,888	21,947
Communications	6,302	6,302	5,537	765
Miscellaneous	10,493	10,493	9,353	1,140
Capital Outlays	249,655	288,490	284,635	3,855
<i>Total Information Technology</i>	<u>1,210,917</u>	<u>1,107,887</u>	<u>1,036,425</u>	<u>71,462</u>
<i>Wastewater Collection</i>				
Salaries	2,011,710	2,156,710	2,060,200	96,510
Fringe Benefits	775,308	831,808	788,061	43,747
Special Fringe Benefits	6,456	6,456	1,845	4,611
Post Employment Services	4,502	4,502	975	3,527
Pre-Employment Services	1,000	1,000	303	697
Operating Supplies	487,378	486,878	404,728	82,150
Routine Business	487	487	468	19
Board Approved Travel	9,865	6,365	3,549	2,816
Staff Training and Development	41,562	41,562	36,156	5,406
Contractual Professional Services	90,119	129,119	128,329	790
Maintenance and Repair Services	172,834	165,834	115,499	50,335
Communications	9,735	9,735	7,382	2,353
Insurance	500	500	-	500
Public Utility Services	15,838,661	15,880,161	15,479,402	400,759
Rentals	5,250	5,250	3,717	1,533
Miscellaneous	57,115	57,115	48,482	8,633
Capital Outlays	36,100	36,100	26,525	9,575
Debt Service	5,353,621	5,595,799	5,590,767	5,032
<i>Total Wastewater Collection</i>	<u>24,902,203</u>	<u>25,415,381</u>	<u>24,696,388</u>	<u>718,993</u>

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Western Regional</i>				
Salaries	1,168,710	1,125,710	1,088,345	37,365
Fringe Benefits	436,736	404,736	379,442	25,294
Special Fringe Benefits	5,860	5,860	1,847	4,013
Post Employment Services	1,300	1,300	513	787
Pre-Employment Services	200	400	299	101
Operating Supplies	485,502	485,302	427,581	57,721
Routine Business	4,150	4,150	3,911	239
Board Approved Travel	9,400	4,400	2,444	1,956
Staff Training and Development	125,296	125,296	119,753	5,543
Contractual Professional Services	262,194	262,194	232,139	30,055
Maintenance and Repair Services	302,503	300,818	209,510	91,308
Communications	9,100	9,100	3,201	5,899
Public Utility Services	2,617,756	2,572,756	2,308,509	264,247
Rentals	16,000	6,000	689	5,311
Miscellaneous	54,106	54,106	52,568	1,538
Capital Outlays	12,500	14,185	14,184	1
Debt Service	444,304	444,304	443,287	1,017
<i>Total Western Regional</i>	<u>5,955,617</u>	<u>5,820,617</u>	<u>5,288,222</u>	<u>532,395</u>
<i>Eastern Regional</i>				
Salaries	712,667	803,667	779,010	24,657
Fringe Benefits	275,680	322,680	304,438	18,242
Special Fringe Benefits	5,205	5,655	5,537	118
Post Employment Services	1,010	560	82	478
Pre-Employment Services	200	200	25	175
Operating Supplies	294,300	297,100	281,344	15,756
Routine Business	1,675	1,675	834	841
Board Approved Travel	6,600	6,600	1,993	4,607
Staff Training and Development	71,304	68,504	61,272	7,232
Contractual Professional Services	65,390	70,240	54,338	15,902
Maintenance and Repair Services	190,735	142,300	108,514	33,786
Communications	9,321	9,321	3,197	6,124
Public Utility Services	1,057,870	1,140,870	1,032,600	108,270
Rentals	5,460	5,710	4,836	874
Miscellaneous	57,754	57,754	46,529	11,225
Capital Outlays	402,500	7,185	7,185	-
Debt Service	71,907	71,907	66,970	4,937
<i>Total Eastern Regional</i>	<u>3,229,578</u>	<u>3,011,928</u>	<u>2,758,704</u>	<u>253,224</u>
<i>MIPP</i>				
Salaries	154,443	160,443	149,393	11,050
Fringe Benefits	57,418	62,418	56,901	5,517
Special Fringe Benefits	1,601	1,601	1,020	581
Operating Supplies	13,342	13,287	10,062	3,225
Routine Business	240	240	-	240
Board Approved Travel	100	100	-	100
Staff Training and Development	2,530	2,530	1,525	1,005
Contractual Professional Services	2,300	2,300	423	1,877
Maintenance and Repair Services	4,400	4,400	549	3,851
Communications	2,100	2,100	257	1,843
Miscellaneous	-	55	55	-
Capital Outlays	7,000	7,000	5,535	1,465
<i>Total MIPP</i>	<u>245,474</u>	<u>256,474</u>	<u>225,720</u>	<u>30,754</u>
<i>Total Expenses</i>	<u>42,925,090</u>	<u>42,753,168</u>	<u>40,039,950</u>	<u>2,713,218</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(1,203,973)</u>	<u>(1,032,051)</u>	<u>666,902</u>	<u>1,698,953</u>

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Transfers in	-	-	13,670	13,670
Transfers out	(5,630,475)	(6,044,575)	(6,029,734)	14,841
<i>Net Change in Fund Equity</i>	(6,834,448)	(7,076,626)	(5,349,162)	1,727,464
<i>Fund Equity at Beginning of Year</i>	11,272,533	11,272,533	11,272,533	-
<i>Prior Year Encumbrances Appropriated</i>	3,232,587	3,232,587	3,232,587	-
<i>Fund Equity At End Of Year</i>	<u>\$ 7,670,672</u>	<u>\$ 7,428,494</u>	<u>\$ 9,155,958</u>	<u>\$ 1,727,464</u>

MONTGOMERY COUNTY , OHIO

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

2005 Refunding- Sewer Improvement Bonds-Wastewater-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	586,561	586,561	586,560	1
<i>Total Expenses</i>	586,561	586,561	586,560	1
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(586,561)	(586,561)	(586,560)	1
Transfers in	586,561	586,561	586,565	4
<i>Net Change in Fund Equity</i>	-	-	5	5
<i>Fund Equity At Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	\$ -	\$ -	\$ 5	\$ 5

MONTGOMERY COUNTY , OHIO

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

2005 Refunding- Clio/Spring Valley Swr Proj-Wastewater-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	93,600	93,600	93,600	-
<i>Total Expenses</i>	93,600	93,600	93,600	-
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(93,600)	(93,600)	(93,600)	-
Transfers in	93,600	93,600	93,600	-
<i>Net Change in Fund Equity</i>	-	-	-	-
<i>Fund Equity At Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- Big Three Trunk Sewer Bonds-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	462,478	462,478	462,478	-
Total Expenses	462,478	462,478	462,478	-
Excess (Deficiency) Of Revenues Over Expenses	(462,478)	(462,478)	(462,478)	-
Transfers in	462,478	462,478	462,483	5
Net Change in Fund Equity	-	-	5	5
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ 5	\$ 5

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2005 Refunding- Wtr Pollution Cont. MP Bonds-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	941,523	941,523	941,522	1
Total Expenses	941,523	941,523	941,522	1
Excess (Deficiency) Of Revenues Over Expenses	(941,523)	(941,523)	(941,522)	1
Transfers in	941,523	941,523	941,527	4
Net Change in Fund Equity	-	-	5	5
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ 5	\$ 5

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2010 Refunding- SR49 I-70 Sewer Improvement-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	171,150	171,150	171,150	-
Total Expenses	171,150	171,150	171,150	-
Excess (Deficiency) Of Revenues Over Expenses	(171,150)	(171,150)	(171,150)	-
Transfers in	171,150	171,150	171,150	-
Net Change in Fund Equity	-	-	-	-
Fund Equity at Beginning of Year	-	-	-	-
Fund Equity At End Of Year	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2013 Refunding- Big Three Trunk Sewer Bonds-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	33,994	33,994	33,992	2
Total Expenses	33,994	33,994	33,992	2
Excess (Deficiency) Of Revenues Over Expenses	(33,994)	(33,994)	(33,992)	2
Transfers in	33,994	33,994	33,818	(176)
Net Change in Fund Equity	-	-	(174)	(174)
Fund Equity at Beginning of Year	179	179	179	-
Fund Equity At End Of Year	\$ 179	\$ 179	\$ 5	\$ (174)

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2013 Refunding- Sewer Improvement Bonds-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	42,865	42,865	42,864	1
Total Expenses	42,865	42,865	42,864	1
Excess (Deficiency) Of Revenues Over Expenses	(42,865)	(42,865)	(42,864)	1
Transfers in	42,865	42,865	42,643	(222)
Net Change in Fund Equity	-	-	(221)	(221)
Fund Equity at Beginning of Year	226	226	226	-
Fund Equity At End Of Year	\$ 226	\$ 226	\$ 5	\$ (221)

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual
2013 Refunding- Wtr Pollution Cont. MP Bonds-Wastewater-Enterprise Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Auditor - Debt Service Administration				
Debt Service	69,204	69,204	69,203	1
Total Expenses	69,204	69,204	69,203	1
Excess (Deficiency) Of Revenues Over Expenses	(69,204)	(69,204)	(69,203)	1
Transfers in	69,204	69,204	68,843	(361)
Net Change in Fund Equity	-	-	(360)	(360)
Fund Equity at Beginning of Year	365	365	365	-
Fund Equity At End Of Year	\$ 365	\$ 365	\$ 5	\$ (360)

MONTGOMERY COUNTY , OHIO

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

2008 Caylor Rd Sewer Bonds-Wastewater-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Revenues	\$ 76,496	\$ 76,496	\$ 76,496	\$ -
<i>Total Revenues</i>	<u>76,496</u>	<u>76,496</u>	<u>76,496</u>	<u>-</u>
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	76,496	76,496	76,496	-
<i>Total Expenses</i>	<u>76,496</u>	<u>76,496</u>	<u>76,496</u>	<u>-</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	-	-	-
<i>Fund Equity at Beginning of Year</i>	18,128	18,128	18,128	-
<i>Fund Equity At End Of Year</i>	<u>\$ 18,128</u>	<u>\$ 18,128</u>	<u>\$ 18,128</u>	<u>-</u>

MONTGOMERY COUNTY , OHIO

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

Chautauqua Sewer Improvement Area - Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Chautauqua Sewer District Total Expenses</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	-	-	-
Transfers in	-	13,670	5	(13,665)
Transfers out	-	(13,670)	(13,670)	-
<i>Net Change in Fund Equity</i>	-	-	(13,665)	(13,665)
<i>Fund Equity At Beginning of Year</i>	13,670	13,670	13,670	-
<i>Fund Equity At End Of Year</i>	<u>\$ 13,670</u>	<u>\$ 13,670</u>	<u>\$ 5</u>	<u>\$ (13,665)</u>

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 36,006,549	\$ 36,006,549	\$ 33,069,642	\$ (2,936,907)
Other Revenues	440,236	440,236	503,222	62,986
<i>Total Revenues</i>	<u>36,446,785</u>	<u>36,446,785</u>	<u>33,572,864</u>	<u>(2,873,921)</u>
Expenses:				
<i>Administration</i>				
Salaries	605,751	424,751	386,156	38,595
Fringe Benefits	210,553	140,553	127,321	13,232
Special Fringe Benefits	14,956	15,056	10,487	4,569
Post Employment Services	249	157	29	128
Pre-Employment Services	2,400	2,492	-	2,492
Operating Supplies	19,588	28,938	14,626	14,312
Routine Business	5,506	5,506	5,366	140
Board Approved Travel	17,216	11,886	5,187	6,699
Staff Training and Development	21,504	20,304	17,997	2,307
Contractual Professional Services	11,630	17,880	11,347	6,533
Maintenance and Repair Services	693	693	464	229
Communications	51,357	49,757	14,948	34,809
Rentals	4,534	4,534	4,217	317
Miscellaneous	60,177	60,177	59,740	437
Capital Outlays	817	817	-	817
<i>Total Administration</i>	<u>1,026,931</u>	<u>783,501</u>	<u>657,885</u>	<u>125,616</u>
<i>Financial Services</i>				
Salaries	139,318	148,318	141,765	6,553
Fringe Benefits	52,196	52,196	48,166	4,030
Special Fringe Benefits	2,484	2,484	691	1,793
Pre-Employment Services	368	368	62	306
Operating Supplies	121,566	63,266	(14,636)	77,902
Routine Business	505	505	204	301
Board Approved Travel	3,538	3,538	1,971	1,567
Staff Training and Development	14,624	14,624	12,324	2,300
Contractual Professional Services	27,895	27,795	14,167	13,628
Maintenance and Repair Services	10,819	5,654	85	5,569
Communications	4,680	4,680	2,134	2,546
Insurance	172,500	172,500	154,967	17,533
Rentals	3,200	3,200	1,946	1,254
Miscellaneous	68,684	71,884	69,654	2,230
Capital Outlays	-	4,915	4,902	13
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>632,377</u>	<u>585,927</u>	<u>438,402</u>	<u>147,525</u>

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Salaries	189,071	203,071	189,503	13,568
Fringe Benefits	75,110	80,610	73,969	6,641
Special Fringe Benefits	1,885	1,885	549	1,336
Post Employment Services	-	100	27	73
Pre-Employment Services	100	100	-	100
Operating Supplies	40,537	43,437	40,458	2,979
Routine Business	528	528	401	127
Board Approved Travel	2,160	2,160	-	2,160
Staff Training and Development	1,209	1,209	-	1,209
Contractual Professional Services	35,990	35,790	22,538	13,252
Maintenance and Repair Services	10,138	7,138	970	6,168
Communications	297	297	256	41
Rentals	780	780	470	310
Miscellaneous	15,232	15,432	15,432	-
Capital Outlays	31,748	31,748	31,748	-
<i>Total Laboratory</i>	<u>404,785</u>	<u>424,285</u>	<u>376,321</u>	<u>47,964</u>
<i>Maintenance Services</i>				
Salaries	627,608	698,608	656,915	41,693
Fringe Benefits	227,798	255,798	239,653	16,145
Special Fringe Benefits	1,595	2,145	1,726	419
Post Employment Services	1,562	1,012	76	936
Pre-Employment Services	330	330	55	275
Operating Supplies	311,161	251,161	217,367	33,794
Routine Business	817	817	528	289
Board Approved Travel	2,297	2,297	-	2,297
Staff Training and Development	13,858	13,858	3,970	9,888
Contractual Professional Services	67,833	67,833	39,198	28,635
Maintenance and Repair Services	130,939	130,509	102,971	27,538
Communications	35,281	55,281	52,287	2,994
Public Utility Services	527,496	567,496	511,421	56,075
Rentals	2,760	2,760	1,257	1,503
Miscellaneous	43,470	43,470	43,470	-
Cost Recovery and Intergov't Transfers	-	430	430	-
Capital Outlays	9,890	9,890	7,322	2,568
<i>Total Maintenance Services</i>	<u>2,004,695</u>	<u>2,103,695</u>	<u>1,878,646</u>	<u>225,049</u>
<i>Customer Services</i>				
Salaries	388,423	411,423	380,523	30,900
Fringe Benefits	154,905	160,905	147,691	13,214
Special Fringe Benefits	3,058	3,058	2,343	715
Pre-Employment Services	230	230	84	146
Operating Supplies	114,303	114,303	92,291	22,012
Routine Business	420	420	295	125
Board Approved Travel	4,877	4,877	1,341	3,536
Staff Training and Development	2,888	2,888	1,947	941
Contractual Professional Services	95,817	87,467	65,540	21,927
Maintenance and Repair Services	5,136	5,136	4,085	1,051
Communications	32,720	32,720	23,546	9,174
Rentals	1,610	1,610	1,047	563
Miscellaneous	158,735	157,235	121,769	35,466
<i>Total Customer Services</i>	<u>963,122</u>	<u>982,272</u>	<u>842,502</u>	<u>139,770</u>

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Meter Services</i>				
Salaries	376,961	362,961	333,184	29,777
Fringe Benefits	140,088	128,588	110,890	17,698
Special Fringe Benefits	4,577	4,577	1,649	2,928
Post Employment Services	368	120	106	14
Pre-Employment Services	322	570	153	417
Operating Supplies	121,651	118,626	109,227	9,399
Routine Business	230	230	7	223
Board Approved Travel	1,950	-	-	-
Staff Training and Development	5,733	4,658	2,574	2,084
Contractual Professional Services	13,800	13,800	12,975	825
Maintenance and Repair Services	21,629	21,629	16,014	5,615
Communications	3,458	3,458	2,698	760
Rentals	897	897	488	409
Miscellaneous	-	9,650	7,534	2,116
Capital Outlays	15,836	15,836	15,410	426
<i>Total Meter Services</i>	<u>707,500</u>	<u>685,600</u>	<u>612,909</u>	<u>72,691</u>
<i>Information Technology</i>				
Salaries	270,442	224,442	201,247	23,195
Fringe Benefits	88,469	88,469	54,374	34,095
Special Fringe Benefits	1,235	3,735	1,661	2,074
Post Employment Services	43	43	-	43
Pre-Employment Services	80	80	-	80
Operating Supplies	40,909	35,009	27,642	7,367
Routine Business	430	430	394	36
Board Approved Travel	4,902	5,302	3,962	1,340
Staff Training and Development	11,958	11,958	6,980	4,978
Contractual Professional Services	129,052	132,052	125,602	6,450
Maintenance and Repair Services	174,560	154,193	137,683	16,510
Communications	4,755	4,755	4,177	578
Miscellaneous	7,916	7,916	7,055	861
Capital Outlays	190,124	219,521	216,236	3,285
<i>Total Information Technology</i>	<u>924,875</u>	<u>887,905</u>	<u>787,013</u>	<u>100,892</u>
<i>Water Distribution</i>				
Salaries	2,087,921	2,211,921	2,165,104	46,817
Fringe Benefits	796,206	838,206	797,578	40,628
Special Fringe Benefits	5,755	5,755	2,005	3,750
Post Employment Services	3,170	3,170	1,017	2,153
Pre-Employment Services	600	600	421	179
Operating Supplies	1,075,886	826,886	663,055	163,831
Routine Business	970	970	564	406
Board Approved Travel	9,815	9,815	3,557	6,258
Staff Training and Development	48,141	48,141	41,700	6,441
Contractual Professional Services	105,497	128,497	125,167	3,330
Maintenance and Repair Services	2,256,783	2,750,783	2,325,621	425,162
Communications	10,100	10,100	7,142	2,958
Insurance	1,200	1,200	982	218
Public Utility Services	21,549,323	21,319,323	20,898,180	421,143
Rentals	13,706	13,706	8,771	4,935
Miscellaneous	169,872	176,872	170,121	6,751
Capital Outlays	37,795	37,795	35,055	2,740
Debt Service	622,910	622,910	622,905	5
<i>Total Water Distribution</i>	<u>28,795,650</u>	<u>29,006,650</u>	<u>27,868,945</u>	<u>1,137,705</u>
<i>Total Expenses</i>	<u>35,459,935</u>	<u>35,459,835</u>	<u>33,462,623</u>	<u>1,997,212</u>

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	986,850	986,950	110,241	(876,709)
Transfers in	-	-	62,103	62,103
Transfers out	(5,008,862)	(5,008,962)	(4,844,592)	164,370
<i>Net Change in Fund Equity</i>	(4,022,012)	(4,022,012)	(4,672,248)	(650,236)
<i>Fund Equity at Beginning of Year</i>	7,026,540	7,026,540	7,026,540	-
<i>Prior Year Encumbrances Appropriated</i>	4,045,729	4,045,729	4,045,729	-
<i>Fund Equity At End Of Year</i>	\$ 7,050,257	\$ 7,050,257	\$ 6,400,021	\$ (650,236)

MONTGOMERY COUNTY , OHIO

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

1992 County-Byers Road Water Main-Water-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
<i>Total Expenses</i>	-	-	-	-
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	-	-	-	-
Transfers in	-	62,103	5	(62,098)
Transfers out	-	(62,103)	(62,103)	-
<i>Net Change in Fund Equity</i>	-	-	(62,098)	(62,098)
<i>Fund Equity At Beginning of Year</i>	62,103	62,103	62,103	-
<i>Fund Equity At End Of Year</i>	\$ 62,103	\$ 62,103	\$ 5	\$ (62,098)

