



Dave Yost • Auditor of State

MONTGOMERY COUNTY
DECEMBER 31, 2017

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MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct:</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1U79SM061635-01	\$689,505	\$689,505
<i>Direct:</i>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79SM062813-01 1H79T1080283-01 5H79SM062813-03 5H79T1026087-02 5H79T1024979-03	74,493 774 13,430 123,827 1,678	7,921
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	57-60269-T-15-15113 N/A	449,752 5,000	261,159
Total Substance Abuse and Mental Health Services_Projects of Regional and National Significance			<u>668,954</u>	<u>269,080</u>
<i>Passed Through Supreme Court of Ohio</i>				
State Court Improvement Program	93.586	G-1601OHSCIP G-1701OHSCIP	33,100 34,500	
Total State Court Improvement Program			<u>67,600</u>	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Community-Based Child Abuse Prevention Grants	93.590	G-1501OHFRPG G-1601OHFRPG	72,000 66,618	
Total Community-Based Child Abuse Prevention Grants			<u>138,618</u>	
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	277,999	277,999
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-1617-11-5556, G-1819-11-5782	3,467,722	
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	FY17TXXC057	349,859	
Total Social Services Block Grant			<u>4,095,580</u>	<u>277,999</u>
Medicaid Cluster				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	N/A	1,411,697	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1617-11-5556, G-1819-11-5782	10,691,192	
Total Medicaid Cluster			<u>12,102,889</u>	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	5AU-17-C0057	63,648	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5556, G-1819-11-5782	209,192	
Total Promoting Safe and Stable Families			<u>272,840</u>	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-1617-11-5556, G-1819-15-0180	10,952,200	
Total TANF Cluster			<u>10,952,200</u>	
Child Support Enforcement	93.563	G-1617-11-5556, G-1819-11-5782	8,870,294	
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-1617-11-5556, G-1819-11-5782	1,127,606	
Total CCDF Cluster			<u>1,127,606</u>	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5556, G-1819-11-5782	6,822	
Foster Care_Title IV-E	93.658	G-1617-11-5556, G-1819-11-5782 G-1617-06-0370 N/A	10,283,602 1,360,671 245,504	
Total Foster Care_Title IV-E			<u>11,889,777</u>	
Adoption Assistance	93.659	G-1617-11-5556, G-1819-11-5782	7,932,736	
Chafee Foster Care Independence Program	93.674	G-1617-11-5556, G-1819-11-5782	295,539	
<i>Passed Through Ohio Department of Medicaid:</i>				
Money Follows the Person Rebalancing Demonstration	93.791	N/A	154,591	
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Opioid STR	93.788	N/A	170,000	170,000

MONTGOMERY COUNTY, OHIO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	57-13757-PATH-T-16-1583	170,331	170,331
Block Grants for Community Mental Health Services	93.958			
Block Grants for Community Mental Health Services - Community Plan		N/A	368,270	368,270
Block Grants for Community Mental Health Services - Initiatives		N/A	1,100	1,100
Block Grants for Community Mental Health Services - Respite		N/A	8,222	8,222
Block Grants for Community Mental Health Services - Housing		N/A	44,225	44,225
Total Block Grants for Community Mental Health Services			<u>421,817</u>	<u>421,817</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
Block Grants for Prevention and Treatment of Substance Abuse - Womens Treatment - CURE - 15-16		57-1402-WOMENS-T-16-9009	111,412	111,412
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 15-16		N/A	65,470	65,470
Block Grants for Prevention and Treatment of Substance Abuse - Womens Treatment - Nova - 16-17		57-1407-WOMENS-T-16-9043	124,168	124,168
Block Grants for Prevention and Treatment of Substance Abuse - Drug Free Comm. - Kettering Partners for Healthy Youth - 16-17		57-8355-DFCC-P-16-0038	28,528	28,528
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 16-17		N/A	232,849	232,849
Block Grants for Prevention and Treatment of Substance Abuse - Community Investments - 16-17		N/A	1,510,205	1,510,205
Block Grants for Prevention and Treatment of Substance Abuse - Prevention Services - 16-17		N/A	27,066	27,066
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - 16-17		57-1043-UMADAOP-P-16-9164	84,131	84,131
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - Elder Care - 16-17		57-1043-CPREV-P-16-9915	28,350	28,350
Block Grants for Prevention and Treatment of Substance Abuse - Circle of Recovery - 16-17		57-1043-CFRO-T-16-0127	37,678	37,678
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - Elder Care - 17-18		N/A	28,345	28,345
Block Grants for Prevention and Treatment of Substance Abuse - UMADAOP - 17-18		1700128	84,531	84,531
Block Grants for Prevention and Treatment of Substance Abuse - Circle of Recovery - 17-18		1700103	37,676	37,676
Block Grants for Prevention and Treatment of Substance Abuse - COOHIO SOAR - 17-18		N/A	27,125	10,703
Block Grants for Prevention and Treatment of Substance Abuse - Community Investments - 17-18		N/A	253,193	253,193
Block Grants for Prevention and Treatment of Substance Abuse - Federal Per Capita Prevention - 17-18		N/A	52,969	52,969
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,733,696</u>	<u>2,717,274</u>
Total United States Department of Health and Human Services			<u>62,761,395</u>	<u>4,716,006</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct:</i>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-12-UC-39-0004	1,350	1,350
		B-13-UC-39-0004	9,255	9,255
		B-14-UC-39-0004	16,350	16,350
		B-15-UC-39-0004	1,072,601	900,004
		B-16-UC-39-0004	1,716,518	1,500,333
		B-17-UC-39-0004	9,285	8,226
		B-08-UN-39-0006	43,620	1,322
Total Community Development Block Grants/Entitlement Grants			<u>2,868,979</u>	<u>2,436,840</u>
Total CDBG - Entitlement Grants Cluster			<u>2,868,979</u>	<u>2,436,840</u>
Emergency Solutions Grant Program	14.231	E-15-UC-39-0004	5,222	5,222
		E-16-UC-39-0004	108,706	108,706
Total Emergency Solutions Grant Program			<u>113,928</u>	<u>113,928</u>
Home Investment Partnerships Program	14.239	M-11-UC-39-0208	8,771	8,771
		M-12-UC-39-0208	11,403	11,403
		M-13-UC-39-0208	99,621	99,621
		M-14-UC-39-0208	252,286	236,705
		M-15-UC-39-0208	60,929	60,929
		M-16-UC-39-0208	114,516	52,383
		M-17-UC-39-0208	7,914	
Total Home Investment Partnerships Program			<u>555,440</u>	<u>469,812</u>
Supportive Housing Program	14.235	OH0127L5E051508	12,511	
		OH0127L5E051609	126,116	
Total Supportive Housing Program			<u>138,627</u>	
Continuum of Care Program	14.267	OH0486L5E051400	41,344	
Total United States Department of Housing and Urban Development			<u>3,718,318</u>	<u>3,020,580</u>

MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
DNA Backlog Reduction Program	16.741	2015-DN-BX-0109	5,313	
		2016-DN-BX-0128	<u>104,462</u>	
Total DNA Backlog Reduction Program			<u>109,775</u>	
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2015-MO-BX-0005	107,135	107,135
Drug Court Discretionary Grant Program	16.585	2014-DC-BX-0087	120,503	
		2016-DC-BX-0038	<u>159,959</u>	
Total Drug Court Discretionary Grant Program			<u>280,462</u>	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2014-DN-BX-K067	21,139	
Equitable Sharing Program	16.922	OH0570000	281,726	
		OHEQ00316	<u>6,039</u>	
Total Equitable Sharing Program			<u>287,765</u>	
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2013-JB-011-B056	121	
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2017-VOCA-4355324	149,189	
		2018-VOCA-109310267	<u>23,664</u>	
Total Crime Victim Assistance			<u>172,853</u>	
<i>Passed Through Ohio Department of Public Safety</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2016-PC-NPS-7806	19,152	
Residential Substance Abuse Treatment for State Prisoners	16.593	2016-RS-SAT-101	65,695	
		2014-RS-SAT-101A	<u>10,642</u>	
Total Residential Substance Abuse Treatment for State Prisoners			<u>76,337</u>	
<i>Passed Through Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-A01-6803	1,806	
		2016-JG-A01-6803	<u>47,993</u>	
			<u>49,799</u>	
<i>Passed Through City of Dayton</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-1045	8,930	
		2016-DJ-BX-0943	<u>7,945</u>	
			<u>16,875</u>	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>66,674</u>	
Total United States Department of Justice			<u>1,141,413</u>	<u>107,135</u>
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services: Area 7 Workforce Investment Board</i>				
WIOA Cluster				
WIOA Adult Program	17.258	G-1617-11-5556, G-1819-15-0180	827,996	
WIOA Youth Activities				
Youth Program	17.259	G-1617-11-5556, G-1819-15-0180	1,250,007	
CCMEP Youth Program		G-1617-11-5556, G-1819-15-0180	<u>7,731</u>	
Total WIOA Youth Activities			<u>1,257,738</u>	
WIOA Dislocated Worker Formula Grants	17.278	G-1617-11-5556, G-1819-15-0180	749,889	
Total WIOA Cluster			<u>2,835,623</u>	
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1617-11-5556	3,000	
Total Employment Service Cluster			<u>3,000</u>	
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	G-1617-11-5556, G-1819-15-0180	1,209,003	
Total United States Department of Labor			<u>4,047,626</u>	

MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID 87089	82,106	
		PID 90784 (PY)	1,760,751	
		PID 90785	632,406	
		PID 93378 (PY)	149,964	
		PID 94020	8,699	
		PID 95393	368,297	
		PID 103100	511,087	
Total Highway Planning and Construction			<u>3,513,310</u>	
Total Highway Planning and Construction Cluster			<u>3,513,310</u>	
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2017-57-00-00-00518-00	16,977	
National Priority Safety Programs	20.616	IDEP-2017-57-00-00-00394-00	24,115	
Total Highway Safety Cluster			<u>41,092</u>	
Total United States Department of Transportation			<u>3,554,402</u>	
UNITED STATES DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	181,085	
Homeland Security Grant Program	97.067	EMW-2015-SS-00086	432,151	
		EMW-2016-SS-00104-S01	1,908	
Total Homeland Security Grant Program			<u>434,059</u>	
Total United States Department of Homeland Security			<u>615,144</u>	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through Miami Valley Career Technology Center:</i>				
Adult Education - Basic Grants to States	84.002	N/A	33,548	
Total United States Department of Education			<u>33,548</u>	
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5556, G-1819-11-5782	5,465,887	
Total SNAP Cluster			<u>5,465,887</u>	
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
National School Lunch Program	10.555	N/A	252,981	
Total Child Nutrition Cluster			<u>252,981</u>	
Total United States Department of Agriculture			<u>5,718,868</u>	
Total Expenditures of Federal Awards			<u>\$81,590,714</u>	<u>\$7,843,721</u>

N/A - No agency pass-through or other identifying number was available for this program.
(PY) - These projects includes prior year expenditures that had not been previously reported

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

MONTGOMERY COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Montgomery County (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E - 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.

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

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2018. Our report refers to other auditors who audited the financial statements of Monco Enterprises, Inc. and Miami Valley In-Ovations, Inc. (discretely presented component units), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2018



Dave Yost • Auditor of State

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

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

Report on Compliance for each Major Federal Program

We have audited Montgomery County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Montgomery County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, Montgomery County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2018. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

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

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

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

Dave Yost
Auditor of State
Columbus, Ohio

September 14, 2018

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MONTGOMERY COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Block Grants for Prevention and Treatment of Substance Abuse (CFDA #93.959) CDBG – Entitlement Grants Cluster Child Support Enforcement (CFDA #93.563) Social Services Block Grant (CFDA #93.667)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$2,447,721 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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2017 COMPREHENSIVE ANNUAL FINANCIAL REPORT



MONTGOMERY
C O U N T Y

For the Year Ended December 31, 2017

MONTGOMERY COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2017



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

Kris E. Louthan
Financial Reporting Manager

Staff Accountants:
Melissa A. Daulton
Lindsey J. Miles
Teresa F. Walker

**MONTGOMERY COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2017**

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Introductory Section

**MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER**



June 28, 2018

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, 2017. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities.

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

The County utilizes an automated accounting and financial management information system that provides the capability to prepare financial statements based on generally accepted accounting principles (GAAP) for governments. This system, which is used by all operations of the County, is the basis for the County's accounting and budgetary controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that: (1) financial transactions are processed in accordance with management's authorizations; (2) transactions comply with County policies and Ohio law; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. The accounting records are converted to the appropriate GAAP basis for financial reporting purposes. A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary basis can be found in Notes B and D, respectively.

Included in this report is an Auditor of State's unmodified opinion on the County's operations and financial position, as well as its existing assets, deferred outflows of resources, liabilities and deferred inflows of resources as reported in the financial statements, for the year ended December 31, 2017. The annual, independent audit performed in accordance with Generally Accepted Government Auditing Standards (which also meets Federal single Audit requirements) of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls. The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on page 18 of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 531,500 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

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

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

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

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

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

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

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The County showed gradual growth during 2017, and has continued to put the recession behind it. In addition to being a successful year of new construction and expansion of development, the job market is thriving, despite there being a labor shortage. The 2017 annual average unemployment rate for the County was 4.9%, which was a slight increase from the prior year's average. The unemployment rate in December was 4.4%, a slight improvement, but above the national rate of 4.1%, and only slightly under the State rate of 4.5%. The Ohio Department of Job & Family Services reports that for the Dayton MSA the workforce in nonagricultural wage and salary employment increased by 7,900 jobs over the year and growth also occurred in financial activities, up 200 jobs, in educational and health services, up by 2,600 jobs, and trade, transportation, and utilities, up by 2,000 jobs. There were decreases in State government, down 700 jobs, federal government, down 100 jobs, and local government, down 600 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 Foundation, which integrates academic, business, industry and government interests. Currently, 42 organizations, with combined employment of approximately 4,400 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

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

LONG-TERM FINANCIAL PLANNING

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades in order to identify financial issues for some of the County's major funds. Elements include planning processes and allocation methodology, capital issues, financial projections and general economic trends. For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures. In 2017, a new County Strategic Financial Planning process began that will build upon the successful implementation of the 2010-2014 plan with the incorporation of the County's Strategic Initiatives. The financial plan process includes the General Fund and the Water and Sewer Enterprise Funds. New water and sewer rates have been established to fund the critical infrastructure repair and replacements identified in the planning process.

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

The \$161.9 million appropriation for the 2018 General Fund budget is 6.8% more compared to 2017. The 2018 budget functions within the anticipated revenue stream. For the 2018 budget, sales tax revenue is projected at \$77.3 million, representing about a 6.8% decrease from the prior year's original estimate. The decline is due to the elimination of the benefit from sales tax imposed on Medicaid managed care plans beginning June 2017. In order to lessen the impact of the lost revenue and assist the County in absorbing the managed care sales tax loss, the state has committed to provide transitional aid in 2018, which is an additional \$7.2 million in sales tax. Total 2018 sales tax inclusive of the transitional component is \$84.4 million. Local Government Fund receipts, which are correlated to state income performance, are projected to be \$7.6 million, with other intergovernmental revenues estimated at \$11.2 million for 2018.

In business-type activities, long-term financial planning includes water and sewer rate adjustments. A Capital Charge and Structure Study was completed in 2017 to determine future revenue and rate requirements. A five year rate program (2018-2022) to replace the aging infrastructure was approved in December of 2017. The combined water and sewer rate increases for 2018 are 14% and 5.6% for years 2019 through 2022. Total water consumption is projected to decrease 1.3%, with residential consumption declining 2.5%. Because there is no significant expected increase in the number of customers and due to the continued trend of decreases in residential consumption, sewer consumption is projected to decrease. Sewer consumption is approximately 92.6% of water consumption levels, which are also based on historical usage. Solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees, are expected to remain relatively unchanged over the next five years.

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

RELEVANT FINANCIAL POLICIES

The Board of County Commissioners must adopt an appropriations budget by January 1st each year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Any amendment to the original budget must be passed by resolution. Based on County resolution, the legal level of control is set at the fund, subfund, department, organizational level, object level two expenditure level for all County offices and agencies.

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. 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 2017 General Fund budget does not include a proposed spend-down of cash reserves and was adopted to function within the anticipated revenue estimates. It is the County's policy that ongoing funding of positions or programs will not occur unless estimated ongoing revenues are anticipated to exceed estimated expenditures and any increase in General Fund cash reserves, which occur from excess revenues or cost savings, may only be used to fund items that are one-time in nature. This practice also does not tie one-time revenues to the funding of ongoing costs.

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

MONTGOMERY COUNTY, OHIO

TRANSMITTAL LETTER (Cont'd.)

MAJOR INITIATIVES

Significant Events For 2017

In 2017, Montgomery County completed its 18-month renovation of The Job Center with a grand opening of the Family Assistance and Child Support areas. The new design features color-coded destination point entrances that spread out the visitor traffic, allowing customers to park closer to the service they need. There is also an information desk in the front lobby to help answer questions and aid with directions, along with a conveniently located scanning area near the main entrance. Brighter design, LED lighting and clear signage are other features that will further enhance the customer experience.

Ohio's County Boards of Developmental Disabilities Services are facing new regulations from the federal government's Center for Medicare and Medicaid Services. The new rules prohibit County Boards from providing case management and direct services to individuals with developmental disabilities who receive federal waiver funds. As a result, the Ohio Department of Developmental Disabilities determined that County Boards can no longer provide the following services: adult day support, transportation and employment services programs. As part of its efforts to divest its Adult Services programs as required by mandate, Montgomery County Board of Developmental Disabilities Services (MCBDDS) issued a Request for Proposal for the operation and purchase of its Adult Services facilities in March 2017. The Kuntz Center and Liberty Center were subsequently sold in 2017. This resulted in some of MCBDDS clients receiving contracted care services instead of direct services, with a reduction of 71 MCBDDS positions. There are approximately 110 individuals still being served at the Calumet and Jergens facilities. These programs are slated to be discontinued no later than December 31, 2018 with those individuals also being moved to private providers.

The Montgomery County Fairgrounds moved to 645 Infirmery Road in Dayton from their previous location at 1043 South Main Street. The Montgomery County Fair will take place July 9th through July 15th this year at the new location.

Even though the North Transfer Station located on Webster Street was permanently closed to the public in December 2014, demolition continued in 2017. Operations have been consolidated at the South Transfer Station, which saved the district \$1.3 million in annual operating expenses.

Plans For 2018 and Beyond

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

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

In early 2018, Montgomery County Commissioners voted to increase permissive taxes which include motor vehicle fuel tax and motor vehicle license tax. This tax increase is expected to generate an additional \$2.0 million per year for the Engineer's Office and will assist in funding roadway projects and bridge repairs.

The Montgomery County Enterprise Resource Planning (ERP) System Implementation project team was organized in

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

2016. Under the guidance of the Auditor's Office, Office of Management and Budget (Board of County Commissioners), Treasurer's Office and Purchasing Department, a new Countywide accounting system will be implemented in the next three years. The project goals are to implement an ERP system that enhances current workflow structure by providing new integration tools, reduction of duplicate processes, modernization of technology, robust audit trails and adaptability to changing business requirements. The ERP System Implementation project team vision statement is "Attain high level of services for the citizens of Montgomery County by implementing operational effectiveness and efficiencies in business processes to maximize public service and resources through best practices". The Request for Proposal for the new ERP System was issued in January 2017 and the vendor, Crowe Horwath LLP, was selected in March 2018 to assist the County with the implementation of Dynamics 365 for Finance and Operations. The new ERP system is scheduled to be operational in 2020.

The Montgomery County Alcohol, Drug Addiction and Mental Health Services (ADAMHS) and Public Health has begun offering new services to help opioid addicts and relieve the growing strain the heroin epidemic is putting on the county's public health, welfare, law enforcement and judicial systems. Services include the new 24/7 CrisisCare Program Expansion to offer immediate assistance to those rescued by Narcan due to an opiate overdose. Also, the Community Overdose Action Team (COAT) was established to combat this epidemic through a collaborative, community-wide approach to the stabilization of drug overdose deaths and reduction of fatal overdoses. The goal of these new services are to develop a multi-disciplinary, community-based team to provide substance use disorder treatment and services to individuals in their homes and the community as an alternative to existing inpatient and residential treatment options.

AWARDS AND ACKNOWLEDGEMENTS

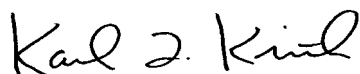
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2016. This was the thirty-third consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

Sincerely,



Karl L. Keith
Montgomery County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Montgomery County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

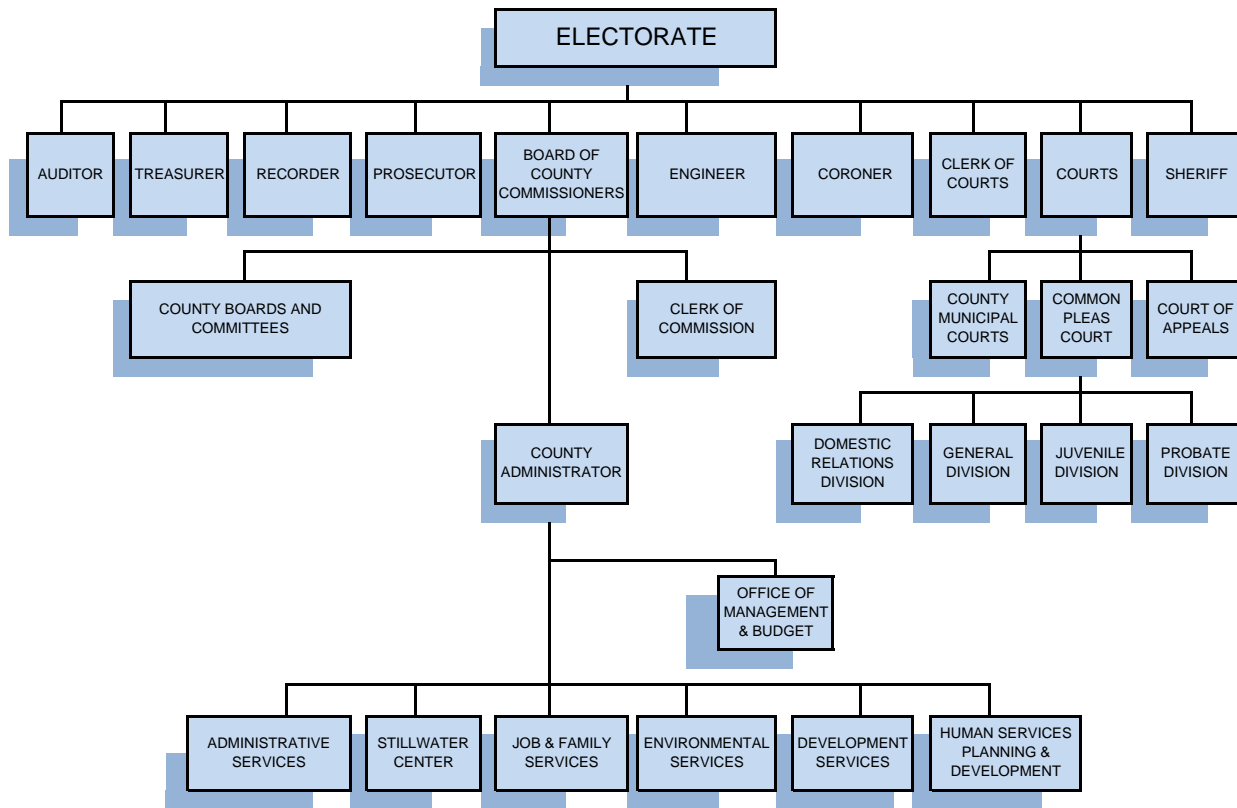
Christopher P. Morill

Executive Director/CEO

**MONTGOMERY COUNTY, OHIO
ELECTED OFFICIALS**

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

*Montgomery County
Organizational Chart*



County Boards and Committees

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

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2017, 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, Inc., which represent 6 and 47 percent, respectively, of the assets; 5 and 36 percent, respectively, of the net position; and 13 and 20 percent, respectively, of the revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc. and Miami Valley In-Ovations, Inc., is based solely on the report of 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 such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

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Opinions

In our opinion, based on our audit and the reports 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities Services, Human Services Levy, Children Services, Job & Family Services, and Alcohol, Drug Addiction and Mental Health Services Board funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 28, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2018

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MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The total assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2017 by \$1,082,851,777. Of this amount, \$44,665,217 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$(43,500,882). The unrestricted net position of the County's business type activities is \$88,166,099 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net position decreased \$45,524,168 in 2017. Net position of the governmental activities decreased \$50,059,409. Net position of the business-type activities increased \$4,535,241.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$295,782,872, a decrease of \$5,236,037 from the prior year. \$80,076,972 of this fund balance is considered unassigned at December 31, 2017.
- At the end of the current year, unassigned fund balance for the General Fund was \$81,975,189 which represents 59.59% of General Fund expenditures.
- The County's total long-term liabilities increased by \$77,318,320 or 26.90%, in governmental activities and increased by \$4,956,686, or 5.40%, 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 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: parking facilities, an intermediate care facility for persons with profound developmental disabilities, a wastewater system, water system and a solid waste management system.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

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

Governmental funds for which the County adopts an annual appropriation budget include its General Fund, certain Special Revenue Funds and Debt Service Funds. A budgetary comparison statement has been included in the basic financial statements for the general fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget. 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 parking facilities, Stillwater Center operations, water, wastewater, and solid waste management. Internal service funds are an accounting device used to accumulate and allocate costs

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

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 Parking Facilities, Stillwater Center, Water, Wastewater and Solid Waste Management funds, all of which are considered to be major funds. 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 – 103 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 104– 107, relating to the County's proportionate share of the net pension liability for the last three years and infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 108 - 265 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017 and 2016, as follows:

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
Current and other assets	\$ 555,153	\$ 562,180	\$ 137,250	\$ 126,941	\$ 692,403	\$ 689,121
Capital assets	541,831	546,176	362,412	361,093	904,243	907,269
<i>Total Assets</i>	<u>1,096,984</u>	<u>1,108,356</u>	<u>499,662</u>	<u>488,034</u>	<u>1,596,646</u>	<u>1,596,390</u>
Total deferred outflows of resources	120,574	87,472	16,039	15,345	136,613	102,817
Long-term liabilities outstanding	364,749	287,432	96,703	91,746	461,452	379,178
Other liabilities	29,813	33,236	10,071	9,507	39,884	42,743
<i>Total Liabilities</i>	<u>394,562</u>	<u>320,668</u>	<u>106,774</u>	<u>101,253</u>	<u>501,336</u>	<u>421,921</u>
Total deferred inflows of resources	146,125	148,230	2,946	680	149,071	148,910
Net Position:						
Net investment in capital assets	520,716	522,127	308,295	307,976	829,011	830,103
Restricted	199,656	198,105	9,520	9,520	209,176	207,625
Unrestricted	(43,501)	6,698	88,166	83,950	44,665	90,648
<i>Total Net Position</i>	<u>\$ 676,871</u>	<u>\$ 726,930</u>	<u>\$ 405,981</u>	<u>\$ 401,446</u>	<u>\$ 1,082,852</u>	<u>\$ 1,128,376</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2017 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

The pension portion of the deferred outflows of resources increased for the governmental activities by \$33.2 million and business-type activities increased by \$0.7 million. The significant changes in total deferred outflow of resources in 2017 was due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS.

The County's net pension liability increased by \$79.7 million for governmental activities and approximately \$4.0 million for business-type activities at December 31, 2017. The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

The largest portion of the County's total net position, 76.6 percent, reflects its net investment in capital assets (e.g. Land, Land improvements, Utility plant in service, Buildings, structures and improvements, Furniture, fixtures and equipment, Infrastructure, Construction-in-progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 19.32 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, approximating \$45 million, may be used to meet the government's ongoing obligations to citizens and creditors. The decrease in governmental unrestricted net position of \$50.2 million was due to the increase in the County's proportionate share of the OPERS traditional plan's unfunded benefits.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

The following provides a summary of the County's changes in net position for 2017, along with comparative data for the prior year.

Montgomery County, Ohio						
<i>Changes in Net Position</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 70,761	\$ 72,058	\$ 117,287	\$ 114,441	\$ 188,048	\$ 186,499
Operating grants and contributions	161,608	159,080			161,608	159,080
Capital grants and contributions	8,813	16,938		39	8,813	16,977
General revenues:						
Property taxes	133,970	133,564			133,970	133,564
Sales taxes	80,515	84,215			80,515	84,215
Other taxes	11,197	10,410			11,197	10,410
Unrestricted grants	21,957	17,818			21,957	17,818
Unrestricted investment earnings	3,840	4,605		1	3,840	4,606
Miscellaneous	4,912	8,307	2,861	8,058	7,773	16,365
<i>Total Revenues</i>	<u>497,573</u>	<u>506,995</u>	<u>120,148</u>	<u>122,539</u>	<u>617,721</u>	<u>629,534</u>
Expenses:						
General government	42,820	41,168			42,820	41,168
Judicial and law enforcement	202,778	175,056			202,778	175,056
Environment and public works	24,747	19,498			24,747	19,498
Social services	253,988	230,978			253,988	230,978
Community and economic development	17,275	13,375			17,275	13,375
Interest and fiscal charges	809	737			809	737
Water			37,510	40,165	37,510	40,165
Wastewater			38,853	37,436	38,853	37,436
Solid Waste Management			24,783	23,230	24,783	23,230
Parking Facilities			1,186	1,392	1,186	1,392
Stillwater Center			18,496	16,963	18,496	16,963
<i>Total Expenses</i>	<u>542,417</u>	<u>480,812</u>	<u>120,828</u>	<u>119,186</u>	<u>663,245</u>	<u>599,998</u>
Change in net position before transfers	(44,844)	26,183	(680)	3,353	(45,524)	29,536
Transfers	(5,215)	(4,139)	5,215	4,139	0	0
Change in net position	(50,059)	22,044	4,535	7,492	(45,524)	29,536
Net Position - Beginning	726,930	704,886	401,446	393,954	1,128,376	1,098,840
Net Position - Ending	<u>\$ 676,871</u>	<u>\$ 726,930</u>	<u>\$ 405,981</u>	<u>\$ 401,446</u>	<u>\$ 1,082,852</u>	<u>\$ 1,128,376</u>

Governmental Activities:

The net position for governmental activities decreased by \$50 million during 2017. Overall revenue for the County decreased \$9.4 million from 2016. Capital Grants and Contributions decreased by \$8.1 million. Sales tax decreased by \$3.7 million. The decrease in capital grants and contributions of \$8.1 million is mainly due to a decrease in capital grants and contributions related to a decrease in federally funded County Engineer construction projects. The decrease in sales tax is due to the termination of the Medicaid Managed Care Sales Tax. The collection of the tax by the State of Ohio was terminated on July 1, 2017.

The governmental expenses increased \$61.6 million due to the increase in the County's proportionate share of the OPERS traditional plan's unfunded benefits.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

Business-type Activities:

The net position for business-type activities increased by \$4.5 million during 2017. Overall, expenses exceeded revenues by \$.7 million before transfers. While charges for services increased by \$2.8 million, the Water Fund had a decrease in expenses of \$2.7 million due to decreased project expenses and utility costs.

Financial Analysis of County Funds

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

The County classifies six governmental funds as major including the General, Board of Developmental Disabilities, Human Services Levy, Children Services, Job and Family Services, and Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) which combine for 64.7 percent of all governmental fund balances and 76.4 percent of the governmental funds' total assets of \$530,447,170.

Overall, the governmental funds experienced a fund balance decrease of \$5,236,037. Increases in social services expenses and decreases in sales tax and intergovernmental revenues resulted in the changes. The General Fund is the primary operating fund of the County. At the end of the year, the fund balance of the General Fund was \$92,732,294 reflecting positive changes of \$3,075,024 from 2016. Increases in intergovernmental revenues is contributed to the Medicare transitional grant.

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 \$9,483,470. This represents a \$2,185,849 decrease from 2016. This is primarily the result of a decline in federal revenues of \$1.4 million in Level 1 Waivers for Adults and Transportation waivers coupled with an increase in Title XIX Case Management Services of \$.3 million.

The Human Services Levy fund balance at year end was \$69,810,667. This represents a decrease of \$6,334,515 from 2016, with a \$16 million increase in expenditures. There is a planned spend-down of reserves for the Human Services Levy Funds. Also, from 2016-2017, the allocation for the Public Health District increased from \$5.4 million to \$15.8 million.

The Children Services fund balance at year end was \$1,637,983. This represents a \$68,354 increase from 2016 which is primarily the result of transfers in. Transfers in were enough to cover the \$3 million increase in expenditures due to increased placement activity.

The Job and Family Services fund balance at year end was \$1,315,295. This represents a decrease of \$3,828,807 from 2016 which was mainly due to a decrease in intergovernmental revenues of \$2,799,023. The decrease in intergovernmental revenues was due to the timing of drawdowns of funds from the State of Ohio. The largest decrease was under the Child Support Enforcement Fund for Child Support revenues of \$1.7 million and state reimbursements for \$.9 million.

The ADAMHS Board fund balance at year end was \$16,387,433. This represents an increase of \$4,995,296 from 2016. The primary reason for this increase in fund balance was due to an increase in transfers in. The Human

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

Service Levy allocations were \$6.2 million greater between 2016 and 2017. Part of this increase is funding due to the opiate crisis in Montgomery County as well as other services.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Total operating revenues decreased by \$2,362,644 during 2017. The Water fund had a decrease of \$571,256, Wastewater fund had a decrease of \$329,615 and Solid Waste fund decreased by \$1,585,397. There were immaterial changes in revenue for the Parking Facilities and Stillwater Center funds (\$57,051) and \$180,675, respectively. Total operating expenses insignificantly increased by \$2,449,262, mostly due to increases in Utilities and Operating Supplies in the Solid Waste fund. Overall operating expenses for the Water fund decreased by \$2,592,319 due to a decrease in other operating expenses.

General Fund Budgetary Highlights

The revenue estimate for the General Fund, was increased by approximately \$7.1 million to the final amount of \$153 million. There were very minor increases made to the estimates for fees and charges for services and miscellaneous revenues. Even after the revisions to the budget, actual revenues came in approximately \$.9 million less than the final budgeted amount. The estimate for transfers-in was increased by nearly \$5.2 million to a final amount of \$9.8 million. This increase was from December 2017 transfers for capital reserve funding. The original estimate for advances in was increased by \$.5 million in connection with the repayment of an interfund loan to the General Fund.

The original appropriation for total expenditures was decreased by approximately \$1.7 million during the year. The majority of the appropriation decrease was in the general government function. The decrease in this function totaled \$1.8 million. The judicial and law enforcement function, social services function, and community and economic development function also had slight decreases in net appropriations.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2017, approximated \$904 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 \$3.0 million, or approximately .33 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net decrease during the year of about \$4.3 million. Major events for governmental activity capital assets include the sale of the Montgomery County Board of Developmental Disabilities' Kuntz Center and Liberty Center, which totaled approximately \$5.6 million, net of accumulated depreciation, which was offset by the additions of Sheriff's Office Regional Dispatch Center consoles, Monday Roof Top Unit project, the completion of three roads, North Dixie Phase V, North Dixie Phase V-B and Yankee Street Phase II and the completion of seven bridges, Harshman Road Bridge, Mile Road Bridge, Stroop Road Bridge, Jamaica Road Bridge, Valley Pike Bridge, Diamond Mill Road Bridge and Alex Bell Road Bridge. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$1.3 million. This increase is primarily due to an increase of activity in our water and sewer capital projects. Additional information concerning the County's capital assets is provided in Note H.

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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2017

to maintain 60% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed on an annual basis. For 2017, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$6,794,327 and actual expenditures were \$6,324,278, which represents approximately 93% of the amount budgeted. The \$470,049 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which include road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2017 of the County's bridges have resulted in ratings consistent with the previous year since they found that 95% of the County bridges have a rating of fair or better. For 2017, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,602,436 and actual expenditures were \$1,330,638, which represents approximately 83% of the amount budgeted. The \$271,798 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, 2017, the net carrying amount of the County's total bonded debt externally outstanding was \$27,284,614. Of this amount, \$17,842,400 represents general obligation bonds applicable for governmental activities and \$420,000 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 \$6,388,733 of self-supporting general obligation bonds and \$2,633,481 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding long-term loans, representing Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC), Ohio Department of Transportation (ODOT), and United States Department of Agriculture (USDA) loans, of which \$45,251,638 were payable from business-type activities and \$3,055,100 were payable from governmental activities. The County's total bonded debt decreased by \$4,104,959 during 2017, as bond principal payments and reductions during the year exceeded new debt.

The County did not issue any new bonds externally during the year. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. The County's revenue bonds for the Solid Waste Management Fund are rated Aa2 by Moody's and AA+ by Standard and Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$95,341,698, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note I.

Request for Information

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

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MONTGOMERY COUNTY, OHIO
Statement of Net Position
December 31, 2017

	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 321,173,677	\$ 105,573,681	\$ 426,747,358	\$ 7,371,210
Materials and Supplies Inventory	206,151	1,638,493	1,844,644	4,388
Accrued Interest Receivable	2,098,653	754	2,099,407	
Accounts Receivable	2,376,674	24,890,625	27,267,299	575,323
Loans Receivable			0	7,900
Internal Balances	8,084,376	(8,084,376)	0	
Prepaid Items	842,926		842,926	119,037
Sales Taxes Receivable	20,095,220		20,095,220	
Property Taxes Receivable	163,702,801		163,702,801	
Due from Other Governments	34,612,300		34,612,300	405,273
Special Assessments Receivable	1,960,064		1,960,064	
Other Assets		4,110,048	4,110,048	14,215,355
Cash and Cash Equivalents with Escrow Agents		9,120,266	9,120,266	
Capital Assets Not Being Depreciated	434,790,932	27,980,328	462,771,260	3,154,924
Capital Assets Being Depreciated	107,040,101	334,431,751	441,471,852	13,904,005
<i>Total Assets</i>	<u>1,096,983,875</u>	<u>499,661,570</u>	<u>1,596,645,445</u>	<u>39,757,415</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	441,457	47,646	489,103	
Pension	120,133,061	15,991,648	136,124,709	
<i>Total Deferred Outflows of Resources</i>	<u>120,574,518</u>	<u>16,039,294</u>	<u>136,613,812</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	20,281,243	3,634,323	23,915,566	955,146
Grants Payable			0	200,000
Accrued Wages and Benefits	6,753,096	593,137	7,346,233	56,879
Due to Other Governments	1,941,073	5,810,884	7,751,957	
Matured Compensated Absences	782,987		782,987	
Accrued Interest Payable	54,499	32,649	87,148	
Unearned Revenue			0	7,808,786
Long-Term Liabilities:				
Due Within One Year	19,865,152	7,309,717	27,174,869	78,949
Due in More Than One Year:				
Net Pension Liability (See Note J)	305,374,727	39,150,615	344,525,342	
Other Amounts	39,509,608	50,242,521	89,752,129	484,651
Other			0	68,290
<i>Total Liabilities</i>	<u>394,562,385</u>	<u>106,773,846</u>	<u>501,336,231</u>	<u>9,652,701</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied to Finance Current Year Operations	143,189,632		143,189,632	
Pension	2,935,401	2,946,216	5,881,617	
<i>Total Deferred Inflows of Resources</i>	<u>146,125,033</u>	<u>2,946,216</u>	<u>149,071,249</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	520,716,062	308,294,830	829,010,892	16,558,929
Restricted for:				
Debt Service	2,717,675	394,922	3,112,597	
Capital Outlay	3,826,201	9,124,951	12,951,152	
Human services levy-supported service	95,253,936		95,253,936	
Developmental disabilities services	11,945,196		11,945,196	
General government purposes	6,857,459		6,857,459	
Judicial and law enforcement purposes	19,718,374		19,718,374	
Environment and public works purposes	18,731,828		18,731,828	
Social services purposes	35,483,010		35,483,010	
Community and economic development purposes:	5,122,116		5,122,116	
Unrestricted	(43,500,882)	88,166,099	44,665,217	13,545,785
<i>Total Net Position</i>	<u>\$ 676,870,975</u>	<u>\$ 405,980,802</u>	<u>\$ 1,082,851,777</u>	<u>\$ 30,104,714</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, 2017

	Program Revenues			Capital Grants and Contributions
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ 42,820,266	\$ 18,404,711	\$ 1,153,742	\$
Judicial and Law Enforcement	202,777,627	40,797,541	32,083,162	
Environment and Public Works	24,747,077	2,719,456	10,238,242	7,152,669
Social Services	253,988,227	7,215,507	115,715,169	1,660,254
Community and Economic Development	17,275,357	1,623,902	2,417,717	
Interest and Fiscal Charges	809,114			
<i>Total Governmental Activities</i>	<u>542,417,668</u>	<u>70,761,117</u>	<u>161,608,032</u>	<u>8,812,923</u>
Business-type Activities:				
Parking Facilities	1,185,941	1,262,109		
Stillwater Center	18,495,805	12,295,009		
Wastewater	38,852,685	43,559,346		
Water	37,510,391	37,101,132		
Solid Waste Management	24,782,999	23,069,183		
<i>Total Business-type Activities</i>	<u>120,827,821</u>	<u>117,286,779</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$ 663,245,489</u>	<u>\$ 188,047,896</u>	<u>\$ 161,608,032</u>	<u>\$ 8,812,923</u>
<i>Component Units:</i>	<u>\$ 6,665,881</u>	<u>\$ 2,682,806</u>	<u>\$ 5,663,067</u>	<u>\$ 0</u>
General Revenues:				
Property taxes levied for:				
General Operating				
Developmental Disabilities				
Human Services				
Sales Taxes				
Other Taxes:				
Property Transfer Tax				
Hotel/Motel Lodging Tax				
Motor Vehicle License Tax				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
Transfers				
<i>Total General Revenues and Transfers</i>				
<i>Change in Net Position</i>				
<i>Net Position Beginning of Year</i>				
<i>Net Position End of Year</i>				

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

Net(Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (23,261,813)	\$	\$ (23,261,813)	\$
(129,896,924)		(129,896,924)	
(4,636,710)		(4,636,710)	
(129,397,297)		(129,397,297)	
(13,233,738)		(13,233,738)	
(809,114)		(809,114)	
<u>(301,235,596)</u>	<u>0</u>	<u>(301,235,596)</u>	<u>0</u>
	76,168	76,168	
	(6,200,796)	(6,200,796)	
	4,706,661	4,706,661	
	(409,259)	(409,259)	
	<u>(1,713,816)</u>	<u>(1,713,816)</u>	
<u>0</u>	<u>(3,541,042)</u>	<u>(3,541,042)</u>	<u>0</u>
<u>(301,235,596)</u>	<u>(3,541,042)</u>	<u>(304,776,638)</u>	<u>0</u>
			1,679,992
17,912,129		17,912,129	
3,142,307		3,142,307	
112,915,694		112,915,694	
80,514,788		80,514,788	
3,714,979		3,714,979	
3,097,123		3,097,123	
4,384,829		4,384,829	
21,957,383		21,957,383	5,562,351
3,839,575	45	3,839,620	130,559
4,912,018	2,861,600	7,773,618	45,856
<u>(5,214,638)</u>	<u>5,214,638</u>	<u>0</u>	
<u>251,176,187</u>	<u>8,076,283</u>	<u>259,252,470</u>	<u>5,738,766</u>
<u>(50,059,409)</u>	<u>4,535,241</u>	<u>(45,524,168)</u>	<u>7,418,758</u>
<u>726,930,384</u>	<u>401,445,561</u>	<u>1,128,375,945</u>	<u>22,685,956</u>
<u>\$ 676,870,975</u>	<u>\$ 405,980,802</u>	<u>\$ 1,082,851,777</u>	<u>\$ 30,104,714</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2017

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 64,928,670	\$ 8,733,110	\$ 72,693,136
Accrued Interest Receivable	1,960,513		
Accounts Receivable	470,658	45,927	
Interfund Receivable	10,959,391		
Due from Other Funds	616,434	291,418	2,105
Prepaid Items	191,691	35,933	
Sales Taxes Receivable	20,095,220		
Property Taxes Receivable	17,689,531	3,858,508	142,152,343
Due from Other Governments	11,911,569	6,096,965	7,681,280
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	1,832,103		
<i>Total Assets</i>	<u>\$ 130,655,780</u>	<u>\$ 19,061,861</u>	<u>\$ 222,528,864</u>
LIABILITIES:			
Accounts Payable	\$ 3,181,068	\$ 600,016	\$ 2,726,239
Accrued Wages and Benefits	2,786,826	539,977	23,411
Due to Other Governments	735,562	113,139	123,047
Matured Compensated Absences	110,327	612,368	
Interfund Payable			
Due to Other Funds	500,031	5,585	11,877
<i>Total Liabilities</i>	<u>7,313,814</u>	<u>1,871,085</u>	<u>2,884,574</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to Finance Current Year Operations	15,460,103	3,421,152	124,308,377
Unavailable Revenue	15,149,569	4,286,154	25,525,246
<i>Total Deferred Inflows of Resources</i>	<u>30,609,672</u>	<u>7,707,306</u>	<u>149,833,623</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	191,691	35,933	
Long-term Receivables	5,804,021		
Unclaimed Monies	1,832,103		
Restricted		9,447,537	69,810,667
Committed	1,931,883		
Assigned	997,407		
Unassigned	81,975,189		
<i>Total Fund Balances</i>	<u>92,732,294</u>	<u>9,483,470</u>	<u>69,810,667</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 130,655,780</u>	<u>\$ 19,061,861</u>	<u>\$ 222,528,864</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
\$ 5,737,068	\$ 5,692,439	\$ 17,738,349	\$ 112,776,896	\$ 288,299,668
			138,140	2,098,653
264	4,260	3,300	1,052,257	1,576,666
				10,959,391
	2,727,671	246,953	1,084,801	4,969,382
	67,475		45,823	340,922
				20,095,220
			2,419	163,702,801
703,636	647	25,345	8,192,858	34,612,300
			1,960,064	1,960,064
				1,832,103
<u>\$ 6,440,968</u>	<u>\$ 8,492,492</u>	<u>\$ 18,013,947</u>	<u>\$ 125,253,258</u>	<u>\$ 530,447,170</u>
\$ 2,187,164	\$ 1,570,609	\$ 1,339,939	\$ 7,201,053	\$ 18,806,088
16,979	1,369,771	90,688	1,806,258	6,633,910
25,782	64,877	170,152	708,130	1,940,689
	55,317	3,445	1,530	782,987
	4,000,000		2,604,009	6,604,009
<u>2,573,060</u>	<u>116,383</u>	<u>19,590</u>	<u>1,820,302</u>	<u>5,046,828</u>
<u>4,802,985</u>	<u>7,176,957</u>	<u>1,623,814</u>	<u>14,141,282</u>	<u>39,814,511</u>
				143,189,632
	240	2,700	6,696,246	51,660,155
<u>0</u>	<u>240</u>	<u>2,700</u>	<u>6,696,246</u>	<u>194,849,787</u>
	67,475		45,823	340,922
				5,804,021
				1,832,103
1,637,983	1,247,820	16,387,433	69,866,125	168,397,565
			36,401,999	38,333,882
				997,407
			(1,898,217)	80,076,972
<u>1,637,983</u>	<u>1,315,295</u>	<u>16,387,433</u>	<u>104,415,730</u>	<u>295,782,872</u>
<u>\$ 6,440,968</u>	<u>\$ 8,492,492</u>	<u>\$ 18,013,947</u>	<u>\$ 125,253,258</u>	<u>\$ 530,447,170</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2017

Total governmental fund balances \$ 295,782,872

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	12,837,416	
Construction-in-progress	7,831,688	
Infrastructure	414,121,828	
Land improvements	3,369,580	
Buildings, structures and improvements	212,461,982	
Furniture, fixtures and equipment	62,907,625	
Accumulated Depreciation	(171,699,086)	
Total capital assets		541,831,033

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	17,133,030	
Capital assets	(346,827)	
Capital leases payable	118,595	
Compensated absences payable	500,874	
Net adjustment for internal service funds		17,405,672

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 3,447,131

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

Property taxes	20,510,750	
Sales tax	7,938,730	
Fees and charges for services	116,007	
Special assessments	1,960,064	
Intergovernmental	19,410,446	
Investment earnings	1,693,806	
Miscellaneous	30,352	
Total		51,660,155

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

Deferred Outflows - Pension	120,133,061	
Deferred Inflows - Pension	(2,935,401)	
Net Pension Liability	(305,374,727)	
Total		(188,177,067)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 441,457

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (54,499)

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

General obligation bonds	(17,430,000)	
Premium on Debt Issued	(412,400)	
Special assessment bonds	(420,000)	
Long-term notes payable for OPWC and ODOT Loans	(3,055,100)	
Capital leases	(238,928)	
Compensated absences	(23,909,351)	
Total		(45,465,779)

Net position of governmental activities \$ 676,870,975

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

(Cont'd.)

	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services
REVENUES:				
Property Taxes	\$ 13,458,292	\$ 3,162,404	\$ 113,303,780	\$
Sales Taxes	80,841,400			
Other Local Taxes	3,714,979			
Special Assessments				
Charges for Services	26,624,051	2,172,874		435,296
Licenses and Permits	32,208			
Fines and Forfeitures	979,181			
Intergovernmental	22,227,512	15,794,107	15,484,853	22,955,866
Interest	3,181,280			
Other	2,382,204	284,139	9,277	68,523
<i>Total Revenues</i>	<u>153,441,107</u>	<u>21,413,524</u>	<u>128,797,910</u>	<u>23,459,685</u>
EXPENDITURES:				
Current:				
General Government	24,257,539			
Judicial and Law Enforcement	98,283,219			
Environment and Public Works	547,550			
Social Services	3,139,968	37,367,413	12,954,926	49,514,119
Community and Economic Development	6,553,412			
Capital Outlay				
Intergovernmental:				
General Government	901,872			
Judicial and Law Enforcement	1,166,011			
Environment and Public Works	234,061			
Social Services		14,055,378	16,692,428	
Community and Economic Development	2,318,421			
Debt Service:				
Principal Retirements	27,989	7,478		
Interest and Fiscal Charges	140,850	410		
<i>Total Expenditures</i>	<u>137,570,892</u>	<u>51,430,679</u>	<u>29,647,354</u>	<u>49,514,119</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,870,215</u>	<u>(30,017,155)</u>	<u>99,150,556</u>	<u>(26,054,434)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	7,841,953	27,997,249		26,122,788
Proceeds of Loans				
Proceeds from Sale of Capital Assets				
Inception of Capital Lease	13,768			
Transfers Out	(20,650,912)	(165,943)	(105,485,071)	
<i>Total Other Financing Sources and Uses</i>	<u>(12,795,191)</u>	<u>27,831,306</u>	<u>(105,485,071)</u>	<u>26,122,788</u>
<i>Net Change in Fund Balance</i>	3,075,024	(2,185,849)	(6,334,515)	68,354
<i>Fund Balance at Beginning of Year</i>	<u>89,657,270</u>	<u>11,669,319</u>	<u>76,145,182</u>	<u>1,569,629</u>
<i>Fund Balance at End of Year</i>	<u>\$ 92,732,294</u>	<u>\$ 9,483,470</u>	<u>\$ 69,810,667</u>	<u>\$ 1,637,983</u>

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

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (Cont'd.)
For the Year Ended December 31, 2017

	Job & Family Services	ADAMHS Board	All Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property Taxes	\$	\$	\$ 4,404,046	\$ 134,328,522
Sales Taxes				80,841,400
Other Local Taxes			7,479,533	11,194,512
Special Assessments			322,570	322,570
Charges for Services	89,488	169,342	36,799,856	66,290,907
Licenses and Permits			3,262,858	3,295,066
Fines and Forfeitures			969,079	1,948,260
Intergovernmental	39,619,349	183,614	72,356,191	188,621,492
Interest			287,120	3,468,400
Other	588,595	30,974	1,501,702	4,865,414
<i>Total Revenues</i>	<u>40,297,432</u>	<u>383,930</u>	<u>127,382,955</u>	<u>495,176,543</u>
EXPENDITURES:				
Current:				
General Government			9,249,271	33,506,810
Judicial and Law Enforcement			69,414,320	167,697,539
Environment and Public Works			14,643,756	15,191,306
Social Services	46,457,152	20,324,182	36,514,835	206,272,595
Community and Economic Development			7,552,924	14,106,336
Capital Outlay			14,569,368	14,569,368
Intergovernmental:				
General Government			1,688,660	2,590,532
Judicial and Law Enforcement			508,889	1,674,900
Environment and Public Works			301,040	535,101
Social Services				30,747,806
Community and Economic Development			20,000	2,338,421
Debt Service:				
Principal Retirements			3,083,651	3,119,118
Interest and Fiscal Charges			679,004	820,264
<i>Total Expenditures</i>	<u>46,457,152</u>	<u>20,324,182</u>	<u>158,225,718</u>	<u>493,170,096</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,159,720)</u>	<u>(19,940,252)</u>	<u>(30,842,763)</u>	<u>2,006,447</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	2,330,913	24,935,548	28,855,770	118,084,221
Proceeds of Loans			74,063	74,063
Proceeds from Sale of Capital Assets			995,672	995,672
Inception of Capital Lease				13,768
Transfers Out			(108,282)	(126,410,208)
<i>Total Other Financing Sources and Uses</i>	<u>2,330,913</u>	<u>24,935,548</u>	<u>29,817,223</u>	<u>(7,242,484)</u>
<i>Net Change in Fund Balance</i>	<u>(3,828,807)</u>	<u>4,995,296</u>	<u>(1,025,540)</u>	<u>(5,236,037)</u>
<i>Fund Balance at Beginning of Year</i>	<u>5,144,102</u>	<u>11,392,137</u>	<u>105,441,270</u>	<u>301,018,909</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,315,295</u>	<u>\$ 16,387,433</u>	<u>\$ 104,415,730</u>	<u>\$ 295,782,872</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2017

Net Change in Fund Balances - Total Governmental Funds \$ (5,236,037)

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	14,343,866	
Depreciation expense	<u>(11,265,736)</u>	
Total		3,078,130

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	995,672	
Loss on disposal of capital assets	<u>(8,419,001)</u>	
Total		(7,423,329)

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	(358,392)	
Sales tax	(326,612)	
Fees and charges for services	(818,971)	
Special assessments	(265,691)	
Intergovernmental	3,409,122	
Investment earnings	710,294	
Miscellaneous	<u>20,873</u>	
Total		2,370,623

Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 22,270,727

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the Statement of Activities. (65,254,003)

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

Loans Issued	(74,063)	
Inception of Capital Lease	(152,509)	
Payment to loans	393,232	
Principal repayment for capital leases	115,360	
Principal repayment for bonds	<u>2,650,000</u>	
Total		2,932,020

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

Premium on bonds	68,221	
Net Increase In Accrued Interest	8,661	
Amortization of Loss on Refunding	<u>(65,732)</u>	
Total		11,150

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:

Compensated absences	<u>234,104</u>	
Total		234,104

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	(3,985,033)	
Capital assets	(189,685)	
Inception of Capital Lease	138,741	
Capital lease payable	(39,474)	
Compensated absences payable	58,920	
Adjustment to business type activities	<u>973,737</u>	
		(3,042,794)

Change in net position of governmental activities \$ (50,059,409)