MONTGOMERY COUNTY , OHIO

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

2005 Refunding- North High Water Main Bonds-Water-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	57,159	57,159	57,158	1
<i>Total Expenses</i>	57,159	57,159	57,158	1
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(57,159)	(57,159)	(57,158)	1
Transfers in	57,159	57,159	57,163	4
<i>Net Change in Fund Equity</i>	-	-	5	5
<i>Fund Equity At Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	\$ -	\$ -	\$ 5	\$ 5

MONTGOMERY COUNTY , OHIO

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

2010 Refunding- SR49 I-70 Water Improvement-Water-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	125,025	125,025	125,025	-
<i>Total Expenses</i>	125,025	125,025	125,025	-
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(125,025)	(125,025)	(125,025)	-
Transfers in	125,025	125,025	125,025	-
<i>Net Change in Fund Equity</i>	-	-	-	-
<i>Fund Equity At Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

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

2013 Refunding- North High Water Main Bonds-Water-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	4,178	4,178	4,177	1
<i>Total Expenses</i>	4,178	4,178	4,177	1
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(4,178)	(4,178)	(4,177)	1
Transfers in	4,178	4,178	4,160	(18)
<i>Net Change in Fund Equity</i>	-	-	(17)	(17)
<i>Fund Equity At Beginning of Year</i>	22	22	22	-
<i>Fund Equity At End Of Year</i>	\$ 22	\$ 22	\$ 5	\$ (17)

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, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 21,230,500	\$ 21,230,500	\$ 22,202,885	\$ 972,385
Other Revenues	27,000	27,000	131,320	104,320
<i>Total Revenues</i>	<u>21,257,500</u>	<u>21,257,500</u>	<u>22,334,205</u>	<u>1,076,705</u>
Expenses:				
<i>Solid Waste Administration</i>				
Salaries	182,780	197,780	182,377	15,403
Fringe Benefits	53,148	60,148	54,122	6,026
Special Fringe Benefits	7,500	7,500	4,663	2,837
Pre-Employment Services	350	350	-	350
Operating Supplies	5,500	5,500	1,958	3,542
Routine Business	2,320	2,320	945	1,375
Board Approved Travel	8,758	8,758	-	8,758
Staff Training and Development	6,100	6,100	908	5,192
Contractual Professional Services	18,700	13,815	1,317	12,498
Maintenance and Repair Services	7,300	7,300	-	7,300
Communications	10,800	10,800	1,449	9,351
Insurance	1,000	1,000	-	1,000
Rentals	1,000	4,200	2,887	1,313
Miscellaneous	917,226	959,226	958,270	956
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	-	1,685	1,684	1
Debt Service	5,000	5,000	1,575	3,425
<i>Total Solid Waste Administration</i>	<u>1,227,482</u>	<u>1,292,482</u>	<u>1,213,155</u>	<u>79,327</u>
<i>Solid Waste Financial & Customer Service</i>				
Salaries	142,168	112,168	95,504	16,664
Fringe Benefits	43,541	43,541	32,710	10,831
Special Fringe Benefits	3,550	3,550	2,623	927
Operating Supplies	8,700	8,700	1,237	7,463
Routine Business	300	300	-	300
Board Approved Travel	5,000	5,000	-	5,000
Staff Training and Development	1,500	1,500	-	1,500
Contractual Professional Services	25,700	24,500	12,753	11,747
Maintenance and Repair Services	1,100	1,100	-	1,100
Communications	7,000	7,000	951	6,049
Rentals	3,000	4,200	4,160	40
Miscellaneous	12,300	6,100	157	5,943
<i>Total Solid Waste Financial & Customer Service</i>	<u>253,859</u>	<u>217,659</u>	<u>150,095</u>	<u>67,564</u>
<i>North Transfer Station Operations</i>				
Salaries	680,890	596,890	557,002	39,888
Fringe Benefits	268,757	268,757	188,381	80,376
Special Fringe Benefits	3,540	3,540	893	2,647
Post Employment Services	1,005	1,005	439	566
Pre-Employment Services	400	400	86	314
Operating Supplies	13,859	13,859	10,627	3,232
Routine Business	816	816	-	816
Staff Training and Development	750	750	-	750
Contractual Professional Services	222,152	188,607	144,758	43,849
Maintenance and Repair Services	1,000	1,000	486	514
Communications	5,000	5,000	3,623	1,377
Public Utility Services	-	250	75	175
Miscellaneous	1,000	1,000	-	1,000
<i>Total North Transfer Station Operations</i>	<u>1,199,169</u>	<u>1,081,874</u>	<u>906,370</u>	<u>175,504</u>

MONTGOMERY COUNTY , OHIO

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

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>North Maintenance Services</i>				
Salaries	67,411	67,411	53,677	13,734
Fringe Benefits	14,128	17,628	14,420	3,208
Special Fringe Benefits	503	503	50	453
Post Employment Services	50	50	-	50
Pre-Employment Services	100	100	-	100
Operating Supplies	54,749	70,749	62,747	8,002
Contractual Professional Services	900	900	-	900
Maintenance and Repair Services	16,560	47,060	43,333	3,727
Public Utility Services	207,690	186,190	133,912	52,278
<i>Total North Maintenance Services</i>	<u>362,091</u>	<u>390,591</u>	<u>308,139</u>	<u>82,452</u>
<i>South Transfer Station Operations</i>				
Salaries	2,300,902	2,290,117	2,197,290	92,827
Fringe Benefits	872,979	865,979	809,801	56,178
Special Fringe Benefits	11,820	14,020	13,769	251
Post Employment Services	2,715	2,715	1,088	1,627
Pre-Employment Services	3,617	2,467	815	1,652
Operating Supplies	118,525	122,310	118,112	4,198
Routine Business	1,000	1,850	1,777	73
Board Approved Travel	20,700	8,400	8,136	264
Staff Training and Development	10,300	13,095	13,022	73
Contractual Professional Services	347,453	564,668	516,037	48,631
Maintenance and Repair Services	2,400	2,400	2,176	224
Communications	60,704	60,704	52,501	8,203
Insurance	100,000	100,000	83,703	16,297
Public Utility Services	8,963,819	10,066,154	9,484,844	581,310
Rentals	5,500	5,500	1,743	3,757
Miscellaneous	44,932	52,197	44,509	7,688
Capital Outlays	-	11,285	10,365	920
<i>Total South Transfer Station Operations</i>	<u>12,867,366</u>	<u>14,183,861</u>	<u>13,359,688</u>	<u>824,173</u>
<i>South Maintenance Services</i>				
Salaries	543,407	543,407	502,687	40,720
Fringe Benefits	182,826	179,326	164,773	14,553
Special Fringe Benefits	2,750	2,750	1,870	880
Post Employment Services	455	455	137	318
Pre-Employment Services	910	910	137	773
Operating Supplies	691,551	678,851	576,432	102,419
Routine Business	612	1,447	751	696
Board Approved Travel	1,040	1,040	-	1,040
Staff Training and Development	16,001	9,766	7,617	2,149
Contractual Professional Services	27,438	37,438	31,794	5,644
Maintenance and Repair Services	1,049,983	998,183	909,383	88,800
Communications	4,107	6,707	6,461	246
Public Utility Services	369,671	379,171	313,612	65,559
Rentals	49,072	49,072	33,243	15,829
Miscellaneous	1,010	2,810	2,654	156
Capital Outlays	9,500	24,500	19,491	5,009
<i>Total South Maintenance Services</i>	<u>2,950,333</u>	<u>2,915,833</u>	<u>2,571,042</u>	<u>344,791</u>
<i>Total Expenses</i>	<u>18,860,300</u>	<u>20,082,300</u>	<u>18,508,489</u>	<u>1,573,811</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>2,397,200</u>	<u>1,175,200</u>	<u>3,825,716</u>	<u>2,650,516</u>
Transfers in	215,000	215,000	398,148	183,148
Transfers out	(3,375,000)	(6,333,000)	(6,196,200)	136,800
<i>Net Change in Fund Equity</i>	<u>(762,800)</u>	<u>(4,942,800)</u>	<u>(1,972,336)</u>	<u>2,970,464</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Fund Equity at Beginning of Year</i>	5,203,000	5,203,000	5,203,000	-
<i>Prior Year Encumbrances Appropriated</i>	1,507,721	1,507,721	1,507,721	-
<i>Fund Equity At End Of Year</i>	<u>\$ 5,947,921</u>	<u>\$ 1,767,921</u>	<u>\$ 4,738,385</u>	<u>\$ 2,970,464</u>

MONTGOMERY COUNTY , OHIO

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

2010 Revenue Bonds-Solid Waste Management-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	376,000	382,200	382,108	92
<i>Total Expenses</i>	376,000	382,200	382,108	92
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(376,000)	(382,200)	(382,108)	92
Transfers in	376,000	382,200	381,200	(1,000)
<i>Net Change in Fund Equity</i>	-	-	(908)	(908)
<i>Fund Equity At Beginning of Year</i>	9,727	9,727	9,727	-
<i>Fund Equity At End Of Year</i>	\$ 9,727	\$ 9,727	\$ 8,819	\$ (908)

Nonmajor Enterprise Funds

Enterprise Funds represent a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The following are nonmajor Enterprise Funds:

Parking Facilities This fund is used to account for the revenue earned and expenses incurred in operating the County's underground and outside parking facilities. The facilities serve both County employees and the general public. Three 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, 2014

	Parking Facilities	Stillwater Center	Total
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,648,408	\$ 3,322,519	\$ 4,970,927
Materials and Supplies Inventory		48,664	48,664
Accounts Receivable	21,770	1,081,271	1,103,041
Due from Other Funds	8,979	14,300	23,279
<i>Total Current Assets</i>	<u>1,679,157</u>	<u>4,466,754</u>	<u>6,145,911</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	71,611	391,312	462,923
Accumulated Depreciation	(7,695,967)	(5,576,411)	(13,272,378)
<i>Total Noncurrent Assets</i>	<u>10,849,455</u>	<u>13,783,824</u>	<u>24,633,279</u>
<i>Total Assets</i>	<u>12,528,612</u>	<u>18,250,578</u>	<u>30,779,190</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	37,254	55,895	93,149
LIABILITIES:			
Current Liabilities:			
Accounts Payable	8,395	292,231	300,626
Accrued Wages and Benefits	11,024	434,645	445,669
Due to Other Governments	495	214,446	214,941
Accrued Interest Payable	4,204	14,415	18,619
Interfund Payable	3,983,160		3,983,160
Due to Other Funds	246	156,804	157,050
Compensated Absences Payable	22,283	147,582	169,865
General Obligation Bonds Payable	517,499	495,000	1,012,499
<i>Total Current Liabilities</i>	<u>4,547,306</u>	<u>1,755,123</u>	<u>6,302,429</u>
Noncurrent Liabilities:			
Compensated Absences Payable - net of current portion	10,322	294,084	304,406
General Obligation Bonds Payable - net of current portion	1,707,838	6,019,814	7,727,652
<i>Total Noncurrent Liabilities</i>	<u>1,718,160</u>	<u>6,313,898</u>	<u>8,032,058</u>
<i>Total Liabilities</i>	<u>6,265,466</u>	<u>8,069,021</u>	<u>14,334,487</u>
NET POSITION:			
Net Investment in Capital Assets	8,661,372	7,474,719	16,136,091
Unrestricted	(2,360,972)	2,762,733	401,761
<i>Total Net Position</i>	<u>\$ 6,300,400</u>	<u>\$ 10,237,452</u>	<u>\$ 16,537,852</u>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues, Expenses and Changes in Fund Net Position**Enterprise Funds**For the Year Ended December 31, 2014*

	Parking Facilities	Stillwater Center	Total
OPERATING REVENUES:			
Charges for Services	\$ 1,254,515	\$ 14,054,894	\$ 15,309,409
Other	3,091	13,982	17,073
<i>Total Operating Revenues</i>	<u>1,257,606</u>	<u>14,068,876</u>	<u>15,326,482</u>
OPERATING EXPENSES:			
Personal Services	309,135	10,109,771	10,418,906
Contractual Services	180,329	2,808,422	2,988,751
Materials and Supplies	12,696	1,031,381	1,044,077
Utilities	48,261	365,368	413,629
Depreciation	399,564	500,470	900,034
Other	164,425	869,984	1,034,409
<i>Total Operating Expenses</i>	<u>1,114,410</u>	<u>15,685,396</u>	<u>16,799,806</u>
<i>Operating Income (Loss)</i>	<u>143,196</u>	<u>(1,616,520)</u>	<u>(1,473,324)</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest and Fiscal Charges	(64,740)	(173,329)	(238,069)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(64,740)</u>	<u>(173,329)</u>	<u>(238,069)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	78,456	(1,789,849)	(1,711,393)
Transfers In	2,744,722	2,744,722	2,744,722
<i>Change in Net Position</i>	78,456	954,873	1,033,329
<i>Net Position (Deficit) at Beginning of Year</i>	<u>6,221,944</u>	<u>9,282,579</u>	<u>15,504,523</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 6,300,400</u>	<u>\$ 10,237,452</u>	<u>\$ 16,537,852</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2014

	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	\$ 1,014,254	\$ 13,152,875	\$ 14,167,129
Cash receipts from interfund services provided	220,397	809,245	1,029,642
Cash payments to employees for services	(228,346)	(8,769,793)	(8,998,139)
Cash payments to suppliers for goods and services	(335,224)	(5,056,424)	(5,391,648)
Cash payments for interfund services used	(157,497)	(1,468,711)	(1,626,208)
Other operating cash receipts	3,091	15,891	18,982
<i>Net cash provided by (used for) operating activities</i>	<u>516,675</u>	<u>(1,316,917)</u>	<u>(800,242)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds		3,412,397	3,412,397
Amounts repaid on interfund loans		(667,675)	(667,675)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>0</u>	<u>2,744,722</u>	<u>2,744,722</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds	(499,096)	(485,000)	(984,096)
Interest paid on general obligation bonds	(66,529)	(182,675)	(249,204)
Acquisition and construction of capital assets		(17,777)	(17,777)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(565,625)</u>	<u>(685,452)</u>	<u>(1,251,077)</u>
<i>Cash flows from investing activities:</i>			
<i>Net cash provided by (used for) investing activities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(48,950)	742,353	693,403
Cash and cash equivalents at beginning of year	1,697,358	2,580,166	4,277,524
Cash and cash equivalents at end of year	<u>\$ 1,648,408</u>	<u>\$ 3,322,519</u>	<u>\$ 4,970,927</u>
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>			
Operating income (loss)	\$ 143,196	\$ (1,616,520)	\$ (1,473,324)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>			
Depreciation	399,564	500,470	900,034
(Increase) decrease in accounts receivable	(15,513)	(108,630)	(124,143)
(Increase) decrease in due from other funds	(4,351)	17,765	13,414
(Increase) decrease in inventory of supplies		5,656	5,656
Increase (decrease) in accounts payable	(12,406)	(6,352)	(18,758)
Increase (decrease) in due to other funds	(648)	(37,784)	(38,432)
Increase (decrease) in due to other governments	495	49,539	50,034
Increase (decrease) in accrued wages and benefits	2,441	25,556	27,997
Increase (decrease) in compensated absences	3,897	(146,617)	(142,720)
<i>Total adjustments</i>	<u>373,479</u>	<u>299,603</u>	<u>673,082</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 516,675</u>	<u>\$ (1,316,917)</u>	<u>\$ (800,242)</u>

Noncash investing, capital and financing activities:

During 2014, 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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,230,321	\$ 1,230,321	\$ 1,234,652	\$ 4,331
Other Revenues	-	-	2,991	2,991
<i>Total Revenues</i>	<u>1,230,321</u>	<u>1,230,321</u>	<u>1,237,643</u>	<u>7,322</u>
Expenses:				
<i>Parking Facilities</i>				
Salaries	148,069	148,069	144,810	3,259
Fringe Benefits	73,317	73,317	72,017	1,300
Special Fringe Benefits	1,350	1,650	1,553	97
Operating Supplies	13,456	13,256	12,527	729
Routine Business	-	110	106	4
Contractual Professional Services	25,476	28,876	28,874	2
Maintenance and Repair Services	75,634	75,634	73,463	2,171
Communications	3,671	3,671	3,338	333
Insurance	26,000	26,000	22,943	3,057
Public Utility Services	48,185	47,285	38,783	8,502
Miscellaneous	74,515	87,710	87,709	1
Capital Outlays	750	750	-	750
<i>Total Parking Facilities</i>	<u>490,423</u>	<u>506,328</u>	<u>486,123</u>	<u>20,205</u>
<i>Reibold Parking Facility</i>				
Salaries	53,304	53,304	51,743	1,561
Fringe Benefits	34,023	34,023	33,893	130
Special Fringe Benefits	486	486	399	87
Operating Supplies	6,473	6,473	5,094	1,379
Contractual Professional Services	5,770	5,560	3,368	2,192
Maintenance and Repair Services	73,471	67,089	59,063	8,026
Communications	7,850	10,950	10,912	38
Insurance	7,000	7,000	4,480	2,520
Public Utility Services	37,113	36,843	25,521	11,322
Miscellaneous	38,229	39,281	38,781	500
Capital Outlays	750	750	-	750
<i>Total Reibold Parking Facility</i>	<u>264,469</u>	<u>261,759</u>	<u>233,254</u>	<u>28,505</u>
<i>Total Expenses</i>	<u>754,892</u>	<u>768,087</u>	<u>719,377</u>	<u>48,710</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>475,429</u>	<u>462,234</u>	<u>518,266</u>	<u>56,032</u>
Advances out	(300,000)	(300,000)	-	300,000
Transfers out	(614,827)	(614,827)	(614,830)	(3)
<i>Net Change in Fund Equity</i>	<u>(439,398)</u>	<u>(452,593)</u>	<u>(96,564)</u>	<u>356,029</u>
<i>Fund Equity at Beginning of Year</i>	1,239,096	1,239,096	1,239,096	-
<i>Prior Year Encumbrances Appropriated</i>	28,775	28,775	28,775	-
<i>Fund Equity At End Of Year</i>	<u>\$ 828,473</u>	<u>\$ 815,278</u>	<u>\$ 1,171,307</u>	<u>\$ 356,029</u>

MONTGOMERY COUNTY , OHIO

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

2005 Refunding- Parking Facility Bonds-Parking Facilities-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	257,089	257,089	257,088	1
<i>Total Expenses</i>	257,089	257,089	257,088	1
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(257,089)	(257,089)	(257,088)	1
Transfers in	257,089	257,089	257,092	3
<i>Net Change in Fund Equity</i>	-	-	4	4
<i>Fund Equity At Beginning of Year</i>	1	1	1	-
<i>Fund Equity At End Of Year</i>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 5</u>	<u>\$ 4</u>

MONTGOMERY COUNTY , OHIO

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

2010 Refunding- Parking Facility Bonds-Parking Facilities-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	289,750	289,750	289,750	-
<i>Total Expenses</i>	289,750	289,750	289,750	-
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(289,750)	(289,750)	(289,750)	-
Transfers in	289,750	289,750	289,750	-
<i>Net Change in Fund Equity</i>	-	-	-	-
<i>Fund Equity At Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY , OHIO

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

2013 Refunding- Parking Facility Bonds-Parking Facilities-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	18,788	18,788	18,787	1
<i>Total Expenses</i>	18,788	18,788	18,787	1
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(18,788)	(18,788)	(18,787)	1
Transfers in	18,788	18,788	18,788	-
<i>Net Change in Fund Equity</i>	-	-	1	1
<i>Fund Equity At Beginning of Year</i>	99	99	99	-
<i>Fund Equity At End Of Year</i>	\$ 99	\$ 99	\$ 100	\$ 1