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 13,418,367	\$ 13,418,367	\$ 13,458,528	\$ 40,161
Sales Tax	82,900,000	82,900,000	82,298,904	(601,096)
Other Taxes	3,373,600	3,373,600	3,714,979	341,379
Licenses and Permits	35,500	35,500	31,058	(4,442)
Fees and Charges for Services	22,517,420	22,801,092	22,374,383	(426,709)
Fines and Forfeitures	1,064,000	1,064,000	980,172	(83,828)
Intergovernmental Revenues	18,012,127	23,906,227	23,061,274	(844,953)
Investment Earnings	4,277,000	4,661,000	5,261,207	600,207
Miscellaneous Revenues	374,000	887,991	995,956	107,965
<i>Total Revenues</i>	<u>145,972,014</u>	<u>153,047,777</u>	<u>152,176,461</u>	<u>(871,316)</u>
Expenditures:				
Current:				
General Government	25,783,297	23,966,796	22,848,080	1,118,716
Judicial & Law Enforcement	99,798,391	99,725,836	98,357,733	1,368,103
Environment & Public Works	515,030	662,882	543,877	119,005
Social Services	2,740,794	2,679,758	2,011,800	667,958
Community & Economic Development	2,117,262	2,077,863	1,875,867	201,996
Intergovernmental:				
General Government	954,220	885,210	878,823	6,387
Judicial & Law Enforcement	1,316,741	1,477,306	1,344,111	133,195
Environment & Public Works	232,206	232,206	232,206	-
Community & Economic Development	500,000	500,000	500,000	-
<i>Total Expenditures</i>	<u>133,957,941</u>	<u>132,207,857</u>	<u>128,592,497</u>	<u>3,615,360</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>12,014,073</u>	<u>20,839,920</u>	<u>23,583,964</u>	<u>2,744,044</u>
Other Financing Sources And Uses:				
Advances in	980,436	1,515,600	1,117,982	(397,618)
Advances out	-	(5,756,090)	(5,756,090)	-
Transfers in	4,587,268	9,765,108	9,365,108	(400,000)
Transfers out	(20,941,105)	(27,249,491)	(27,169,369)	80,122
<i>Total Other Financing Sources And Uses</i>	<u>(15,373,401)</u>	<u>(21,724,873)</u>	<u>(22,442,369)</u>	<u>(717,496)</u>
<i>Net Change in Fund Balance</i>	<u>(3,359,328)</u>	<u>(884,953)</u>	<u>1,141,595</u>	<u>2,026,548</u>
<i>Fund Balance at Beginning of Year</i>	40,058,695	40,058,695	40,058,695	-
<i>Prior Year Encumbrances Appropriated</i>	3,359,330	3,359,330	3,359,330	-
<i>Fund Balance At End Of Year</i>	<u>\$ 40,058,697</u>	<u>\$ 42,533,072</u>	<u>\$ 44,559,620</u>	<u>\$ 2,026,548</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,345,822	\$ 3,345,822	\$ 3,162,543	\$ (183,279)
Fees and Charges for Services	2,268,421	2,268,421	2,199,497	(68,924)
Intergovernmental Revenues	19,413,540	19,413,540	15,272,567	(4,140,973)
Miscellaneous Revenues	34,400	34,400	285,963	251,563
<i>Total Revenues</i>	<u>25,062,183</u>	<u>25,062,183</u>	<u>20,920,570</u>	<u>(4,141,613)</u>
Expenditures:				
Current:				
Social Services	45,249,688	41,016,263	39,236,819	1,779,444
Intergovernmental:				
Social Services	12,634,533	14,071,075	14,055,378	15,697
<i>Total Expenditures</i>	<u>57,884,221</u>	<u>55,087,338</u>	<u>53,292,197</u>	<u>1,795,141</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(32,822,038)</u>	<u>(30,025,155)</u>	<u>(32,371,627)</u>	<u>(2,346,472)</u>
Other Financing Sources And Uses:				
Transfers in	28,119,927	28,119,927	27,997,249	(122,678)
Transfers out	(166,000)	(166,000)	(165,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>27,953,927</u>	<u>27,953,927</u>	<u>27,831,306</u>	<u>(122,621)</u>
<i>Net Change in Fund Balance</i>	<u>(4,868,111)</u>	<u>(2,071,228)</u>	<u>(4,540,321)</u>	<u>(2,469,093)</u>
<i>Fund Balance at Beginning of Year</i>	5,902,042	5,902,042	5,902,042	-
<i>Prior Year Encumbrances Appropriated</i>	1,726,145	1,726,145	1,726,145	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,760,076</u>	<u>\$ 5,556,959</u>	<u>\$ 3,087,866</u>	<u>\$ (2,469,093)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 113,404,975	\$ 113,404,975	\$ 113,305,753	\$ (99,222)
Intergovernmental Revenues	15,464,314	15,464,314	15,484,853	20,539
Miscellaneous Revenues	-	4,072	11,244	7,172
<i>Total Revenues</i>	<u>128,869,289</u>	<u>128,873,361</u>	<u>128,801,850</u>	<u>(71,511)</u>
Expenditures:				
Current:				
Social Services	21,015,766	24,985,834	16,734,917	8,250,917
Intergovernmental:				
Social Services	16,636,000	16,962,808	16,692,428	270,380
<i>Total Expenditures</i>	<u>37,651,766</u>	<u>41,948,642</u>	<u>33,427,345</u>	<u>8,521,297</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>91,217,523</u>	<u>86,924,719</u>	<u>95,374,505</u>	<u>8,449,786</u>
Other Financing Sources And Uses:				
Transfers in	5,920,000	13,820,000	11,239,174	(2,580,826)
Transfers out	(106,574,245)	(120,390,884)	(116,724,246)	3,666,638
<i>Total Other Financing Sources And Uses</i>	<u>(100,654,245)</u>	<u>(106,570,884)</u>	<u>(105,485,072)</u>	<u>1,085,812</u>
<i>Net Change in Fund Balance</i>	<u>(9,436,722)</u>	<u>(19,646,165)</u>	<u>(10,110,567)</u>	<u>9,535,598</u>
<i>Fund Balance at Beginning of Year</i>	70,543,659	70,543,659	70,543,659	-
<i>Prior Year Encumbrances Appropriated</i>	6,194,476	6,194,476	6,194,476	-
<i>Fund Balance At End Of Year</i>	<u>\$ 67,301,413</u>	<u>\$ 57,091,970</u>	<u>\$ 66,627,568</u>	<u>\$ 9,535,598</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 568,000	\$ 568,000	\$ 523,196	\$ (44,804)
Intergovernmental Revenues	25,763,718	25,763,718	22,355,661	(3,408,057)
Miscellaneous Revenues	236,259	236,259	75,965	(160,294)
<i>Total Revenues</i>	<u>26,567,977</u>	<u>26,567,977</u>	<u>22,954,822</u>	<u>(3,613,155)</u>
Expenditures:				
Current:				
Social Services	56,415,572	52,811,891	51,414,487	1,397,404
Intergovernmental:				
Social Services	-	5,000	-	5,000
<i>Total Expenditures</i>	<u>56,415,572</u>	<u>52,816,891</u>	<u>51,414,487</u>	<u>1,402,404</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(29,847,595)</u>	<u>(26,248,914)</u>	<u>(28,459,665)</u>	<u>(2,210,751)</u>
Other Financing Sources And Uses:				
Transfers in	26,356,950	26,356,950	26,122,788	(234,162)
<i>Total Other Financing Sources And Uses</i>	<u>26,356,950</u>	<u>26,356,950</u>	<u>26,122,788</u>	<u>(234,162)</u>
<i>Net Change in Fund Balance</i>	<u>(3,490,645)</u>	<u>108,036</u>	<u>(2,336,877)</u>	<u>(2,444,913)</u>
<i>Fund Balance at Beginning of Year</i>	2,498,326	2,498,326	2,498,326	-
<i>Prior Year Encumbrances Appropriated</i>	3,490,642	3,490,642	3,490,642	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,498,323</u>	<u>\$ 6,097,004</u>	<u>\$ 3,652,091</u>	<u>\$ (2,444,913)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 39,000	\$ 39,000	\$ 88,890	\$ 49,890
Intergovernmental Revenues	47,366,915	52,718,915	41,000,679	(11,718,236)
Miscellaneous Revenues	28,235,901	28,235,901	25,810,366	(2,425,535)
<i>Total Revenues</i>	<u>75,641,816</u>	<u>80,993,816</u>	<u>66,899,935</u>	<u>(14,093,881)</u>
Expenditures:				
Current:				
Social Services	83,038,609	78,910,285	76,616,767	2,293,518
<i>Total Expenditures</i>	<u>83,038,609</u>	<u>78,910,285</u>	<u>76,616,767</u>	<u>2,293,518</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(7,396,793)</u>	<u>2,083,531</u>	<u>(9,716,832)</u>	<u>(11,800,363)</u>
Other Financing Sources And Uses:				
Advances in	-	4,000,000	4,000,000	-
Transfers in	2,860,000	2,860,000	2,330,913	(529,087)
<i>Total Other Financing Sources And Uses</i>	<u>2,860,000</u>	<u>6,860,000</u>	<u>6,330,913</u>	<u>(529,087)</u>
<i>Net Change in Fund Balance</i>	<u>(4,536,793)</u>	<u>8,943,531</u>	<u>(3,385,919)</u>	<u>(12,329,450)</u>
<i>Fund Balance at Beginning of Year</i>	1,945,705	1,945,705	1,945,705	-
<i>Prior Year Encumbrances Appropriated</i>	3,860,418	3,860,418	3,860,418	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,269,330</u>	<u>\$ 14,749,654</u>	<u>\$ 2,420,204</u>	<u>\$ (12,329,450)</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 (ADAMHS)
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 96,000	\$ 96,000	\$ 169,342	\$ 73,342
Intergovernmental Revenues	104,423	104,423	158,269	53,846
Miscellaneous Revenues	23,000	23,000	30,564	7,564
<i>Total Revenues</i>	<u>223,423</u>	<u>223,423</u>	<u>358,175</u>	<u>134,752</u>
Expenditures:				
Current:				
Social Services	35,100,185	35,100,185	29,563,235	5,536,950
<i>Total Expenditures</i>	<u>35,100,185</u>	<u>35,100,185</u>	<u>29,563,235</u>	<u>5,536,950</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(34,876,762)</u>	<u>(34,876,762)</u>	<u>(29,205,060)</u>	<u>5,671,702</u>
Other Financing Sources And Uses:				
Transfers in	27,776,211	27,776,211	24,935,548	(2,840,663)
<i>Total Other Financing Sources And Uses</i>	<u>27,776,211</u>	<u>27,776,211</u>	<u>24,935,548</u>	<u>(2,840,663)</u>
<i>Net Change in Fund Balance</i>	<u>(7,100,551)</u>	<u>(7,100,551)</u>	<u>(4,269,512)</u>	<u>2,831,039</u>
<i>Fund Balance at Beginning of Year</i>	8,083,212	8,083,212	8,083,212	-
<i>Prior Year Encumbrances Appropriated</i>	6,005,365	6,005,365	6,005,365	-
<i>Fund Balance At End Of Year</i>	<u>\$ 6,988,026</u>	<u>\$ 6,988,026</u>	<u>\$ 9,819,065</u>	<u>\$ 2,831,039</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, 2017

(Cont'd.)

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management		
ASSETS:							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 1,051,287	\$ 3,853,086	\$ 36,064,905	\$ 23,628,953	\$ 40,975,450	\$ 105,573,681	\$ 31,041,906
Materials and Supplies Inventory		58,182	1,059,081	270,816	250,414	1,638,493	206,151
Accrued Interest Receivable			754			754	
Accounts Receivable	14,255	1,058,218	10,764,513	7,564,297	5,489,342	24,890,625	800,008
Due from Other Funds	5,343		16,483	20,929	9,482	52,237	428,141
Prepaid Items						0	502,004
Other Assets			3,004,295	1,105,753		4,110,048	
Cash and Cash Equivalents with Escrow Agents					9,120,266	9,120,266	
<i>Total Current Assets</i>	<u>1,070,885</u>	<u>4,969,486</u>	<u>50,910,031</u>	<u>32,590,748</u>	<u>55,844,954</u>	<u>145,386,104</u>	<u>32,978,210</u>
Noncurrent Assets:							
Capital Assets:							
Land	1,300,000		3,449,116	1,272,801	4,048,538	10,070,455	
Construction in Progress			5,613,204	11,368,981	927,688	17,909,873	
Land Improvements			424,882	7,350	4,622,717	5,054,949	
Utility Plant in Service			314,534,368	211,099,133	2,247,213	527,880,714	
Building and Building Improvements	17,173,811	18,968,923	106,114,555	13,396,084	67,859,266	223,512,639	
Furniture, Fixtures, and Equipment	79,947	473,595	7,778,484	6,778,434	9,973,404	25,083,864	2,051,310
Accumulated Depreciation	(8,899,105)	(6,908,054)	(262,982,626)	(129,073,018)	(39,237,612)	(447,100,415)	(1,704,483)
<i>Total Noncurrent Assets</i>	<u>9,654,653</u>	<u>12,534,464</u>	<u>174,931,983</u>	<u>114,849,765</u>	<u>50,441,214</u>	<u>362,412,079</u>	<u>346,827</u>
<i>Total Assets</i>	<u>10,725,538</u>	<u>17,503,950</u>	<u>225,842,014</u>	<u>147,440,513</u>	<u>106,286,168</u>	<u>507,798,183</u>	<u>33,325,037</u>
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Charge on Refunding	6,994	40,652				47,646	
Pension		4,796,410	4,796,410	3,199,414	3,199,414	15,991,648	
<i>Total Deferred Outflows of Resources</i>	<u>6,994</u>	<u>4,837,062</u>	<u>4,796,410</u>	<u>3,199,414</u>	<u>3,199,414</u>	<u>16,039,294</u>	<u>0</u>

MONTGOMERY COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds (Cont'd.)
December 31, 2017

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Totals	
Current Liabilities:							
Accounts Payable	104,126	251,806	1,350,578	622,905	1,304,908	3,634,323	1,475,155
Accrued Wages and Benefits	3,625	177,679	186,275	124,960	100,598	593,137	119,186
Due to Other Governments	201	162,645	3,601,875	2,036,970	9,193	5,810,884	384
Accrued Interest Payable	2,013	11,865	4,845	527	13,399	32,649	
Interfund Payable	3,683,160		608,222			4,291,382	64,000
Due to Other Funds	935	347,971	28,753	8,666	11,775	398,100	4,832
Claims Payable						0	7,386,714
Loans Payable			4,187,970	644,636		4,832,606	
Compensated Absences Payable	784	266,998	250,315	171,479	333,956	1,023,532	130,415
General Obligation Bonds Payable	270,000	535,000	160,000	115,000		1,080,000	
Revenue Bonds Payable					295,000	295,000	
Capital Leases Payable						0	27,221
Landfill Closure and Postclosure Costs Payable					78,579	78,579	
Total Current Liabilities	4,064,844	1,753,964	10,378,833	3,725,143	2,147,408	22,070,192	9,207,907
Noncurrent Liabilities:							
Loans Payable - net of current portion			24,432,248	15,986,784		40,419,032	
Claims Payable - net of current portion						0	6,522,267
Compensated Absences Payable - net of current portion	29,006	284,780	632,215	378,649	309,835	1,634,485	370,459
General Obligation Bonds Payable - net of current portion	604,467	4,408,957	173,962	121,347		5,308,733	
Revenue Bonds Payable - net of current portion					2,338,481	2,338,481	
Capital Leases Payable - net of current portion						0	91,374
Landfill Closure and Postclosure Costs Payable - net of current portion					541,790	541,790	
Net Pension Liability		11,745,185	11,745,184	7,830,123	7,830,123	39,150,615	
Total Noncurrent Liabilities	633,473	16,438,922	36,983,609	24,316,903	11,020,229	89,393,136	6,984,100
Total Liabilities	4,698,317	18,192,886	47,362,442	28,042,046	13,167,637	111,463,328	16,192,007
Deferred Inflows of Resources:							
Pension		1,426,507	1,426,507	46,601	46,601	2,946,216	
NET POSITION:							
Net Investment in Capital Assets	8,787,180	7,740,116	145,977,803	97,981,998	47,807,733	308,294,830	15,829
Restricted for Debt Service					394,922	394,922	
Restricted for Capital Outlay					9,124,951	9,124,951	
Unrestricted	(2,752,965)	(5,018,497)	35,871,672	24,569,282	38,943,738	91,613,230	17,117,201
Total Net Position	\$ 6,034,215	\$ 2,721,619	\$ 181,849,475	\$ 122,551,280	\$ 96,271,344	\$ 409,427,933	\$ 17,133,030
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds						(3,447,131)	
Total Net Position of Business-type Activities						<u>\$ 405,980,802</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, 2017

	Business Type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Totals	
OPERATING REVENUES:							
Charges for Services	\$ 1,262,109	\$ 12,295,009	\$ 43,559,346	\$ 37,101,132	\$ 23,069,183	\$ 117,286,779	\$ 65,783,037
Other	1,336	39,050	939,820	366,867	185,332	1,532,405	2,621,465
<i>Total Operating Revenues</i>	<u>1,263,445</u>	<u>12,334,059</u>	<u>44,499,166</u>	<u>37,467,999</u>	<u>23,254,515</u>	<u>118,819,184</u>	<u>68,404,502</u>
OPERATING EXPENSES:							
Personal Services	222,911	10,552,070	11,655,884	7,933,547	6,439,275	36,803,687	11,623,022
Contractual Services	146,253	4,341,673	1,796,138	3,243,829	4,686,830	14,214,723	8,072,194
Materials and Supplies	11,080	1,087,476	1,586,603	992,496	808,091	4,485,746	3,218,922
Utilities	36,882	288,277	14,974,947	20,641,551	6,947,283	42,888,940	1,036,660
Claims						0	47,509,392
Depreciation	401,231	520,423	6,803,241	4,252,135	3,224,426	15,201,456	87,656
Other	325,912	1,311,752	1,004,107		928,067	3,569,838	3,940,651
<i>Total Operating Expenses</i>	<u>1,144,269</u>	<u>18,101,671</u>	<u>37,820,920</u>	<u>37,063,558</u>	<u>23,033,972</u>	<u>117,164,390</u>	<u>75,488,497</u>
<i>Operating Income (Loss)</i>	<u>119,176</u>	<u>(5,767,612)</u>	<u>6,678,246</u>	<u>404,441</u>	<u>220,543</u>	<u>1,654,794</u>	<u>(7,083,995)</u>
NON-OPERATING REVENUES (EXPENSES):							
Interest			45			45	
Capital Grants and Contributions				40,268		40,268	
Other Non-Operating Revenues			7,018	7,018		14,036	25,731
Proceeds from State Grants				1,315,159		1,315,159	
Interest and Fiscal Charges	(23,278)	(143,462)	(756,926)	(258,715)	(87,199)	(1,269,580)	
Advances Out					(300,000)	(300,000)	
Other Non-Operating Expenses		(7,719)			(1,112,395)	(1,120,114)	(78,386)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(23,278)</u>	<u>(151,181)</u>	<u>(749,863)</u>	<u>1,103,730</u>	<u>(1,499,594)</u>	<u>(1,320,186)</u>	<u>(52,655)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>95,898</u>	<u>(5,918,793)</u>	<u>5,928,383</u>	<u>1,508,171</u>	<u>(1,279,051)</u>	<u>334,608</u>	<u>(7,136,650)</u>
Transfers In		4,853,517			349,585	5,203,102	3,151,617
Transfers Out			(28,732)			(28,732)	
<i>Change in Net Position</i>	<u>95,898</u>	<u>(1,065,276)</u>	<u>5,899,651</u>	<u>1,508,171</u>	<u>(929,466)</u>	<u>5,508,978</u>	<u>(3,985,033)</u>
<i>Net Position at Beginning of Year</i>	<u>5,938,317</u>	<u>3,786,895</u>	<u>175,949,824</u>	<u>121,043,109</u>	<u>97,200,810</u>	<u>403,918,955</u>	<u>21,118,063</u>
<i>Net Position at End of Year</i>	<u>\$ 6,034,215</u>	<u>\$ 2,721,619</u>	<u>\$ 181,849,475</u>	<u>\$ 122,551,280</u>	<u>\$ 96,271,344</u>	<u>\$ 409,427,933</u>	<u>\$ 17,133,030</u>
						(973,737)	
						\$ 4,535,241	

Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds
change in Net Position of Business-type Activities

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

MONTGOMERY COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

(Cont'd.)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Total	
<i>Increase (Decrease) in Cash and Cash Equivalents</i>							
<i>Cash flows from operating activities:</i>							
Cash receipts from customers	\$ 1,120,076	\$ 12,377,533	\$ 42,724,660	\$ 35,976,382	\$ 23,033,921	\$ 115,232,572	\$ 8,202,348
Cash receipts from interfund services provided	151,624	0	181,573	163,545		496,742	57,510,752
Cash payments to employees for services	(192,021)	(7,505,323)	(8,491,887)	(5,553,114)	(5,148,206)	(26,890,551)	(8,402,524)
Cash payments to suppliers for goods and services	(134,562)	(2,820,086)	(9,410,421)	(23,832,155)	(12,043,977)	(48,241,201)	(12,097,337)
Cash payments for insurance claims						0	(46,303,608)
Cash payments for interfund services used	(282,911)	(4,479,011)	(2,959,541)	(1,915,079)		(9,636,542)	(5,517,035)
Other operating cash receipts	1,336	52,112	136,025	422,321	192,900	804,694	2,272,002
Other non operating cash receipts			7,018	7,018		14,036	43,387
Other cash payments	(67,384)	(1,772,986)	(7,122,672)	(83,360)	(1,737,632)	(10,784,034)	(2,862,799)
<i>Net cash provided by (used for) operating activities</i>	<u>596,158</u>	<u>(4,147,761)</u>	<u>15,064,755</u>	<u>5,185,558</u>	<u>4,297,006</u>	<u>20,995,716</u>	<u>(7,154,814)</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	798,750	5,631,392	7,919,866	1,824,650	3,722,104	19,896,762	3,151,617
Transfers out to other funds	(798,750)	(777,875)	(7,919,866)	(1,824,650)	(3,372,519)	(14,693,660)	
Amounts borrowed on interfund loans						0	64,000
Amounts repaid on interfund loans	(200,000)				(450,000)	(650,000)	(188,000)
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(200,000)</u>	<u>4,853,517</u>	<u>0</u>	<u>0</u>	<u>(100,415)</u>	<u>4,553,102</u>	<u>3,027,617</u>
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on capital leases						0	(39,474)
Proceeds from capital leases						0	138,741
Proceeds of long-term loans			1,362,346	6,413,196		7,775,542	
Principal paid on long-term loans			(4,499,313)	(931,049)		(5,430,362)	
Interest paid on long-term loans			(750,031)	(253,454)		(1,003,485)	
Principal paid on revenue bonds			(47,000)		(285,000)	(332,000)	
Interest paid on revenue bonds			(28,466)		(90,697)	(119,163)	
Principal paid on general obligation bonds	(270,000)	(525,000)	(160,000)	(115,000)		(1,070,000)	
Interest paid on general obligation bonds	(29,550)	(152,875)	(12,150)	(8,625)		(203,200)	
Acquisition and construction of capital assets		(52,255)	(6,597,274)	(10,045,586)	(755,730)	(17,450,845)	(277,341)
Proceeds from state grants				1,315,159		1,315,159	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(299,550)</u>	<u>(730,130)</u>	<u>(10,731,888)</u>	<u>(3,625,359)</u>	<u>(1,131,427)</u>	<u>(16,518,354)</u>	<u>(178,074)</u>
Net increase (decrease) in cash and cash equivalents	96,608	(24,374)	4,332,867	1,560,199	3,065,164	9,030,464	(4,305,271)
Cash and cash equivalents at beginning of year	954,679	3,877,460	31,732,038	22,068,754	47,030,552	105,663,483	35,347,177
Cash and cash equivalents at end of year	<u>\$ 1,051,287</u>	<u>\$ 3,853,086</u>	<u>\$ 36,064,905</u>	<u>\$ 23,628,953</u>	<u>\$ 50,095,716</u>	<u>\$ 114,693,947</u>	<u>\$ 31,041,906</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, 2017

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Parking Facilities	Stillwater Center	Wastewater	Water	Solid Waste Management	Total	
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>							
Operating income (loss)	\$ 119,176	\$ (5,767,612)	\$ 6,678,246	\$ 404,441	\$ 220,543	\$ 1,654,794	\$ (7,083,995)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>							
Depreciation	401,231	520,423	6,803,241	4,252,135	3,224,426	15,201,456	87,656
Landfill Closure and Postclosure Costs					(44,431)	(44,431)	
Miscellaneous nonoperating income (expense)			7,018	7,018		14,036	(54,783)
(Increase) decrease in accounts receivable	12,676	84,482	(842,909)	(949,244)	(50,217)	(1,745,212)	(252,281)
(Increase) decrease in due from other funds	(3,085)		(6,237)	221	22,523	13,422	(89,762)
(Increase) decrease in inventory of supplies		(1,803)	22,767	(33,879)	(12,423)	(25,338)	(62,730)
(Increase) decrease in prepaid expenses						0	(202,961)
Increase (decrease) in accounts payable	76,239	(610,383)	329,738	(171,506)	(260,087)	(635,999)	(433,386)
Increase (decrease) in due to other funds	579	68,032	7,366	(380)	(13,886)	61,711	(17,213)
Increase (decrease) in due to other governments	155	(88)	998,158	268,445	(80,091)	1,186,579	384
Increase (decrease) in accrued wages and benefits	(1,581)	7,512	(3,097)	2,553	10,621	16,008	(4,261)
(Increase) decrease in deferred outflows pension		2,061,617	2,061,617	1,177,170	1,177,170	6,477,574	
Increase (decrease) in deferred inflows pension		(804,936)	(804,936)	(102,981)	(102,981)	(1,815,834)	
Increase (decrease) in insurance claims payable						0	899,598
Increase (decrease) in net pension liability		262,928	262,928	175,284	175,284	876,424	
(Increase) decrease in other assets			(417,013)	108,075		(308,938)	
Increase (decrease) in compensated absences	(9,232)	32,067	(32,132)	48,206	30,555	69,464	58,920
<i>Total adjustments</i>	<u>476,982</u>	<u>1,619,851</u>	<u>8,386,509</u>	<u>4,781,117</u>	<u>4,076,463</u>	<u>19,340,922</u>	<u>(70,819)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 596,158</u>	<u>\$ (4,147,761)</u>	<u>\$ 15,064,755</u>	<u>\$ 5,185,558</u>	<u>\$ 4,297,006</u>	<u>\$ 20,995,716</u>	<u>\$ (7,154,814)</u>

Noncash investing, capital and financing activities:

During 2017, there were no noncash investing, capital and financing activities for the Enterprise Funds or Internal Service Fund

MONTGOMERY COUNTY, OHIO

Statement of Net Position

Fiduciary Funds

December 31, 2017

	Private Purpose Trust - Port Authority	Investment Trust - Five Rivers Metroparks	Agency Funds
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 56,900	\$ 9,451,594	\$ 79,361,552
Cash and Cash Equivalents in Segregated Accounts			13,607,714
Accrued Interest Receivable		39,177	
Property Taxes Receivable			813,598,874
	<u>56,900</u>	<u>9,490,771</u>	<u>813,598,874</u>
<i>Total Assets</i>	<u>\$ 56,900</u>	<u>\$ 9,490,771</u>	<u>\$ 906,568,140</u>
LIABILITIES:			
Current Liabilities:			
Due to Other Governments			875,663,515
Undistributed Monies			30,904,625
			<u>875,663,515</u>
			<u>30,904,625</u>
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 906,568,140</u>
NET POSITION:			
Held in Trust for Pool Participants		9,490,771	
Held in Trust	56,900		
	<u>56,900</u>	<u>9,490,771</u>	
<i>Total Net Position</i>	<u>\$ 56,900</u>	<u>\$ 9,490,771</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, 2017

	Private Purpose Trust - Port Authority	Investment Trust - Five Rivers Metroparks
ADDITIONS:		
Investment income	\$	\$ 127,942
Other income received by fiscal agent		18,945,212
<i>Total Additions</i>	<u>0</u>	<u>19,073,154</u>
DEDUCTIONS:		
Other payments made by fiscal agent		<u>22,394,640</u>
<i>Total Deductions</i>	<u>0</u>	<u>22,394,640</u>
<i>Changes in Net Position</i>	<u>0</u>	<u>(3,321,486)</u>
<i>Net Position Beginning of Year</i>	<u>56,900</u>	<u>12,812,257</u>
<i>Net Position End of Year</i>	<u>\$ 56,900</u>	<u>\$ 9,490,771</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, 2017

	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,456,244	\$ 2,086,133	\$ 3,828,833	\$ 7,371,210
Accounts Receivable	134,521	159,028	281,774	575,323
Loans Receivable			7,900	7,900
Due from Other Governments			405,273	405,273
Prepaid Expenses	5,572	31,966	81,499	119,037
Materials and Supplies	4,388			4,388
Other Assets	4,200		14,211,155	14,215,355
Capital Assets not being depreciated	134,400	3,020,524		3,154,924
Capital Assets being depreciated	501,932	13,361,557	40,516	13,904,005
<i>Total Assets</i>	<u>2,241,257</u>	<u>18,659,208</u>	<u>18,856,950</u>	<u>39,757,415</u>
<i>Liabilities:</i>				
Accounts Payable	33,350	191,342	730,454	955,146
Grants Payable			200,000	200,000
Accrued Wages and Benefits	56,879			56,879
Unearned Revenue		7,544,036	264,750	7,808,786
Long-term liabilities:				
Due Within One Year	15,349		63,600	78,949
Due in More Than One Year:				
Other Amounts	484,651			484,651
Other		68,290		68,290
<i>Total Liabilities</i>	<u>590,229</u>	<u>7,803,668</u>	<u>1,258,804</u>	<u>9,652,701</u>
<i>Net Position:</i>				
Net Investment in Capital Assets	136,332	16,382,081	40,516	16,558,929
Unrestricted	1,514,696	(5,526,541)	17,557,630	13,545,785
<i>Total Net Position</i>	<u>\$ 1,651,028</u>	<u>\$ 10,855,540</u>	<u>\$ 17,598,146</u>	<u>\$ 30,104,714</u>

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

MONTGOMERY COUNTY, OHIO

**Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2017**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Monco Enterprises, Inc.	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corp	Total
Component Units:							
Monco Enterprises, Inc	\$ 1,836,530	\$ 1,333,261	\$ 326,907	\$ (176,362)	\$	\$	\$ (176,362)
Miami Valley In-Ovations, Inc	1,620,358	905,551	1,958,327		1,243,520		1,243,520
Montgomery County Land Reutilization Corp	3,208,993	443,994	3,377,833			612,834	612,834
Total	\$ 6,665,881	\$ 2,682,806	\$ 5,663,067	(176,362)	1,243,520	612,834	1,679,992
General Revenues:							
Grants and contributions not restricted to specific programs						5,562,351	5,562,351
Unrestricted investment earnings				129,690	468	401	130,559
Miscellaneous				28,106	17,750		45,856
Total general revenues				157,796	18,218	5,562,752	5,738,766
Change in Net Position				(18,566)	1,261,738	6,175,586	7,418,758
Net Position - Beginning				1,669,594	9,593,802	11,422,560	22,685,956
Net Position - Ending				\$ 1,651,028	\$ 10,855,540	\$ 17,598,146	\$ 30,104,714

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

Montgomery County provides a multitude of services to its approximately 531,500 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter.

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

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

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

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

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

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

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

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

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

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

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

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

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

Job & Family Services: This fund, which the County chose to report as a major fund for 2017, accounts for the administration of public assistance programs under state and federal regulations. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS): This fund, which the County chose to report as a major fund for 2017, accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. The foundation of this fund is derived from funding from the Human Services Levy transfer.

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

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.

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

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

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

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

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

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

Summary of Significant Accounting Policies

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

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.

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

Unencumbered and unexpended appropriations lapse at year-end. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

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

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

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

Cash and Cash Equivalents and Investments

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

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

During 2017, the County invested in Repurchase agreements, STAR Ohio, Federal Farm Credit Bank bonds, Federal Home Loan Bank bonds, Federal Home Loan Mortgage Corporation notes, Federal National Mortgage Association bonds and notes, US Treasury notes, municipal bonds, and corporate notes. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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

Inventory of Supplies and Prepaid Expenses

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

Restricted Assets

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

Other Assets

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

Capital Assets

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

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

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

Long-term Liabilities

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

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

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

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

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

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, 2017, net interest cost of \$86,331 was capitalized to construction-in-progress, in connection with these projects.

Special Assessments

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

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 \$33,179 of delinquent amounts outstanding.

Deferred Outflows/Deferred Inflows of Resources

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide

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

Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, other local taxes, sales taxes, intergovernmental grants, special assessments, fees and charges for services and interest. These amounts are deferred and recognized as revenue in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 32. Deferred inflows of resources related to pension are reported on the government-wide Statement of Net Position. (See Note J).

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

Sales Tax

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

Interfund Transactions

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

Pensions

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

Compensated Absences

The County applies the provisions of GASB Statement No. 16 in accounting for and reporting compensated absences. The vesting method is used to estimate accrued sick leave liabilities. These liabilities, as well as those for vacation leave and other compensatory leave, also include estimates for salary-related payments associated with the payment of compensated absences. In the Governmental Fund financial statements, the portion of the liability which is matured and payable is included as matured compensated absences on the financial statements. In the government wide and proprietary financial statements, the entire compensated absence liabilities are reported. Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Ohio law requires that the vacation time not be accumulated for

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

more than three years. Unused vacation is payable upon termination of employment. Law enforcement employees in the County Sheriff's Department may accumulate unused sick leave, until retirement, up to a maximum of 3,000 hours; those employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave at 50% of their current wage rate. Employees of the Board of County Commissioners, and certain other County offices, with a minimum of ten years of service may, upon retirement, receive cash payment for accumulated unused sick leave at the employee's rate of pay at the time of separation, at the rate of one hour's pay for every two hours of accumulated balance. Certain non-bargaining employees are eligible for a maximum of 3,000 convertible hours to a maximum cash conversion of 1,500 hours, while bargaining and other employees are eligible for a maximum of 2,000 convertible hours to a maximum cash conversion of 1,000 hours. Other County employees may accumulate unused sick leave, until retirement, up to a maximum of 720 hours. These employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave, at current wage rates, as follows; for 1-240 hours, 1 day's pay for 3 days accumulated sick leave; for 241-400 hours, 1 day's pay for 2 days accumulated sick leave; and for 401-720 hours, 1 day's pay for 1 days accumulated sick leave.

Insurance

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

Fund Balance

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

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

Net Position

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

Operating Revenues and Expenses

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

Estimates

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

NOTE C – Change in Accounting Principle

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) Implementation Guide No. 2016-1. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2017 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>Board of</i>					<i>ADAMHS Board</i>
	<i>General</i>	<i>Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>Job & Family Services</i>	
GAAP Basis	\$ 3,075,024	\$ (2,185,849)	\$ (6,334,515)	\$ 68,354	\$ (3,828,807)	\$ 4,995,296
Increase (decrease)						
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis	584,606					
Due to revenues:						
Property taxes	236	139	1,973			
Sales tax	1,457,504					
Licenses and permits	(1,150)					
Fees and charges for services	(3,767,694)	26,623		87,900	(598)	
Fines and forfeitures	991					
Intergovernmental	849,579	(521,540)		(600,205)	1,381,330	(25,345)
Investment earnings	2,079,927					
Miscellaneous	(1,351,437)	1,824	1,967	7,442	25,221,771	(410)
Due to expenditures:						
Current:						
General government	951,087					
Judicial and law enforcement	(95,706)					
Environment and public works	3,673					
Social services	(162,217)	(1,869,406)	(3,779,992)	(1,900,368)	(30,159,615)	(9,239,053)
Community and economic development	3,630,432					
Intergovernmental:						
Judicial and law enforcement	(178,100)					
Environment and public works	1,855					
Social services						
Community and economic development	1,818,421					
Debt Service:						
Principal retirement	27,989	7,478				
Interest and fiscal charges	140,850	410				
Due to other financing sources and (uses):						
Inception of capital leases	(13,768)					
Advances in	1,117,982				4,000,000	
Advances out	(5,756,090)					
Transfers in	3,246,058		11,239,174			
Transfers out	(6,518,457)		(11,239,174)			
Budgetary basis	<u>\$ 1,141,595</u>	<u>\$ (4,540,321)</u>	<u>\$ (10,110,567)</u>	<u>\$ (2,336,877)</u>	<u>\$ (3,385,919)</u>	<u>\$ (4,269,512)</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE E – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Pollution Remediation

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

Insurance Claims

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

NOTE F - Cash, Deposits and Investments

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

The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of: (1) United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; (2) Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities; (3) Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days; (4) Bonds and other obligations of the State of Ohio or its political subdivisions; (5) Time certificates of deposit or savings or deposit accounts including, but not

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32; (6) No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (A); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions; (7) The State Treasurer's investment pool (STAR Ohio); (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value; (9) Up to forty percent of the County's average portfolio in either of the following: (a) Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase, (b) Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase; (10) Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase; (11) A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and, (12) Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

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

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

At December 31, 2017, the fair value of investments was \$2,973,901 below the County's net cost. 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 \$37,944,867 and the bank balance was \$30,359,408. Of the bank balance, \$2,108,536 was covered by federal depository insurance and \$28,250,872 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

The County's investments at December 31, 2017 are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Cost				
Repurchase Agreement	\$ 28,063,530	5.61%	Not Rated	n/a
Net Asset Value Per Share STAR Ohio	25,528,754	5.10%	AAAm	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	97,079,450	19.40%	Aaa	0.67 years
Federal Home Loan Bank Bonds	34,905,100	6.98%	Aaa	0.06 years
Federal Home Loan Mortgage Corp. Notes	33,552,500	6.71%	Aaa	0.15 years
Federal National Mortgage Assoc. Bonds and Notes	221,503,073	44.26%	Aaa	0.87 years
US Treasury Notes	29,965,350	5.99%	Aaa	0.22 years
Municipal Bonds	2,911,930	0.58%	Not Rated	0.05 years
Corporate Notes- Apple Inc	8,977,770	1.79%	Aa1	0.06 years
Corporate Notes- Berkshire Hathaway	8,977,770	1.79%	Aa2	0.11 years
Corporate Notes- Met Life Glob Funding	8,935,290	1.79%	Aa3	0.03 years
Total Fair Value Level Two Inputs	446,808,233			
Total Investments	\$ 500,400,517	100.00%		

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. The Money Market Mutual Funds are measured at fair value and valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmarks, yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (Level 2 inputs).

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 1.79% 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 2017, the pool experienced average weighted monthly yields which ranged from 0.94% to 1.10%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Discretely Presented Component Units: At year-end, Monco Enterprises, Inc. had \$1,456,244 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 \$2,086,133 and \$3,828,833, respectively. There are no statutory guidelines regarding the deposit and investment of funds for these not-for-profit corporations.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2017, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 616,434	\$ 500,031
Board of Developmental Disabilities Services	291,418	5,585
Human Services Levy	2,105	11,877
Children Services		2,573,060
Job & Family Services	2,727,671	116,383
ADAMHS Board	246,953	19,590
Other Governmental Funds	1,084,801	1,820,302
	<u>4,969,382</u>	<u>5,046,828</u>
Proprietary Funds:		
Enterprise Funds -		
Parking Facilities	5,343	935
Stillwater Center		347,971
Wastewater	16,483	28,753
Water	20,929	8,666
Solid Waste Management	9,482	11,775
	<u>52,237</u>	<u>398,100</u>
Internal Service Funds	428,141	4,832
Total	<u>\$ 5,449,760</u>	<u>\$ 5,449,760</u>

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

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 10,959,391	\$
Job & Family Services		4,000,000
Other Governmental Funds		2,604,009
Parking Facilities		3,683,160
Wastewater		608,222
Internal Service Funds		64,000
	<u>\$ 10,959,391</u>	<u>\$ 10,959,391</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

The preceding interfund receivable/payables includes \$1,823,401 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, 2017</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2017</i>	<i>Amount Due in 2018</i>
<i>Interfund Payables for Treasurer-held Manuscript Debt:</i>								
<i>Treasurer-held Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2007	Waitman North Group Drainage Proj	4.400%	2022	\$ 10,530	\$	\$ (1,570)	\$ 8,960	\$ 1,640
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	21,050		(3,140)	17,910	3,280
2008	Manning Road Group Drainage Proj	4.350%	2023	13,900		(1,800)	12,100	1,800
2008	Hardin West Group Drainage Proj	4.350%	2023	10,900		(1,300)	9,600	1,500
2011	Tom's Run West Group Drainage Proj	3.900%	2026	11,009		(921)	10,088	957
2013	Lutheran Road Group Drainage Proj	3.350%	2028	18,413		(1,272)	17,141	1,314
2013	Little Farms Group Drainage Proj	3.350%	2028	38,603		(2,666)	35,937	2,756
2017	Spring Run Ditch Proj	2.720%	2032		20,478		20,478	1,124
2017	Dodson Road Ditch Proj	2.720%	2032		39,691		39,691	2,178
Total payable from road assessments				\$ 124,405	\$ 60,169	\$ (12,669)	\$ 171,905	\$ 16,549
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 88,752	\$	\$ (16,062)	\$ 72,690	\$ 16,865
2001	Groby's San Swr Ext	5.000%	2021	18,829		(3,408)	15,421	3,578
2001	Alex-Bell Water Main Ext	5.000%	2021	9,554		(1,729)	7,825	1,815
2001	Tucson San Swr Reloc	5.000%	2021	6,009		(1,087)	4,922	1,142
2005	Centerville Forest San Swr Ext	4.000%	2025	175,557		(16,589)	158,968	17,252
2005	Homestretch Rd Water Main Ext	4.000%	2025	23,453		(2,216)	21,237	2,305
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	91,672		(7,120)	84,552	7,511
2011	Airway Rd Water Main Ext	3.550%	2031	27,340		(1,410)	25,930	1,460
2011	Airway Rd San Sewer Ext	3.550%	2031	24,022		(1,241)	22,781	1,284
2011	Bigger Lane Water Main Ext	3.250%	2031	70,657		(3,730)	66,927	3,851
2011	Bigger Lane San Sewer Ext	3.250%	2031	70,264		(3,709)	66,555	3,830
2012	Centerwood Lane Water Main Ext	2.600%	2032	66,789		(3,419)	63,370	3,508
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	231,892		(9,870)	222,022	10,255
2015	McKenna Gorman Sewer Ext	3.150%	2035	119,395		(4,686)	114,709	4,833
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	101,574		(3,987)	97,587	4,111
Total payable from water/sewer assessments				\$ 1,125,759	\$ 0	\$ (80,263)	\$ 1,045,496	\$ 83,600
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 653,000	\$	\$ (47,000)	\$ 606,000	\$ 50,000
Total payable from Wastewater Fund				\$ 653,000	\$ 0	\$ (47,000)	\$ 606,000	\$ 50,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 1,903,164	\$ 60,169	\$ (139,932)	\$ 1,823,401	\$ 150,149

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

Payable from Other Governmental Funds for:

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
<u>Treasurer-held Road Assessment Bonds</u>			
	2018	\$ 16,549	\$ 6,351
	2019	17,134	5,310
	2020	17,625	4,664
	2021	18,445	4,004
	2022	19,186	3,303
	2023-2027	54,508	9,003
	2028-2032	28,458	2,083
		<u>\$ 171,905</u>	<u>\$ 34,718</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2018	\$ 83,600	\$ 39,960
	2019	87,087	36,296
	2020	90,727	32,840
	2021	94,517	29,046
	2022	70,045	25,087
	2023-2027	326,293	83,585
	2028-2032	230,933	33,514
	2033-2035	62,294	3,515
		<u>\$ 1,045,496</u>	<u>\$ 283,843</u>
	Total Other Governmental Funds	<u>\$ 1,217,401</u>	<u>\$ 318,561</u>
<u>Interfund Payables from Wastewater Fund for:</u>			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2018	\$ 50,000	\$ 26,664
	2019	51,000	24,464
	2020	54,000	22,220
	2021	57,000	19,844
	2022	58,000	17,336
	2023-2027	336,000	45,584
		<u>\$ 606,000</u>	<u>\$ 156,112</u>
	Total Manuscript Debt:	<u>\$ 1,823,401</u>	<u>\$ 474,673</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE H - Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

Governmental Activities:

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2017</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 13,329,523	\$ 82,601	\$ (574,708)	\$ 12,837,416
Construction-in-progress	25,150,220	7,914,235	(25,232,767)	7,831,688
Infrastructure	388,038,505	27,073,082	(989,759)	414,121,828
<i>Total capital assets, not being depreciated</i>	426,518,248	35,069,918	(26,797,234)	434,790,932
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	3,376,193		(6,613)	3,369,580
Buildings, structures and improvements	220,144,943	719,076	(8,402,037)	212,461,982
Furniture, fixtures and equipment	62,030,000	3,787,639	(2,910,014)	62,907,625
<i>Total capital assets, being depreciated</i>	285,551,136	4,506,715	(11,318,664)	278,739,187
<i>Accumulated Depreciation:</i>				
Land improvements	1,928,904	143,080	(4,555)	2,067,429
Buildings, structures and improvements	118,536,032	6,090,127	(2,651,995)	121,974,164
Furniture, fixtures and equipment	45,428,216	5,032,529	(2,803,252)	47,657,493
<i>Total accumulated depreciation</i>	165,893,152	11,265,736	(5,459,802)	171,699,086
<i>Total Capital Assets, Being Depreciated, Net</i>	119,657,984	(6,759,021)	(5,858,862)	107,040,101
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 546,176,232</u>	<u>\$ 28,310,897</u>	<u>\$ (32,656,096)</u>	<u>\$ 541,831,033</u>

Business-type Activities:

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2017</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 10,070,455	\$	\$	\$ 10,070,455
Construction-in-progress	35,958,507	12,309,092	(30,357,726)	17,909,873
<i>Total capital assets, not being depreciated</i>	46,028,962	12,309,092	(30,357,726)	27,980,328
<i>Capital Assets, Being Depreciated:</i>				
Land improvements	5,054,949			5,054,949
Utility plant in service	506,894,926	20,985,788		527,880,714
Buildings, structures and improvements	215,082,252	12,160,689	(3,730,302)	223,512,639
Furniture, fixtures and equipment	25,572,085	2,393,270 *	(2,881,491)	25,083,864
<i>Total capital assets, being depreciated</i>	\$ 752,604,212	\$ 35,539,747	\$ (6,611,793)	\$ 781,532,166

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE H - Capital Assets (Cont'd.)

Business-type Activities (Cont'd.):

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2017</i>
<i>Accumulated Depreciation:</i>				
Land improvements	\$ 3,305,641	\$ 219,121	\$	\$ 3,524,762
Utility plant in service	267,200,003	7,510,680		274,710,683
Buildings, structures and improvements	150,168,870	4,956,779	(2,819,483)	152,306,166
Furniture, fixtures and equipment	16,866,124	2,514,876	(2,822,196)	16,558,804
<i>Total accumulated depreciation</i>	<u>437,540,638</u>	<u>15,201,456</u>	<u>(5,641,679)</u>	<u>447,100,415</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>315,063,574</u>	<u>20,338,291</u>	<u>(970,114)</u>	<u>334,431,751</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 361,092,536</u>	<u>\$ 32,647,383</u>	<u>\$ (31,327,840)</u>	<u>\$ 362,412,079</u>

*\$40,268 was donated by governmental funds.

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

Governmental Activities:

General Government	\$ 2,291,510
Judicial and Law Enforcement	6,197,431
Environment and Public Works	990,418
Social Services	1,466,460
Community and Economic Development	319,917
Total Depreciation Expense - Governmental Activities	<u>\$ 11,265,736</u>

Business-type Activities:

Parking Facilities	\$ 401,231
Stillwater Center	520,423
Water	6,803,241
Wastewater	4,252,135
Solid Waste Management	3,224,426
Total Depreciation Expense - Business-type Activities	<u>\$ 15,201,456</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE H - Capital Assets (Cont'd.)

Discretely Presented Component Units:

Monco Enterprises, Inc.:

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2017</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$	\$ 134,400	\$	\$ 134,400
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	42,725	189,166		231,891
Furniture, fixtures and equipment	1,102,885	111,898	(46,726)	1,168,057
<i>Total capital assets, being depreciated</i>	1,145,610	301,064	(46,726)	1,399,948
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	14,347	3,614		17,961
Furniture, fixtures and equipment	880,739	45,198	(45,882)	880,055
<i>Total accumulated depreciation</i>	895,086	48,812	(45,882)	898,016
<i>Total Capital Assets, Being Depreciated, Net</i>	250,524	252,252	(844)	501,932
<i>Total Capital Assets</i>	\$ 250,524	\$ 386,652	\$ (844)	\$ 636,332

Miami Valley In-Ovations, Inc.:

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2017</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 2,668,381	\$ 296,894	\$	\$ 2,965,275
Construction-in-progress	127,066		(71,817)	55,249
<i>Total capital assets, not being depreciated</i>	2,795,447	296,894	(71,817)	3,020,524
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	14,353,004	2,459,427		16,812,431
Furniture, fixtures and equipment	251,793	80,323		332,116
<i>Total capital assets, being depreciated</i>	14,604,797	2,539,750	0	17,144,547
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	3,167,495	565,725		3,733,220
Furniture, fixtures and equipment	33,300	16,470		49,770
<i>Total accumulated depreciation</i>	3,200,795	582,195	0	3,782,990
<i>Total Capital Assets, Being Depreciated, Net</i>	11,404,002	1,957,555	0	13,361,557
<i>Total Capital Assets, Net</i>	\$ 14,199,449	\$ 2,254,449	\$ (71,817)	\$ 16,382,081

Montgomery County Land Reutilization Corporation:

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2017</i>
<i>Capital Assets, Being Depreciated:</i>				
Furniture, fixtures and equipment	\$ 57,244	\$ 8,429	\$	\$ 65,673
<i>Total capital assets, being depreciated</i>	57,244	8,429	0	65,673
<i>Accumulated Depreciation:</i>				
Furniture, fixtures and equipment	13,670	11,487		25,157
<i>Total accumulated depreciation</i>	13,670	11,487	0	25,157
<i>Total Capital Assets, Net</i>	\$ 43,574	\$ (3,058)	\$ 0	\$ 40,516

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE I - Long-term Debt and Other Obligations

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

General Obligation Bonds currently outstanding are as follows:

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

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

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

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

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

ODOT loans currently outstanding are as follows:

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

OPWC Loans: Ohio Public Works Commission (OPWC) is a funding source used by the County for water/sewer and road/bridge capital projects. OPWC loans can be provided for up to 100% of the project costs. Grant/loan combinations are also available. There is no minimum or maximum loan amount. The term of the loan cannot exceed the useful life of the project, or thirty years, whichever is less. The minimum term is one year. Once the project is completed a final amortization schedule is provided requiring payments every January and July until the term of the loan expires. Loans may be paid in full with no prepayment penalty. The total original amount for finalized OPWC loans is \$20,439,246 with \$1,247,884 issued for governmental activities and \$19,191,362 issued for business-type activities.

OPWC loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Yankee Street Improvement	2013	0%	\$ 952,625	2038
Hunt Drive Culvert Replacement	2015	0%	55,000	2020
Dayton-Cincinnati Pike Br #Msb-99-2.23 Repl.	2015	0%	69,997	2045
Social Row Rd, Whg-166-4.25 Culvt	2016	0%	115,000	2047
Chamb Rd Br, Day-Chamb-0.55 Rehab	2016	0%	55,262	2046
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Water Fund:				
M-4 Wtr Pump Station	2002	0%	\$ 1,700,000	2023
David Rd Wtr Tank	2003	0%	1,268,581	2024
SR 35 Wtr Main Replacement	2005	0%	228,801	2026
Munger Rd Wtr Main Rehab	2006	1%	345,795	2027
Needmore Wtr Main Replacement	2009	0%	600,000	2029
Main Street Waterline	2011	0%	547,500	2031
Woodman Drive Water Main	2011	0%	300,000	2031
Nordic/Ashcraft/Longines Water Main	2012	0%	697,423	2032
Braddock/La Plate Wtr Main	2015	0%	77,571	2035
Oakley/Vale Water Main Replacement	2015	0%	299,325	2036
Mad River/Folkestone/ViewPoint Water Main	2015	0%	492,500	2035
N Main Street Wtr Main Replacement	2015	0%	242,402	2034
Lakeview, Cherry, & Martha Wtr Main	2015	0%	223,129	2037
Big Hill Water Main Replacement	2016	0%	99,219	2036
Woodland Hills Phase 1 Wtr Main				
Street Improvement	2016	0%	492,500	2036
East Franklin Water Main Replacement	2016	0%	93,831	2037
Arthur Plat Ph 1 Wtr Main Replacement	2016	0%	181,762	2036
Wastewater Fund:				
Brumbaugh Relief Sewer	1997	0%	957,432	2017
Western Regional Screening	2001	0%	1,492,500	2021
Environmental Lab Roof	2003	0%	349,985	2024
Manhole Rehab	2005	0%	341,284	2025

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Wastewater Fund: (Cont'd.)				
Uplands Camp Sewer Rehab	2006	0%	\$ 562,016	2026
Manhole Rehab	2006	0%	368,298	2028
Uplands Camp Sewer	2007	0%	294,910	2028
Western Regional Roof Replacement	2007	0%	433,307	2027
Sugarcreek Manhole Rehab	2007	0%	500,516	2030
Sanitary Sewer Main Rehab	2007	0%	348,728	2027
Sugarcreek Manhole Rehab	2008	0%	469,610	2029
One Gardens Sanitary Sewer Rehab	2010	0%	281,754	2030
Sludge Storage Facilities	2011	0%	1,460,926	2031
Uplands Camp Sewer	2000	3%	379,255	2020
Manhole Rehab	2001	3%	303,359	2021
Bayside-Orinoco Sewer	2001	3%	165,819	2022
Eastown Lift Station	2003	3%	156,338	2024
Uplands Camp Sewer	2003	3%	348,890	2024
Manhole Rehab	2003	3%	360,000	2024
Woodman Ctr Sewer Replacement	2006	1%	254,403	2025
Sugarcreek Manhole Rehab	2006	1%	554,700	2026
Salem Bend Sewer Replacement	2006	1%	667,000	2026
Western Regional Activated Sludge Improvement	2015	0%	250,000	2036

OWDA Loans: Ohio Water Development Authority (OWDA) is a funding source used by the County for water/sewer capital projects. OWDA provides financial assistance for environmental infrastructure (water supply and distribution, wastewater treatments and collection) from the sale of municipal revenue bonds through loans to local governments in Ohio and from issuance of industrial revenue bonds for qualified projects in Ohio. Low interest loans are available for planning and construction projects. Loan terms are typically between 5 to 30 years with semiannual payments. The amount of \$75,016,325 represents the finalized original OWDA total loans. OWDA loans currently outstanding are as follows:

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Water Development Authority Loans (Cont'd):</i>				
Wastewater Fund:				
Sewer Replacement	1978	5.25%	4,300,529	2017
North System Pump Station	1997	4.12%	1,109,710	2017
Lower Holes Creek Relief Sewer	1997	4.12%	3,001,961	2017
Upper Stillwater Relief Sewer	1998	3.91%	2,286,065	2019
Holes Creek Relief Sewer/Tunnel	1998	3.91%	3,859,411	2019
Equalization Basins	1999	3.79%	12,928,635	2020
Northwest EQ Basin	2000	4.64%	6,192,499	2021
Northridge Relief Sewers	2000	4.64%	7,303,179	2021
WRRSP Projects	2001	0.20%	1,388,900	2022
Central/South Holes Creek	2001	0.20%	6,770,949	2022
East Holes Creek Relief Sewer	2003	3.50%	2,856,617	2023
Fort McKinley Relief Sewer	2004	3.76%	2,509,445	2024
East Holes Creek Sewer-Supplement	2005	3.35%	1,093,103	2023
Southeast Holes Creek Sewer	2006	3.15%	4,281,854	2027
Clyo Rd Pump Station/Trunk Swr	2006	3.92%	2,445,538	2027
Eastern Regional Trickling Filter	2008	3.25%	979,234	2028
Western Regional Tertiary Filters	2010	3.25%	2,067,061	2031
Western Regional Sludge Thickener Improvement	2010	3.25%	1,430,706	2031
Western Regional Sludge Thickener Improvement Supplement	2011	2.62%	70,933	2031
Western Regional Tertiary Filters Supplement	2011	2.62%	168,713	2031
Western Regional Aeration Improv	2014	4.24%	2,886,272	2035

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

USDA loans currently outstanding are as follows:

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

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2017 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
<u>Governmental Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Reibold Renovation					
Refunding Bonds	\$ 2,230,000	\$	\$ (530,000)	\$ 1,700,000	\$ 550,000
Premium	65,160		(16,289)	48,871	
2013 - Juvenile Detention					
Refunding Bonds	17,770,000		(2,040,000)	15,730,000	2,085,000
Premium	415,461		(51,932)	363,529	
Total General Obligation Bonds	20,480,621	0	(2,638,221)	17,842,400	2,635,000
<u>Special Assessment Bonds</u>					
1999 - Post Town Road Water Main	40,000		(10,000)	30,000	15,000
2002 - Blackbird Lane Trunk Sewer	460,000		(70,000)	390,000	70,000
Total Special Assessment Bonds	500,000	0	(80,000)	420,000	85,000
<u>Ohio Public Works Commission</u>					
<u>(OPWC) Loans</u>					
2013 - Yankee Street Improvement	838,310		(38,105)	800,205	38,105
2015 - Hunt Drive Culvert Replacement	44,000		(11,000)	33,000	11,000
2015 - Dayton-Cincinnati Pike Bridge					
#Msb-99-2.23 Replacement	67,664		(2,333)	65,331	2,333
2016 - Social Row Rd Culvert	115,000		(3,833)	111,167	3,834
2016 - Chamb Rd Br, Day-Chamb-0.55	55,262		(1,842)	53,420	1,842
2017 - Harshman Road Bridge Replacement		74,063		74,063	
Total OPWC Loans	\$ 1,120,236	\$ 74,063	\$ (57,113)	\$ 1,137,186	\$ 57,114

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

<i>Types / Issues</i>	<i>Balance 12/31/2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
Governmental Activities: (Cont'd)					
Ohio Department of Transportation					
(ODOT) Loans					
2014 Austin Pike - Miami Township	\$ 1,184,134	\$	\$ (154,432)	\$ 1,029,702	\$ 159,100
2014 Yankee Street Phase 1B	1,069,899		(181,687)	888,212	125,712
Total ODOT Loans	2,254,033	0	(336,119)	1,917,914	284,812
Other Long-Term Obligations					
Net Pension Liability - OPERS	225,721,660	79,653,067		305,374,727	0
Compensated Absences	24,143,455	17,528,416	(17,762,520)	23,909,351	9,333,614
Capital Leases	201,779	152,509	(115,360)	238,928	82,898
Claims Payable	13,009,383	47,203,206	(46,303,608)	13,908,981	7,386,714
Total Other Obligations	263,076,277	144,537,198	(64,181,488)	343,431,987	16,803,226
Total Governmental Obligations	\$ 287,431,167	\$ 144,611,261	\$ (67,292,941)	\$ 364,749,487	\$ 19,865,152

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2017 are as follows:

<i>Year Ending</i>	Governmental Activities					
	General Obligation Bonds		Special Assessment Bonds		Long-term Loans	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2018	\$ 2,635,000	\$ 523,887	\$ 85,000	\$ 19,268	\$ 341,926	\$ 55,418
2019	2,685,000	468,438	90,000	15,263	350,533	46,809
2020	2,760,000	400,292	80,000	11,025	359,402	37,940
2021	2,225,000	328,438	80,000	7,425	357,539	28,804
2022	2,285,000	261,687	85,000	3,825	366,953	19,931
2023-2027	4,840,000	276,175			635,696	10,813
2028-2032					230,568	
2033-2037					230,566	
2038-2042					78,149	
2043-2047					29,705	
	\$17,430,000	\$ 2,258,917	\$ 420,000	\$ 56,806	\$ 2,981,037	\$ 199,715

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

Changes in long-term obligations reported in the business-type activities of the County during 2017 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Parking Garage Facility					
Refunding Bonds	\$ 1,120,000	\$	\$ (270,000)	\$ 850,000	\$ 270,000
Premium	32,621		(8,154)	24,467	
2010 - Stillwater Center					
Repl Facility Refunding Bonds	5,360,000		(525,000)	4,835,000	535,000
Premium	122,576		(13,619)	108,957	
2010 - St Rt 49/I70 Corridor					
Water Improvement					
Refunding Bonds	345,000		(115,000)	230,000	115,000
Premium	9,519		(3,172)	6,347	
2010 - St Rt 49/I70 Corridor					
Sewer Imp Refunding Bonds	485,000		(160,000)	325,000	160,000
Premium	13,445		(4,483)	8,962	
Total General Obligation Bonds	<u>7,488,161</u>	<u>0</u>	<u>(1,099,428)</u>	<u>6,388,733</u>	<u>1,080,000</u>
<u>Revenue Bonds</u>					
2010 - Solid Waste Revenue Bonds	2,900,000		(285,000)	2,615,000	295,000
Premium	20,791		(2,310)	18,481	
Total Revenue Bonds	<u>2,920,791</u>	<u>0</u>	<u>(287,310)</u>	<u>2,633,481</u>	<u>295,000</u>
<u>Ohio Public Works Commission</u>					
<u>(OPWC) Loans</u>					
2002 - M-4 Water Pump Station	595,000		(85,000)	510,000	85,000
2003 - David Rd Water Tank	507,433		(63,429)	444,004	63,429
2005 - SR35 Water Main					
Replacement	108,680		(11,440)	97,240	11,440
2009 - Needmore Wtr Main					
Replacement	390,000		(30,000)	360,000	30,000
2011 - Main Street Waterline	410,625		(27,375)	383,250	27,375
2011 - Woodman Drive Water Main	217,500		(15,000)	202,500	15,000
2012 - Nordic/Ashcroft/ Longines					
Water Main	540,503		(34,871)	505,632	34,871
2006 - Munger Rd Water					
Main Rehabilitation	198,689		(17,175)	181,514	17,348
2015 - Braddock & La Plate Water					
Main Replacement	75,582		(3,978)	71,604	3,978
2015 - Lakeview, Cherry & Martha					
Water Main Replacement	94,619	128,510	(5,578)	217,551	11,157

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

<i>Types / Issues</i>	<i>Balance 12/31/2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2015 - Oakley & Vale Water Main Replacement	\$ 291,842	\$	\$ (14,966)	\$ 276,876	\$ 14,966
2015 - Mad River, Folkstone & View Pointe Water Main Replacement	467,875		(24,625)	443,250	24,625
2015 - North Main Street Water Main Replacement	236,342		(12,120)	224,222	12,120
2016 - Arthur Plat Ph 1 Wtr Main	177,218		(9,088)	168,130	9,088
2016 - Woodland Hills Phase 1 Wtr Main Street Improvement	449,067	43,433	(24,625)	467,875	24,625
2016 - Big Hill Water Main Replacement	99,219		(4,961)	94,258	4,961
2016 - Braddock Water Main Phase II	14,208	134,941		149,149	
2016 - East Franklin Water Main Replacement	34,477	59,354	(2,346)	91,485	4,692
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	90,374	548,936		639,310	
2017 - West Ridgeway Water Main Replacement		158,241		158,241	
2017 - Bromfield Water Main Replacement		300,684		300,684	
2017 - Woodland Hills Water Main Replacement Ph II		47,769		47,769	
1997 - Brumbaugh Relief Sewer	23,935		(23,935)	0	
2001 - Western Regional Screening	335,813		(74,625)	261,188	74,625
2003 - Environmental Lab Roof	131,245		(17,499)	113,746	17,499
2005 - Manhole Rehabilitation	153,579		(17,064)	136,515	17,064
2006 - Uplands Camp Sewer	281,007		(28,101)	252,906	28,101
2006 - Manhole Rehabilitation	220,978		(18,415)	202,563	18,415
2007 - Uplands Camp Sewer	169,575		(14,745)	154,830	14,745
2007 - Western Regional Roof Replacement	227,487		(21,665)	205,822	21,665
2007 - Sugarcreek Manhole Rehabilitation	337,847		(25,026)	312,821	25,026
2007 - Sanitary Sewer Main Rehabilitation	183,083		(17,436)	165,647	17,436
2008 - Sugarcreek Manhole Rehabilitation	305,248		(23,480)	281,768	23,480
2010 - Ome Gardens Sanitary Sewer Rehabilitation	190,183		(14,088)	176,095	14,088
2011 - Sludge Storage Facility	1,095,695		(73,046)	1,022,649	73,046

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

<i>Types / Issues</i>	<i>Balance 12/31/2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>(Cont'd.)</u>					
2000 - Uplands Camp Sewer	\$ 94,902	\$	\$ (22,676)	\$ 72,226	\$ 23,362
2001 - Manhole Rehabilitation	84,780		(17,871)	66,909	18,411
2001 - Bayside-Orinoco Sewer	55,823		(9,482)	46,341	9,768
2003 - Eastown Lift Station	73,849		(8,298)	65,551	8,549
2003 - Uplands Camp Sewer	155,601		(18,795)	136,806	19,363
2003 - Manhole Rehabilitation	170,052		(19,108)	150,944	19,686
2006 - Woodman Ctr Sewer Replacement	133,540		(12,763)	120,777	12,890
2006 - Sugarcreek Manhole Rehabilitation	291,172		(27,828)	263,344	28,107
2006 - Salem Bend Sewer Rehabilitation	367,045		(33,613)	333,432	33,629
2015 - Western Regional Activated Sludge Improvement	237,500		(12,500)	225,000	12,500
Total OPWC Loans	<u>10,319,192</u>	<u>1,421,868</u>	<u>(938,636)</u>	<u>10,802,424</u>	<u>926,130</u>
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans</u>					
2008 - Crain's Run Water Line	620,190		(63,482)	556,708	67,061
2008 - Crain's Run Water System	1,335,642		(136,604)	1,199,038	144,336
2014 - Woodland Hills Phase II Water Main Replacement	74,186		(74,186)	0	
2015 - North Dixie Drive Improvement 5B Water Line	228,063	397,208	(27,608)	597,663	
2015 - Woodland Hills Phase 1 Water Main Replacement	1,732,839	131,942	(78,817)	1,785,964	
2015 - North Main Street Water Main Replacement	816,958		(31,231)	785,727	32,597
2015 - Big Hill Water Main Replacement	485,621		(22,276)	463,345	
2016 - East Franklin Street Water Main Replacement	143,715		(5,823)	137,892	5,967
2016 - Booster Pump Station Upgrades Main Replacement	61,849	1,767,909	(49,529)	1,780,229	
2016 - Cushing, Rockhill, Shroyer, & Lewiston Water Main	385,245	354,867	(23,495)	716,617	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

<i>Types / Issues</i>	<i>Balance 12/31/2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans: (Cont'd.)</u>					
2016 - West Ridgeway Water Main					
Replacement	\$ 69,918	\$ 118,390	\$ (5,052)	\$ 183,256	\$
2016 - Braddock Water Main					
Replacement Phase 2	195,794	8,568	(15,606)	188,756	
2017 - Bromfield Water Main					
Replacement		248,237	(10,763)	237,474	
2017 - Arthur Plat Phase 2 Water					
Main Replacement		1,147,096		1,147,096	
2017 - Woodland Hills Phase 2 Wtr					
Main Replacement		674,381		674,381	
2017 - Hilton, Glenbeck, Gaylord,					
West Water Main Replacement		407		407	
2017 - Stroop Bridge Wtr Main Location		140,981		140,981	
2017 - Wenzler Park Water Main Replacement		841		841	
2017 - Nutt Road Improvements Phase 3		501		501	
1978 - Sewer Replacement	126,595		(126,595)	0	
1997 - North System Pump Station	40,167		(40,167)	0	
1997 - Lower Holes Creek Relief	215,124		(215,124)	0	
1998 - Upper Stillwater Relief	391,308		(151,993)	239,315	157,994
1998 - Holes Creek Relief					
Sewer/Tunnel	660,617		(256,599)	404,018	266,730
1999 - Equalization Basins	3,014,878		(821,358)	2,193,520	852,783
2000 - Northwest EQ Basin	1,923,460		(393,800)	1,529,660	412,285
2000 - Northridge Relief	2,268,450		(464,432)	1,804,018	486,232
2001 - WRRSP Projects	387,499		(70,138)	317,361	70,278
2001 - Central/South Holes Creek	1,889,077		(341,926)	1,547,151	342,610
2003 - East Holes Creek Relief	1,230,991		(158,090)	1,072,901	163,672
2004 - Fort McKinley Relief	1,164,485		(137,122)	1,027,363	142,327
2005 - East Holes Creek					
Sewer Supplement	484,582		(62,521)	422,061	64,633
2006 - Southeast Holes Creek	2,577,302		(210,655)	2,366,647	217,343
2006 - Clio Rd Pump Station	1,516,230		(119,266)	1,396,964	123,987
2008 - Eastern Region Trickling Filter	638,332		(46,599)	591,733	48,126
2010 - Western Regional					
Tertiary Filter	1,624,218		(89,298)	1,534,920	92,223

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

<i>Types / Issues</i>	<i>Balance 12/31/2016</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>Ohio Water Development</u>					
<u>Authority (OWDA) Loans: (Cont'd.)</u>					
2010 - Western Regional Sludge Thickener Improvement	\$ 1,124,194	\$	\$ (61,807)	\$ 1,062,387	\$ 63,832
2011 - Western Regional Sludge Thickener Improvement Supplement	54,948		(3,160)	51,788	3,244
2011 - Western Regional Tertiary Filters	130,694		(7,516)	123,178	7,715
2014 - Western Regional Aeration Improvements	2,743,095		(99,673)	2,643,422	104,501
2017 - Sewer Extension to Brookville Lake Estates MHP		1,164,151	(33,415)	1,130,736	
2017 - Miami Shores Sanitary Sewer Improvement Design		1,070		1,070	
2017 - Dryden Road Pretreatment & Pumping Station		197,125		197,125	
Total OWDA Loans	30,356,266	6,353,674	(4,455,726)	32,254,214	3,870,476
<u>Other Long-Term Obligations</u>					
2016 - USDA Loan	2,231,000		(36,000)	2,195,000	36,000
Net Pension Liability - OPERS	35,177,404	3,973,211	0	39,150,615	0
Compensated Absences	2,588,552	2,035,903	(1,966,438)	2,658,017	1,023,532
Landfill Post-Closure	664,800	34,148	(78,579)	620,369	78,579
Total Other Long-Term Obligations	40,661,756	6,043,262	(2,081,017)	44,624,001	1,138,111
Total Business-Type Activities	\$ 91,746,166	\$ 13,818,804	\$ (8,862,117)	\$ 96,702,853	\$ 7,309,717

Unfinalized OPWC Project Loans: The County has received Ohio Public Works Commission Loans for projects that have not been fully completed at year end, therefore, the loan amounts have not been issued in full and final payment schedules are not available. The projects are as follows: Braddock Water Main Phase II; Cushing, Rockhill, Shroyer Water Main Replacement; West Ridgeway Water Main Replacement; Bromfield Water Main Replacement; Woodland Hills Water Main Replacement Phase II; and Harshman Road Bridge Replacement. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for these loans is as follows for the Water Fund and Governmental Activities, respectively: \$1,295,153 and \$74,063.

Unfinalized OWDA Project Loans: As of December 31, 2017, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction at Woodland Hills, North Dixie, Big Hill, Booster Pump Station, Cushing/Rockhill/Shroyer & Lewiston, West Ridgeway, Braddock, Bromfield, Arthur Plat, Hilton/Glenbeck/Gaylord, Stroop Bridge, Wenzler Park, Nutt Road, Brookville Lake, Miami Shores, and the Dryden Road Pretreatment Plant. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for these loans is as follows for the Water and Wastewater Funds, respectively: \$7,917,511 and \$1,328,931.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

For business-type activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2017 are as follows:

Business-type Activities											
Enterprise Funds											
Self-Supporting General Obligation Bonds											
Year Ending	Parking Facilities		Stillwater Center		Wastewater		Water		Total Enterprise Funds		
December 31	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2018	\$ 270,000	\$ 24,150	\$ 535,000	\$ 142,375	\$ 160,000	\$ 8,950	\$ 115,000	\$ 6,325	\$ 1,080,000	\$ 181,800	
2019	285,000	17,400	555,000	129,000	165,000	4,950	115,000	3,450	1,120,000	154,800	
2020	295,000	8,850	570,000	112,350					865,000	121,200	
2021			590,000	95,250					590,000	95,250	
2022			615,000	77,550					615,000	77,550	
2023-2025			1,970,000	119,700					1,970,000	119,700	
Total	\$ 850,000	\$ 50,400	\$ 4,835,000	\$ 676,225	\$ 325,000	\$ 13,900	\$ 230,000	\$ 9,775	\$ 6,240,000	\$ 750,300	

Revenue Bonds				
Year Ending	Solid Waste Management		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest
2018	\$ 295,000	\$ 80,394	\$ 295,000	\$ 80,394
2019	300,000	72,281	300,000	72,281
2020	310,000	63,281	310,000	63,281
2021	320,000	53,981	320,000	53,981
2022	330,000	44,381	330,000	44,381
2023-2025	1,060,000	70,656	1,060,000	70,656
Total	\$ 2,615,000	\$ 384,974	\$ 2,615,000	\$ 384,974

Long-term Loans Obligations						
Year Ending	Wastewater		Water		Total Enterprise Funds	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 4,187,970	\$ 643,257	\$ 644,636	\$ 97,327	\$ 4,832,606	\$ 740,584
2019	4,099,850	538,768	657,859	87,555	4,757,709	626,323
2020	3,537,931	440,156	671,797	77,271	4,209,728	517,427
2021	2,578,463	362,030	686,478	66,446	3,264,941	428,476
2022	1,854,008	312,754	701,954	55,051	2,555,962	367,805
2023-2027	6,436,544	1,006,879	2,239,626	123,079	8,676,170	1,129,958
2028-2032	2,498,942	443,964	1,200,725	51,999	3,699,667	495,963
2033-2037	809,578	192,555	615,682	12,322	1,425,260	204,877
2038-2042	297,000	130,265			297,000	130,265
2043-2047	333,000	95,025			333,000	95,025
2048-2052	372,000	55,665			372,000	55,665
2053-2056	286,000	13,014			286,000	13,014
Total	\$ 27,291,286	\$ 4,234,332	\$ 7,418,757	\$ 571,050	\$ 34,710,043	\$ 4,805,382

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

Bond Premiums, Discounts and Deferred Charges on Debt Refundings: Bond premiums and discounts, as well as deferred amounts on debt refundings, are capitalized and amortized as a component of interest and fiscal charges expense, using the straight-line method over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Following are the unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2017:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
<u>Governmental Activities:</u>				
General Obligation Bonds:				
2010 Reibold Renovation Refunding Bonds	\$ 14,006	\$ 1,700,000	\$ 48,871	\$ 1,748,871
2013 Juvenile Detention Refunding Bonds	427,451	15,730,000	363,529	16,093,529
Total Governmental Activities	<u>\$ 441,457</u>	<u>\$ 17,430,000</u>	<u>\$ 412,400</u>	<u>\$ 17,842,400</u>
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Parking Facilities Fund:</i>				
2010 Parking Garage Fac. Refunding Bonds	\$ 6,994	\$ 850,000	\$ 24,467	\$ 874,467
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	40,652	4,835,000	108,957	4,943,957
<i>Wastewater Fund:</i>				
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds		325,000	8,962	333,962
<i>Water Fund:</i>				
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds		230,000	6,347	236,347
Total General Obligation Bonds	<u>\$ 47,646</u>	<u>\$ 6,240,000</u>	<u>\$ 148,733</u>	<u>\$ 6,388,733</u>
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 2,615,000	\$ 18,481	\$ 2,633,481
Total Business-type Activities	<u>\$ 47,646</u>	<u>\$ 8,855,000</u>	<u>\$ 167,214</u>	<u>\$ 9,022,214</u>

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

at the employee's current wage rate. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

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

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 \$504,235 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:

Governmental Activities			
Lease Payments			
Year	Principal	Interest	Total Minimum Lease Payments
2018	\$ 82,898	\$ 2,916	\$ 85,814
2019	52,686	1,969	54,655
2020	50,801	1,212	52,013
2021	43,225	497	43,722
2022	9,318	41	9,359
	<u>\$ 238,928</u>	<u>\$ 6,635</u>	<u>245,563</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

Operating Leases: At December 31, 2017 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 2017 were \$3,874,484; for 2018 through 2027, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities</u> <u>Lease Payments</u>
2018	\$ 3,755,108
2019	3,285,198
2020	3,242,677
2021	3,242,677
2022	3,242,677
2023-2027	<u>11,004,810</u>
Total minimum lease payments	<u>\$27,773,147</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 2017 amounted to \$78,579. The \$620,369 reported as the total estimated liability for landfill postclosure costs at December 31, 2017 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$44,431 from 2016. The \$78,579 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2018, leaving \$541,790 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 2017. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2017, 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, 2017</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2017</u>	<u>Amount Due in 2018</u>
\$664,800	\$34,148	(\$78,579)	\$620,369	\$78,579

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

As of December 31, 2017 there was one series of Industrial Development Bonds, twenty-nine series of Hospital Revenue Bonds and eight series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$12.6 million, \$1.2 billion and \$44.3 million, respectively.

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

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

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services Board separately obtains on its own, all funds of the County participate in the insurance programs and make payments to the Internal Service Funds based on estimates of the amounts needed to fund current year claims and reserves. In all of the risk management funds, claims liabilities reported at December 31, 2017 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, and subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

Governmental Activities:

Internal Service Funds-

Healthcare Self-insurance:

	<u>2017</u>	<u>2016</u>
Claims liability at January 1	\$ 4,538,000	\$ 3,239,000
Current year claims and estimates	43,205,230	43,693,155
Claim payments	<u>(43,364,620)</u>	<u>(42,394,155)</u>
Claims liability at December 31	\$ 4,378,610	\$ 4,538,000

Property/Casualty Risk Management:

Claims liability at January 1	\$ 735,225	\$ 655,340
Change in provision for prior years' claims	653,440	(212,902)
Current year claims and estimates	950,000	565,448
Claim payments	<u>(1,245,727)</u>	<u>(272,661)</u>
Claims liability at December 31	\$ 1,092,938	\$ 735,225

Workers' Compensation Risk Management:

Claims liability at January 1	\$ 7,736,158	\$ 7,875,678
Current year claims and estimates	2,394,536	1,640,042
Claim payments	<u>(1,693,261)</u>	<u>(1,779,562)</u>
Claims liability at December 31	\$ 8,437,433	\$ 7,736,158

Total claims liability at December 31	<u>\$ 13,908,981</u>	<u>\$ 13,009,383</u>
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At December 31, 2017, the \$13,908,981 total claims liability is comprised of \$7,386,714 in estimated insurance claims due within one year and \$6,522,267 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE J - Defined Benefit Pension Plans

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

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

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

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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

	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$25,125,947 for 2017. Of this amount, \$873,553 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportion of the Net Pension Liability:	
Current Measurement Date	1.51717808%
Prior Measurement Date	1.50623600%
Change in Proportionate Share	0.01094208%
Proportionate Share of the Net Pension Liability	\$344,525,342
Pension Expense	\$73,647,387

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Differences between expected and actual experience	\$466,977
Changes of assumptions	54,645,938
Net difference between projected and actual earnings on pension plan investments	51,307,774
Changes in proportion and differences between County contributions and proportionate share of contributions	4,578,073
County contributions subsequent to the measurement date	25,125,947
Total Deferred Outflows of Resources	<u>\$136,124,709</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$2,050,443
Changes in proportion and differences between County contributions and proportionate share of contributions	3,831,174
Total Deferred Inflows of Resources	<u>\$5,881,617</u>

\$25,125,947 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2018	\$43,340,130
2019	45,004,008
2020	18,276,968
2021	(1,503,961)
Total	<u>\$105,117,145</u>

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used. The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$526,339,420	\$344,525,342	\$193,015,395

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE K - Post-employment Benefits

Ohio Public Employees Retirement System

Plan Description: Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

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

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

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

Funding Policy: The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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

Substantially all of the County's contributions allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$2,148,202, \$4,356,943 and \$3,724,677, respectively. For 2017, 89 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE L - Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2017 were levied after October 1, 2016 on the assessed value as of January 1, 2016, the lien date. Public utility property taxes collected in 2017 attached as a lien on December 31, 2015 and were levied after October 31, 2016. Taxpayers were required to pay one half of real property taxes by February 17, 2017 with the remaining half due July 21, 2017. 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 2017 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2014 and a statistical update was completed in 2017. The assessed value by property classification, upon which the 2017 tax levy was based, follows:

Real property	\$ 9,103,199,510
Public utility real property.....	2,668,640
Public utility tangible personal property	<u>428,301,650</u>
Total.....	<u>\$ 9,534,169,800</u>

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

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a)</i>	<i>R/A C/I</i>	
Human Services A	2014	8.21	7.78	8.17	2021
Human Services B	2010	6.03	5.71	6.00	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.29</u>	<u>0.51</u>	cont.
<i>Total</i>		15.24	13.78	14.68	

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2017. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2018 were recorded as 2017 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 2017 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is reported as a deferred inflow of resources.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE M - Interfund Transfers

A summary of interfund transfers made during the year follows:

Transfers From	Transfers To										TOTAL	
	General	Board of Developmental Disabilities Services	Children Services	Job & Family Services	ADAMHS Board	Nonmajor Governmental Funds	Stillwater	Solid Waste Management	Service Depot	Healthcare Self-Insurance		
General	\$	\$	\$	\$ 2,330,913	\$	\$ 14,818,797	\$	\$ 349,585	\$ 151,617	\$ 3,000,000	\$	20,650,912
Board of Developmental Disabilities Services						165,943						165,943
Human Services Levy	7,765,108	27,997,249	26,122,788		24,935,548	13,810,861	4,853,517					105,485,071
Nonmajor Governmental Funds	48,113					60,169						108,282
Wastewater	28,732											28,732
TOTAL	\$ 7,841,953	\$ 27,997,249	\$ 26,122,788	\$ 2,330,913	\$ 24,935,548	\$ 28,855,770	\$ 4,853,517	\$ 349,585	\$ 151,617	\$ 3,000,000	\$	126,438,940

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

NOTE N – Individual Fund Deficits

Other Governmental Funds:

Community Development Block Grant

This Special Revenue Fund deficit of \$394,246 resulted from expenditures exceeding revenues. This deficit will be eliminated through future intergovernmental revenues.

Workforce Investment Act

This Special Revenue Fund deficit of \$160,420 resulted from expenditures exceeding revenues. This deficit will be eliminated through future intergovernmental revenues.

Other Federal Grants

This Special Revenue Fund deficit of \$249,214 resulted from a prior year deficit fund balance. This deficit will be eliminated through future intergovernmental revenues.