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 13,018,480	\$ 13,178,480	\$ 12,890,110	\$ (288,370)
Operating Transfers In	63,545	69,269	71,336	2,067
Other Revenues	5,400	5,400	18,841	13,441
<i>Total Revenues</i>	<u>13,087,425</u>	<u>13,253,149</u>	<u>12,980,287</u>	<u>(272,862)</u>
Expenses:				
<i>Protected Costs</i>				
Operating Supplies	308,812	366,812	362,569	4,243
Public Utility Services	339,530	398,530	359,691	38,839
Miscellaneous	677,309	825,493	820,951	4,542
<i>Total Protected Costs</i>	<u>1,325,651</u>	<u>1,590,835</u>	<u>1,543,211</u>	<u>47,624</u>
<i>Cost of Ownership</i>				
Operating Supplies	-	10,033	10,033	-
Capital Outlays	70,107	137,253	136,449	804
Construction and Improvements	18,000	3,691	3,691	-
<i>Total Cost of Ownership</i>	<u>88,107</u>	<u>150,977</u>	<u>150,173</u>	<u>804</u>
<i>Stillwater HSL One Time Initiatives</i>				
Operating Supplies	4,172	4,172	4,172	-
Capital Outlays	41,826	31,326	28,022	3,304
Construction and Improvements	160,698	160,698	147,463	13,235
<i>Total Stillwater HSL One Time Initiatives</i>	<u>206,696</u>	<u>196,196</u>	<u>179,657</u>	<u>16,539</u>
<i>Registered Nurse</i>				
Salaries	330,001	330,001	324,880	5,121
Fringe Benefits	106,572	106,572	84,867	21,705
Contractual Professional Services	108,868	108,868	96,683	12,185
<i>Total Registered Nurse</i>	<u>545,441</u>	<u>545,441</u>	<u>506,430</u>	<u>39,011</u>
<i>Psychologist</i>				
Contractual Professional Services	14,509	14,509	13,451	1,058
<i>Total Psychologist</i>	<u>14,509</u>	<u>14,509</u>	<u>13,451</u>	<u>1,058</u>
<i>Quality Assurance</i>				
Salaries	70,836	84,836	65,375	19,461
Fringe Benefits	24,476	24,476	22,918	1,558
Operating Supplies	350	350	-	350
<i>Total Quality Assurance</i>	<u>95,662</u>	<u>109,662</u>	<u>88,293</u>	<u>21,369</u>
<i>Licensed Practical Nurse</i>				
Salaries	1,275,479	1,275,479	1,216,992	58,487
Fringe Benefits	447,197	447,197	423,330	23,867
Special Fringe Benefits	1,900	3,287	3,287	-
Contractual Professional Services	287,909	287,909	262,792	25,117
<i>Total Licensed Practical Nurse</i>	<u>2,012,485</u>	<u>2,013,872</u>	<u>1,906,401</u>	<u>107,471</u>
<i>In-Service</i>				
Special Fringe Benefits	800	400	-	400
Operating Supplies	4,717	4,717	2,790	1,927
Routine Business	200	200	40	160
Staff Training and Development	166	166	-	166
Contractual Professional Services	6,350	6,350	4,750	1,600
<i>Total In-Service</i>	<u>12,233</u>	<u>11,833</u>	<u>7,580</u>	<u>4,253</u>
<i>Physical Therapy</i>				
Operating Supplies	670	670	-	670
Contractual Professional Services	67,829	67,829	54,896	12,933
<i>Total Physical Therapy</i>	<u>68,499</u>	<u>68,499</u>	<u>54,896</u>	<u>13,603</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, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Occupational Therapy</i>				
Salaries	51,750	51,750	51,453	297
Fringe Benefits	18,589	18,589	18,173	416
Operating Supplies	13,745	15,745	11,300	4,445
Contractual Professional Services	119,488	130,623	130,579	44
<i>Total Occupational Therapy</i>	<u>203,572</u>	<u>216,707</u>	<u>211,505</u>	<u>5,202</u>
<i>Speech Therapy</i>				
Contractual Professional Services	29,843	29,869	22,269	7,600
<i>Total Speech Therapy</i>	<u>29,843</u>	<u>29,869</u>	<u>22,269</u>	<u>7,600</u>
<i>Recreation</i>				
Salaries	211,007	189,507	46,117	143,390
Fringe Benefits	78,136	57,323	22,147	35,176
Operating Supplies	8,810	3,810	1,966	1,844
Contractual Professional Services	4,076	21,326	15,384	5,942
<i>Total Recreation</i>	<u>302,029</u>	<u>271,966</u>	<u>85,614</u>	<u>186,352</u>
<i>Social Services</i>				
Salaries	109,854	112,354	112,305	49
Fringe Benefits	14,932	24,232	21,546	2,686
Operating Supplies	500	500	-	500
Routine Business	550	550	9	541
Contractual Professional Services	200	200	-	200
<i>Total Social Services</i>	<u>126,036</u>	<u>137,836</u>	<u>133,860</u>	<u>3,976</u>
<i>Programming</i>				
Salaries	3,193,566	3,083,566	2,766,840	316,726
Fringe Benefits	1,261,754	1,252,516	1,051,225	201,291
Special Fringe Benefits	1,100	1,100	485	615
Operating Supplies	19,971	19,971	18,794	1,177
Routine Business	1,151	1,151	281	870
Contractual Professional Services	1,725,269	1,697,328	1,592,880	104,448
<i>Total Programming</i>	<u>6,202,811</u>	<u>6,055,632</u>	<u>5,430,505</u>	<u>625,127</u>
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	366,735	378,735	371,276	7,459
Fringe Benefits	117,868	126,868	125,488	1,380
<i>Total Habilitation Care Supervisors (HCS)</i>	<u>484,603</u>	<u>505,603</u>	<u>496,764</u>	<u>8,839</u>
<i>Nursing</i>				
Salaries	81,299	55,299	44,398	10,901
Fringe Benefits	26,813	26,813	13,666	13,147
Special Fringe Benefits	3,800	513	-	513
Operating Supplies	10,469	10,469	9,771	698
Routine Business	808	808	129	679
Contractual Professional Services	226,345	247,345	215,888	31,457
Communications	142	142	107	35
<i>Total Nursing</i>	<u>349,676</u>	<u>341,389</u>	<u>283,959</u>	<u>57,430</u>
<i>Nursing Office</i>				
Salaries	31,512	31,512	31,314	198
Fringe Benefits	15,119	15,119	15,074	45
<i>Total Nursing Office</i>	<u>46,631</u>	<u>46,631</u>	<u>46,388</u>	<u>243</u>
<i>Restorative Aides</i>				
Salaries	54,588	56,888	56,226	662
Fringe Benefits	20,152	20,444	20,276	168
<i>Total Restorative Aides</i>	<u>74,740</u>	<u>77,332</u>	<u>76,502</u>	<u>830</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, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>QMRP</i>				
Salaries	201,988	201,988	201,577	411
Fringe Benefits	67,762	67,762	67,505	257
<i>Total QMRP</i>	<u>269,750</u>	<u>269,750</u>	<u>269,082</u>	<u>668</u>
<i>Respiratory Therapy</i>				
Salaries	62,611	80,811	78,471	2,340
Fringe Benefits	28,513	28,513	24,017	4,496
Contractual Professional Services	34,351	34,351	16,276	18,075
<i>Total Respiratory Therapy</i>	<u>125,475</u>	<u>143,675</u>	<u>118,764</u>	<u>24,911</u>
<i>Administration</i>				
Salaries	113,412	113,412	109,558	3,854
Fringe Benefits	65,672	66,143	55,302	10,841
Operating Supplies	4,440	3,940	2,773	1,167
Routine Business	515	515	-	515
Board Approved Travel	2,750	4,785	2,685	2,100
Staff Training and Development	2,851	2,951	2,911	40
Contractual Professional Services	207,401	190,281	177,948	12,333
Communications	2,000	2,000	672	1,328
Insurance	27,432	27,432	23,959	3,473
<i>Total Administration</i>	<u>426,473</u>	<u>411,459</u>	<u>375,808</u>	<u>35,651</u>
<i>Fiscal Services</i>				
Salaries	238,205	221,470	217,781	3,689
Fringe Benefits	96,198	84,690	79,726	4,964
Special Fringe Benefits	1,000	1,000	134	866
Operating Supplies	19,325	13,325	12,217	1,108
Routine Business	775	775	203	572
Contractual Professional Services	27,202	37,282	30,645	6,637
Maintenance and Repair Services	10,128	11,128	9,565	1,563
Communications	7,096	7,096	5,832	1,264
Public Utility Services	49,673	39,673	32,186	7,487
<i>Total Fiscal Services</i>	<u>449,602</u>	<u>416,439</u>	<u>388,289</u>	<u>28,150</u>
<i>Facility Services</i>				
Operating Supplies	36,426	36,426	19,717	16,709
Maintenance and Repair Services	14,107	14,107	10,185	3,922
<i>Total Facility Services</i>	<u>50,533</u>	<u>50,533</u>	<u>29,902</u>	<u>20,631</u>
<i>Human Resources</i>				
Salaries	211,242	208,342	208,326	16
Fringe Benefits	81,134	81,134	80,596	538
Operating Supplies	6,100	6,100	6,098	2
Routine Business	1,100	1,100	247	853
Staff Training and Development	400	400	-	400
Contractual Professional Services	30,168	40,168	37,186	2,982
Maintenance and Repair Services	-	8,780	8,780	-
Communications	1,500	1,500	754	746
<i>Total Human Resources</i>	<u>331,644</u>	<u>347,524</u>	<u>341,987</u>	<u>5,537</u>
<i>Maintenance</i>				
Salaries	-	-	-	-
Fringe Benefits	-	-	(88)	88
Special Fringe Benefits	195	195	195	-
Maintenance and Repair Services	8,060	8,060	6,139	1,921
<i>Total Maintenance</i>	<u>8,255</u>	<u>8,255</u>	<u>6,246</u>	<u>2,009</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, 2014

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laundry and Linen</i>				
Salaries	81,151	81,151	77,059	4,092
Fringe Benefits	25,052	25,052	23,709	1,343
Operating Supplies	43,187	43,187	38,284	4,903
Contractual Professional Services	1,000	1,000	-	1,000
Maintenance and Repair Services	1,000	1,000	1,000	-
<i>Total Laundry and Linen</i>	<u>151,390</u>	<u>151,390</u>	<u>140,052</u>	<u>11,338</u>
<i>Transportation</i>				
Maintenance and Repair Services	16,915	16,915	11,877	5,038
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	<u>16,935</u>	<u>16,935</u>	<u>11,877</u>	<u>5,058</u>
<i>Medical Records</i>				
Salaries	28,517	28,517	28,299	218
Fringe Benefits	14,610	14,610	14,550	60
Operating Supplies	1,172	1,172	1,162	10
Contractual Professional Services	350	350	78	272
<i>Total Medical Records</i>	<u>44,649</u>	<u>44,649</u>	<u>44,089</u>	<u>560</u>
<i>Dietary</i>				
Salaries	308,928	298,928	278,578	20,350
Fringe Benefits	134,276	124,276	101,270	23,006
Operating Supplies	315,554	379,054	358,110	20,944
Staff Training and Development	500	500	-	500
Contractual Professional Services	27,395	61,795	59,761	2,034
Maintenance and Repair Services	8,914	9,810	8,882	928
<i>Total Dietary</i>	<u>795,567</u>	<u>874,363</u>	<u>806,601</u>	<u>67,762</u>
<i>Support Services</i>				
Salaries	363,934	428,734	419,038	9,696
Fringe Benefits	116,568	125,806	116,960	8,846
Special Fringe Benefits	3,612	4,012	3,749	263
Operating Supplies	220,325	272,325	270,095	2,230
Routine Business	120	120	-	120
Contractual Professional Services	-	16,400	11,024	5,376
Maintenance and Repair Services	167,872	207,655	202,518	5,137
Miscellaneous	7,359	500	263	237
<i>Total Support Services</i>	<u>879,790</u>	<u>1,055,552</u>	<u>1,023,647</u>	<u>31,905</u>
<i>Leased Equipment</i>				
Rentals	29,373	38,373	36,912	1,461
<i>Total Leased Equipment</i>	<u>29,373</u>	<u>38,373</u>	<u>36,912</u>	<u>1,461</u>
<i>Adult Interim Care Home Administration</i>				
Salaries	44,381	44,381	43,398	983
Fringe Benefits	20,510	20,510	20,247	263
Contractual Professional Services	10,138	7,938	7,931	7
<i>Total Adult Interim Care Home Administration</i>	<u>75,029</u>	<u>72,829</u>	<u>71,576</u>	<u>1,253</u>
<i>Habilitation Services Manager</i>				
Salaries	129,272	134,272	133,821	451
Fringe Benefits	30,029	30,029	28,980	1,049
<i>Total Habilitation Services Manager</i>	<u>159,301</u>	<u>164,301</u>	<u>162,801</u>	<u>1,500</u>
<i>Administrator</i>				
Salaries	-	49,140	45,702	3,438
Fringe Benefits	-	15,796	14,681	1,115
Special Fringe Benefits	-	1,900	1,180	720
<i>Total Administrator</i>	<u>-</u>	<u>66,836</u>	<u>61,563</u>	<u>5,273</u>

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Dietary Supervisor</i>				
Salaries	48,030	31,930	31,884	46
Fringe Benefits	25,195	24,299	16,826	7,473
<i>Total Dietary Supervisor</i>	<u>73,225</u>	<u>56,229</u>	<u>48,710</u>	<u>7,519</u>
<i>Total Expenses</i>	<u>16,076,215</u>	<u>16,573,881</u>	<u>15,175,364</u>	<u>1,398,517</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(2,988,790)</u>	<u>(3,320,732)</u>	<u>(2,195,077)</u>	<u>1,125,655</u>
Transfers in	2,893,558	2,893,558	2,744,723	(148,835)
Transfers out	(667,675)	(667,675)	(667,675)	-
<i>Net Change in Fund Equity</i>	(762,907)	(1,094,849)	(118,029)	976,820
<i>Fund Equity at Beginning of Year</i>	1,972,257	1,972,257	1,972,257	-
<i>Prior Year Encumbrances Appropriated</i>	483,965	483,965	483,965	-
<i>Fund Equity At End Of Year</i>	<u>\$ 1,693,315</u>	<u>\$ 1,361,373</u>	<u>\$ 2,338,193</u>	<u>\$ 976,820</u>

MONTGOMERY COUNTY , OHIO

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

Adult Interim Care Home - Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 964,927	\$ 1,014,927	\$ 997,037	\$ (17,890)
Other Revenues	-	-	5	5
<i>Total Revenues</i>	<u>964,927</u>	<u>1,014,927</u>	<u>997,042</u>	<u>(17,885)</u>
Expenses:				
<i>Adult Interim Care Home Operations</i>				
Salaries	590,692	640,129	625,134	14,995
Fringe Benefits	203,869	204,582	183,067	21,515
Operating Supplies	68,697	57,693	39,711	17,982
Routine Business	150	-	-	-
Contractual Professional Services	121,170	136,316	119,975	16,341
Maintenance and Repair Services	2,000	4,000	3,803	197
Communications	300	300	91	209
Insurance	450	460	458	2
Public Utility Services	840	1,140	1,106	34
Miscellaneous	4,710	2,610	2,345	265
<i>Total Expenses</i>	<u>992,878</u>	<u>1,047,230</u>	<u>975,690</u>	<u>71,540</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(27,951)</u>	<u>(32,303)</u>	<u>21,352</u>	<u>53,655</u>
<i>Fund Equity at Beginning of Year</i>	49,712	49,712	49,712	-
<i>Prior Year Encumbrances Appropriated</i>	27,951	27,951	27,951	-
<i>Fund Equity At End Of Year</i>	<u>\$ 49,712</u>	<u>\$ 45,360</u>	<u>\$ 99,015</u>	<u>\$ 53,655</u>

MONTGOMERY COUNTY , OHIO

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

2010 Refunding- Stillwater Center Bonds-Stillwater Center-Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenses:				
<i>Auditor - Debt Service Administration</i>				
Debt Service	667,675	667,675	667,675	-
<i>Total Expenses</i>	667,675	667,675	667,675	-
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(667,675)	(667,675)	(667,675)	-
Transfers in	667,675	667,675	667,675	-
<i>Net Change in Fund Equity</i>	-	-	-	-
<i>Fund Equity At Beginning of Year</i>	-	-	-	-
<i>Fund Equity At End Of Year</i>	\$ -	\$ -	\$ -	\$ -

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Internal Service Funds

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

<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
<i>Mailroom</i>	This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.
<i>Stockroom</i>	The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.
<i>Service Depot</i>	The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Kronos Timekeeping Services</i>	The Kronos Timekeeping Services Fund was established to account for certain costs in connection with the administration and management of the County's employee timekeeping application.
<i>Information Technology</i>	The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners, under the control of the Administrative Services Department. Offices participating in these services are billed for costs incurred.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Workers' Compensation Risk Management</i>	The County has a self-funding program for certain workers' compensation claims, which includes participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation for all claims applicable to periods prior to July 1, 2010. This fund is used to account for self-funded claims along with the administration of the overall insurance program.
<i>Property/Casualty Risk Management</i>	The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.
<i>Health Insurance Admin./E.A.P.</i>	The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.
<i>Healthcare Self-Insurance</i>	The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the provider's administration of the programs. Two separately-budgeted subfunds, used internally, comprise this fund.

MONTGOMERY COUNTY, OHIO

Combining Statement of Fund Net Position

Internal Service Funds

December 31, 2014

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services
ASSETS:					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 122,783	\$ 203,813	\$ 677,389	\$ 142,852	\$ 39,233
Materials and Supplies Inventory	13,651	17,747	59,392	80,264	
Accounts Receivable	13,472	14,377	33,752	63,025	
Due from Other Funds	19,808	121,777	57,491	66,198	68,991
Prepaid Items					
<i>Total Current Assets</i>	<u>169,714</u>	<u>357,714</u>	<u>828,024</u>	<u>352,339</u>	<u>108,224</u>
Noncurrent Assets:					
Capital Assets:					
Furniture, Fixtures, and Equipment	424,926	245,599	53,130	35,770	12,650
Accumulated Depreciation	<u>(356,880)</u>	<u>(140,311)</u>	<u>(39,429)</u>	<u>(34,528)</u>	<u>(12,229)</u>
<i>Total Noncurrent Assets</i>	<u>68,046</u>	<u>105,288</u>	<u>13,701</u>	<u>1,242</u>	<u>421</u>
<i>Total Assets</i>	<u>237,760</u>	<u>463,002</u>	<u>841,725</u>	<u>353,581</u>	<u>108,645</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	58,923	16,818	182,774	60,780	
Accrued Wages and Benefits	8,264	14,738	5,204	11,695	
Due to Other Governments					
Interfund Payable	250,000			94,000	
Due to Other Funds	229	384	281	14,308	
Claims Payable					
Compensated Absences Payable	5,998	2,000	7,037		
Capital Leases Payable	<u>43,021</u>	<u>39,818</u>			
<i>Total Current Liabilities</i>	<u>366,435</u>	<u>73,758</u>	<u>195,296</u>	<u>180,783</u>	<u>0</u>
Noncurrent Liabilities:					
Claims Payable - net of current portion					
Compensated Absences Payable - net of current portion	34,438	43,373	4,370	9,764	
Capital Leases Payable - net of current portion	<u>18,212</u>	<u>37,154</u>			
<i>Total Noncurrent Liabilities</i>	<u>52,650</u>	<u>80,527</u>	<u>4,370</u>	<u>9,764</u>	<u>0</u>
<i>Total Liabilities</i>	<u>419,085</u>	<u>154,285</u>	<u>199,666</u>	<u>190,547</u>	<u>0</u>
NET POSITION:					
Net Investment in Capital Assets	6,813	28,316	13,701	1,242	421
Unrestricted	<u>(188,138)</u>	<u>280,401</u>	<u>628,358</u>	<u>161,792</u>	<u>108,224</u>
<i>Total Net Position</i>	<u>\$ (181,325)</u>	<u>\$ 308,717</u>	<u>\$ 642,059</u>	<u>\$ 163,034</u>	<u>\$ 108,645</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
\$ 171,471	\$ 148,252	\$ 3,546,583	\$ 16,500,480	\$ 5,044,779	\$ 110,244	\$ 22,647,812	\$ 49,355,691
		4,117					175,171
		11,341	559	320	361	445,223	582,430
	12,965	115,107					462,337
			188,783	412,527			601,310
<u>171,471</u>	<u>161,217</u>	<u>3,677,148</u>	<u>16,689,822</u>	<u>5,457,626</u>	<u>110,605</u>	<u>23,093,035</u>	<u>51,176,939</u>
14,864	29,899	1,518,324	24,800	24,800	5,435		2,390,197
(8,919)	(2,492)	(1,272,807)	(24,800)	(24,800)	(5,435)		(1,922,630)
<u>5,945</u>	<u>27,407</u>	<u>245,517</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>467,567</u>
<u>177,416</u>	<u>188,624</u>	<u>3,922,665</u>	<u>16,689,822</u>	<u>5,457,626</u>	<u>110,605</u>	<u>23,093,035</u>	<u>51,644,506</u>
2,412	85,906	90,781	6,910	25,375	24,369	1,371,049	1,926,097
5,062	30,498	8,551	5,560	5,560		11,222	106,354
			193				193
							344,000
3,241	28	18	1,942	2,108		712	23,251
			3,104,202	212,990		3,518,000	6,835,192
		18,193			7,507		40,735
							82,839
<u>10,715</u>	<u>116,432</u>	<u>117,543</u>	<u>3,118,807</u>	<u>246,033</u>	<u>31,876</u>	<u>4,900,983</u>	<u>9,358,661</u>
2,802	56,803	32,221	5,810,168	434,078			6,244,246
			5,490	5,490	13,785		208,536
							55,366
<u>2,802</u>	<u>56,803</u>	<u>32,221</u>	<u>5,815,658</u>	<u>439,568</u>	<u>13,785</u>	<u>0</u>	<u>6,508,148</u>
<u>13,517</u>	<u>173,235</u>	<u>149,764</u>	<u>8,934,465</u>	<u>685,601</u>	<u>45,661</u>	<u>4,900,983</u>	<u>15,866,809</u>
5,945	27,407	245,517					329,362
157,954	(12,018)	3,527,384	7,755,357	4,772,025	64,944	18,192,052	35,448,335
<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>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2014