Road Assessment Debt Service

This Debt Service Fund deficit of \$124,844 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 \$866,724 is due to the GAAP reporting of an internal borrowing, comprised primarily of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

Road Assessment Projects

This Capital Projects Fund deficit of \$86,633 is due to accruals at year-end. This deficit will be eliminated through future revenues.

NOTE O – Other Non-Operating Revenues

For the year ended December 31, 2017, Other Non-Operating Revenues consist of the following:

	Wastewater		Water
Insurance Reimbursements	\$ 7,018	\$	\$ 7,018

NOTE P - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc. and to Miami Valley In-Ovations, Inc., both of which are discretely-presented component units of the County. The total value of these in-kind contributions, estimated at \$326,257 for Monco and at \$188,662 for Miami Valley In-Ovations, was recorded as operating revenues and expenses in their 2017 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE Q – Fund Balances

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

Fund Balances	<i>Board of</i>						<i>All Other</i>	<i>Total</i>
	<i>General</i>	<i>Developmental</i> <i>Disabilities</i> <i>Services</i>	<i>Human</i> <i>Services</i> <i>Levy</i>	<i>Children</i> <i>Services</i>	<i>Job &</i> <i>Family</i> <i>Services</i>	<i>ADAMHS</i> <i>Board</i>		
Nonspendable:								
Prepays	\$ 191,691	\$ 35,933	\$	\$	\$ 67,475	\$	\$ 45,823	\$ 340,922
For noncurrent receivables	5,804,021							5,804,021
For unclaimed monies	1,832,103							1,832,103
Total Nonspendable	7,827,815	35,933			67,475		45,823	7,977,046
Restricted for:								
Debt service							1,800,309	1,800,309
Capital outlay							3,717,058	3,717,058
Human services levy programs			69,810,667					69,810,667
Developmental disabilities services		9,447,537						9,447,537
General government purposes							4,568,871	4,568,871
Judicial and law enforcement purposes							16,445,040	16,445,040
Environment and public works purposes							15,994,689	15,994,689
Social services purposes				1,637,983	1,247,820	16,387,433	15,615,355	34,888,591
Real Estate Assessment							2,802,494	2,802,494
Other state and local grants							1,739,404	1,739,404
Community and Economic development purposes							7,182,905	7,182,905
Total Restricted	0	9,447,537	69,810,667	1,637,983	1,247,820	16,387,433	69,866,125	168,397,565
Committed for:								
Capital Reserve	1,931,883							1,931,883
Capital outlay and improvement							31,011,760	31,011,760
Public works building Maintenance							1,520,984	1,520,984
Job Center							582,480	582,480
Sheriff contracts							3,286,775	3,286,775
Total Committed	1,931,883	0	0	0	0	0	36,401,999	38,333,882
Assigned for:								
General government purposes	196,398							196,398
Judicial and law enforcement purposes	769,239							769,239
Community and Economic development purposes	27,203							27,203
Environment and public works purposes	2,654							2,654
Social services purposes	1,913							1,913
Total Assigned	997,407	0	0	0	0	0	0	997,407
Unassigned (Deficit)	81,975,189						(1,898,217)	80,076,972
Total Fund Balances	\$ 92,732,294	\$ 9,483,470	\$ 69,810,667	\$ 1,637,983	\$ 1,315,295	\$ 16,387,433	\$ 104,415,730	\$ 295,782,872

NOTE R – Stabilization Arrangements

Budget Stabilization Fund

During 2006, the County established a Budget Stabilization Fund. The establishment of a Budget Stabilization Fund requires the Board of County Commissioner's approval and is authorized under the Ohio Revised Code Section 5705.13(A)(1). The purpose of the County's Budget Stabilization Fund is to guard against cyclical changes in General Fund revenue and expenses according to 5705.13(A)(1). The total amount of funds to accumulate in this Fund shall not exceed 5% of the total revenue credited in the preceding fiscal year to the General Fund. The balance of the Budget Stabilization Fund at December 31, 2017 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, 2017 was \$1,931,883.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE S - Tax Abatements

During 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, "Tax Abatement Disclosures." This GASB pronouncement requires disclosure of information about the nature and magnitude of tax abatements. For 2017, County property taxes were reduced by \$1,819,263 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

Municipality	Amount of County Tax Reduction
Brookville	\$ 238,575
Centerville	48,981
Clayton	221,945
Dayton	420,608
Englewood	112,135
Huber Heights	58,502
Miamisburg	216,309
Moraine	198,770
Riverside	3,104
Springboro	72,028
Trotwood	2,981
Vandalia	198,280
West Carrollton	27,045
Total County	<u>\$ 1,819,263</u>

The following communities only have Tax Abatements. The Community Reinvestment Area Abatements Agreements are established pursuant to 3735.67 of the Ohio Revised Code.

1. Brookville (6 Commercial and Industrial Parcels)
2. Centerville (13 Commercial Parcels, 6 Residential Parcels)
3. Dayton (33 Commercial Parcels, 360 Residential Parcels)
4. Englewood (22 Commercial and Industrial Parcels)
5. Huber Heights (9 Commercial and Industrial Parcels)
6. Miamisburg (43 Commercial and Industrial Parcels)
7. Moraine (13 Commercial and Industrial Parcels, 14 Residential Parcels)
8. Trotwood (2 Commercial Parcels)
9. Vandalia (14 Commercial and Industrial Parcels)
10. West Carrollton (7 Commercial and Industrial Parcels and 3 Residential Parcels)

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

Clayton

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE S - Tax Abatements (Cont'd.)

Dayton

1. Black Sapphire/Concord Hospitality (Pledged 18 jobs and 25 were created. Pledged \$5,500,000 and total investment was \$20,451,017.)
2. KBK Four LLC (Pledged \$5,500,000 in total investment and total investment was \$23,123,851.)
3. Real Wire LLC (Pledged 12 jobs with 52 created. Pledged \$2,200,000 investment and total investment was \$3,524,708.)
4. Norwood Tool (Pledged 10 jobs with 1,004 created. Pledged \$4,200,000 investment and total investment was \$15,607,514.)
5. Malt Products Corporation (Pledged 30 jobs with 55 created. Pledged \$16,000,000 investment and total investment was \$26,100,179.)
6. Total Fire Group DBA Honeywell (Pledged 75 jobs with 485 created, Pledged \$12,215,000 investment and total investment was \$21,396,666.)
7. KBK Eight LLC (Pledged 50 jobs and 53 were created. Pledged \$7,500,000 with a total investment of \$13,976,596.)
8. Dayton Forging and Heat Treating (Pledged 28 jobs and 48 created. Pledged \$3,860,000 investment with a total investment of \$5,093,634.)
9. KBK Three LLC (Pledged \$3,500,000 in investments and the total investment was \$32,621,149.)

Riverside

1. SRA International (Pledged \$6,000,000 investment and 27 jobs. The company met both requirements.)
2. InfoCision (Pledged \$988,000 in construction and 90 full-time and 50 part-time jobs. The company met both requirements.)

NOTE T – Significant Commitments

Construction Commitments

The County's outstanding construction commitments as of December 31, 2017, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Nicholas Center Project	\$ 3,102,481
Sheriff's Office Training Complex	1,001,106
Sheriff's Office Software and Hardware Projects	1,463,847
Board of Developmental Disabilities Services Software and Hardware Projects	89,200
Probate Court E-Filing System	78,618
Administration Building Loading Dock	75,268
County Fairgrounds Relocation Project	55,624
Road and Bridge Projects	11,849,163
Total	<u>\$ 17,715,307</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 1,607,665
Wastewater Projects	1,996,028
Solid Waste Management Projects	7,155,938
Total	<u>\$ 10,759,631</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE T – Significant Commitments (Cont'd.)

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrances accounting is utilized to the extent necessary to ensure effective budgetary control and accountability and to facilitate effective cash planning and control. As of December 31, 2017, the amount of encumbrances outstanding are as follows:

<u>Governmental Activities:</u>	<u>Encumbrances</u>
General	\$ 3,459,490
Board of Developmental Disabilities Services	1,909,514
Human Services Levy	6,065,576
Children Services	2,084,974
Job & Family Services	3,272,238
ADAMHS Board	7,919,288
All Other Governmental	45,153,994
Total Governmental Funds	<u>\$ 69,865,074</u>
<u>Business-type Activities:</u>	
Parking Facilities	\$ 474,133
Stillwater Center	509,828
Wastewater	6,699,994
Water	4,408,921
Solid Waste Management	10,607,077
Total Business-type Activities	<u>\$ 22,699,953</u>

NOTE U – Subsequent Events

On January 1, 2018, Monco Enterprises, Inc. became privatized and will no longer be considered a component unit of the County. Beginning January 1, 2018, Montgomery County will no longer serve as the fiscal agent for Five Rivers Metroparks. Therefore, they will no longer be reported as a Fiduciary Fund in the County's financial statements.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System - Traditional Plan
As of and For the Year Ended December 31, 2017

(Cont'd.)

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

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	1.51717808%	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$344,525,342	\$260,899,064	\$182,182,084	\$178,067,198
County's Covered Payroll	\$193,303,277	\$183,626,152	\$180,569,683	\$166,838,296
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	178.23%	142.08%	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year

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

Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Five Years (1)

	2017	2016	2015	2014	2013
Contractually Required Contribution	\$25,125,947	\$23,829,899	\$22,633,325	\$22,255,089	\$22,249,793
Contributions in Relation to the Contractually Required Contribution	(25,125,947)	(23,829,899)	(22,633,325)	(22,255,089)	(22,249,793)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0
County Covered Payroll	\$188,464,374	\$193,303,277	\$183,626,152	\$180,569,683	\$166,838,296
Contributions as a Percentage of Covered Payroll	13.33%	12.33%	12.33%	12.32%	13.34%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year

MONTGOMERY COUNTY, OHIO
Required Supplementary Information (Cont'd.)
Ohio Public Employees Retirement System - Traditional Plan
As of and For the Year Ended December 31, 2017

Changes in Assumptions - OPERS

Amounts reported for 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

MONTGOMERY COUNTY, OHIO

Required Supplementary Information

**Condition Assessments of the County’s Infrastructure Reported Using the Modified Approach
As of and For the Year Ended December 31, 2017**

The County reports its infrastructure of roads and bridges using the modified approach, whereby the County has elected *not* to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

County Roads

The condition of road pavement is assessed by the County Engineer, by using the MicroPAVER pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on the following criteria: date of last surface maintenance; pavement surface condition; traffic volume; and traffic type. The rating system that ranks the assessment of each roadway section is as follows:

Rating	PCI High Value	PCI Low Value
Excellent	100	90
Very Good	89	79
Good	78	66
Fair	65	55
Poor	54	43
Very Poor	42	29
Critical	28	14
Failed	13	0

This table reflects the relative values in the MicroPAVER system that the County Engineer has determined to be accurate for the various ratings. This determination has been developed using both historical inspection data and field evaluations of roads in the County system. Roadway assessment values change over time until maintenance work is completed to restore or improve section ratings.

It is the policy of the County Engineer that 60% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed once every three years.

The following summarizes the County Engineer’s condition assessment of County roads as of December 31, 2017, 2016, 2015, 2014 and 2013:

	2017		2016		2015		2014		2013	
	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	236	72%	217	66%	275	86%	270	84%	256	80%
Condition Assessment of Less than Fair	92	28%	111	34%	45	14%	50	16%	64	20%

MONTGOMERY COUNTY, OHIO

Required Supplementary Information (Cont'd.)

**Condition Assessments of the County's Infrastructure Reported Using the Modified Approach
As of and For the Year Ended December 31, 2017**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2013	\$10,417,047	\$9,199,527	\$1,217,520
2014	\$9,094,703	\$8,254,489	\$840,214
2015	\$5,990,619	\$5,177,068	\$813,551
2016	\$5,811,445	\$5,171,786	\$639,659
2017	\$6,794,327	\$6,324,278	\$470,049

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, 2017, 2016, 2015, 2014, and 2013:

	2017		2016		2015		2014		2013	
	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	495	95%	493	95%	495	95%	491	95%	482	94%
Condition Assessment of Less than Fair	24	5%	28	5%	24	5%	28	5%	30	6%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2013	\$1,881,626	\$1,743,365	\$138,261
2014	\$1,970,383	\$1,783,399	\$186,984
2015	\$1,755,018	\$1,707,514	\$47,504
2016	\$1,536,118	\$1,473,828	\$62,290
2017	\$1,602,436	\$1,330,638	\$271,798

**COMBINING FINANCIAL
STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

MONTGOMERY COUNTY, OHIO

NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

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

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

Nonmajor Capital Project Funds

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

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

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

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

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

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

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds by Fund Type
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 75,169,818	\$ 2,025,100	\$ 35,581,978	\$ 112,776,896
Accrued Interest Receivable	138,140			138,140
Accounts Receivable	1,052,257			1,052,257
Due from Other Funds	466,000		618,801	1,084,801
Prepaid Items	45,823			45,823
Property Taxes Receivable	2,419			2,419
Due from Other Governments	8,188,708		4,150	8,192,858
Special Assessments Receivable		1,960,064		1,960,064
<i>Total Assets</i>	<u>\$ 85,063,165</u>	<u>\$ 3,985,164</u>	<u>\$ 36,204,929</u>	<u>\$ 125,253,258</u>
LIABILITIES:				
Accounts Payable	\$ 5,875,638	\$	\$ 1,325,415	\$ 7,201,053
Accrued Wages and Benefits	1,806,258			1,806,258
Due to Other Governments	474,538		233,592	708,130
Matured Compensated Absences	1,530			1,530
Interfund Payable	1,387,650	1,216,359		2,604,009
Due to Other Funds	1,816,565		3,737	1,820,302
<i>Total Liabilities</i>	<u>11,362,179</u>	<u>1,216,359</u>	<u>1,562,744</u>	<u>14,141,282</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	4,736,182	1,960,064		6,696,246
FUND BALANCES:				
Nonspendable:				
Prepaid Items	45,823			45,823
Restricted	64,348,758	1,800,309	3,717,058	69,866,125
Committed	5,390,239		31,011,760	36,401,999
Unassigned (Deficit)	(820,016)	(991,568)	(86,633)	(1,898,217)
<i>Total Fund Balances</i>	<u>68,964,804</u>	<u>808,741</u>	<u>34,642,185</u>	<u>104,415,730</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 85,063,165</u>	<u>\$ 3,985,164</u>	<u>\$ 36,204,929</u>	<u>\$ 125,253,258</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,144,273	\$ 2,213,937	\$ 127,371	\$ 14,665
Accrued Interest Receivable				
Accounts Receivable				
Due from Other Funds		1,481		
Prepaid Items				
Property Taxes Receivable				
Due from Other Governments	64,839	74,834		140,088
<i>Total Assets</i>	<u>\$ 3,209,112</u>	<u>\$ 2,290,252</u>	<u>\$ 127,371</u>	<u>\$ 154,753</u>
LIABILITIES:				
Accounts Payable	\$ 161,251	\$ 173,765	\$ 272,006	\$ 145,615
Accrued Wages and Benefits	82,288	129,407	2,560	
Due to Other Governments	976	62,652	246,792	9,558
Matured Compensated Absences				
Interfund Payable		120,000		160,000
Due to Other Funds	97,264	4,894	259	
<i>Total Liabilities</i>	<u>341,779</u>	<u>490,718</u>	<u>521,617</u>	<u>315,173</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	64,839			
FUND BALANCES:				
Nonspendable:				
Prepaid Items				
Restricted	2,802,494	1,799,534		
Committed				
Unassigned (Deficit)			(394,246)	(160,420)
<i>Total Fund Balances (Deficits)</i>	<u>2,802,494</u>	<u>1,799,534</u>	<u>(394,246)</u>	<u>(160,420)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,209,112</u>	<u>\$ 2,290,252</u>	<u>\$ 127,371</u>	<u>\$ 154,753</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
\$ 2,357,591	\$ 1,484,424	\$ 1,037,106	\$ 1,757,369	\$ 12,110,171	\$ 4,395,804	\$ 600,067
17,412		2		64,836		
354,693				18,363	45,929	107
					38,712	6,945
	268,226	11,557	67,050	5,219,163	49,143	
<u>\$ 2,729,696</u>	<u>\$ 1,752,650</u>	<u>\$ 1,048,665</u>	<u>\$ 1,824,419</u>	<u>\$ 17,412,533</u>	<u>\$ 4,529,588</u>	<u>\$ 607,119</u>
\$ 118,672	\$ 281,491	\$ 103,346	\$ 1,075,787	\$ 134,110	\$ 19,995	\$ 24,639
171,707	3,400	157,447	6,053	204,626	454,644	
123	21,743	9,635	25,203	8,583	2,975	
500,000					100,500	
745,477		3,672	246,953	775	633,139	
<u>1,535,979</u>	<u>306,634</u>	<u>274,100</u>	<u>1,353,996</u>	<u>348,094</u>	<u>1,211,253</u>	<u>24,639</u>
	195,716			3,486,243	31,560	
1,193,717	1,250,300	774,565	470,423	13,578,196	3,286,775	582,480
<u>1,193,717</u>	<u>1,250,300</u>	<u>774,565</u>	<u>470,423</u>	<u>13,578,196</u>	<u>3,286,775</u>	<u>582,480</u>
<u>\$ 2,729,696</u>	<u>\$ 1,752,650</u>	<u>\$ 1,048,665</u>	<u>\$ 1,824,419</u>	<u>\$ 17,412,533</u>	<u>\$ 4,529,588</u>	<u>\$ 607,119</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds (Cont'd.)
December 31, 2017

	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	\$ 1,930,894	\$ 44,172	\$ 1,274,855	\$ 42,677,119	\$ 75,169,818
Accrued Interest Receivable				73,304	138,140
Accounts Receivable				970,444	1,052,257
Due from Other Funds			32,243	31,926	466,000
Prepaid Items		16,136		29,687	45,823
Property Taxes Receivable				2,419	2,419
Due from Other Governments		248,918	818,778	1,226,112	8,188,708
<i>Total Assets</i>	<u>\$ 1,930,894</u>	<u>\$ 309,226</u>	<u>\$ 2,125,876</u>	<u>\$ 45,011,011</u>	<u>\$ 85,063,165</u>
LIABILITIES:					
Accounts Payable	\$ 370,800	\$ 98,792	\$ 261,379	\$ 2,633,990	\$ 5,875,638
Accrued Wages and Benefits	24,566	7,945	99,470	462,145	1,806,258
Due to Other Governments	9,345	31,573		45,380	474,538
Matured Compensated Absences				1,530	1,530
Interfund Payable	3,050	400,000		104,100	1,387,650
Due to Other Funds	2,149			81,983	1,816,565
<i>Total Liabilities</i>	<u>409,910</u>	<u>538,310</u>	<u>360,849</u>	<u>3,329,128</u>	<u>11,362,179</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue		20,130	25,623	912,071	4,736,182
FUND BALANCES:					
Nonspendable:					
Prepaid Items		16,136		29,687	45,823
Restricted			1,739,404	40,740,125	64,348,758
Committed	1,520,984				5,390,239
Unassigned (Deficit)		(265,350)			(820,016)
<i>Total Fund Balances (Deficits)</i>	<u>1,520,984</u>	<u>(249,214)</u>	<u>1,739,404</u>	<u>40,769,812</u>	<u>68,964,804</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,930,894</u>	<u>\$ 309,226</u>	<u>\$ 2,125,876</u>	<u>\$ 45,011,011</u>	<u>\$ 85,063,165</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017

	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	\$ 46,698	\$ 178,093	\$ 1,800,309	\$ 2,025,100
Special Assessments Receivable	<u>121,475</u>	<u>1,838,589</u>		<u>1,960,064</u>
<i>Total Assets</i>	<u>\$ 168,173</u>	<u>\$ 2,016,682</u>	<u>\$ 1,800,309</u>	<u>\$ 3,985,164</u>
LIABILITIES:				
Interfund Payable	<u>\$ 171,542</u>	<u>\$ 1,044,817</u>	<u>\$</u>	<u>\$ 1,216,359</u>
<i>Total Liabilities</i>	<u>171,542</u>	<u>1,044,817</u>	<u>0</u>	<u>1,216,359</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	<u>121,475</u>	<u>1,838,589</u>		<u>1,960,064</u>
FUND BALANCES:				
Restricted			1,800,309	1,800,309
Unassigned (Deficit)	<u>(124,844)</u>	<u>(866,724)</u>		<u>(991,568)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(124,844)</u>	<u>(866,724)</u>	<u>1,800,309</u>	<u>808,741</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 168,173</u>	<u>\$ 2,016,682</u>	<u>\$ 1,800,309</u>	<u>\$ 3,985,164</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 4,130,037	\$ 22,510	\$ 5,287,704	\$ 8,896,208	\$ 6,977,656
Due from Other Funds			618,801		
Due from Other Governments				4,150	
<i>Total Assets</i>	<u>\$ 4,130,037</u>	<u>\$ 22,510</u>	<u>\$ 5,906,505</u>	<u>\$ 8,900,358</u>	<u>\$ 6,977,656</u>
LIABILITIES:					
Accounts Payable	\$ 358,618	\$	\$ 1,291	\$ 249,482	\$ 7,781
Due to Other Governments	233,592				
Due to Other Funds	49			3,688	
<i>Total Liabilities</i>	<u>592,259</u>	<u>0</u>	<u>1,291</u>	<u>253,170</u>	<u>7,781</u>
FUND BALANCES:					
Restricted	3,537,778				
Committed		22,510	5,905,214	8,647,188	6,969,875
Unassigned (Deficit)					
<i>Total Fund Balances (Deficit)</i>	<u>3,537,778</u>	<u>22,510</u>	<u>5,905,214</u>	<u>8,647,188</u>	<u>6,969,875</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 4,130,037</u>	<u>\$ 22,510</u>	<u>\$ 5,906,505</u>	<u>\$ 8,900,358</u>	<u>\$ 6,977,656</u>

800 MHz Replacement Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
\$ 22,990	\$ 381,642	\$ 174,503	\$ 9,683,951	\$ 4,777	\$ 35,581,978 618,801 4,150
<u>\$ 22,990</u>	<u>\$ 381,642</u>	<u>\$ 174,503</u>	<u>\$ 9,683,951</u>	<u>\$ 4,777</u>	<u>\$ 36,204,929</u>
\$	\$ 468,275	\$	\$ 239,968	\$	\$ 1,325,415 233,592 3,737
<u>0</u>	<u>468,275</u>	<u>0</u>	<u>239,968</u>	<u>0</u>	<u>1,562,744</u>
22,990	(86,633)	174,503	9,443,983	4,777	3,717,058 31,011,760 (86,633)
<u>22,990</u>	<u>(86,633)</u>	<u>174,503</u>	<u>9,443,983</u>	<u>4,777</u>	<u>34,642,185</u>
<u>\$ 22,990</u>	<u>\$ 381,642</u>	<u>\$ 174,503</u>	<u>\$ 9,683,951</u>	<u>\$ 4,777</u>	<u>\$ 36,204,929</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds by Fund Type
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 4,404,046	\$	\$	\$ 4,404,046
Other Local Taxes	7,479,533			7,479,533
Special Assessments		278,991	43,579	322,570
Charges for Services	36,779,856		20,000	36,799,856
Licenses and Permits	3,262,858			3,262,858
Fines and Forfeitures	969,079			969,079
Intergovernmental	63,543,268		8,812,923	72,356,191
Interest	287,120			287,120
Other	925,218		576,484	1,501,702
<i>Total Revenues</i>	<u>117,650,978</u>	<u>278,991</u>	<u>9,452,986</u>	<u>127,382,955</u>
EXPENDITURES:				
Current:				
General Government	9,249,271			9,249,271
Judicial and Law Enforcement	69,414,320			69,414,320
Environment and Public Works	14,406,476		237,280	14,643,756
Social Services	36,514,835			36,514,835
Community and Economic Development	7,552,924			7,552,924
Capital Outlay			14,569,368	14,569,368
Intergovernmental:				
General Government	1,688,660			1,688,660
Judicial and Law Enforcement	508,889			508,889
Environment and Public Works	301,040			301,040
Community and Economic Development	20,000			20,000
Debt Service:				
Principal Retirements	433,651	2,650,000		3,083,651
Interest and Fiscal Charges	80,735	598,269		679,004
<i>Total Expenditures</i>	<u>140,170,801</u>	<u>3,248,269</u>	<u>14,806,648</u>	<u>158,225,718</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,519,823)</u>	<u>(2,969,278)</u>	<u>(5,353,662)</u>	<u>(30,842,763)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	20,731,321	2,556,435	5,568,014	28,855,770
Proceeds of Loans			74,063	74,063
Proceeds from Sale of Capital Assets			995,672	995,672
Transfers Out		(108,282)		(108,282)
<i>Total Other Financing Sources and Uses</i>	<u>20,731,321</u>	<u>2,448,153</u>	<u>6,637,749</u>	<u>29,817,223</u>
<i>Net Change in Fund Balance</i>	(1,788,502)	(521,125)	1,284,087	(1,025,540)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>70,753,306</u>	<u>1,329,866</u>	<u>33,358,098</u>	<u>105,441,270</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 68,964,804</u>	<u>\$ 808,741</u>	<u>\$ 34,642,185</u>	<u>\$ 104,415,730</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

(Cont'd.)