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Processing Services
OPERATING REVENUES:					
Charges for Services	\$ 1,321,054	\$ 2,039,779	\$ 3,145,620	\$ 1,615,375	\$ 128,465
Other	9,865	3,822	4,193	4,399	
<i>Total Operating Revenues</i>	<u>1,330,919</u>	<u>2,043,601</u>	<u>3,149,813</u>	<u>1,619,774</u>	<u>128,465</u>
OPERATING EXPENSES:					
Personal Services	239,292	312,694	123,417	297,695	
Contractual Services	140,619	352,645	1,489,454	55,729	39,134
Materials and Supplies	138,998	1,279,642	1,321,227	1,221,222	
Utilities					
Claims					
Depreciation	44,379	48,860	4,327	1,147	2,530
Other	691,374	2,102	11,057	15,656	3,417
<i>Total Operating Expenses</i>	<u>1,254,662</u>	<u>1,995,943</u>	<u>2,949,482</u>	<u>1,591,449</u>	<u>45,081</u>
<i>Operating Income (Loss)</i>	<u>76,257</u>	<u>47,658</u>	<u>200,331</u>	<u>28,325</u>	<u>83,384</u>
NON-OPERATING REVENUES (EXPENSES):					
Other Non-Operating Revenues				1,680	
Other Non-Operating Expenses	(1,893)	(109)			
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,893)</u>	<u>(109)</u>	<u>0</u>	<u>1,680</u>	<u>0</u>
<i>Change in Net Position</i>	74,364	47,549	200,331	30,005	83,384
<i>Net Position (Deficit) at Beginning of Year</i>	<u>(255,689)</u>	<u>261,168</u>	<u>441,728</u>	<u>133,029</u>	<u>25,261</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ (181,325)</u>	<u>\$ 308,717</u>	<u>\$ 642,059</u>	<u>\$ 163,034</u>	<u>\$ 108,645</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
\$ 353,444	\$ 1,017,668	\$ 1,568,624 30,680	\$ 3,258,980 29,501	\$ 1,480,154 23,819	\$ 435,971 3,515	\$ 43,703,480	\$ 60,068,614 109,794
<u>353,444</u>	<u>1,017,668</u>	<u>1,599,304</u>	<u>3,288,481</u>	<u>1,503,973</u>	<u>439,486</u>	<u>43,703,480</u>	<u>60,178,408</u>
120,172	783,976	376,031	206,728	209,193	299,641	5,506,775	8,475,614
171,867	85,792	46,005	1,100,133	1,032,304	191,615	3,358,419	8,063,716
17,974	22,627	5,885	525	510	899		4,009,509
		1,133,747					1,133,747
			3,970,182	607,881		35,169,214	39,747,277
2,973	2,492	125,659	2,067	2,067			236,501
17,889	82,102	13,824	2,827,657	50,130	38,989	416,367	4,170,564
<u>330,875</u>	<u>976,989</u>	<u>1,701,151</u>	<u>8,107,292</u>	<u>1,902,085</u>	<u>531,144</u>	<u>44,450,775</u>	<u>65,836,928</u>
<u>22,569</u>	<u>40,679</u>	<u>(101,847)</u>	<u>(4,818,811)</u>	<u>(398,112)</u>	<u>(91,658)</u>	<u>(747,295)</u>	<u>(5,658,520)</u>
				4,320			6,000 (2,002)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,320</u>	<u>0</u>	<u>0</u>	<u>3,998</u>
22,569	40,679	(101,847)	(4,818,811)	(393,792)	(91,658)	(747,295)	(5,654,522)
<u>141,330</u>	<u>(25,290)</u>	<u>3,874,748</u>	<u>12,574,168</u>	<u>5,165,817</u>	<u>156,602</u>	<u>18,939,347</u>	<u>41,432,219</u>
<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>

MONTGOMERY COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2014

<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	\$ 116,613	\$ 28,503	\$ 17,936	\$ 576,947	\$ 23,922
Cash receipts from interfund services provided	1,198,530	2,010,490	3,163,449	1,054,181	35,552
Cash payments to employees for services	(215,967)	(272,401)	(101,769)	(239,893)	
Cash payments to suppliers for goods and services	(957,583)	(1,742,510)	(2,736,256)	(1,094,137)	(39,109)
Cash payments for insurance claims					
Cash payments for interfund services used	(27,753)	(17,494)	(16,250)	(271,696)	(25)
Other operating cash receipts	9,807	3,822	4,193	4,399	
Cash from other sources					
Other cash payments		(8,219)	(11,985)	(15,958)	(3,417)
<i>Net cash provided by (used for) operating activities</i>	<u>123,647</u>	<u>2,191</u>	<u>319,318</u>	<u>13,843</u>	<u>16,923</u>
<i>Cash flows from noncapital financing activities:</i>					
Amounts borrowed on interfund loans				94,000	
Amounts repaid on interfund loans	(118,300)			(130,100)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(118,300)</u>	<u>0</u>	<u>0</u>	<u>(36,100)</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases	(42,064)	(39,293)			
Interest paid on capital leases	(1,893)	(1,304)			
Acquisition and construction of capital assets	(6,195)	(5,195)			
Cash received from sale of fixed assets				1,680	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(50,152)</u>	<u>(45,792)</u>	<u>0</u>	<u>1,680</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(44,805)	(43,601)	319,318	(20,577)	16,923
Cash and cash equivalents at beginning of year	167,588	247,414	358,071	163,429	22,310
Cash and cash equivalents at end of year	<u>\$ 122,783</u>	<u>\$ 203,813</u>	<u>\$ 677,389</u>	<u>\$ 142,852</u>	<u>\$ 39,233</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss)	\$ 76,257	47,658	200,331	28,325	83,384
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation	44,379	48,860	4,327	1,147	2,530
Miscellaneous nonoperating income (expense)		(8,219)			
(Increase) decrease in accounts receivable	(5,181)	(14,377)	(15,323)	18,663	
(Increase) decrease in due from other funds	(788)	13,591	35,589	(2,910)	(68,991)
(Increase) decrease in inventory of supplies	8,513	2,933	33,153	(5,530)	
(Increase) decrease in prepaid expenses					
Increase (decrease) in accounts payable	9,292	(86,691)	55,068	(24,122)	
Increase (decrease) in due to other funds	229	384	281	(3,826)	
Increase (decrease) in due to other governments					
Increase (decrease) in accrued wages and benefits	1,858	7,000	1,048	1,701	
Increase (decrease) in insurance claims payable					
Increase (decrease) in compensated absences	(10,912)	(8,948)	4,844	395	
<i>Total adjustments</i>	<u>47,390</u>	<u>(45,467)</u>	<u>118,987</u>	<u>(14,482)</u>	<u>(66,461)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 123,647</u>	<u>\$ 2,191</u>	<u>\$ 319,318</u>	<u>\$ 13,843</u>	<u>\$ 16,923</u>

Noncash investing, capital and financing activities:

During 2014, 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>
\$	\$	\$ 193,757	\$ 389,623	\$	\$	\$	\$ 1,347,301
353,444	1,004,703	1,374,998	2,869,357	1,483,964	412,739	36,722,734	51,684,141
(112,780)	(705,597)	(287,468)	(178,511)	(181,791)	(259,860)	(3,157,218)	(5,713,255)
(157,900)	(122,170)	(1,152,233)	(1,148,751)	(966,091)	(102,715)	(3,303,131)	(13,522,586)
			(2,079,741)	(511,695)		(34,966,471)	(37,557,907)
(38,768)	(10,709)	(55,571)	(26,298)	(99,440)	(107,392)	(2,338,280)	(3,009,676)
	46,940	30,680	28,942		26,386	6,987,374	7,142,543
				23,539			23,539
(15,907)	(74,523)	(13,824)	(2,827,183)	(50,711)	(39,340)		(3,061,067)
<u>28,089</u>	<u>138,644</u>	<u>90,339</u>	<u>(2,972,562)</u>	<u>(302,225)</u>	<u>(70,182)</u>	<u>(54,992)</u>	<u>(2,666,967)</u>
							94,000
							(248,400)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(154,400)</u>
							(81,357)
							(3,197)
	(29,899)			4,320			(41,289)
<u>0</u>	<u>(29,899)</u>	<u>0</u>	<u>0</u>	<u>4,320</u>	<u>0</u>	<u>0</u>	<u>6,000</u>
<u>28,089</u>	<u>108,745</u>	<u>90,339</u>	<u>(2,972,562)</u>	<u>(297,905)</u>	<u>(70,182)</u>	<u>(54,992)</u>	<u>(2,941,210)</u>
<u>143,382</u>	<u>39,507</u>	<u>3,456,244</u>	<u>19,473,042</u>	<u>5,342,684</u>	<u>180,426</u>	<u>22,702,804</u>	<u>52,296,901</u>
<u>\$ 171,471</u>	<u>\$ 148,252</u>	<u>\$ 3,546,583</u>	<u>\$ 16,500,480</u>	<u>\$ 5,044,779</u>	<u>\$ 110,244</u>	<u>\$ 22,647,812</u>	<u>\$ 49,355,691</u>
22,569	40,679	(101,847)	(4,818,811)	(398,112)	(91,658)	(747,295)	\$ (5,658,520)
2,973	2,492	125,659	2,067	2,067			236,501
		1,742	(559)	(320)	(361)	(398,308)	(8,219)
	(12,965)	(1,611)		3,850			(414,024)
		2,495					(34,235)
			(51,971)	(6,601)			41,564
1,724	85,906	34,361	2,964	19,641	16,905	1,346,472	(58,572)
397	28	18	1,195	1,342	(2,779)	712	1,461,520
			193				(2,019)
581	10,603	1,301	1,001	973	(4,928)	11,222	193
			1,890,441	74,017			32,360
(155)	11,901	28,221	918	918	12,639	(267,795)	1,696,663
<u>5,520</u>	<u>97,965</u>	<u>192,186</u>	<u>1,846,249</u>	<u>95,887</u>	<u>21,476</u>	<u>692,303</u>	<u>39,821</u>
<u>\$ 28,089</u>	<u>\$ 138,644</u>	<u>\$ 90,339</u>	<u>\$ (2,972,562)</u>	<u>\$ (302,225)</u>	<u>\$ (70,182)</u>	<u>\$ (54,992)</u>	<u>\$ (2,666,967)</u>

MONTGOMERY COUNTY , OHIO

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

Printing Services - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,273,100	\$ 1,368,099	\$ 1,315,143	\$ (52,956)
Other Revenues	-	-	9,808	9,808
<i>Total Revenues</i>	<u>1,273,100</u>	<u>1,368,099</u>	<u>1,324,951</u>	<u>(43,148)</u>
Expenses:				
<i>Printing Services</i>				
Salaries	159,862	179,976	179,976	-
Fringe Benefits	56,804	50,580	50,580	-
Special Fringe Benefits	204	-	-	-
Pre-Employment Services	-	56	56	-
Operating Supplies	96,778	143,057	137,778	5,279
Routine Business	15	15	15	-
Staff Training and Development	1,207	-	-	-
Contractual Professional Services	67,337	102,531	102,474	57
Maintenance and Repair Services	37,245	36,816	36,816	-
Communications	3,900	4,051	4,050	1
Insurance	715	715	613	102
Rentals	-	43	43	-
Capital Outlays	7,700	6,195	6,195	-
Debt Service	48,664	47,622	47,621	1
<i>Total Printing Services</i>	<u>480,431</u>	<u>571,657</u>	<u>566,217</u>	<u>5,440</u>
<i>Administrative Service Copier Management</i>				
Salaries	14,051	15,894	15,892	2
Fringe Benefits	2,693	1,900	1,898	2
Contractual Professional Services	67	76	76	-
Rentals	773,216	764,280	761,748	2,532
<i>Total Administrative Service Copier Management</i>	<u>790,027</u>	<u>782,150</u>	<u>779,614</u>	<u>2,536</u>
<i>Total Expenses</i>	<u>1,270,458</u>	<u>1,353,807</u>	<u>1,345,831</u>	<u>7,976</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>2,642</u>	<u>14,292</u>	<u>(20,880)</u>	<u>(35,172)</u>
Advances out	(100,000)	(118,300)	(118,300)	-
<i>Net Change in Fund Equity</i>	<u>(97,358)</u>	<u>(104,008)</u>	<u>(139,180)</u>	<u>(35,172)</u>
<i>Fund Equity at Beginning of Year</i>	125,868	125,868	125,868	-
<i>Prior Year Encumbrances Appropriated</i>	41,722	41,722	41,722	-
<i>Fund Equity At End Of Year</i>	<u>\$ 70,232</u>	<u>\$ 63,582</u>	<u>\$ 28,410</u>	<u>\$ (35,172)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,907,611	\$ 2,204,204	\$ 2,038,993	\$ (165,211)
Other Revenues	-	-	3,822	3,822
<i>Total Revenues</i>	<u>1,907,611</u>	<u>2,204,204</u>	<u>2,042,815</u>	<u>(161,389)</u>
Expenses:				
<i>Mailroom Administration</i>				
Salaries	221,601	251,034	236,107	14,927
Fringe Benefits	61,630	80,421	78,462	1,959
Special Fringe Benefits	1,471	1,471	1,026	445
Pre-Employment Services	-	615	611	4
Operating Supplies	8,303	8,303	6,506	1,797
Routine Business	-	120	102	18
Contractual Professional Services	9,681	9,081	9,080	1
Maintenance and Repair Services	34,180	36,248	35,538	710
Communications	1,430	1,430	1,103	327
Insurance	9,533	13,450	4,685	8,765
Capital Outlays	6,000	8,000	7,195	805
Debt Service	48,946	48,946	48,890	56
<i>Total Mailroom Administration</i>	<u>402,775</u>	<u>459,119</u>	<u>429,305</u>	<u>29,814</u>
<i>Mailroom Postage</i>				
Operating Supplies	1,191,574	1,388,721	1,359,483	29,238
Communications	334,270	334,270	324,585	9,685
<i>Total Mailroom Postage</i>	<u>1,525,844</u>	<u>1,722,991</u>	<u>1,684,068</u>	<u>38,923</u>
<i>Total Expenses</i>	<u>1,928,619</u>	<u>2,182,110</u>	<u>2,113,373</u>	<u>68,737</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(21,008)</u>	<u>22,094</u>	<u>(70,558)</u>	<u>(92,652)</u>
<i>Fund Equity at Beginning of Year</i>	89,946	89,946	89,946	-
<i>Prior Year Encumbrances Appropriated</i>	157,469	157,469	157,469	-
<i>Fund Equity At End Of Year</i>	<u>\$ 226,407</u>	<u>\$ 269,509</u>	<u>\$ 176,857</u>	<u>\$ (92,652)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,888,263	\$ 3,104,063	\$ 3,181,386	\$ 77,323
Other Revenues	-	-	4,193	4,193
<i>Total Revenues</i>	<u>2,888,263</u>	<u>3,104,063</u>	<u>3,185,579</u>	<u>81,516</u>
Expenses:				
<i>Stockroom</i>				
Salaries	90,390	90,390	88,079	2,311
Fringe Benefits	29,750	29,750	29,448	302
Operating Supplies	1,296,593	1,435,373	1,370,257	65,116
Staff Training and Development	25,200	9,500	9,500	-
Contractual Professional Services	1,384,547	1,491,365	1,488,491	2,874
Maintenance and Repair Services	106,962	86,962	81,265	5,697
Communications	5,731	5,833	5,833	-
Insurance	2,000	2,000	1,704	296
Rentals	1,000	1,000	535	465
Capital Outlays	2,428	2,428	1,950	478
<i>Total Expenses</i>	<u>2,944,601</u>	<u>3,154,601</u>	<u>3,077,062</u>	<u>77,539</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(56,338)	(50,538)	108,517	159,055
<i>Fund Equity at Beginning of Year</i>	133,195	133,195	133,195	-
<i>Prior Year Encumbrances Appropriated</i>	224,876	224,876	224,876	-
<i>Fund Equity At End Of Year</i>	<u>\$ 301,733</u>	<u>\$ 307,533</u>	<u>\$ 466,588</u>	<u>\$ 159,055</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,655,500	\$ 1,655,500	\$ 1,631,128	\$ (24,372)
Other Revenues	-	-	6,079	6,079
<i>Total Revenues</i>	<u>1,655,500</u>	<u>1,655,500</u>	<u>1,637,207</u>	<u>(18,293)</u>
Expenses:				
<i>Service Depot</i>				
Salaries	190,918	190,401	190,400	1
Fringe Benefits	84,902	84,718	84,718	-
Special Fringe Benefits	675	312	312	-
Operating Supplies	118,844	150,802	146,006	4,796
Staff Training and Development	450	85	85	-
Contractual Professional Services	10,047	14,110	13,986	124
Maintenance and Repair Services	43,104	40,646	28,309	12,337
Communications	11,100	7,814	7,814	-
Insurance	8,500	16,078	16,078	-
Rentals	15,500	14,374	14,373	1
<i>Total Service Depot</i>	<u>484,040</u>	<u>519,340</u>	<u>502,081</u>	<u>17,259</u>
<i>Service Depot Fuel Management</i>				
Salaries	16,995	17,088	17,086	2
Fringe Benefits	2,936	2,958	2,957	1
Operating Supplies	1,294,278	1,222,871	1,175,197	47,674
Contractual Professional Services	125	137	136	1
Miscellaneous	3,200	1,500	1,500	-
<i>Total Service Depot Fuel Management</i>	<u>1,317,534</u>	<u>1,244,554</u>	<u>1,196,876</u>	<u>47,678</u>
<i>Total Expenses</i>	<u>1,801,574</u>	<u>1,763,894</u>	<u>1,698,957</u>	<u>64,937</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(146,074)</u>	<u>(108,394)</u>	<u>(61,750)</u>	<u>46,644</u>
Advances in	-	112,800	94,000	(18,800)
Advances out	-	(130,100)	(130,100)	-
<i>Net Change in Fund Equity</i>	(146,074)	(125,694)	(97,850)	27,844
<i>Fund Equity at Beginning of Year</i>	17,357	17,357	17,357	-
<i>Prior Year Encumbrances Appropriated</i>	146,072	146,072	146,072	-
<i>Fund Equity At End Of Year</i>	<u>\$ 17,355</u>	<u>\$ 37,735</u>	<u>\$ 65,579</u>	<u>\$ 27,844</u>

MONTGOMERY COUNTY , OHIO

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

Other Data Services - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 58,101	\$ 58,101	\$ 59,474	\$ 1,373
<i>Total Revenues</i>	<u>58,101</u>	<u>58,101</u>	<u>59,474</u>	<u>1,373</u>
Expenses:				
<i>General Fund Operations</i>				
Maintenance and Repair Services	18,190	18,190	18,189	1
Communications	24,960	24,960	24,960	-
Insurance	35	35	25	10
Capital Outlays	-	3,417	3,417	-
<i>Total Expenses</i>	<u>43,185</u>	<u>46,602</u>	<u>46,591</u>	<u>11</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>14,916</u>	<u>11,499</u>	<u>12,883</u>	<u>1,384</u>
<i>Fund Equity at Beginning of Year</i>	<u>22,310</u>	<u>22,310</u>	<u>22,310</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 37,226</u>	<u>\$ 33,809</u>	<u>\$ 35,193</u>	<u>\$ 1,384</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 357,062	\$ 357,062	\$ 353,444	\$ (3,618)
<i>Total Revenues</i>	<u>357,062</u>	<u>357,062</u>	<u>353,444</u>	<u>(3,618)</u>
Expenses:				
<i>Kronos Timekeeping Services</i>				
Salaries	103,684	103,684	97,121	6,563
Fringe Benefits	23,371	23,371	22,536	835
Special Fringe Benefits	-	300	-	300
Operating Supplies	925	21,171	18,315	2,856
Routine Business	200	200	94	106
Board Approved Travel	5,000	2,688	1,864	824
Staff Training and Development	11,250	13,123	6,976	6,147
Contractual Professional Services	97,007	50,824	37,617	13,207
Maintenance and Repair Services	123,020	134,201	134,201	-
Communications	670	670	492	178
Insurance	200	200	156	44
Capital Outlays	2,000	16,895	11,383	5,512
<i>Total Expenses</i>	<u>367,327</u>	<u>367,327</u>	<u>330,755</u>	<u>36,572</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(10,265)</u>	<u>(10,265)</u>	<u>22,689</u>	<u>32,954</u>
<i>Fund Equity at Beginning of Year</i>	133,118	133,118	133,118	-
<i>Prior Year Encumbrances Appropriated</i>	10,265	10,265	10,265	-
<i>Fund Equity At End Of Year</i>	<u>\$ 133,118</u>	<u>\$ 133,118</u>	<u>\$ 166,072</u>	<u>\$ 32,954</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 995,111	\$ 1,105,266	\$ 978,772	\$ (126,494)
Other Revenues	-	-	46,940	46,940
Operating Transfers In	-	-	25,931	25,931
<i>Total Revenues</i>	<u>995,111</u>	<u>1,105,266</u>	<u>1,051,643</u>	<u>(53,623)</u>
Expenses:				
<i>Information Technology Administration</i>				
Salaries	107,645	112,880	112,880	-
Fringe Benefits	19,608	21,808	21,807	1
Special Fringe Benefits	540	540	540	-
Operating Supplies	39,450	21,369	21,368	1
Routine Business	1,500	-	-	-
Board Approved Travel	15,000	-	-	-
Staff Training and Development	2,500	180	180	-
Contractual Professional Services	100,500	2,362	2,361	1
Maintenance and Repair Services	-	82,712	82,712	-
Communications	1,100	447	447	-
Insurance	-	63	63	-
Capital Outlays	2,600	167,043	166,723	320
<i>Total Information Technology Administration</i>	<u>290,443</u>	<u>409,404</u>	<u>409,081</u>	<u>323</u>
<i>Information Technology Operations</i>				
Salaries	489,347	492,188	492,187	1
Fringe Benefits	136,003	131,929	131,929	-
Special Fringe Benefits	1,620	2,129	2,129	-
Operating Supplies	1,750	-	-	-
Routine Business	500	926	926	-
Board Approved Travel	10,000	4,081	4,080	1
Staff Training and Development	2,000	-	-	-
Communications	-	270	270	-
Insurance	-	282	282	-
Capital Outlays	7,000	36,102	36,101	1
<i>Total Information Technology Operations</i>	<u>648,220</u>	<u>667,907</u>	<u>667,904</u>	<u>3</u>
<i>Total Expenses</i>	<u>938,663</u>	<u>1,077,311</u>	<u>1,076,985</u>	<u>326</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>56,448</u>	<u>27,955</u>	<u>(25,342)</u>	<u>(53,297)</u>
<i>Fund Equity at Beginning of Year</i>	<u>36,907</u>	<u>36,907</u>	<u>36,907</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 95,955</u>	<u>\$ 67,462</u>	<u>\$ 14,165</u>	<u>\$ (53,297)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,620,000	\$ 1,620,000	\$ 1,568,755	\$ (51,245)
Other Revenues	-	-	30,681	30,681
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,599,436</u>	<u>(20,564)</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	250,681	250,681	247,512	3,169
Fringe Benefits	109,394	109,394	97,212	12,182
Special Fringe Benefits	6,000	6,000	1,661	4,339
Operating Supplies	8,900	8,900	3,390	5,510
Routine Business	550	550	-	550
Board Approved Travel	3,900	3,900	-	3,900
Staff Training and Development	2,800	2,800	-	2,800
Contractual Professional Services	28,852	28,852	4,247	24,605
Maintenance and Repair Services	37,867	37,867	15,157	22,710
Communications	39,042	39,042	32,017	7,025
Insurance	4,942	4,942	2,449	2,493
Public Utility Services	1,222,873	1,222,873	1,178,022	44,851
Rentals	13,824	13,824	13,824	-
<i>Total Expenses</i>	<u>1,729,625</u>	<u>1,729,625</u>	<u>1,595,491</u>	<u>134,134</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(109,625)</u>	<u>(109,625)</u>	<u>3,945</u>	<u>113,570</u>
<i>Fund Equity at Beginning of Year</i>	3,344,452	3,344,452	3,344,452	-
<i>Prior Year Encumbrances Appropriated</i>	111,794	111,794	111,794	-
<i>Fund Equity At End Of Year</i>	<u>\$ 3,346,621</u>	<u>\$ 3,346,621</u>	<u>\$ 3,460,191</u>	<u>\$ 113,570</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,091,000	\$ 3,091,000	\$ 3,258,980	\$ 167,980
Other Revenues	-	-	28,942	28,942
<i>Total Revenues</i>	<u>3,091,000</u>	<u>3,091,000</u>	<u>3,287,922</u>	<u>196,922</u>
Expenses:				
<i>Workers Compensation Self Insured</i>				
Contractual Professional Services	246,021	246,021	222,710	23,311
Insurance	2,955,573	2,955,573	2,731,599	223,974
<i>Total Workers Compensation Self Insured</i>	<u>3,201,594</u>	<u>3,201,594</u>	<u>2,954,309</u>	<u>247,285</u>
<i>Workers Compensation Administration</i>				
Salaries	163,541	173,941	153,466	20,475
Fringe Benefits	50,485	53,605	48,396	5,209
Special Fringe Benefits	3,210	3,210	2,945	265
Pre-Employment Services	-	89	88	1
Operating Supplies	2,000	2,000	525	1,475
Routine Business	1,350	1,350	426	924
Board Approved Travel	3,960	2,660	133	2,527
Staff Training and Development	15,056	14,967	9,255	5,712
Contractual Professional Services	52,313	53,613	45,241	8,372
Maintenance and Repair Services	15,100	15,100	13,271	1,829
Communications	4,835	4,835	4,544	291
Insurance	2,500	2,500	1,882	618
Rentals	1,560	1,560	1,327	233
Miscellaneous	36,674	36,674	36,674	-
Capital Outlays	3,335	3,335	2,645	690
<i>Total Workers Compensation Administration</i>	<u>355,919</u>	<u>369,439</u>	<u>320,818</u>	<u>48,621</u>
<i>Total Expenses</i>	<u>3,557,513</u>	<u>3,571,033</u>	<u>3,275,127</u>	<u>295,906</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(466,513)</u>	<u>(480,033)</u>	<u>12,795</u>	<u>492,828</u>
<i>Fund Equity at Beginning of Year</i>	<u>1,249,002</u>	<u>1,249,002</u>	<u>1,249,002</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>246,971</u>	<u>246,971</u>	<u>246,971</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 1,029,460</u>	<u>\$ 1,015,940</u>	<u>\$ 1,508,768</u>	<u>\$ 492,828</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,068,153	\$ 2,068,153	\$ 1,467,024	\$ (601,129)
Other Revenues	20,000	20,000	44,800	24,800
<i>Total Revenues</i>	<u>2,088,153</u>	<u>2,088,153</u>	<u>1,511,824</u>	<u>(576,329)</u>
Expenses:				
<i>Property and Casualty</i>				
Salaries	163,541	173,941	157,821	16,120
Fringe Benefits	50,485	53,605	48,365	5,240
Special Fringe Benefits	2,710	2,710	545	2,165
Pre-Employment Services	-	89	88	1
Operating Supplies	3,000	3,000	510	2,490
Routine Business	1,357	1,357	456	901
Board Approved Travel	3,960	3,960	133	3,827
Staff Training and Development	15,056	14,967	9,255	5,712
Contractual Professional Services	31,620	41,620	38,603	3,017
Maintenance and Repair Services	14,700	14,700	13,271	1,429
Communications	5,335	5,335	4,260	1,075
Rentals	1,560	1,560	1,327	233
Miscellaneous	36,455	36,455	36,455	-
Capital Outlays	3,335	3,335	2,645	690
<i>Total Property and Casualty</i>	<u>333,114</u>	<u>356,634</u>	<u>313,734</u>	<u>42,900</u>
<i>Property and Casualty Premiums & Claims</i>				
Contractual Professional Services	162,545	152,545	126,976	25,569
Insurance	1,721,163	1,721,163	1,480,161	241,002
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Property and Casualty Premiums & Claims</i>	<u>1,908,708</u>	<u>1,898,708</u>	<u>1,607,137</u>	<u>291,571</u>
<i>Safety Training</i>				
Special Fringe Benefits	4,200	4,200	2,284	1,916
Staff Training and Development	7,897	7,897	5,381	2,516
<i>Total Safety Training</i>	<u>12,097</u>	<u>12,097</u>	<u>7,665</u>	<u>4,432</u>
<i>Total Expenses</i>	<u>2,253,919</u>	<u>2,267,439</u>	<u>1,928,536</u>	<u>338,903</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(165,766)</u>	<u>(179,286)</u>	<u>(416,712)</u>	<u>(237,426)</u>
<i>Fund Equity at Beginning of Year</i>	5,176,917	5,176,917	5,176,917	-
<i>Prior Year Encumbrances Appropriated</i>	165,766	165,766	165,766	-
<i>Fund Equity At End Of Year</i>	<u>\$ 5,176,917</u>	<u>\$ 5,163,397</u>	<u>\$ 4,925,971</u>	<u>\$ (237,426)</u>

MONTGOMERY COUNTY , OHIO

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

Health Insurance Admin./E.A.P. - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 417,400	\$ 417,400	\$ 435,610	\$ 18,210
Other Revenues	-	-	3,515	3,515
<i>Total Revenues</i>	<u>417,400</u>	<u>417,400</u>	<u>439,125</u>	<u>21,725</u>
Expenses:				
<i>Health Insurance</i>				
Salaries	220,928	223,845	223,845	-
Fringe Benefits	68,243	68,243	67,476	767
Special Fringe Benefits	1,140	1,140	710	430
Operating Supplies	1,100	1,100	899	201
Routine Business	800	800	155	645
Staff Training and Development	1,600	1,600	1,457	143
Contractual Professional Services	192,178	235,761	215,979	19,782
Communications	32,700	9,700	4,045	5,655
Insurance	1,000	1,000	679	321
Rentals	9,000	9,000	6,697	2,303
Miscellaneous	31,022	31,022	31,022	-
Capital Outlays	10,000	14,500	14,396	104
<i>Total Expenses</i>	<u>569,711</u>	<u>597,711</u>	<u>567,360</u>	<u>30,351</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(152,311)</u>	<u>(180,311)</u>	<u>(128,235)</u>	<u>52,076</u>
<i>Fund Equity at Beginning of Year</i>	161,790	161,790	161,790	-
<i>Prior Year Encumbrances Appropriated</i>	18,637	18,637	18,637	-
<i>Fund Equity At End Of Year</i>	<u>\$ 28,116</u>	<u>\$ 116</u>	<u>\$ 52,192</u>	<u>\$ 52,076</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 45,328,000	\$ 45,328,000	\$ 43,710,107	\$ (1,617,893)
<i>Total Revenues</i>	<u>45,328,000</u>	<u>45,328,000</u>	<u>43,710,107</u>	<u>(1,617,893)</u>
Expenses:				
<i>Anthem Benefits - Self Insurance</i>				
Fringe Benefits	6,040,000	5,715,000	5,495,498	219,502
Contractual Professional Services	4,068,160	3,705,312	3,340,835	364,477
Insurance	43,274,725	43,546,206	37,995,079	5,551,127
Miscellaneous	-	416,367	416,367	-
<i>Total Expenses</i>	<u>53,382,885</u>	<u>53,382,885</u>	<u>47,247,779</u>	<u>6,135,106</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(8,054,885)</u>	<u>(8,054,885)</u>	<u>(3,537,672)</u>	<u>4,517,213</u>
<i>Fund Equity at Beginning of Year</i>	17,726,523	17,726,523	17,726,523	-
<i>Prior Year Encumbrances Appropriated</i>	4,976,281	4,976,281	4,976,281	-
<i>Fund Equity At End Of Year</i>	<u>\$ 14,647,919</u>	<u>\$ 14,647,919</u>	<u>\$ 19,165,132</u>	<u>\$ 4,517,213</u>

Fiduciary Funds - Agency Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.

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, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
<i>Other Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 19,561,677	\$ 51,738,565	\$ 48,145,065	\$ 23,155,177
Cash and Cash Equivalents in Segregated Accounts	17,206,625	156,805,599	159,157,768	14,854,456
Total Assets	<u>\$ 36,768,302</u>	<u>\$ 208,544,164</u>	<u>\$ 207,302,833</u>	<u>\$ 38,009,633</u>
LIABILITIES:				
Due to Other Governments	440,960	5,799,834	5,386,504	\$ 854,290
Undistributed Monies	36,327,342	202,744,330	201,916,329	\$ 37,155,343
Total Liabilities	<u>\$ 36,768,302</u>	<u>\$ 208,544,164</u>	<u>\$ 207,302,833</u>	<u>\$ 38,009,633</u>
<i>Payroll Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,297,505	\$ 252,416,291	\$ 252,114,003	\$ 4,599,793
Total Assets	<u>\$ 4,297,505</u>	<u>\$ 252,416,291</u>	<u>\$ 252,114,003</u>	<u>\$ 4,599,793</u>
LIABILITIES:				
Due to Other Governments	3,575,800	96,206,017	95,857,936	\$ 3,923,881
Undistributed Monies	721,705	156,210,274	156,256,067	\$ 675,912
Total Liabilities	<u>\$ 4,297,505</u>	<u>\$ 252,416,291</u>	<u>\$ 252,114,003</u>	<u>\$ 4,599,793</u>
<i>Undivided Tax Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 50,279,091	\$ 824,819,750	\$ 824,416,625	\$ 50,682,216
Property Taxes Receivable	729,708,138	613,512,953	605,881,704	737,339,387
Total Assets	<u>\$ 779,987,229</u>	<u>\$ 1,438,332,703</u>	<u>\$ 1,430,298,329</u>	<u>\$ 788,021,603</u>
LIABILITIES:				
Due to Other Governments	779,987,229	1,438,332,703	1,430,298,329	788,021,603
Total Liabilities	<u>\$ 779,987,229</u>	<u>\$ 1,438,332,703</u>	<u>\$ 1,430,298,329</u>	<u>\$ 788,021,603</u>
<i>Total Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 74,138,273	\$ 1,128,974,606	\$ 1,124,675,693	\$ 78,437,186
Cash and Cash Equivalents in Segregated Accounts	17,206,625	156,805,599	159,157,768	14,854,456
Property Taxes Receivable	729,708,138	613,512,953	605,881,704	737,339,387
Total Assets	<u>\$ 821,053,036</u>	<u>\$ 1,899,293,158</u>	<u>\$ 1,889,715,165</u>	<u>\$ 830,631,029</u>
LIABILITIES:				
Due to Other Governments	784,003,989	1,540,338,554	1,531,542,769	792,799,774
Undistributed Monies	37,049,047	358,954,604	358,172,396	37,831,255
Total Liabilities	<u>\$ 821,053,036</u>	<u>\$ 1,899,293,158</u>	<u>\$ 1,889,715,165</u>	<u>\$ 830,631,029</u>

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Statistical Section



for the Year ended
December 31, 2014

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Statistical Section

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents:

<i>Financial Trends</i>	These schedules contain trend information to help understand how the County's financial performance and well-being have changed over time. These schedules can be found on pages 374 to 385.
<i>Revenue Capacity</i>	These schedules contain information to help assess the County's most significant local revenue sources. These schedules can be found on pages 386 to 392.
<i>Debt Capacity</i>	These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. These schedules can be found on pages 393 to 397.
<i>Demographic and Economic Information</i>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. These schedules can be found on pages 398 to 400.
<i>Operating Information</i>	These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs. These schedules can be found on pages 401 to 404.

Net Position by Component

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2005	2006	2007	2008
<i>Governmental activities</i>				
Net investment in capital assets	\$ 452,461,084	\$ 474,924,692	\$ 481,087,797	\$ 493,973,730
Restricted	123,622,195	119,149,399	126,712,519	137,952,919
Unrestricted	195,228,532	197,154,882	194,310,963	203,164,206
<i>Total governmental activities net position</i>	<u>771,311,811</u>	<u>791,228,973</u>	<u>802,111,279</u>	<u>835,090,855</u>
<i>Business-type activities</i>				
Net investment in capital assets	250,690,641	253,206,796	262,389,063	269,958,963
Restricted	63,379,667	23,074,519	27,907,464	29,191,271
Unrestricted	49,633,585	95,347,750	95,003,952	95,961,368
<i>Total business-type activities net position</i>	<u>363,703,893</u>	<u>371,629,065</u>	<u>385,300,479</u>	<u>395,111,602</u>
<i>Primary government</i>				
Net investment in capital assets	703,151,725	728,131,488	743,476,860	763,932,693
Restricted	187,001,862	142,223,918	154,619,983	167,144,190
Unrestricted	244,862,117	292,502,632	289,314,915	299,125,574
<i>Total primary government net position</i>	<u>\$ 1,135,015,704</u>	<u>\$ 1,162,858,038</u>	<u>\$ 1,187,411,758</u>	<u>\$ 1,230,202,457</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.