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
REVENUES:					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	3,548,951				1,881,771
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	245,954	7,726,818	2,700,280	3,685,443	7,783,560
Interest					
Other	8,863	15,673	2,519	367	267,593
<i>Total Revenues</i>	<u>3,803,768</u>	<u>7,742,491</u>	<u>2,702,799</u>	<u>3,685,810</u>	<u>9,932,924</u>
EXPENDITURES:					
Current:					
General Government	4,440,388				
Judicial and Law Enforcement		7,371,401			14,408,280
Environment and Public Works					
Social Services			408,399	3,990,507	318,522
Community and Economic Development			2,972,597		
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>4,440,388</u>	<u>7,371,401</u>	<u>3,380,996</u>	<u>3,990,507</u>	<u>14,726,802</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(636,620)</u>	<u>371,090</u>	<u>(678,197)</u>	<u>(304,697)</u>	<u>(4,793,878)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In		16,760			2,288,115
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>16,760</u>	<u>0</u>	<u>0</u>	<u>2,288,115</u>
<i>Net Change in Fund Balance</i>	<u>(636,620)</u>	<u>387,850</u>	<u>(678,197)</u>	<u>(304,697)</u>	<u>(2,505,763)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,439,114</u>	<u>1,411,684</u>	<u>283,951</u>	<u>144,277</u>	<u>3,699,480</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 2,802,494</u>	<u>\$ 1,799,534</u>	<u>\$ (394,246)</u>	<u>\$ (160,420)</u>	<u>\$ 1,193,717</u>

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, 2017

	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	Road, Auto and Gas
REVENUES:				
Property Taxes	\$	\$	\$	\$
Other Local Taxes				4,384,829
Charges for Services		214	44,309	187,823
Licenses and Permits				278,198
Fines and Forfeitures				9,849,707
Intergovernmental	5,266,072	7,526,433	6,233,194	161,188
Interest				58,021
Other		29,996		
	<u>5,266,072</u>	<u>7,556,643</u>	<u>6,277,503</u>	<u>14,919,766</u>
<i>Total Revenues</i>				
EXPENDITURES:				
Current:				
General Government				
Judicial and Law Enforcement		8,033,593		
Environment and Public Works				11,840,220
Social Services	4,405,385		7,465,635	
Community and Economic Development				
Intergovernmental:				
General Government				
Judicial and Law Enforcement				
Environment and Public Works				3,484
Community and Economic Development				
Debt Service:				
Principal Retirements				404,719
Interest and Fiscal Charges				80,494
	<u>4,405,385</u>	<u>8,033,593</u>	<u>7,465,635</u>	<u>12,328,917</u>
<i>Total Expenditures</i>				
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>860,687</u>	<u>(476,950)</u>	<u>(1,188,132)</u>	<u>2,590,849</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	860,687	(476,950)	(1,188,132)	2,590,849
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>389,613</u>	<u>1,251,515</u>	<u>1,658,555</u>	<u>10,987,347</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 1,250,300</u>	<u>\$ 774,565</u>	<u>\$ 470,423</u>	<u>\$ 13,578,196</u>

Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue
\$	\$	\$	\$	\$	\$ 4,404,046	\$ 4,404,046
15,739,569	3,593,599	2,322,602		101,846	3,094,704	7,479,533
					9,359,172	36,779,856
					3,262,858	3,262,858
1,133,752			1,567,346	5,300,350	690,881	969,079
					4,524,359	63,543,268
34,666	1,051	32,019		101,163	125,932	287,120
<u>16,907,987</u>	<u>3,594,650</u>	<u>2,354,621</u>	<u>1,567,346</u>	<u>5,503,359</u>	<u>25,835,239</u>	<u>117,650,978</u>
		1,799,784	395,690	27,980	2,585,429	9,249,271
18,251,584		1,401,305	777,460	2,621,165	16,549,532	69,414,320
				347,415	2,218,841	14,406,476
	3,550,848	920,529	487,086	2,382,398	12,585,526	36,514,835
					4,580,327	7,552,924
					1,688,660	1,688,660
480,886					28,003	508,889
					297,556	301,040
					20,000	20,000
					28,932	433,651
					241	80,735
<u>18,732,470</u>	<u>3,550,848</u>	<u>4,121,618</u>	<u>1,660,236</u>	<u>5,378,958</u>	<u>40,583,047</u>	<u>140,170,801</u>
<u>(1,824,483)</u>	<u>43,802</u>	<u>(1,766,997)</u>	<u>(92,890)</u>	<u>124,401</u>	<u>(14,747,808)</u>	<u>(22,519,823)</u>
1,499,200		1,254,914		766,121	14,906,211	20,731,321
1,499,200	0	1,254,914	0	766,121	14,906,211	20,731,321
(325,283)	43,802	(512,083)	(92,890)	890,522	158,403	(1,788,502)
<u>3,612,058</u>	<u>538,678</u>	<u>2,033,067</u>	<u>(156,324)</u>	<u>848,882</u>	<u>40,611,409</u>	<u>70,753,306</u>
<u>\$ 3,286,775</u>	<u>\$ 582,480</u>	<u>\$ 1,520,984</u>	<u>\$ (249,214)</u>	<u>\$ 1,739,404</u>	<u>\$ 40,769,812</u>	<u>\$ 68,964,804</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Juvenile Detention Center Debt Service	Total Nonmajor Debt Service
REVENUES:					
Special Assessments	\$ 15,281	\$ 263,710	\$	\$	\$ 278,991
<i>Total Revenues</i>	<u>15,281</u>	<u>263,710</u>	<u>0</u>	<u>0</u>	<u>278,991</u>
EXPENDITURES:					
Debt Service:					
Principal Retirements		80,000	530,000	2,040,000	2,650,000
Interest and Fiscal Charges		22,984	58,850	516,435	598,269
<i>Total Expenditures</i>	<u>0</u>	<u>102,984</u>	<u>588,850</u>	<u>2,556,435</u>	<u>3,248,269</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,281</u>	<u>160,726</u>	<u>(588,850)</u>	<u>(2,556,435)</u>	<u>(2,969,278)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In				2,556,435	2,556,435
Transfers Out	(64,978)	(43,304)			(108,282)
<i>Total Other Financing Sources and Uses</i>	<u>(64,978)</u>	<u>(43,304)</u>	<u>0</u>	<u>2,556,435</u>	<u>2,448,153</u>
<i>Net Change in Fund Balance</i>	(49,697)	117,422	(588,850)	0	(521,125)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(75,147)</u>	<u>(984,146)</u>	<u>2,389,159</u>		<u>1,329,866</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (124,844)</u>	<u>\$ (866,724)</u>	<u>\$ 1,800,309</u>	<u>\$ 0</u>	<u>\$ 808,741</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2017

(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					20,000
Intergovernmental	2,602,272	1,827,481	15,000	267,432	
Other				49,384	
<i>Total Revenues</i>	<u>2,602,272</u>	<u>1,827,481</u>	<u>15,000</u>	<u>316,816</u>	<u>20,000</u>
EXPENDITURES:					
Current:					
Environment and Public Works	233,592			3,688	
Capital Outlay	2,467,938	1,879,034	333,709	2,987,570	506,472
<i>Total Expenditures</i>	<u>2,701,530</u>	<u>1,879,034</u>	<u>333,709</u>	<u>2,991,258</u>	<u>506,472</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(99,258)</u>	<u>(51,553)</u>	<u>(318,709)</u>	<u>(2,674,442)</u>	<u>(486,472)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In			807,099	4,598,746	102,000
Proceeds of Loans		74,063			
Proceeds from Sale of Capital Assets					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>74,063</u>	<u>807,099</u>	<u>4,598,746</u>	<u>102,000</u>
<i>Net Change in Fund Balance</i>	(99,258)	22,510	488,390	1,924,304	(384,472)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,637,036</u>	<u></u>	<u>5,416,824</u>	<u>6,722,884</u>	<u>7,354,347</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 3,537,778</u>	<u>\$ 22,510</u>	<u>\$ 5,905,214</u>	<u>\$ 8,647,188</u>	<u>\$ 6,969,875</u>

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, 2017

	800 MHz Replacement Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
REVENUES:						
Special Assessments	\$	\$ 43,579		\$	\$	\$ 43,579
Charges for Services						20,000
Intergovernmental				1,660,254	2,440,484	8,812,923
Other	391,564		1,536	134,000		576,484
<i>Total Revenues</i>	<u>391,564</u>	<u>43,579</u>	<u>1,536</u>	<u>1,794,254</u>	<u>2,440,484</u>	<u>9,452,986</u>
EXPENDITURES:						
Current:						
Environment and Public Works						237,280
Capital Outlay		492,557		3,476,892	2,425,196	14,569,368
<i>Total Expenditures</i>	<u>0</u>	<u>492,557</u>	<u>0</u>	<u>3,476,892</u>	<u>2,425,196</u>	<u>14,806,648</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>391,564</u>	<u>(448,978)</u>	<u>1,536</u>	<u>(1,682,638)</u>	<u>15,288</u>	<u>(5,353,662)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In		60,169				5,568,014
Proceeds of Loans						74,063
Proceeds from Sale of Capital Assets				995,672		995,672
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>60,169</u>	<u>0</u>	<u>995,672</u>	<u>0</u>	<u>6,637,749</u>
<i>Net Change in Fund Balance</i>	391,564	(388,809)	1,536	(686,966)	15,288	1,284,087
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(368,574)</u>	<u>302,176</u>	<u>172,967</u>	<u>10,130,949</u>	<u>(10,511)</u>	<u>33,358,098</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 22,990</u>	<u>\$ (86,633)</u>	<u>\$ 174,503</u>	<u>\$ 9,443,983</u>	<u>\$ 4,777</u>	<u>\$ 34,642,185</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 13,418,367	\$ 13,418,367	\$ 13,458,528	\$ 40,161
Sales Tax	82,900,000	82,900,000	82,298,904	(601,096)
Other Taxes	3,373,600	3,373,600	3,714,979	341,379
Licenses and Permits	35,500	35,500	31,058	(4,442)
Fees and Charges for Services	22,517,420	22,801,092	22,374,383	(426,709)
Fines and Forfeitures	1,064,000	1,064,000	980,172	(83,828)
Intergovernmental Revenues	18,012,127	23,906,227	23,061,274	(844,953)
Investment Earnings	4,277,000	4,661,000	5,261,207	600,207
Miscellaneous Revenues	374,000	887,991	995,956	107,965
<i>Total Revenues</i>	<u>145,972,014</u>	<u>153,047,777</u>	<u>152,176,461</u>	<u>(871,316)</u>
Expenditures:				
<i>General Government</i>				
<i>General Fund Subfund</i>				
<i>Board of County Commissioners - Board of County Commissioners</i>				
Statutory Salaries	279,075	279,075	279,003	72
Salaries	385,602	432,314	432,314	-
Fringe Benefits	180,482	184,787	184,475	312
Operating Supplies	4,533	6,933	6,911	22
Routine Business	5,325	5,133	5,133	-
Board Approved Travel	14,044	10,518	9,315	1,203
Staff Training and Development	1,500	1,325	1,325	-
Contractual Professional Services	800	915	914	1
Maintenance and Repair Services	250	150	-	150
Communications	14,479	11,172	10,472	700
Rentals	2,600	2,229	1,824	405
Capital Outlays	1,508	3,293	3,196	97
<i>Total Board of County Commissioners - Board of County Commissioners</i>	<u>890,198</u>	<u>937,844</u>	<u>934,882</u>	<u>2,962</u>
<i>County Administrator - County Administrator</i>				
Salaries	179,498	179,498	162,893	16,605
Fringe Benefits	39,876	41,876	41,641	235
Special Fringe Benefits	1,600	1,525	803	722
Pre-Employment Services	-	75	56	19
Operating Supplies	1,984	2,384	2,339	45
Routine Business	4,400	4,400	2,772	1,628
Board Approved Travel	3,152	1,052	918	134
Staff Training and Development	1,900	1,700	690	1,010
Contractual Professional Services	700	600	94	506
Communications	7,365	7,365	7,297	68
Rentals	3,185	3,185	1,987	1,198
<i>Total County Administrator - County Administrator</i>	<u>243,660</u>	<u>243,660</u>	<u>221,490</u>	<u>22,170</u>
<i>Clerk of Commission - Clerk of Commission</i>				
Salaries	111,274	104,774	96,528	8,246
Fringe Benefits	35,452	34,448	31,044	3,404
Pre-Employment Services	-	109	108	1
Operating Supplies	9,509	10,509	9,237	1,272
Routine Business	900	150	59	91

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Commission - Clerk of Commission</i>				
Staff Training and Development	550	100	-	100
Contractual Professional Services	4,140	9,394	8,653	741
Maintenance and Repair Services	1,000	1,000	109	891
Communications	7,960	7,301	6,146	1,155
Rentals	5,000	5,500	5,500	-
Capital Outlays	1,340	3,840	2,808	1,032
<i>Total Clerk of Commission - Clerk of Commission</i>	<u>177,125</u>	<u>177,125</u>	<u>160,192</u>	<u>16,933</u>
<i>Office of Management & Budget - Office of Management & Budget</i>				
Salaries	595,131	591,992	586,514	5,478
Fringe Benefits	170,945	176,373	173,726	2,647
Special Fringe Benefits	1,500	1,500	973	527
Pre-Employment Services	185	185	94	91
Operating Supplies	5,700	5,700	4,673	1,027
Routine Business	950	950	110	840
Board Approved Travel	5,850	5,200	4,306	894
Staff Training and Development	1,344	1,994	1,915	79
Contractual Professional Services	22,500	20,421	17,971	2,450
Maintenance and Repair Services	500	-	-	-
Communications	11,620	11,620	9,979	1,641
Rentals	2,500	2,790	2,710	80
<i>Total Office of Management & Budget - Office of Management & Budget</i>	<u>818,725</u>	<u>818,725</u>	<u>802,971</u>	<u>15,754</u>
<i>Administrative Services Director</i>				
Salaries	196,108	196,108	195,976	132
Fringe Benefits	55,866	55,866	55,827	39
Special Fringe Benefits	1,400	2,056	1,947	109
Operating Supplies	300	300	256	44
Routine Business	200	200	173	27
Staff Training and Development	1,400	744	474	270
Contractual Professional Services	179	179	127	52
Communications	3,290	3,290	3,100	190
Public Utility Services	400	400	257	143
Capital Outlays	-	300	266	34
<i>Total Administrative Services Director</i>	<u>259,143</u>	<u>259,443</u>	<u>258,403</u>	<u>1,040</u>
<i>Organizational Development and Training</i>				
Salaries	123,478	133,619	133,619	-
Fringe Benefits	41,219	41,219	35,004	6,215
Special Fringe Benefits	7,900	8,210	6,311	1,899
Operating Supplies	10,381	8,743	7,575	1,168
Routine Business	1,666	1,666	199	1,467
Board Approved Travel	3,250	3,250	2,620	630
Staff Training and Development	1,000	1,000	995	5
Contractual Professional Services	10,300	10,300	2,058	8,242
Communications	5,542	5,542	2,067	3,475
Public Utility Services	-	1,638	1,512	126
Rentals	3,000	2,690	779	1,911
<i>Total Organizational Development and Training</i>	<u>207,736</u>	<u>217,877</u>	<u>192,739</u>	<u>25,138</u>
<i>Purchasing</i>				
Salaries	275,251	275,251	256,511	18,740

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Purchasing</i>				
Fringe Benefits	85,124	85,124	78,202	6,922
Special Fringe Benefits	4,564	4,764	3,233	1,531
Pre-Employment Services	151	151	92	59
Operating Supplies	8,650	9,730	8,120	1,610
Routine Business	1,109	1,109	190	919
Board Approved Travel	7,500	12,300	11,215	1,085
Staff Training and Development	5,511	2,331	2,245	86
Contractual Professional Services	843	2,943	2,603	340
Maintenance and Repair Services	14,200	10,900	10,564	336
Communications	13,506	12,306	11,180	1,126
Rentals	4,000	1,700	1,349	351
Capital Outlays	1,453	3,253	2,999	254
<i>Total Purchasing</i>	<u>421,862</u>	<u>421,862</u>	<u>388,503</u>	<u>33,359</u>
<i>Communications</i>				
Salaries	74,117	74,117	58,701	15,416
Fringe Benefits	21,361	21,361	14,166	7,195
Special Fringe Benefits	300	300	201	99
Operating Supplies	500	4,600	4,555	45
Routine Business	200	200	82	118
Staff Training and Development	1,100	1,400	1,400	-
Contractual Professional Services	5,751	3,551	2,548	1,003
Communications	3,030	3,030	2,882	148
<i>Total Communications</i>	<u>106,359</u>	<u>108,559</u>	<u>84,535</u>	<u>24,024</u>
<i>Financial and Customer Services</i>				
Salaries	240,506	224,971	150,464	74,507
Fringe Benefits	54,286	67,973	67,914	59
Special Fringe Benefits	4,165	4,165	91	4,074
Pre-Employment Services	-	76	75	1
Operating Supplies	3,122	782	76	706
Board Approved Travel	2,500	2,500	1,298	1,202
Staff Training and Development	446	510	150	360
Contractual Professional Services	5,463	5,463	14	5,449
Communications	2,589	2,589	2,352	237
Public Utility Services	69,725	2,478	2,088	390
Miscellaneous	7,985	7,985	-	7,985
Construction and Improvements	27,975	78,975	78,518	457
<i>Total Financial and Customer Services</i>	<u>418,762</u>	<u>398,467</u>	<u>303,040</u>	<u>95,427</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries	584,927	586,927	586,421	506
Fringe Benefits	228,675	228,675	228,268	407
Special Fringe Benefits	3,300	3,300	1,563	1,737
Operating Supplies	14,737	13,702	13,281	421
Routine Business	1,300	1,300	420	880
Staff Training and Development	3,000	7,135	6,865	270
Contractual Professional Services	7,500	800	722	78
Maintenance and Repair Services	73,613	68,764	55,725	13,039
Communications	12,300	18,206	18,201	5
Rentals	5,400	2,240	2,237	3
Miscellaneous	300	300	-	300

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Building Eng. & Maintenance Services</i>				
Capital Outlays	-	14,585	14,584	1
<i>Total Building Eng. & Maintenance Services</i>	<u>935,052</u>	<u>945,934</u>	<u>928,287</u>	<u>17,647</u>
<i>Human Resources Administration</i>				
Salaries	544,852	534,711	495,429	39,282
Fringe Benefits	199,498	177,255	175,985	1,270
Special Fringe Benefits	2,800	3,588	3,498	90
Operating Supplies	16,070	14,782	7,840	6,942
Routine Business	3,500	3,500	2,234	1,266
Board Approved Travel	2,100	2,100	2,070	30
Staff Training and Development	3,950	5,400	5,241	159
Contractual Professional Services	86,009	84,509	49,483	35,026
Maintenance and Repair Services	20,350	20,350	18,465	1,885
Communications	14,130	15,630	15,038	592
Rentals	3,000	550	-	550
Capital Outlays	231	1,731	1,500	231
<i>Total Human Resources Administration</i>	<u>896,490</u>	<u>864,106</u>	<u>776,783</u>	<u>87,323</u>
<i>Dayton Regional Green</i>				
Salaries	103,631	103,631	97,346	6,285
Fringe Benefits	31,681	31,681	30,888	793
Special Fringe Benefits	180	190	181	9
Post Employment Services	-	148	148	-
Pre-Employment Services	300	601	601	-
Operating Supplies	2,500	2,042	1,756	286
Routine Business	1,000	1,000	849	151
Board Approved Travel	3,000	2,461	300	2,161
Staff Training and Development	1,500	1,500	1,085	415
Contractual Professional Services	8,772	8,772	7,753	1,019
Communications	-	538	498	40
Rentals	7,500	7,500	5,000	2,500
Miscellaneous	240	240	197	43
<i>Total Dayton Regional Green</i>	<u>160,304</u>	<u>160,304</u>	<u>146,602</u>	<u>13,702</u>
<i>Administration Building</i>				
Salaries	422,248	367,741	328,165	39,576
Fringe Benefits	144,140	139,223	133,703	5,520
Special Fringe Benefits	10,000	5,000	4,678	322
Post Employment Services	200	500	435	65
Operating Supplies	86,088	120,661	120,075	586
Contractual Professional Services	69,916	123,882	122,854	1,028
Maintenance and Repair Services	248,428	300,897	298,094	2,803
Communications	6,590	12,275	12,268	7
Public Utility Services	509,251	462,404	439,453	22,951
Miscellaneous	44,112	38,435	38,111	324
Capital Outlays	4,500	6,000	5,993	7
Construction and Improvements	-	25,500	25,500	-
<i>Total Administration Building</i>	<u>1,545,473</u>	<u>1,602,518</u>	<u>1,529,329</u>	<u>73,189</u>
<i>All Other Buildings</i>				
Salaries	207,541	218,290	217,346	944
Fringe Benefits	59,696	64,113	63,957	156
Special Fringe Benefits	96	96	92	4

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>All Other Buildings</i>				
Operating Supplies	58,241	57,840	56,295	1,545
Contractual Professional Services	48,560	48,690	39,585	9,105
Maintenance and Repair Services	183,861	248,813	236,120	12,693
Communications	8,755	5,957	5,952	5
Public Utility Services	285,222	229,353	198,066	31,287
Miscellaneous	1,000	690	635	55
Cost Recovery and Intergov't Transfers	-	4,296	4,295	1
Capital Outlays	37,000	42,000	41,994	6
Construction and Improvements	-	20,000	20,000	-
<i>Total All Other Buildings</i>	<u>889,972</u>	<u>940,138</u>	<u>884,337</u>	<u>55,801</u>
<i>Child Care Center</i>				
Operating Supplies	12,105	12,105	11,667	438
Maintenance and Repair Services	20,941	23,480	21,392	2,088
Public Utility Services	30,354	20,967	15,697	5,270
Miscellaneous	11,663	10,011	10,011	-
<i>Total Child Care Center</i>	<u>75,063</u>	<u>66,563</u>	<u>58,767</u>	<u>7,796</u>
<i>Emergency Operations Center - GF</i>				
Operating Supplies	3,695	3,695	1,688	2,007
Contractual Professional Services	18,900	18,900	18,900	-
Maintenance and Repair Services	-	1,000	948	52
Communications	14,000	14,000	13,726	274
Public Utility Services	1,000	-	-	-
Capital Outlays	7,713	7,713	3,656	4,057
<i>Total Emergency Operations Center - GF</i>	<u>45,308</u>	<u>45,308</u>	<u>38,918</u>	<u>6,390</u>
<i>Development Services - Board of Revision</i>				
Salaries	27,756	27,736	27,425	311
Fringe Benefits	4,594	4,614	4,613	1
Contractual Professional Services	-	75	75	-
<i>Total Development Services - Board of Revision</i>	<u>32,350</u>	<u>32,425</u>	<u>32,113</u>	<u>312</u>
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	31,000	24,500	24,500	-
Intergovernmental	904,000	834,990	828,603	6,387
Tax Settlement Fees and Expenses	275,000	177,033	177,032	1
<i>Total Non-Departmental - Revenues</i>	<u>1,210,000</u>	<u>1,036,523</u>	<u>1,030,135</u>	<u>6,388</u>
<i>Non-Departmental - Agricultural Society</i>				
Intergovernmental	50,220	50,220	50,220	-
<i>Total Non-Departmental - Agricultural Society</i>	<u>50,220</u>	<u>50,220</u>	<u>50,220</u>	<u>-</u>
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	137,259	126,984	125,050	1,934
Communications	1,000	322	322	-
<i>Total Non-Departmental - Audit Services</i>	<u>138,259</u>	<u>127,306</u>	<u>125,372</u>	<u>1,934</u>
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	20,305	-	20,305
<i>Total Non-Departmental - Contingencies</i>	<u>1,250,000</u>	<u>20,305</u>	<u>-</u>	<u>20,305</u>
<i>Non-Departmental - Data Processing Control</i>				
Capital Outlays	33,000	-	-	-
<i>Total Non-Departmental - Data Processing Control</i>	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Non-Departmental - Insurance - Property & Casualty Premiums</i>				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - Insurance - Property & Casualty Premiums</i>				
Insurance	550,000	833,080	833,080	-
<i>Total Non-Departmental - Insurance - Property & Casualty Premiums</i>	550,000	833,080	833,080	-
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	150,000	148,062	148,062	-
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	150,000	148,062	148,062	-
<i>Non-Departmental - Information Technology GF Obligation</i>				
Contractual Professional Services	51,250	46,322	46,322	-
<i>Total Non-Departmental - Information Technology GF Obligation</i>	51,250	46,322	46,322	-
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	6,100	5,359	5,258	101
Staff Training and Development	30,000	23,261	23,261	-
Contractual Professional Services	110,264	7,170	7,169	1
Rentals	1,000	-	-	-
Miscellaneous	-	93	93	-
<i>Total Non-Departmental - Miscellaneous</i>	147,364	35,883	35,781	102
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	34,065	43,910	39,845	4,065
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	34,065	43,910	39,845	4,065
<i>Non-Departmental - Personal Services Cost</i>				
Fringe Benefits	125,000	49,816	49,816	-
Special Fringe Benefits	126,000	68,629	68,629	-
<i>Total Non-Departmental - Personal Services Cost</i>	251,000	118,445	118,445	-
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	88,786	68,735	68,735	-
Fringe Benefits	13,714	14,526	14,526	-
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	102,500	83,261	83,261	-
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	84,265	84,265	84,265	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	84,265	84,265	84,265	-
<i>Automatic Data Processing Ctr - General Fund Operations</i>				
Salaries	2,199,984	2,199,984	1,988,638	211,346
Fringe Benefits	641,075	641,075	583,526	57,549
Special Fringe Benefits	720	720	40	680
Operating Supplies	20,316	19,966	16,613	3,353
Routine Business	650	650	225	425
Staff Training and Development	41,547	41,547	41,329	218
Contractual Professional Services	111,682	194,892	191,579	3,313
Maintenance and Repair Services	366,337	392,172	350,455	41,717
Communications	34,900	34,900	30,222	4,678
Rentals	-	700	491	209
Capital Outlays	472,386	375,543	375,159	384
<i>Total Automatic Data Processing Ctr - General Fund Operations</i>	3,889,597	3,902,149	3,578,277	323,872
<i>Auditor - General Fund Operations</i>				
Statutory Salaries	91,248	91,248	91,248	-
Salaries	1,954,888	1,965,646	1,964,724	922
Fringe Benefits	616,403	604,803	589,518	15,285
Special Fringe Benefits	4,835	7,235	5,913	1,322
Operating Supplies	82,075	62,584	49,622	12,962

MONTGOMERY COUNTY , OHIO
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(Non-GAAP Budgetary Basis and Perspective)
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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Auditor - General Fund Operations</i>				
Routine Business	4,098	3,698	2,140	1,558
Board Approved Travel	3,371	7,033	4,767	2,266
Staff Training and Development	24,012	22,795	18,445	4,350
Contractual Professional Services	60,455	61,275	44,635	16,640
Maintenance and Repair Services	275,581	215,277	215,159	118
Communications	183,302	242,682	238,915	3,767
Rentals	-	4,463	3,447	1,016
Capital Outlays	55,427	66,956	64,590	2,366
<i>Total Auditor - General Fund Operations</i>	<u>3,355,695</u>	<u>3,355,695</u>	<u>3,293,123</u>	<u>62,572</u>
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	5,774	5,774	3,512	2,262
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	<u>5,774</u>	<u>5,774</u>	<u>3,512</u>	<u>2,262</u>
<i>Treasurer - General Fund Operations</i>				
Statutory Salaries	80,807	80,807	75,743	5,064
Salaries	727,810	727,810	647,797	80,013
Fringe Benefits	269,371	269,371	249,725	19,646
Special Fringe Benefits	4,284	9,284	5,595	3,689
Operating Supplies	35,425	37,425	32,307	5,118
Routine Business	2,100	2,100	1,675	425
Board Approved Travel	4,700	4,700	1,742	2,958
Staff Training and Development	7,000	7,000	6,680	320
Contractual Professional Services	223,842	215,057	193,479	21,578
Maintenance and Repair Services	42,350	42,350	35,691	6,659
Communications	165,000	165,000	145,692	19,308
Rentals	2,300	2,300	1,425	875
Miscellaneous	250	250	199	51
Capital Outlays	84,609	86,394	86,387	7
<i>Total Treasurer - General Fund Operations</i>	<u>1,649,848</u>	<u>1,649,848</u>	<u>1,484,137</u>	<u>165,711</u>
<i>Recorder - General Fund Operations</i>				
Statutory Salaries	78,594	78,594	78,574	20
Salaries	651,642	651,642	651,627	15
Fringe Benefits	291,230	291,485	291,391	94
Special Fringe Benefits	1,200	1,200	832	368
Routine Business	3,442	3,442	620	2,822
Board Approved Travel	3,970	3,970	906	3,064
Staff Training and Development	4,689	4,689	3,144	1,545
Contractual Professional Services	2,900	2,900	170	2,730
Communications	13,476	13,221	7,303	5,918
Miscellaneous	1,895	1,895	484	1,411
<i>Total Recorder - General Fund Operations</i>	<u>1,053,038</u>	<u>1,053,038</u>	<u>1,035,051</u>	<u>17,987</u>
<i>Board of Elections - Board of Elections</i>				
Statutory Salaries	78,724	78,411	78,410	1
Salaries	2,238,255	1,763,732	1,763,731	1
Fringe Benefits	570,419	578,387	578,387	-
Special Fringe Benefits	7,271	5,948	5,947	1
Operating Supplies	109,429	79,204	79,204	-
Outside Agency Bd Approved Travel	26,750	29,385	29,385	-
Routine Business	2,500	2,763	2,762	1
Staff Training and Development	9,375	6,975	6,975	-