	2009	2010	2011	2012	2013	2014
\$	494,468,536	\$ 497,684,238	\$ 491,258,673	\$ 493,347,997	\$ 496,619,904	\$ 501,836,731
	132,998,026	212,016,550	219,262,056	210,275,938	193,657,088	174,648,924
	189,610,709	119,784,787	128,822,623	145,323,039	143,747,095	154,162,151
	817,077,271	829,485,575	839,343,352	848,946,974	834,024,087	830,647,806
	274,725,098	271,676,375	277,874,738	294,563,350	295,068,135	295,554,551
	27,984,824	26,500,608	20,560,093	11,947,947	9,764,455	9,764,455
	98,741,238	106,842,122	104,008,005	102,362,605	103,911,516	100,627,002
	401,451,160	405,019,105	402,442,836	408,873,902	408,744,106	405,946,008
	769,193,634	769,360,613	769,133,411	787,911,347	791,688,039	797,391,282
	160,982,850	238,517,158	239,822,149	222,223,885	203,421,543	184,413,379
	288,351,947	226,626,909	232,830,628	247,685,644	247,658,611	254,789,153
\$	1,218,528,431	\$ 1,234,504,680	\$ 1,241,786,188	\$ 1,257,820,876	\$ 1,242,768,193	\$ 1,236,593,814

Changes in Net Position

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2005	2006	2007	2008
Expenses				
<i>Governmental activities:</i>				
General government	\$ 39,848,363	\$ 44,923,936	\$ 49,841,809	\$ 47,679,817
Judicial and law enforcement	144,401,974	143,283,074	156,772,668	172,328,638
Environment and public works	17,672,017	17,673,013	19,748,227	19,372,394
Social services	267,866,466	279,038,800	290,281,621	291,778,895
Community and economic development	18,589,022	16,029,837	17,907,526	14,121,820
Interest and fiscal charges on long-term debt	2,407,699	2,411,043	2,330,933	2,164,855
<i>Total governmental activities expenses</i>	<u>490,785,541</u>	<u>503,359,703</u>	<u>536,882,784</u>	<u>547,446,419</u>
<i>Business-type activities:</i>				
Water	32,024,037	32,300,477	34,200,969	34,247,359
Wastewater	39,093,555	44,826,202	44,592,238	44,633,673
Solid Waste Management	17,308,881	18,255,612	18,060,302	19,716,142
Parking Facilities	1,380,872	1,439,069	1,326,673	1,923,094
Stillwater Center	13,343,604	14,136,615	15,244,450	15,522,450
<i>Total business-type activities expenses</i>	<u>103,150,949</u>	<u>110,957,975</u>	<u>113,424,632</u>	<u>116,042,718</u>
<i>Total primary government expenses</i>	<u>\$ 593,936,490</u>	<u>\$ 614,317,678</u>	<u>\$ 650,307,416</u>	<u>\$ 663,489,137</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 24,060,553	\$ 28,720,706	\$ 31,882,073	\$ 31,757,802
Judicial and law enforcement	17,774,297	17,898,357	18,050,344	19,049,418
Environment and public works	3,313,986	3,338,282	2,744,670	3,043,148
Social services	10,702,937	11,177,119	13,924,916	12,314,527
Community and economic development	1,791,833	1,613,826	1,702,569	1,304,242
Operating grants and contributions	217,009,995	215,556,976	236,442,434	224,782,787
Capital grants and contributions	18,314,683	5,905,104	5,420,668	9,807,629
<i>Total governmental activities program revenues</i>	<u>292,968,284</u>	<u>284,210,370</u>	<u>310,167,674</u>	<u>302,059,553</u>
<i>Business-type activities:</i>				
Charges for Services				
Water	30,110,071	28,945,526	32,056,073	32,233,830
Wastewater	40,875,470	41,609,213	45,462,572	43,399,716
Solid Waste Management	22,293,588	23,001,436	22,606,698	22,575,113
Parking Facilities	1,743,652	1,773,177	1,756,937	1,767,906
Stillwater Center	11,210,167	11,914,179	12,034,754	12,602,191
Capital grants and contributions	2,146,137	3,486,556	6,346,752	4,924,855
<i>Total business-type activities program revenues</i>	<u>108,379,085</u>	<u>110,730,087</u>	<u>120,263,786</u>	<u>117,503,611</u>
<i>Total primary government program revenues</i>	<u>\$ 401,347,369</u>	<u>\$ 394,940,457</u>	<u>\$ 430,431,460</u>	<u>\$ 419,563,164</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(197,817,257)	(219,149,333)	(226,715,110)	(245,386,866)
<i>Business-type activities</i>	5,228,136	(227,888)	6,839,154	1,460,893
<i>Total primary government net expense</i>	<u>\$ (192,589,121)</u>	<u>\$ (219,377,221)</u>	<u>\$ (219,875,956)</u>	<u>\$ (243,925,973)</u>

(Cont'd.)

2009	2010	2011	2012	2013	2014
\$ 46,267,760	\$ 47,184,127	\$ 45,555,852	\$ 42,969,445	\$ 42,993,954	\$ 44,495,065
170,384,909	165,863,588	160,924,095	150,288,713	156,259,913	160,529,728
19,950,382	19,558,766	29,724,929	18,198,601	18,993,571	15,247,904
314,574,968	273,398,775	250,462,369	235,291,034	223,644,244	228,258,362
17,462,570	16,990,933	17,188,443	14,770,941	15,078,506	10,694,756
2,027,940	2,028,967	1,367,555	1,365,046	1,040,260	814,233
570,668,529	525,025,156	505,223,243	462,883,780	458,010,448	460,040,048
34,933,626	34,993,326	34,109,777	36,826,698	34,583,444	39,735,621
42,346,628	44,304,731	44,646,263	40,056,205	42,800,809	45,132,859
19,620,671	19,142,578	20,452,424	18,589,675	18,556,915	19,518,574
1,523,288	1,393,749	1,265,946	1,132,534	1,296,813	1,193,048
16,970,415	16,939,827	15,915,029	15,892,645	15,817,452	16,079,424
115,394,628	116,774,211	116,389,439	112,497,757	113,055,433	121,659,526
\$ 686,063,157	\$ 641,799,367	\$ 621,612,682	\$ 575,381,537	\$ 571,065,881	\$ 581,699,574
\$ 30,715,992	\$ 31,702,256	\$ 30,055,340	\$ 29,537,120	\$ 27,906,369	\$ 18,981,171
21,196,125	23,892,852	22,746,517	23,240,571	23,989,323	24,825,770
2,618,993	3,351,542	2,813,610	2,671,787	2,827,685	2,586,256
10,650,715	8,474,943	9,127,216	6,601,723	5,179,450	4,712,761
1,058,957	1,126,691	1,057,890	1,300,639	1,303,735	1,779,020
251,417,223	225,154,922	197,760,439	182,570,088	155,840,530	159,246,348
4,461,508	10,497,929	11,905,093	9,958,838	7,537,474	9,981,017
322,119,513	304,201,135	275,466,105	255,880,766	224,584,566	222,112,343
34,259,782	34,658,803	32,925,072	34,416,184	31,926,590	33,977,046
42,382,581	41,328,277	39,358,586	40,666,004	39,313,020	42,239,094
21,404,247	22,726,383	19,897,450	21,712,157	21,058,373	22,059,803
1,793,460	1,683,357	1,695,707	1,521,978	1,253,040	1,254,515
13,626,404	13,048,278	12,975,132	13,451,639	13,018,773	14,054,894
2,523,468	1,620,870	958,631	573,390	952,736	388,461
115,989,942	115,065,968	107,810,578	112,341,352	107,522,532	113,973,813
\$ 438,109,455	\$ 419,267,103	\$ 383,276,683	\$ 368,222,118	\$ 332,107,098	\$ 336,086,156
(248,549,016)	(220,824,021)	(229,757,138)	(207,003,014)	(233,425,882)	(237,927,705)
595,314	(1,708,243)	(8,578,861)	(156,405)	(5,532,901)	(7,685,713)
\$ (247,953,702)	\$ (222,532,264)	\$ (238,335,999)	\$ (207,159,419)	\$ (238,958,783)	\$ (245,613,418)

Changes in Net Position (Cont'd.)

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2005	2006	2007	2008
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 17,003,267	\$ 19,002,013	\$ 17,971,448	\$ 17,279,401
Developmental disabilities	3,910,012	3,747,929	3,512,914	3,260,915
Human services	88,519,306	88,861,337	89,064,740	117,431,241
Sales tax	65,308,276	65,645,345	64,691,720	62,946,971
Other taxes	8,929,500	8,581,018	9,224,146	9,208,394
Grants and contributions not restricted to specific programs	20,956,377	22,361,933	20,671,328	22,274,489
Gain from disposal of capital assets	193,433	147,373	159,589	1,151,015
Unrestricted investment earnings	12,822,158	24,822,378	30,689,097	29,531,315
Miscellaneous	5,981,854	8,761,697	4,901,027	5,771,935
Transfers	(1,469,729)	(2,864,528)	(3,288,593)	(4,072,652)
<i>Total governmental activities</i>	<u>222,154,454</u>	<u>239,066,495</u>	<u>237,597,416</u>	<u>264,783,024</u>
<i>Business-type activities:</i>				
Gain from disposal of capital assets	484,521	26,013	75,444	176,779
Unrestricted investment earnings	1,355,738	2,194,489	2,319,986	1,632,080
Miscellaneous	979,533	3,068,030	1,148,237	1,430,818
Transfers	1,469,729	2,864,528	3,288,593	4,072,652
<i>Total business-type activities</i>	<u>4,289,521</u>	<u>8,153,060</u>	<u>6,832,260</u>	<u>7,312,329</u>
<i>Total primary government</i>	<u>\$ 226,443,975</u>	<u>\$ 247,219,555</u>	<u>\$ 244,429,676</u>	<u>\$ 272,095,353</u>
Change in Net Position				
<i>Governmental activities</i>	\$ 24,337,197	\$ 19,917,162	\$ 10,882,306	\$ 19,396,158
<i>Business-type activities</i>	9,517,657	7,925,172	13,671,414	8,773,222
<i>Total primary government</i>	<u>\$ 33,854,854</u>	<u>\$ 27,842,334</u>	<u>\$ 24,553,720</u>	<u>\$ 28,169,380</u>

	2009	2010	2011	2012	2013	2014
\$	16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688
	2,958,299	2,948,209	2,987,755	2,804,577	3,026,894	2,937,838
	112,294,936	111,615,319	115,040,009	100,737,060	106,491,824	104,166,052
	58,520,545	61,439,062	66,998,226	68,877,849	71,111,123	82,907,788
	8,065,138	8,395,654	8,526,021	9,137,155	9,196,412	8,946,335
	21,108,365	22,215,732	19,526,597	14,067,609	16,958,404	9,321,385
	192,377	122,510	205,033	1,308,867	145,528	
	7,066,198	8,770,936	13,199,072	3,989,088	(2,704,080)	8,317,612
	7,202,111	5,158,664	1,835,146	1,791,862	789,276	3,928,100
	(3,516,133)	(3,573,588)	(4,754,359)	(2,790,956)	(3,048,082)	(3,108,374)
	230,535,432	233,232,325	239,614,915	214,470,152	218,502,995	234,551,424
	94,067	55,614	121,190	389,615	124,624	
	1,105,443	454,955	261,854	37,672	14,006	2,620
	1,028,601	1,192,031	865,189	817,747	2,216,393	1,776,621
	3,516,133	3,573,588	4,754,359	2,790,956	3,048,082	3,108,374
	5,744,244	5,276,188	6,002,592	4,035,990	5,403,105	4,887,615
\$	236,279,676	\$ 238,508,513	\$ 245,617,507	\$ 218,506,142	\$ 223,906,100	\$ 239,439,039
\$	(18,013,584)	\$ 12,408,304	\$ 9,857,777	\$ 7,467,138	\$ (14,922,887)	\$ (3,376,281)
	6,339,558	3,567,945	(2,576,269)	3,879,585	(129,796)	(2,798,098)
\$	(11,674,026)	\$ 15,976,249	\$ 7,281,508	\$ 11,346,723	\$ (15,052,683)	\$ (6,174,379)

MONTGOMERY COUNTY, OHIO

Governmental Activities Tax Revenues by Source

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2005	2006	2007	2008
Property taxes levied for:				
General operating	\$ 17,003,267	\$ 19,002,013	\$ 17,971,448	\$ 17,279,401
Developmental disabilities	3,910,012	3,747,929	3,512,914	3,260,915
Human services	88,519,306	88,861,337	89,064,740	117,431,241
Sales tax	65,308,276	65,645,345	64,691,720	62,946,971
Other taxes:				
Real property transfer tax	2,386,153	2,067,196	2,444,347	2,670,894
Hotel/motel lodging tax	2,393,631	2,244,280	2,557,115	2,373,585
Motor vehicle license tax	4,149,716	4,269,542	4,222,684	4,163,915
Total tax revenues	\$ 183,670,361	\$ 185,837,642	\$ 184,464,968	\$ 210,126,922

	2009	2010	2011	2012	2013	2014
\$	16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688
	2,958,299	2,948,209	2,987,755	2,804,577	3,026,894	2,937,838
	112,294,936	111,615,319	115,040,009	100,737,060	106,491,824	104,166,052
	58,520,545	61,439,062	66,998,226	68,877,849	71,111,123	82,907,788
	1,929,476	2,139,472	1,979,525	2,372,068	2,463,221	2,667,636
	1,990,326	2,073,533	2,402,054	2,597,260	2,544,223	2,719,008
	4,145,336	4,182,649	4,144,442	4,167,827	4,188,968	3,559,691
\$	198,482,514	\$ 200,538,071	\$ 209,603,426	\$ 196,103,682	\$ 206,361,949	\$ 216,092,701

Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2005	2006	2007	2008
General Fund				
Nonspendable	\$	\$	\$	\$
Committed				
Assigned				
Unassigned				
Reserved	411,819	552,592	6,537,896	9,618,548
Unreserved	54,644,285	47,919,115	46,602,497	51,081,844
Total General Fund	55,056,104	48,471,707	53,140,393	60,700,392
Children Services				
Restricted				
Reserved	177,802	90,032	76,153	21,084
Unreserved	6,505,270	5,997,324	4,149,270	1,811,958
Total Children Services Fund	6,683,072	6,087,356	4,225,423	1,833,042
Alcohol, Drug Addiction and Mental Health Services Bd.				
Restricted				
Reserved	24,535,205	24,116,837	33,553,269	30,592,594
Unreserved	(19,487,206)	(17,708,689)	(26,738,868)	(22,146,846)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	5,047,999	6,408,148	6,814,401	8,445,748
Job & Family Services				
Nonspendable				
Restricted				
Reserved	10,625,703	5,689,697	4,222,404	83,069
Unreserved	(7,002,332)	(2,820,309)	9,382,346	11,379,433
Total Job & Family Services Fund	3,623,371	2,869,388	13,604,750	11,462,502
Human Services Levy				
Restricted				
Reserved	551,305	635,048	106,202	
Unreserved	56,073,366	53,961,571	50,433,380	72,923,514
Total Human Services Levy Fund	56,624,671	54,596,619	50,539,582	72,923,514
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				
Reserved	40,360,394	25,193,803	32,791,001	26,732,786
Unreserved, reported in:				
Special revenue funds	65,723,692	65,858,636	72,200,327	65,176,662
Debt service funds				(2,600,000)
Capital projects funds	31,320,641	51,653,666	35,617,153	30,853,624
Total Other Governmental Funds	137,404,727	142,706,105	140,608,481	120,163,072
Total Fund Balances of Governmental Funds	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270

Note: The County implemented GASB 54 in 2011. The Board of Developmental Disabilities Services was first reported as a major fund in 2011

2009	2010	2011	2012	2013	2014
\$	\$	\$ 7,858,517	\$ 7,755,986	\$ 7,529,619	\$ 6,384,905
		13,304,946	17,083,949	14,891,941	1,000,000
		56,982,651	1,108,565	808,257	1,147,597
8,769,177	7,634,195		56,640,436	51,941,022	71,109,944
40,839,114	44,690,606				
49,608,291	52,324,801	78,146,114	82,588,936	75,170,839	79,642,446
		6,113,851	8,028,630	6,221,642	3,910,144
	18,784				
740,662	5,246,055				
740,662	5,264,839	6,113,851	8,028,630	6,221,642	3,910,144
		14,730,154	8,548,075	5,686,551	9,188,966
32,836,336	32,816,423				
(23,999,111)	(19,754,154)				
8,837,225	13,062,269	14,730,154	8,548,075	5,686,551	9,188,966
		7,731,911	8,992,270	5,935,919	67,458
196,657	3,043				5,898,916
6,415,433	10,385,310				
6,612,090	10,388,353	7,731,911	8,992,270	5,935,919	5,966,374
		58,877,327	62,349,914	57,629,395	50,590,997
	8,048				
68,700,830	59,462,074				
68,700,830	59,470,122	58,877,327	62,349,914	57,629,395	50,590,997
		20,130,484	18,686,754	19,054,267	4,275
0	0	20,130,484	18,686,754	19,054,267	13,604,266
		66,245,850	62,840,013	60,450,500	35,401
		27,075,299	28,711,954	33,563,035	64,206,489
		463,028			34,668,867
26,353,207	31,622,336	(3,689,540)	(3,328,220)	(2,856,711)	(1,614,383)
68,455,141	70,564,157				
(2,209,000)	(1,802,000)				
27,510,700	21,639,602				
120,110,048	122,024,095	90,094,637	88,223,747	91,156,824	97,296,374
\$ 254,609,146	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

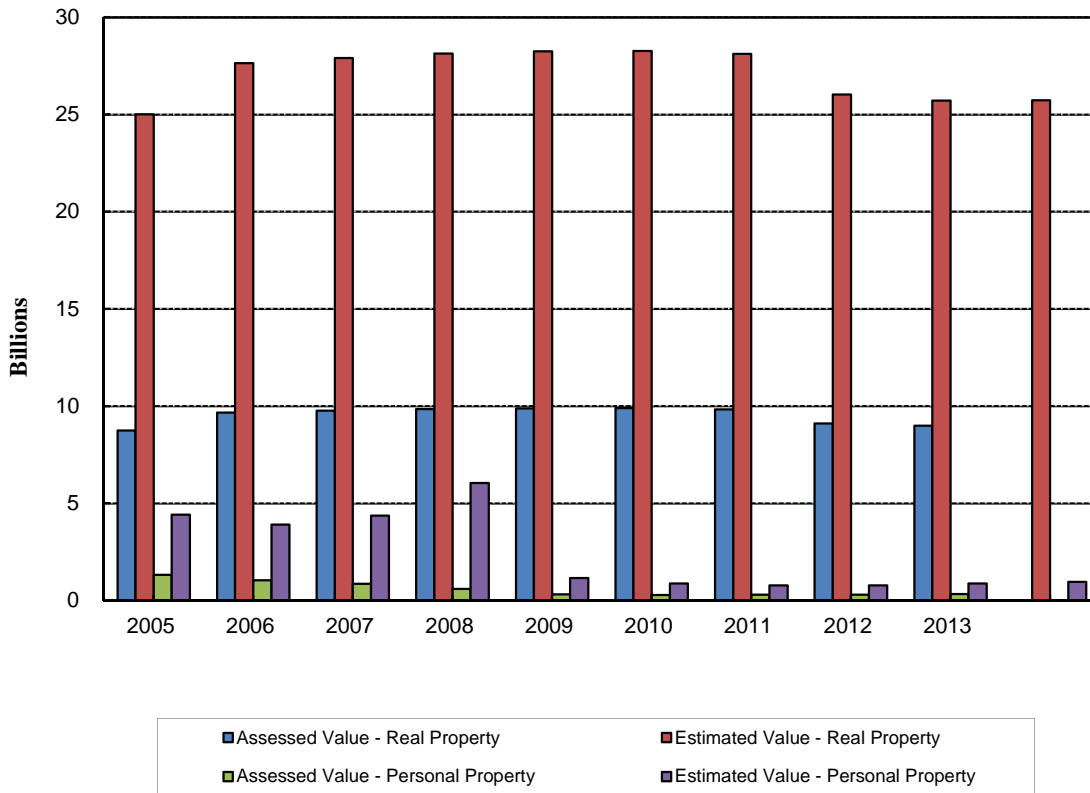
	2005	2006	2007	2008
<i>Revenues:</i>				
Property taxes	\$ 111,781,459	\$ 111,555,518	\$ 109,216,656	\$ 135,089,535
Sales tax	65,853,109	64,734,278	64,377,557	64,340,111
Other taxes	8,929,500	8,581,018	9,224,146	9,208,394
Special assessments	379,311	416,769	344,304	293,623
Fees and charges for services	46,360,968	48,347,722	53,813,318	51,763,195
Licenses and permits	2,905,160	2,511,627	2,683,249	2,334,342
Fines and forfeitures	1,450,986	1,827,191	1,588,641	1,713,647
Intergovernmental	256,632,101	244,257,303	264,431,936	252,618,598
Investment earnings	11,977,382	24,104,861	30,820,643	29,130,904
Other	5,924,992	7,923,919	4,721,381	5,982,250
<i>Total Revenues</i>	<u>512,194,968</u>	<u>514,260,206</u>	<u>541,221,831</u>	<u>552,474,599</u>
<i>Expenditures:</i>				
Current:				
General government	30,697,050	32,432,866	34,237,179	33,281,215
Judicial and law enforcement	139,408,050	139,044,314	150,120,102	159,664,579
Environment and public works	19,364,489	15,259,324	16,030,285	16,769,478
Social services	246,931,413	259,340,991	269,069,253	272,038,022
Community and economic development	12,293,903	11,823,769	10,424,976	9,452,810
Capital outlay	37,222,004	32,212,431	23,252,421	25,572,008
Intergovernmental:				
General government	53,300	103,300	53,300	103,300
Judicial and law enforcement				
Environment and public works	230,280	237,188	244,304	244,304
Social services	15,886,995	16,382,072	17,045,948	15,574,976
Community and economic development	5,153,556	3,298,625	4,653,459	4,170,347
Debt service (including capital lease payments):				
Principal retirement	3,258,705	2,718,304	2,843,969	2,912,210
Interest and fiscal charges	2,714,922	2,555,983	2,468,045	2,310,000
Bond issuance costs				
<i>Total Expenditures</i>	<u>513,214,667</u>	<u>515,409,167</u>	<u>530,443,241</u>	<u>542,093,249</u>
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures</i>	(1,019,699)	(1,148,961)	10,778,590	10,381,350
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	162,666	79,134	107,417	117,429
Inception of capital leases	61,492	489,459	130,293	169,113
Proceeds of notes from state loans				
Bonds issued	19,578,750	144,275	66,000	
Refunding bonds issued	16,015,846			
Premium on bond issuance	1,845,821			
Payment to refunded bond escrow agent	(16,745,000)			
Transfers in	123,723,429	123,041,105	126,645,134	115,216,765
Transfers out	(125,200,279)	(125,905,633)	(129,933,727)	(119,289,417)
<i>Total Other Financing Sources And Uses</i>	<u>19,442,725</u>	<u>(2,151,660)</u>	<u>(2,984,883)</u>	<u>(3,786,110)</u>
<i>Net Change in Fund Balances</i>	<u>18,423,026</u>	<u>(3,300,621)</u>	<u>7,793,707</u>	<u>6,595,240</u>
<i>Fund Balance at Beginning Of Year</i>	230,854,698	264,439,944	261,139,323	268,933,030
<i>Fund Balance reclassified/restated</i>	15,162,220			
<i>Fund Balance at End Of Year</i>	<u>\$ 264,439,944</u>	<u>\$ 261,139,323</u>	<u>\$ 268,933,030</u>	<u>\$ 275,528,270</u>
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	1.24%	1.08%	1.03%	0.99%

2009	2010	2011	2012	2013	2014
\$ 127,913,753	\$ 127,825,433	\$ 132,060,279	\$ 121,497,988	\$ 123,730,585	\$ 121,518,948
58,729,713	60,821,919	66,650,957	68,802,117	70,997,307	74,878,470
8,065,138	8,395,654	8,526,021	9,137,155	9,196,412	8,945,962
260,694	284,050	242,775	275,066	356,950	240,262
49,534,619	50,901,356	50,123,648	47,406,183	46,593,766	47,553,630
2,520,649	2,782,412	2,600,608	3,004,187	3,182,284	3,034,624
1,813,692	2,247,623	2,201,957	2,199,974	2,215,371	2,123,456
274,340,334	253,093,228	233,446,056	206,815,454	183,918,281	191,453,768
8,673,596	9,381,763	13,767,327	4,472,531	(2,809,856)	8,324,023
6,867,915	4,868,354	2,506,060	1,365,539	1,215,599	3,406,080
538,720,103	520,601,792	512,125,688	464,976,194	438,596,699	461,479,223
30,984,590	31,120,275	30,638,844	29,512,308	30,160,722	30,831,641
158,534,604	152,986,341	152,253,291	145,429,898	147,675,686	151,126,438
16,446,192	16,484,840	16,602,745	15,492,540	16,842,558	17,007,937
289,899,484	246,418,142	225,488,822	207,557,270	193,388,644	195,215,717
11,403,767	12,376,036	13,721,072	12,876,908	10,715,338	7,628,999
19,137,468	19,759,213	17,068,021	17,781,785	14,959,700	16,808,724
3,300	53,300	51,701	45,497	1,344,296	3,203,086
	1,171,256	990,869	1,010,110	1,577,831	1,706,284
236,975	223,277	216,879	197,054	626,978	386,896
18,431,157	19,579,071	26,113,297	25,457,032	27,059,237	30,676,509
5,362,719	4,168,179	3,306,614	1,727,051	4,050,680	2,944,725
2,975,426	13,783,937	3,291,303	3,318,815	3,345,844	3,738,393
2,172,581	2,229,051	1,538,134	1,433,367	822,954	876,669
				231,576	
555,588,263	520,352,918	491,281,592	461,839,635	452,802,044	462,152,018
(16,868,160)	248,874	20,844,096	3,136,559	(14,205,345)	(672,795)
153,850	89,670	151,599	1,237,389	106,647	85,582
138,870	48,327	48,663	27,445	240,451	
				625,836	3,043,992
	10,795,000			21,855,643	
	317,050			668,372	
				(22,788,028)	
134,295,876	138,108,717	123,171,135	114,117,409	121,954,750	121,580,277
(137,812,009)	(141,682,305)	(130,925,494)	(116,924,954)	(125,021,215)	(124,688,651)
(3,223,413)	7,676,459	(7,554,097)	(1,542,711)	(2,357,544)	21,200
(20,091,573)	7,925,333	13,289,999	1,593,848	(16,562,889)	(651,595)
275,528,270	254,609,146	262,534,479	275,824,478	277,418,326	260,855,437
(827,551)					
\$ 254,609,146	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842
0.94%	3.16%	0.99%	1.06%	1.00%	1.00%

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2005	\$ 8,756,010,240	\$ 25,017,172,114	\$ 1,326,314,927	\$ 4,419,085,748	\$ 10,082,325,167	\$ 29,436,257,862	13.94
2006	9,674,872,900	27,642,494,000	1,043,522,697	3,915,464,756	10,718,395,597	31,557,958,756	13.94
2007	9,769,259,480	27,912,169,943	862,430,659	4,369,495,071	10,631,690,139	32,281,665,014	13.94
2008	9,850,479,520	28,144,227,200	607,674,831	6,056,753,277	10,458,154,351	34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94
2011	9,841,534,430	28,118,669,800	302,617,930	777,177,866	10,144,152,360	28,895,847,666	15.94
2012	9,112,225,340	26,034,929,543	308,638,740	792,640,400	9,420,864,080	26,827,569,943	15.94
2013	8,998,554,220	25,710,154,914	344,736,430	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



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

(1) Includes public utility property values.

Public utility property taxes are assessed on tangible personal property at various percentages of true value; other tangible personal property assessments are as follows: For telephone and inter-exchange telecommunications companies - 0% of true value for 2011 and thereafter, 5% of true value for 2010, 10% of true value for 2009, 15% of true value for 2008, 20% of true value for 2007 and 25% of true value for prior years.

For other general businesses - 0% of true value for 2009 and thereafter, 6.25% of true value for 2008, 12.5% of true value for 2007, 18.75% of true value for 2006 and 25% of true value for prior years. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year.

*Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value)*

Last Ten Fiscal Years

(Cont'd.)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	13.94	13.94	13.94	15.94	15.94	15.94	15.94	15.94	15.94	15.94
<i>School Districts</i>										
Brookville	65.06	65.04	65.04	65.04	69.03	69.03	69.03	69.03	69.03	69.00
Centerville	60.75	67.65	67.65	67.65	67.65	73.55	73.55	73.55	73.55	77.77
Dayton	70.85	70.85	70.85	70.85	75.75	75.75	76.52	77.52	79.85	79.85
Huber Heights	54.02	60.48	60.44	60.44	66.67	66.67	66.67	66.74	66.74	66.74
Jefferson	61.90	61.90	61.90	61.90	66.90	66.90	66.90	66.90	66.90	61.40
Kettering	67.80	67.80	67.80	71.30	72.20	73.10	78.00	78.00	78.00	82.89
Mad River	58.22	65.12	65.20	65.20	65.20	65.20	65.20	65.50	71.40	71.40
Miamisburg	47.78	46.63	46.63	46.48	51.55	51.90	59.74	60.62	60.76	60.86
New Lebanon	52.82	52.82	52.02	52.02	52.02	52.02	52.02	52.02	52.02	51.45
Northmont	64.15	64.15	64.15	70.05	70.05	70.05	70.05	75.95	75.95	75.95
Northridge	54.25	63.00	63.00	63.00	63.00	63.50	63.85	71.00	71.00	71.00
Oakwood	111.45	111.45	111.45	116.95	116.95	116.95	122.70	122.70	123.25	129.00
Trotwood-Madison	60.70	60.06	60.06	60.06	60.06	60.06	60.06	60.06	60.06	61.06
Valley View	44.31	43.91	43.81	37.41	37.11	32.36	32.36	32.36	32.36	39.33
Vandalia-Butler	48.86	47.76	53.30	53.11	53.69	53.72	54.61	55.51	55.57	62.53
West Carrollton	65.55	65.55	65.55	72.05	72.05	72.05	72.05	72.05	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	48.40	47.10	47.10	46.40	48.85	48.20	48.20	48.90	48.85	55.10
Carlisle	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70	49.60
Fairborn	44.40	44.20	44.20	52.50	51.90	51.80	51.80	52.65	52.50	52.50
Preble Shawnee	23.49	23.49	23.49	23.49	23.49	23.49	23.49	23.20	23.20	23.20
Tri County North	42.85	42.85	42.85	42.85	42.85	42.85	42.85	43.15	43.55	43.55
Springboro Community S.D.	55.76	65.27	62.86	61.21	59.46	60.71	60.71	60.22	60.36	58.84

*Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value) (Cont'd.)*

Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.58	11.54	11.67	11.67	11.67	11.29	11.29	11.29	11.29	11.29
Kettering	6.85	6.80	6.80	6.80	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	16.70
Oakwood	11.80	11.80	11.80	11.80	6.30	6.30	6.30	6.30	6.30	10.05
Phillipsburg	12.02	9.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	6.39	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	17.39	16.65	19.65	19.65	19.65	19.65	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	14.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	2.74	2.74	2.74	2.74	6.25	6.25	6.25	6.25	6.25	6.25

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	12.90	13.90	13.90	14.10	14.10	14.10	14.10	14.10	14.10	14.10
German	16.20	16.20	16.20	16.20	16.20	16.20	18.20	18.20	17.70	18.20
Harrison	18.33	19.05	21.00	21.00	23.97	24.97	24.97	24.97	24.97	28.97
Jackson	16.00	16.00	19.35	19.35	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	18.25	18.90	18.90	18.90	19.40	19.40	19.40	14.85	18.90
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	13.95	13.90	13.90	14.05	15.70
<i>Other Units</i>										
Dayton/Montgomery Library	1.25	1.25	1.25	1.25	1.25	1.75	1.75	1.75	3.31	3.31
Washington/Centerville Library	3.03	3.03	3.03	2.70	2.70	2.70	2.70	2.70	3.00	3.00
Community College	2.50	2.50	2.50	2.50	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 Library	0.94	0.94	0.94	0.94	0.94	1.44	1.44	1.44	1.50	1.50
Clayton Fire Dist	3.30	3.30	3.30	3.30	4.50	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.90	2.90	2.00	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley Career Tech Center	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

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

*Principal Property Taxpayers**December 31, 2014*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 36,216,722	333,654,840	3.56%
Vectren Energy Delivery of Ohio	4,456,201	39,800,930	0.42%
Dayton Mall II LLC	2,933,902	31,549,190	0.34%
Huber Investment Corp	1,974,547	26,076,130	0.28%
City of Dayton	1,651,754	18,831,370	0.20%
Kettering Medical Center	984,905	11,617,700	0.12%
Miami Valley Hospital	1,084,773	11,367,020	0.12%
The Reynolds and Reynolds	1,169,848	12,174,770	0.13%
Meijer Stores Ltd Partnership	999,045	10,820,160	0.12%
Reed Elsevier Inc	914,486	9,833,760	0.11%
<i>Total Real and Personal Property Valuation</i>		<u>505,725,870</u>	<u>5.40%</u>
All Others		<u>8,877,208,170</u>	<u>94.60%</u>
<i>Total Assessed Valuation</i>		<u><u>\$9,382,934,040</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 2014 levy was based.

December 31, 2005

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,146,019	\$211,908,640	2.10%
Ohio Bell	7,844,850	83,701,080	0.83%
City of Dayton	2,950,461	43,441,740	0.43%
Vectren Energy Delivery of Ohio	2,395,839	25,265,710	0.25%
Dayton Mall Venture Inc.	2,041,295	32,254,210	0.32%
NCR Corporation	1,635,009	21,047,730	0.21%
Huber Investment Corp.	1,560,129	27,416,150	0.27%
Delphi Automotive Systems LLC	1,394,451	21,888,740	0.22%
Arts Center Foundation	1,234,034	16,585,110	0.16%
General Motors Corp.	993,898	16,589,230	0.16%
<i>Total Real and Personal Property Valuation</i>		<u>500,098,340</u>	<u>4.95%</u>
All Others		<u>9,582,226,827</u>	<u>95.05%</u>
<i>Total Assessed Valuation</i>		<u><u>\$10,082,325,167</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 2005 levy was based.

*Property Tax Levies and Collections**Last Ten Fiscal Years*

<i>Fiscal Levy Year</i>	<i>Original Taxes Levied</i>	<i>Adjustments</i>	<i>Adjusted Taxes Levied</i>	<i>Collected Within the Fiscal Levy Year</i>		<i>Collections in Subsequent Years</i>	<i>Total Collections</i>	
				<i>Amount</i>	<i>Percentage of Original Levy</i>		<i>Amount</i>	<i>Percentage of Adjusted Levy</i>
2005	\$ 95,503,231	\$ (1,018,908)	\$ 94,484,323	\$ 86,186,602	90.24%	\$ 8,295,478	\$ 94,482,080	100.00%
2006	100,365,857	(1,437,553)	98,928,304	89,244,017	88.92%	9,564,240	98,808,257	99.88%
2007	101,629,294	(1,185,234)	100,444,060	89,750,634	88.31%	9,903,702	99,654,336	99.21%
2008	131,185,010	(966,713)	130,218,297	119,123,814	90.81%	10,245,665	129,369,479	99.35%
2009	131,522,137	(3,091,112)	128,431,025	112,384,764	85.45%	15,169,055	127,553,819	99.32%
2010	131,969,221	(3,677,359)	128,291,862	103,509,052	78.43%	14,299,809	117,808,861	91.83%
2011	135,929,538	(3,211,245)	132,718,293	116,826,733	85.95%	15,001,344	131,828,077	99.33%
2012	126,168,384	(3,442,314)	122,726,070	108,926,771	86.33%	12,856,595	121,783,366	99.23%
2013	127,380,850	(2,979,331)	124,401,519	113,112,139	88.80%	1,743,597	114,855,736	92.33%
2014	125,981,787	(1,345,649)	124,636,138	112,979,715	89.68%	-	112,979,715	90.65%

Source: Montgomery County Auditor's Office - Department of Finance
Adjustments include changes in taxes levied as the result of tax appeals.

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
2005	\$ 285,636	\$ 268,405	94.0%	\$ 286,272
2006	305,982	296,148	96.8%	58,440
2007	314,184	306,026	97.4%	54,493
2008	294,617	291,502	98.9%	27,103
2009	265,439	254,405	95.8%	33,807
2010	244,920	238,149	97.2%	37,044
2011	251,783	245,420	97.5%	38,170
2012	236,040	224,154	95.0%	37,553
2013	205,066	200,262	97.7%	39,294
2014	204,045	198,910	97.5%	44,602

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

Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2014:

<i>Total of all County Debt Externally Outstanding (1)</i>	\$	43,066,000
<i>Debt exempt from computation:</i>		
Special assessment bonds.....	\$	656,000
Revenue bonds.....		3,455,000
<i>Self-supporting general obligation bonds paid from:</i>		
Water revenue.....		673,051
Wastewater revenue.....		4,913,291
Parking facilities revenue.....		2,165,972
Stillwater Center revenue.....		6,365,000
Portion of general obligation bonds for County jail/family courts expansion.....		1,940,000
Portion of general obligation bonds for Reibold Building Renovation.....		3,260,000
Portion of general obligation bonds for Juvenile Detention Center.....		18,283,090
<i>Total exempt debt</i>		(41,711,404)
Net debt.....	\$	1,354,596
<i>Assessed Valuation of County (2)</i>	\$	9,028,543,780
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).....		
	\$	224,213,595
Net debt (all unvoted).....		(1,354,596)
Direct Legal Debt Margin (Voted and Unvoted).....	\$	222,858,999
<i>Unvoted debt limitation (1% of County assessed valuation)</i>		90,285,438
Net debt (all unvoted).....	\$	(1,354,596)
<i>Unvoted Legal Debt Margin</i>	\$	88,930,842
<i>Ratio of net unvoted debt to unvoted debt limitation</i>		1.50%

Comparative Information for Previous Years:

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

	2009	2008	2007	2006	2005
Direct debt limitation:.....	\$ 253,261,799	\$ 253,921,843	\$ 259,953,859	\$ 264,292,253	\$ 266,459,890
Net debt (all unvoted).....	(6,414,561)	(7,299,560)	(5,169,910)	(5,623,180)	(6,063,312)
Direct Legal Debt Margin (Voted and Unvoted).....	246,847,238	246,622,283	254,783,949	258,669,073	260,396,578
<i>Unvoted debt limitation</i>	101,904,720	102,168,737	104,581,544	106,316,901	107,183,956
Net debt (all unvoted).....	(6,414,561)	(7,299,560)	(5,169,910)	(5,623,180)	(6,063,312)
<i>Unvoted Legal Debt Margin</i>	95,490,159	94,869,177	99,411,634	100,693,721	101,120,644
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	6.29%	7.14%	4.94%	5.29%	5.66%

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 2015 levy will be based, is used.

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal 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			
2005	547,435	\$ 10,082,325	\$ 50,893,096	\$ 38,130,266	\$ 89,023,362	0.88%	\$ 162.62
2006	542,237	10,718,396	48,462,028	36,008,666	84,470,694	0.79%	155.78
2007	538,104	10,631,690	45,944,006	33,777,387	79,721,393	0.75%	148.15
2008	534,626	10,458,154	43,319,442	31,429,500	74,748,942	0.71%	139.82
2009	532,562	10,216,874	40,582,359	28,955,782	69,538,141	0.68%	130.57
2010	535,153	10,190,472	38,160,570	26,811,426	64,971,996	0.64%	121.41
2011	534,941	10,144,152	34,944,692	23,819,601	58,764,293	0.58%	109.85
2012	534,325	9,420,864	31,767,109	20,694,205	52,461,314	0.56%	98.18
2013	535,846	9,343,291	29,199,454	17,882,793	47,082,247	0.50%	87.87
2014	533,116	9,382,934	25,519,493	14,448,218	39,967,711	0.43%	74.97

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

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

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

Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures

Last Ten Fiscal Years

Year	Debt Service Requirements			Total Debt Service	Total Governmental Fund Noncapital Expenditures	Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges				
2005	\$ 2,688,613	\$ 2,567,174	\$ 5,255,787	\$ 480,313,024	1.09%	
2006	2,290,493	2,409,336	4,699,829	486,565,516	0.97%	
2007	2,377,447	2,318,124	4,695,571	515,790,208	0.91%	
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%	
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%	
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%	
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%	
2012	3,088,238	1,386,213	4,474,451	450,406,080	0.99%	
2013	3,185,344	1,015,323	4,200,667	439,553,329	0.96%	
2014	3,551,797	839,280	4,391,077	446,113,099	0.98%	

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>			<i>Other Business-Type Activities Debt</i>			<i>Total Primary Government</i>	<i>Personal Income (in thousands)(3)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Notes Payable</i>	<i>Capital Leases</i>	<i>Revenue Bonds(2)</i>	<i>Notes Payable</i>	<i>Capital Leases</i>				
\$ 2,405,395	0	\$978,669	\$ 70,412,048	\$ 60,129,842	\$34,312	\$ 222,983,628	\$17,511,898	1.27%	\$ 407.32
2,392,572	0	905,247	63,006,652	63,414,677	0	214,189,842	18,219,910	1.18%	395.01
1,465,613	0	916,265	55,242,771	63,441,279	0	200,787,321	19,006,005	1.06%	373.14
1,337,844	0	720,537	46,136,290	63,617,337	0	186,560,950	19,266,895	0.97%	348.96
1,205,425	0	563,276	36,200,807	60,459,851	0	167,967,500	18,995,875	0.88%	315.40
1,069,789	0	358,219	30,459,158	59,482,558	0	156,341,720	19,451,335	0.80%	292.14
940,503	0	413,648	25,498,141	57,357,735	0	142,974,320	20,258,807	0.71%	267.27
809,000	0	423,714	4,020,031	52,962,365	0	110,676,424	21,263,616	0.52%	207.13
735,000	625,836	497,759	3,752,721	47,658,507	0	100,352,070	21,514,166	0.47%	187.28
656,000	3,631,723	346,911	3,480,411	44,812,698	0	92,895,454	Not Available	Not Available	174.25

Computation of Direct, Overlapping and Underlying Debt

December 31, 2014

	<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..... \$	25,519,493	100.00%	\$ 25,519,493
Special assessment bonds.....	656,000	100.00%	656,000
Notes payable.....	3,631,723	100.00%	3,631,723
Capital leases.....	346,911	100.00%	346,911
<i>Total Net Direct Debt.....</i>			<u>30,154,127</u>
<i>Overlapping:</i>			
City of Carlisle.....	1,849,700	5.26%	97,294
City of Centerville.....	3,000,000	99.55%	2,986,500
City of Huber Heights.....	54,872,090	97.03%	53,242,389
City of Kettering.....	13,620,728	98.16%	13,370,107
City of Springboro.....	19,810,000	5.53%	1,095,493
City of Union.....	895,000	98.77%	883,992
Brookville Local School District.....	19,847,781	98.87%	19,623,501
Kettering Local School District.....	110,987,929	98.90%	109,767,062
Northmont Local School District.....	107,827,944	99.35%	107,127,062
Miami Valley Career Technology Center....	6,160,000	64.58%	3,978,128
Valley View Local School District.....	52,549	99.91%	52,502
<i>Total Net Overlapping Debt.....</i>			<u>312,224,030</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County.....	106,736,458	100.00%	106,736,458
School Districts			
Within Montgomery County.....	554,089,456	100.00%	554,089,456
<i>Total Net Underlying Debt.....</i>			<u>660,825,914</u>
<i>Total Net Debt.....</i>			<u>\$ 1,003,204,071</u>

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

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

*Schedule of Enterprise Fund Revenue Bond Coverage**Last Ten Fiscal Years*

<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating & Maintenance Expenses(2)</i>	<i>Net Revenue Available for Revenue Bond Debt Service</i>	<i>Revenue Bonds</i>			<i>Bond Coverage</i>
				<i>Debt Service Requirements</i>			
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Solid Waste Management Fund Bond Coverage:</i>							
2005	\$45,614,312	\$13,343,883	\$32,270,429	\$4,630,000	\$1,744,119	\$6,374,119	5.06
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84
2007	45,413,246	14,499,608	30,913,638	5,250,000	1,237,169	6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33
2011	45,863,254	17,868,651	27,994,603	250,000	126,230	376,230	74.41
2012	49,198,851	16,041,157	33,157,694	260,000	115,219	375,219	88.37
2013	47,444,502	15,816,889	31,627,613	265,000	110,019	375,019	84.34
2014	27,750,841	22,031,755	5,719,086	270,000	105,340	375,340	15.24

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: 100% of any unencumbered year-end balance carried over to the current fiscal year,

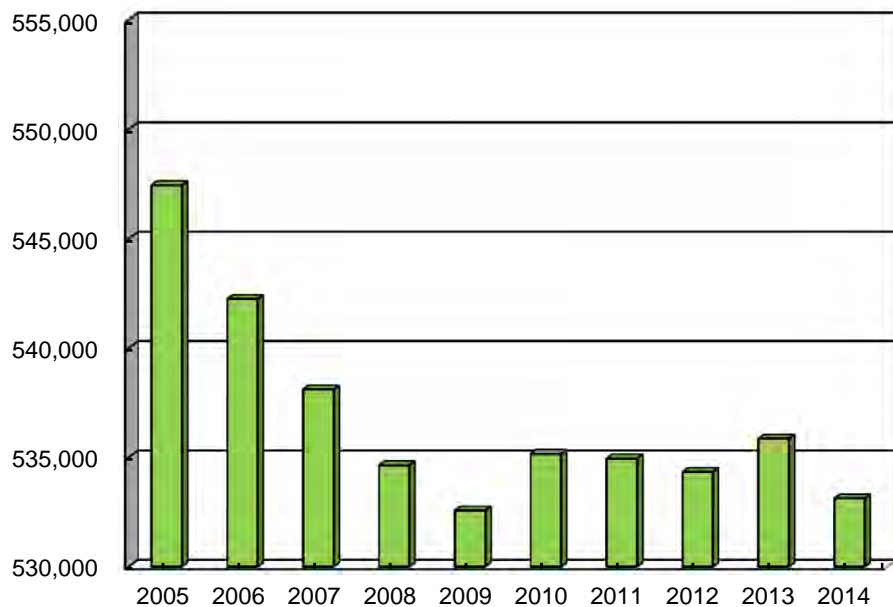
(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

Demographic and Economic Statistics

December 31, 2014

<i>Population</i>		<i>County</i>	<i>MSA</i>
	1940	295,480	331,343
	1950	398,441	518,642
	1960	527,080	727,121
	1970	606,148	850,266
	1980	571,697	830,070
	1990	573,809	951,270
	2000	559,062	950,558
	2010	535,153	841,502
<i>Population for the Last Ten Years</i>			
	2005	547,435	
	2006	542,237	
	2007	538,104	
	2008	534,626	
	2009	532,562	
	2010	535,153	
	2011	534,941	
	2012	534,325	
	2013	535,846	
	2014	533,116	



Source: U.S. Census Bureau

Year	Median Age (1)	Total Personal Income (2)	Per Capita Income (2)	Median Household Income (3)	Annual Unemployment Rate (4)
2005	38.6	\$ 17,511,898,000	\$ 32,127	\$ 41,249	6.0%
2006	38.2	18,219,910,000	33,658	41,161	5.7%
2007	38.6	19,006,005,000	34,732	43,939	5.9%
2008	38.9	19,266,895,000	36,020	45,047	7.1%
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	39.2	19,451,335,000	36,302	43,965	11.1%
2011	39.0	20,258,807,000	37,684	44,585	9.5%
2012	39.2	21,263,616,000	39,795	43,895	7.8%
2013	39.0	21,514,166,000	40,150	42,776	8.0%
2014	39.1	Unavailable	41,476	43,401	6.0%*

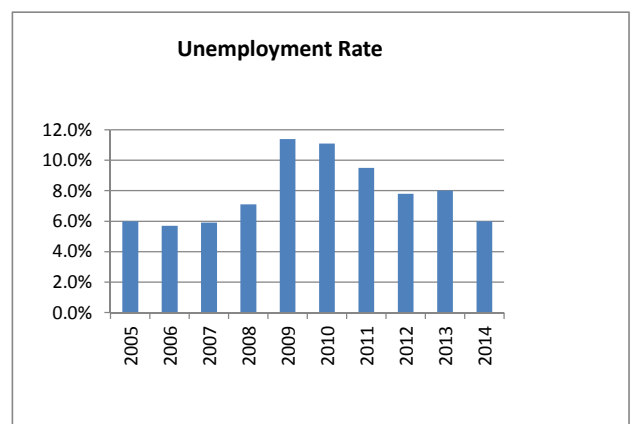
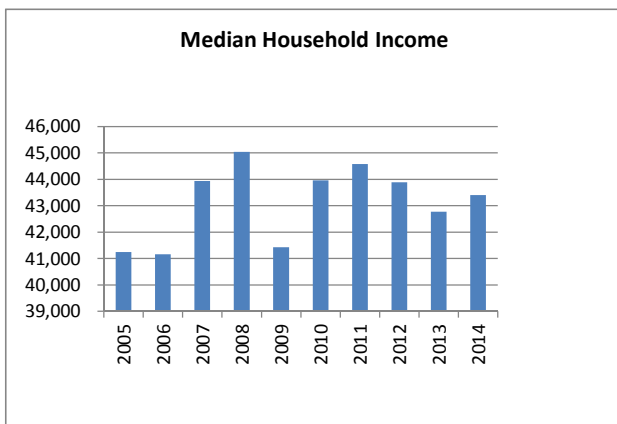
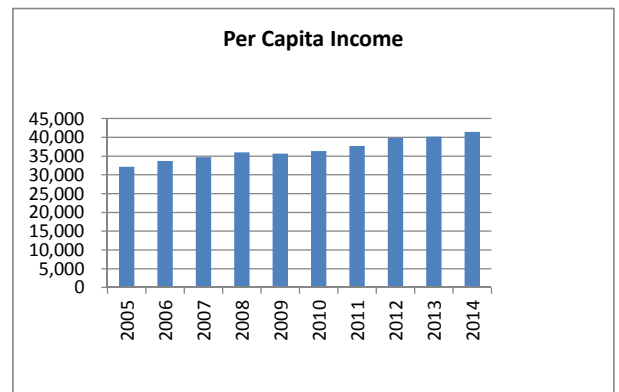
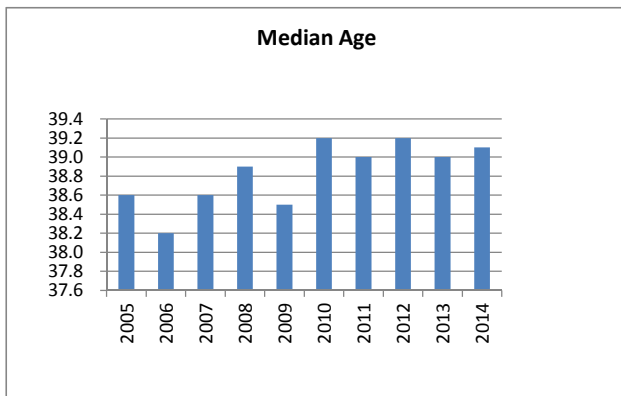
(1) Source: US Census Bureau - American Fact Finder- S0201

(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



Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

<i>Year</i>	<i>Total Permits Issued(1)</i>	<i>Building Permits Total Estimated Value of Buildings(1)</i>	<i>Real Property</i>		<i>Banking Activity Bank Deposits(3)</i>
			<i>Assessed Value(2)</i>	<i>Estimated Actual Value</i>	
2005	2,405	\$ 265,562,333	\$ 8,756,010,240	\$ 25,017,172,114	\$ 264,569,000
2006	2,080	176,291,468	9,674,872,900	27,642,494,000	262,397,000
2007	1,932	258,210,185	9,769,259,480	27,912,169,943	267,338,000
2008	1,578	181,232,493	9,850,479,520	28,144,227,200	281,870,000
2009	1,335	108,159,913	9,888,366,080	28,252,474,514	301,158,000
2010	1,356	312,772,206	9,895,979,370	28,274,226,771	335,772,000
2011	1,567	174,980,692	9,841,534,430	28,118,669,800	420,479,000
2012	1,624	169,269,641	9,112,225,340	26,034,929,543	367,735,000
2013	1,583	255,163,479	8,998,554,220	25,710,154,914	369,334,000
2014	1,646	663,855,046	9,006,702,660	25,733,436,171	551,382,000

(1) Source: Montgomery County Building Regulations Department; permits issued in predominantly unincorporated localities.

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

(3) Source: Federal Reserve Bank of Cleveland.

Principal Employers

2014 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	27,500	11.69%
Premier Health.....	13,500	5.74%
Kettering Health Network.....	7,115	3.03%
The Kroger Company.....	5,582	2.37%
Montgomery County.....	3,996	1.70%
Wright State University.....	3,303	1.40%
Lexis Nexis.....	3,200	1.36%
Sinclair Community College	2,601	1.11%
University of Dayton.....	2,290	0.97%
Dayton Public Schools.....	2,102	0.89%
	<u>71,189</u>	<u>30.27%</u>

Source: Dayton Business Journal

2005 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	22,000	8.64%
Premier Health Partners.....	9,979	3.92%
Delphi Automotive Systems.....	6,681	2.62%
Montgomery County.....	4,979	1.96%
Meijer, Inc.....	4,650	1.83%
Kettering Medical Center.....	4,460	1.75%
GM Moraine Assembly Plant.....	4,165	1.64%
AK Steel.....	3,500	1.37%
Dayton Public Schools.....	3,100	1.22%
LexisNexis.....	3,000	1.18%
	<u>66,514</u>	<u>26.12%</u>

Source: Dayton Business Journal

*Employees by Function**Last Nine Fiscal Years*

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities									
General government	549	367	357	328	307	297	262	304	305
Judicial and law enforcement	1,804	1,935	1,963	1,798	1,678	1,604	1,529	1,760	1,741
Environment and public works	128	123	120	118	116	110	115	117	113
Social services	1,753	1,532	1,510	1,699	1,626	1,533	1,412	1,316	1,337
Community and economic development	56	65	59	47	28	25	25	26	34
Total Governmental Activities	4,290	4,022	4,009	3,990	3,755	3,569	3,343	3,523	3,530
Business-type Activities									
Water	84	73	81	82	87	86	86	99	95
Wastewater	170	153	144	128	136	129	135	114	115
Solid Waste Management	79	76	77	71	67	65	65	62	53
Parking Facilities	7	6	5	5	5	5	5	5	5
Stillwater Center	210	168	185	175	187	192	180	204	198
Total Business-type Activities	550	476	492	461	482	477	471	484	466
Total Primary Government	4,840	4,498	4,501	4,451	4,237	4,046	3,814	4,007	3,996

Source: County position-control records

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013 and 2014. Additional data will be added for future years, along with comparative data of prior years.

*Selected Operating Indicators**Last Nine Fiscal Years*

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities									
Judicial and law enforcement									
Sheriff									
County jail book-ins	36,976	38,750	37,160	31,573	29,510	27,540	25,734	27,474	25,933
Calls dispatched handled	371,223	364,658	344,319	430,459	386,542	583,889	635,933	631,206	635,933
Common Pleas Court									
Caseload for civil cases	16,486	16,586	16,901	16,052	16,327	14,550	13,617	11,756	10,596
Caseload for criminal cases	6,805	6,979	6,652	5,432	4,865	5,013	4,874	4,874	5,144
Environment and public works									
County Engineer									
Asphalt resurfacing (tons)	37,018	40,058	30,868	27,891	25,674	31,882	27,000	31,200	15,600
Social services									
Job Center									
Yearly total number of positions posted	4,888	4,322	4,500	4,500	1,090	1,500	1,271	1,725	1,890
Yearly increase in customer job bank services	3,098	3,010	3,100	3,200	3,243	2,904	3,084	3,304	2,818
Community and economic development									
Building Regulations									
Building inspections	10,559	10,094	8,449	7,019	7,691	7,959	8,657	8,973	8,878
Electrical inspections	6,983	6,447	5,699	4,987	4,647	4,885	5,248	5,382	4,814
Business-type Activities									
Water									
Historic water consumption, daily maximum (millions of gallons)									
South system	31	31	30	24	28	27	27	26	23
North system	19	19	18	15	17	16	17	15	14
Wastewater									
Daily treatment capacity (millions of gallons)									
Western Regional Treatment Plant	15	15	16	14	14	16	12	15	15
Eastern Regional Treatment Plant	9	9	10	8	8	11	8	9	9
Solid Waste Management									
Tons of solid waste disposed of	509,006	524,316	533,670	495,467	498,453	513,270	471,373	492,919	501,519
Parking Facilities									
Public parking capacity (spaces)	1,607	1,607	1,607	1,610	1,610	1,610	1,610	1,610	1,610
Employee-only parking capacity (spaces)	580	580	580	552	552	552	552	552	552
Stillwater Center									
Total patient days	35,954	35,989	37,015	36,670	36,154	36,104	36,140	35,665	35,450
Percentage of occupancy	99.3%	99.6%	102.0%	101.0%	99.6%	99.2%	98.8%	98.7%	97.5%

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013 and 2014.

Additional statistics will be added for future years, along with comparative information from prior years

*Capital Asset Statistics by Function**Last Nine Fiscal Years*

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Judicial and Law Enforcement									
<i>Sheriff</i>									
Jails	1	1	1	1	1	1	1	1	1
<i>County Courts</i>									
Detention Facilities	3	3	3	3	3	3	3	3	3
Court Buildings	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
Bridges	373	377	378	364	387	399	392	393	396
Social Services									
<i>Board of Developmental Disabilities Services</i>									
Facilities	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
Parks	4	4	4	3	3	3	3	3	3
Shelters	17	17	17	11	11	11	11	11	11
Tennis courts	21	21	21	16	16	16	16	16	16
Basketball courts	11	11	11	3	3	13	13	13	5
Ball diamonds	17	17	17	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
Wastewater									
Sewer lines (miles)	1,178	1,196	1,200	1,202	1,203	1,207	1,210	1,208	1,224
Lift stations	30	32	37	37	26	36	36	36	37
Treatment Plants	2	2	2	2	2	2	2	2	2
Solid Waste									
Transfer Facilities	2	2	2	2	2	2	2	2	2
Parking Facilities									
Public Parking Garage	2	2	2	2	2	2	2	2	2
Public Parking Lot	2	2	2	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1	1	1	2
Employees-only Parking Garage	1	1	1	1	1	1	1	1	2

Source: Various county departments

Indicators are not provided for the general government function. Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, and 2014. Additional statistics will be added for future years, along with comparative information from prior years.

Synopsis of Insurance

December 31, 2014

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Board of Developmental Disabilities Services:					
Ohio School Plan	40000829EGLOHP06	1/1/14-12/31/14 Acts or Omissions Directors & Officers Liability	\$1,000,000 Per Incident \$3,000,000 Aggregate	up to \$2,500	\$38,216
	40000829EAUOHP06	1/1/14-12/31/14 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 Theft, Disappearance and Destruction Employee Dishonesty	\$10,000 \$5,000 Inside \$5,000 Outside \$10,000 Per Incident	\$1,000 \$1,000 \$1,000 \$1,000	\$5,623
Other County Agencies:					
Affiliated FM Insurance Co.	MJ913	12/5/14-12/5/15 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	\$281,500 + \$9,000 Engineering Fee
Travelers Insurance	105912654	3/31/13-3/31/16 Crime	\$1,000,000	\$25,000	\$11,724
Catlin Insurance Group	PEC999150315	3/31/14-3/31/15 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$303,365
Torus Specialty Insurance	06107B143AHL	3/31/14-3/31/15 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 aggregate	\$25,000	\$40,000
Starr Indemnity & Liability Co.	1000005177	3/31/14-3/31/15 Excess Liability above Catlin Insurance Group policy	\$10,000,000 xs of \$5,000,000	xs \$500,000	\$95,000
Axis Surplus Insurance	EAU779965012014	3/31/14-3/31/15 Excess Liability above Starr Indemnity	\$10,000,000 xs of \$15,000,000	xs \$500,000	\$65,000
Columbia Casualty Company	425122776	3/31/14-3/31/15 Executive/Cyber Liability	\$3,000,000 aggregate	\$100,000	\$48,251
Safety National Casualty Corp.	SP4051969	11/1/14-11/1/15 Excess Workers' Compensation	Statutory	\$700,000	\$226,540
Travelers Insurance	105053589	12/31/11-12/31/15 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,603
	106059216	3/19/14-3/18/15 Common Pleas Scheduled Bond Program	\$816,000	\$0	\$2,699
	106056682	1/1/14-1/1/15 Furtherance of Justice Bond - Phil Plummer, County Sheriff	\$100,399	\$0	\$247
	105216136	1/1/13-1/1/17 Furtherance 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 COUNTY



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Dave Yost • Auditor of State

MONTGOMERY COUNTY FINANCIAL CONDITION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 8, 2015