MONTGOMERY COUNTY , OHIO
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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Board of Elections - Board of Elections</i>				
Contractual Professional Services	136,313	119,021	116,616	2,405
Maintenance and Repair Services	241,506	212,303	212,302	1
Communications	125,000	73,492	73,490	2
Rentals	60,000	48,520	48,519	1
Capital Outlays	1,005	9,017	8,977	40
<i>Total Board of Elections - Board of Elections</i>	<u>3,606,547</u>	<u>3,007,158</u>	<u>3,004,705</u>	<u>2,453</u>
<i>Records Center & Archives - Record Center</i>				
Salaries	228,301	228,301	227,807	494
Fringe Benefits	71,472	71,472	71,013	459
Operating Supplies	1,207	-	-	-
Contractual Professional Services	617	617	228	389
Communications	5,459	5,459	5,020	439
Rentals	1,000	1,000	567	433
<i>Total Records Center & Archives - Record Center</i>	<u>308,056</u>	<u>306,849</u>	<u>304,635</u>	<u>2,214</u>
<i>Microfilm Center</i>				
Salaries	285,315	294,706	294,159	547
Fringe Benefits	112,403	112,403	109,258	3,145
Special Fringe Benefits	600	987	962	25
Operating Supplies	37,246	39,053	37,550	1,503
Routine Business	430	205	185	20
Staff Training and Development	1,300	548	548	-
Contractual Professional Services	16,260	1,579	450	1,129
Maintenance and Repair Services	52,982	32,005	32,005	-
Communications	5,541	5,906	5,590	316
Capital Outlays	181,380	215,663	206,077	9,586
<i>Total Microfilm Center</i>	<u>693,457</u>	<u>703,055</u>	<u>686,784</u>	<u>16,271</u>
<i>Judicial & Law Enforcement</i>				
General Fund Subfund				
<i>Common Pleas Court</i>				
Salaries	368,402	368,402	355,655	12,747
Fringe Benefits	120,695	116,616	114,697	1,919
Post Employment Services	500	500	158	342
Operating Supplies	56,045	48,322	38,966	9,356
Contractual Professional Services	2,200	4,075	4,054	21
Maintenance and Repair Services	129,044	180,967	175,460	5,507
Communications	7,630	9,130	8,907	223
Public Utility Services	317,040	277,540	251,287	26,253
Miscellaneous	54,661	46,586	41,228	5,358
Capital Outlays	4,500	6,500	6,493	7
Construction and Improvements	-	24,247	23,902	345
<i>Total Common Pleas Court</i>	<u>1,060,717</u>	<u>1,082,885</u>	<u>1,020,807</u>	<u>62,078</u>
<i>Jail Building</i>				
Salaries	365,889	365,889	362,395	3,494
Fringe Benefits	139,068	139,068	137,802	1,266
Special Fringe Benefits	6,000	7,796	7,796	-
Post Employment Services	250	250	24	226
Pre-Employment Services	700	-	-	-
Operating Supplies	17,046	23,746	23,315	431
Staff Training and Development	1,000	-	-	-

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jail Building</i>				
Contractual Professional Services	19,105	19,962	19,962	-
Maintenance and Repair Services	95,827	152,031	151,119	912
Communications	5,070	9,063	9,043	20
Public Utility Services	706,089	706,173	655,408	50,765
Miscellaneous	70,692	43,103	42,712	391
Capital Outlays	4,500	5,591	5,549	42
<i>Total Jail Building</i>	<u>1,431,236</u>	<u>1,472,672</u>	<u>1,415,125</u>	<u>57,547</u>
<i>Sheriff's Administration Building</i>				
Operating Supplies	500	181	180	1
Maintenance and Repair Services	10,743	13,063	10,353	2,710
Public Utility Services	42,938	41,158	38,816	2,342
Miscellaneous	5,200	3,979	3,978	1
<i>Total Sheriff's Administration Building</i>	<u>59,381</u>	<u>58,381</u>	<u>53,327</u>	<u>5,054</u>
<i>Juvenile Justice Center</i>				
Salaries	299,673	313,208	311,944	1,264
Fringe Benefits	117,659	122,238	121,866	372
Special Fringe Benefits	200	40	-	40
Post Employment Services	250	250	-	250
Operating Supplies	73,892	86,933	86,578	355
Staff Training and Development	500	-	-	-
Contractual Professional Services	5,780	3,437	3,094	343
Maintenance and Repair Services	110,710	89,521	86,229	3,292
Communications	3,390	6,942	6,896	46
Public Utility Services	402,881	374,092	336,530	37,562
Miscellaneous	36,205	42,636	42,636	-
Capital Outlays	4,500	5,677	5,675	2
<i>Total Juvenile Justice Center</i>	<u>1,055,640</u>	<u>1,044,974</u>	<u>1,001,448</u>	<u>43,526</u>
<i>Human Services Plan & Develop - Criminal Justice Council</i>				
Salaries	83,253	83,253	81,303	1,950
Fringe Benefits	26,835	26,835	26,545	290
Special Fringe Benefits	540	540	365	175
Operating Supplies	1,000	4,500	4,103	397
Routine Business	5,676	21,176	17,090	4,086
Staff Training and Development	760	760	295	465
Contractual Professional Services	592,106	568,606	376,633	191,973
Communications	2,950	5,950	2,583	3,367
Rentals	1,300	1,300	734	566
Capital Outlays	-	1,500	1,058	442
<i>Total Human Services Plan & Develop - Criminal Justice Council</i>	<u>714,420</u>	<u>714,420</u>	<u>510,709</u>	<u>203,711</u>
<i>Non-Departmental - Common Pleas Court</i>				
Law Enforcement Services	1,425,977	1,603,882	1,495,015	108,867
Intergovernmental	89,936	89,936	60,000	29,936
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,515,913</u>	<u>1,693,818</u>	<u>1,555,015</u>	<u>138,803</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	262,737	240,344	164,874	75,470
<i>Total Non-Departmental - Court of Appeals</i>	<u>262,737</u>	<u>240,344</u>	<u>164,874</u>	<u>75,470</u>
<i>Non-Departmental - Domestic Relations</i>				
Law Enforcement Services	11,404	10,962	9,093	1,869
<i>Total Non-Departmental - Domestic Relations</i>	<u>11,404</u>	<u>10,962</u>	<u>9,093</u>	<u>1,869</u>

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Non-Departmental - County Municipal Court - Western</i>				
Law Enforcement Services	71,299	74,299	53,102	21,197
<i>Total Non-Departmental - County Municipal Court - Western</i>	71,299	74,299	53,102	21,197
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	29,146	22,316	19,929	2,387
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	29,146	22,316	19,929	2,387
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,430,719	1,741,930	1,714,874	27,056
<i>Total Non-Departmental - Juvenile Court</i>	1,430,719	1,741,930	1,714,874	27,056
<i>Non-Departmental - Regional Crime Lab Subsidy</i>				
Maintenance and Repair Services	14,859	-	-	-
<i>Total Non-Departmental - Regional Crime Lab Subsidy</i>	14,859	-	-	-
<i>Non-Departmental - Guardianship Services</i>				
Contractual Professional Services	50,000	50,000	50,000	-
<i>Total Non-Departmental - Guardianship Services</i>	50,000	50,000	50,000	-
<i>Non-Departmental - Daymont Courts Building Rental Transfer</i>				
Maintenance and Repair Services	28,653	-	-	-
<i>Total Non-Departmental - Daymont Courts Building Rental Transfer</i>	28,653	-	-	-
<i>Prosecutor - Administration</i>				
Statutory Salaries	130,661	130,661	130,628	33
Salaries	7,328,408	7,260,990	7,237,825	23,165
Fringe Benefits	2,211,373	2,350,082	2,349,894	188
Special Fringe Benefits	13,053	17,039	16,665	374
Operating Supplies	135,037	127,768	126,327	1,441
Routine Business	28,289	11,271	11,270	1
Board Approved Travel	2,574	2,354	2,280	74
Staff Training and Development	34,600	34,921	34,920	1
Contractual Professional Services	153,687	149,775	149,773	2
Maintenance and Repair Services	57,890	35,246	35,246	-
Communications	100,000	83,913	83,911	2
Public Utility Services	3,255	1,473	1,472	1
Rentals	30,000	36,471	36,471	-
Miscellaneous	65,330	65,330	65,330	-
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	-	2	-	2
<i>Total Prosecutor - Administration</i>	10,294,157	10,308,296	10,283,012	25,284
<i>Administration</i>				
Statutory Salaries	110,624	110,624	110,596	28
Salaries	611,766	638,214	638,214	-
Fringe Benefits	286,681	296,933	296,890	43
Special Fringe Benefits	23,704	34,098	34,097	1
Pre-Employment Services	5,000	8,997	8,997	-
Operating Supplies	24,091	22,046	22,046	-
Routine Business	5,113	4,939	4,938	1
Board Approved Travel	3,000	5,115	5,115	-
Staff Training and Development	2,362	1,638	1,638	-
Contractual Professional Services	79,472	74,192	74,191	1
Maintenance and Repair Services	16,169	-	-	-
Communications	27,906	9,384	9,329	55

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administration</i>				
Rentals	5,325	3,661	3,661	-
Miscellaneous	155,312	50,607	50,607	-
<i>Total Administration</i>	<u>1,356,525</u>	<u>1,260,448</u>	<u>1,260,319</u>	<u>129</u>
<i>Radio Repair</i>				
Salaries	119,094	122,046	122,046	-
Fringe Benefits	54,728	54,924	54,923	1
Special Fringe Benefits	1,113	356	355	1
Operating Supplies	68,509	53,937	50,442	3,495
Staff Training and Development	835	184	184	-
Contractual Professional Services	4,011	232	231	1
Maintenance and Repair Services	14,857	1,257	1,257	-
Communications	4,048	3,021	3,020	1
Rentals	18,125	10,636	10,635	1
Miscellaneous	779	650	650	-
<i>Total Radio Repair</i>	<u>286,099</u>	<u>247,243</u>	<u>243,743</u>	<u>3,500</u>
<i>Support Services</i>				
Salaries	4,493,235	4,631,158	4,631,157	1
Fringe Benefits	1,760,381	1,777,476	1,777,475	1
Special Fringe Benefits	102,728	71,133	70,583	550
Operating Supplies	547,310	454,160	419,089	35,071
Staff Training and Development	8,948	7,576	7,576	-
Contractual Professional Services	47,804	159,482	155,435	4,047
Maintenance and Repair Services	252,295	215,502	215,501	1
Communications	161,624	209,253	203,018	6,235
Rentals	20,642	16,928	16,928	-
Miscellaneous	1,555	1,456	1,456	-
Capital Outlays	113,418	111,688	109,437	2,251
<i>Total Support Services</i>	<u>7,509,940</u>	<u>7,655,812</u>	<u>7,607,655</u>	<u>48,157</u>
<i>Information Technology Services</i>				
Operating Supplies	38,951	22,724	21,800	924
Staff Training and Development	10,150	7,125	7,125	-
Contractual Professional Services	39,380	78,680	77,550	1,130
Maintenance and Repair Services	284,684	102,411	100,681	1,730
Capital Outlays	260,802	214,829	214,829	-
<i>Total Information Technology Services</i>	<u>633,967</u>	<u>425,769</u>	<u>421,985</u>	<u>3,784</u>
<i>MARCS - System Administration (800 MHz)</i>				
Salaries	76,398	79,645	79,644	1
Fringe Benefits	15,743	16,378	16,378	-
Operating Supplies	9,000	1,500	1,500	-
<i>Total MARCS - System Administration (800 MHz)</i>	<u>101,141</u>	<u>97,523</u>	<u>97,522</u>	<u>1</u>
<i>Jail Operations</i>				
Salaries	8,051,525	8,551,138	8,548,108	3,030
Fringe Benefits	3,009,521	2,980,108	2,979,659	449
Special Fringe Benefits	54,498	53,153	49,431	3,722
Operating Supplies	257,923	254,540	246,354	8,186
Routine Business	-	1,114	1,114	-
Staff Training and Development	10,708	14,625	14,625	-
Contractual Professional Services	6,130,035	6,048,497	6,006,552	41,945
Maintenance and Repair Services	88,739	16,286	16,286	-

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jail Operations</i>				
Communications	78,041	51,274	45,688	5,586
Public Utility Services	4,284	-	-	-
Rentals	15,000	11,604	11,603	1
Miscellaneous	3,008	356	355	1
Capital Outlays	50,567	189,972	187,461	2,511
<i>Total Jail Operations</i>	<u>17,753,849</u>	<u>18,172,667</u>	<u>18,107,236</u>	<u>65,431</u>
<i>Facility Management</i>				
Operating Supplies	237,505	189,051	183,047	6,004
Maintenance and Repair Services	36,838	57,678	57,370	308
<i>Total Facility Management</i>	<u>274,343</u>	<u>246,729</u>	<u>240,417</u>	<u>6,312</u>
<i>Inmate Work Program</i>				
Salaries	116,971	119,123	119,121	2
Fringe Benefits	56,738	56,865	56,864	1
<i>Total Inmate Work Program</i>	<u>173,709</u>	<u>175,988</u>	<u>175,985</u>	<u>3</u>
<i>Security General Fund</i>				
Salaries	2,113,736	2,036,569	2,036,568	1
Fringe Benefits	843,033	842,086	842,085	1
Operating Supplies	4,991	488	487	1
Contractual Professional Services	389,136	377,953	377,800	153
Maintenance and Repair Services	11,935	7,374	5,273	2,101
Communications	27,163	14,721	14,721	-
Rentals	1,920	-	-	-
<i>Total Security General Fund</i>	<u>3,391,914</u>	<u>3,279,191</u>	<u>3,276,934</u>	<u>2,257</u>
<i>Coroner - Coroner General Operating</i>				
Statutory Salaries	130,661	135,661	135,654	7
Salaries	2,106,578	2,252,210	2,252,210	-
Fringe Benefits	680,346	736,503	736,503	-
Special Fringe Benefits	2,770	2,770	2,238	532
Post Employment Services	485	485	-	485
Operating Supplies	8,089	8,089	7,821	268
Routine Business	50	50	20	30
Staff Training and Development	11,830	11,830	11,242	588
Contractual Professional Services	5,997	5,997	4,997	1,000
Maintenance and Repair Services	19,410	9,880	9,852	28
Communications	21,940	18,840	18,825	15
Capital Outlays	1,699	61,699	61,685	14
<i>Total Coroner - Coroner General Operating</i>	<u>2,989,855</u>	<u>3,244,014</u>	<u>3,241,047</u>	<u>2,967</u>
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	40,404	40,404	40,393	11
Salaries	1,278,138	1,230,638	1,220,710	9,928
Fringe Benefits	574,771	574,771	540,005	34,766
Special Fringe Benefits	12,467	11,067	9,933	1,134
Operating Supplies	17,903	14,903	14,843	60
Routine Business	600	600	473	127
Board Approved Travel	20,308	12,408	11,961	447
Staff Training and Development	6,594	7,194	7,086	108
Contractual Professional Services	17,077	24,177	22,974	1,203
Maintenance and Repair Services	4,500	600	594	6
Communications	386,056	386,056	381,773	4,283

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Public Utility Services	900	900	756	144
Capital Outlays	48,853	57,353	56,987	366
Debt Service	4,800	4,800	4,647	153
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	<u>2,413,371</u>	<u>2,365,871</u>	<u>2,313,135</u>	<u>52,736</u>
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	9,091	9,091	9,089	2
Salaries	426,870	430,085	430,084	1
Fringe Benefits	183,613	193,298	193,285	13
Special Fringe Benefits	3,686	3,686	2,994	692
Operating Supplies	32,859	34,001	33,983	18
Routine Business	3,807	3,807	3,712	95
Board Approved Travel	11,114	14,896	14,791	105
Staff Training and Development	2,274	2,074	1,726	348
Contractual Professional Services	11,885	11,585	7,811	3,774
Maintenance and Repair Services	2,113	1,613	586	1,027
Communications	8,900	2,800	2,487	313
Rentals	242,566	242,566	242,471	95
Capital Outlays	9,950	12,968	12,968	-
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>948,728</u>	<u>962,470</u>	<u>955,987</u>	<u>6,483</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	11,111	11,111	11,108	3
Salaries	410,080	444,615	441,431	3,184
Fringe Benefits	178,634	178,999	178,687	312
Operating Supplies	32,354	35,006	34,955	51
Routine Business	2,510	2,510	2,473	37
Board Approved Travel	12,197	12,045	11,522	523
Staff Training and Development	275	275	275	-
Contractual Professional Services	12,079	10,019	6,953	3,066
Maintenance and Repair Services	565	165	-	165
Communications	6,480	6,480	5,869	611
Rentals	220,270	220,270	200,657	19,613
Capital Outlays	9,950	8,768	8,768	-
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>896,505</u>	<u>930,263</u>	<u>902,698</u>	<u>27,565</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,000	150,361	3,639
Salaries	1,944,322	1,846,122	1,844,815	1,307
Fringe Benefits	757,120	728,170	724,164	4,006
Special Fringe Benefits	1,116	1,426	1,420	6
Operating Supplies	62,755	51,345	47,614	3,731
Routine Business	2,395	426	425	1
Board Approved Travel	32,952	32,774	30,778	1,996
Staff Training and Development	17,792	17,792	17,318	474
Contractual Professional Services	170,941	207,941	128,689	79,252
Law Enforcement Services	77,401	92,401	90,989	1,412
Maintenance and Repair Services	1,619	119	72	47
Capital Outlays	21,826	66,496	60,482	6,014
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,283,809</u>	<u>3,199,012</u>	<u>3,097,127</u>	<u>101,885</u>
<i>Common Pleas Court - General - Court Services</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Court Services</i>				
Salaries	1,646,951	1,643,117	1,643,116	1
Fringe Benefits	684,815	698,451	698,381	70
Special Fringe Benefits	1,163	-	-	-
Operating Supplies	25,509	27,159	25,325	1,834
Routine Business	4,056	4,056	3,356	700
Staff Training and Development	1,546	1,546	-	1,546
Contractual Professional Services	137,233	123,913	115,383	8,530
Law Enforcement Services	284,972	284,972	245,916	39,056
Maintenance and Repair Services	6,999	6,999	6,380	619
Rentals	-	250	250	-
Capital Outlays	9,637	21,637	21,174	463
<i>Total Common Pleas Court - General - Court Services</i>	<u>2,802,881</u>	<u>2,812,100</u>	<u>2,759,281</u>	<u>52,819</u>
<i>Common Pleas Court - General - MIS</i>				
Salaries	326,724	340,324	340,322	2
Fringe Benefits	99,482	103,752	103,682	70
Special Fringe Benefits	150	-	-	-
Operating Supplies	29,168	29,033	28,718	315
Routine Business	-	450	390	60
Board Approved Travel	-	650	626	24
Staff Training and Development	1,970	2,000	2,000	-
Contractual Professional Services	19,228	26,448	19,223	7,225
Maintenance and Repair Services	328,325	332,453	331,337	1,116
Communications	166,664	152,306	144,419	7,887
Rentals	50,112	49,862	49,631	231
Capital Outlays	267,480	274,223	255,566	18,657
<i>Total Common Pleas Court - General - MIS</i>	<u>1,289,303</u>	<u>1,311,501</u>	<u>1,275,914</u>	<u>35,587</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	2,293,143	2,309,843	2,309,840	3
Fringe Benefits	787,894	868,949	868,918	31
Special Fringe Benefits	1,237	1,237	918	319
Operating Supplies	44,247	38,747	37,925	822
Routine Business	17,735	10,035	9,308	727
Board Approved Travel	-	981	928	53
Staff Training and Development	1,561	1,561	1,522	39
Contractual Professional Services	62,009	65,235	60,292	4,943
Maintenance and Repair Services	14,447	12,447	10,309	2,138
Communications	100	100	-	100
Insurance	-	338	338	-
Rentals	57,576	57,576	57,576	-
Miscellaneous	930	930	345	585
Capital Outlays	21,500	22,950	22,917	33
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>3,302,379</u>	<u>3,390,929</u>	<u>3,381,136</u>	<u>9,793</u>
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	366,999	362,799	353,578	9,221
Fringe Benefits	135,414	133,344	122,677	10,667
Special Fringe Benefits	93	93	-	93
Operating Supplies	141,106	141,106	133,032	8,074
Contractual Professional Services	354,605	352,605	330,310	22,295
Maintenance and Repair Services	10,531	13,091	12,108	983

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - STOP Program</i>				
Capital Outlays	22,000	19,990	19,990	-
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,030,748</u>	<u>1,023,028</u>	<u>971,695</u>	<u>51,333</u>
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	450,943	476,143	475,979	164
Fringe Benefits	154,702	157,652	156,993	659
Special Fringe Benefits	10,760	10,760	10,528	232
Operating Supplies	16,179	4,979	4,720	259
Routine Business	813	213	130	83
Staff Training and Development	1,325	325	300	25
Contractual Professional Services	17,548	13,048	12,747	301
Maintenance and Repair Services	200	200	-	200
Communications	50,500	62,200	62,159	41
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>702,970</u>	<u>725,520</u>	<u>723,556</u>	<u>1,964</u>
<i>Juvenile Court - Administration</i>				
Salaries	1,093,766	1,370,953	1,370,951	2
Fringe Benefits	389,144	381,815	381,815	-
Special Fringe Benefits	14,135	21,590	17,494	4,096
Operating Supplies	48,618	53,186	53,185	1
Routine Business	18,676	16,825	16,824	1
Board Approved Travel	19,172	21,852	21,481	371
Staff Training and Development	5,816	2,823	2,822	1
Contractual Professional Services	29,373	84,729	84,729	-
Maintenance and Repair Services	170,151	169,666	169,665	1
Communications	103,747	72,366	71,764	602
Insurance	-	214	214	-
Public Utility Services	1,339	14	14	-
Rentals	25,000	15,681	15,680	1
Miscellaneous	910	431	430	1
Capital Outlays	5,000	4,669	4,669	-
<i>Total Juvenile Court - Administration</i>	<u>1,924,847</u>	<u>2,216,814</u>	<u>2,211,737</u>	<u>5,077</u>
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	636,413	668,842	668,841	1
Fringe Benefits	260,211	272,140	272,140	-
Special Fringe Benefits	1,000	-	-	-
Operating Supplies	30,156	31,912	31,336	576
Board Approved Travel	3,000	853	852	1
Contractual Professional Services	16,298	7,808	7,807	1
Maintenance and Repair Services	1,123	1,220	1,220	-
Communications	135,276	122,799	122,799	-
Rentals	6,234	4,408	4,407	1
<i>Total Juvenile Court - Juvenile Court Clerk</i>	<u>1,089,711</u>	<u>1,109,982</u>	<u>1,109,402</u>	<u>580</u>
<i>Juvenile Court - Intervention Center</i>				
Salaries	1,251,207	1,245,134	1,245,134	-
Fringe Benefits	537,311	528,671	528,671	-
Special Fringe Benefits	2,485	4,093	4,093	-
Operating Supplies	9,656	12,562	12,561	1
Routine Business	2,000	1,750	1,749	1
Staff Training and Development	500	200	200	-

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Intervention Center</i>				
Contractual Professional Services	4,403	3,018	3,018	-
Maintenance and Repair Services	1,401	-	-	-
Communications	23,070	17,938	17,936	2
Rentals	5,800	8,161	8,160	1
Miscellaneous	291	-	-	-
<i>Total Juvenile Court - Intervention Center</i>	<u>1,838,124</u>	<u>1,821,527</u>	<u>1,821,522</u>	<u>5</u>
<i>Juvenile Court - Nicholas Residential Treatment Center</i>				
Salaries	950,346	966,588	966,588	-
Fringe Benefits	349,537	364,021	364,019	2
Special Fringe Benefits	3,341	4,198	4,198	-
Operating Supplies	118,631	116,927	101,855	15,072
Routine Business	5,119	4,446	4,445	1
Staff Training and Development	1,624	708	708	-
Contractual Professional Services	4,047	595	595	-
Social Services Contractual Services	8,218	2,500	-	2,500
Maintenance and Repair Services	25,551	19,328	18,599	729
Communications	15,388	16,858	16,857	1
Public Utility Services	11,773	8,887	7,014	1,873
Rentals	6,792	2,373	2,372	1
Miscellaneous	2,220	1,313	1,312	1
Capital Outlays	148	148	-	148
<i>Total Juvenile Court - Nicholas Residential Treatment Center</i>	<u>1,502,735</u>	<u>1,508,890</u>	<u>1,488,562</u>	<u>20,328</u>
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	939,314	779,498	779,498	-
Fringe Benefits	328,697	301,918	301,917	1
Special Fringe Benefits	-	1,368	1,368	-
Operating Supplies	14,620	13,928	13,922	6
Routine Business	1,185	19	19	-
Board Approved Travel	4,000	1,572	1,571	1
Staff Training and Development	4,588	2,175	2,175	-
Contractual Professional Services	17,064	8,878	8,878	-
Law Enforcement Services	364	-	-	-
Communications	3,450	4,303	4,303	-
Rentals	7,500	2,612	2,611	1
Capital Outlays	-	252	251	1
<i>Total Juvenile Court - Legal-General Fund</i>	<u>1,348,782</u>	<u>1,144,523</u>	<u>1,144,513</u>	<u>10</u>
<i>Juvenile Court - Child Support</i>				
Salaries	1,372,244	1,414,813	1,414,812	1
Fringe Benefits	518,211	576,402	576,402	-
Special Fringe Benefits	500	350	349	1
Operating Supplies	19,248	14,626	14,626	-
Routine Business	1,250	525	525	-
Board Approved Travel	6,547	3,519	2,971	548
Staff Training and Development	4,867	3,130	3,130	-
Contractual Professional Services	15,760	6,388	6,388	-
Maintenance and Repair Services	6,086	-	-	-
Communications	35,529	9,136	9,136	-
Rentals	9,400	5,562	5,561	1

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Child Support</i>				
Miscellaneous	271	-	-	-
<i>Total Juvenile Court - Child Support</i>	<u>1,989,913</u>	<u>2,034,451</u>	<u>2,033,900</u>	<u>551</u>
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,466,948	1,444,507	1,444,506	1
Fringe Benefits	542,113	519,802	519,800	2
Special Fringe Benefits	22,388	20,266	20,266	-
Operating Supplies	41,097	24,302	24,299	3
Routine Business	44,919	19,218	19,218	-
Board Approved Travel	4,200	674	674	-
Staff Training and Development	3,332	1,360	1,360	-
Contractual Professional Services	43,024	59,946	59,945	1
Social Services Contractual Services	975,505	844,872	822,041	22,831
Maintenance and Repair Services	14,948	15,220	15,219	1
Communications	43,199	35,450	35,450	-
Public Utility Services	500	-	-	-
Rentals	10,200	7,830	7,829	1
Miscellaneous	1,686	-	-	-
Cost Recovery and Intergov't Transfers	190,000	2,504	2,504	-
Capital Outlays	105,000	78,410	78,410	-
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,509,059</u>	<u>3,074,361</u>	<u>3,051,521</u>	<u>22,840</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,550,149	3,016,034	3,016,034	-
Fringe Benefits	1,342,760	1,258,906	1,258,904	2
Special Fringe Benefits	2,009	3,924	3,923	1
Operating Supplies	193,051	180,654	168,789	11,865
Routine Business	1,506	2,658	2,658	-
Board Approved Travel	4,204	2,307	1,823	484
Staff Training and Development	1,307	975	975	-
Contractual Professional Services	345,061	319,639	312,139	7,500
Maintenance and Repair Services	44,757	44,215	32,574	11,641
Communications	39,996	34,234	34,233	1
Public Utility Services	1,786	-	-	-
Rentals	9,556	11,139	11,138	1
Miscellaneous	279	246	245	1
Capital Outlays	38,525	40,464	40,464	-
<i>Total Juvenile Court - Detention Center Operations</i>	<u>5,574,946</u>	<u>4,915,395</u>	<u>4,883,899</u>	<u>31,496</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	2,103,464	2,088,854	2,078,862	9,992
Fringe Benefits	723,114	723,114	694,082	29,032
Special Fringe Benefits	6,665	9,930	9,730	200
Operating Supplies	39,654	48,154	47,900	254
Routine Business	5,600	4,600	4,223	377
Board Approved Travel	5,800	2,333	2,331	2
Staff Training and Development	12,290	7,290	7,084	206
Contractual Professional Services	35,260	23,460	20,601	2,859
Maintenance and Repair Services	29,039	33,239	32,302	937
Communications	52,280	49,236	49,156	80
Capital Outlays	3,257	26,963	24,687	2,276
Debt Service	30,755	30,005	26,000	4,005

MONTGOMERY COUNTY , OHIO
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For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Domestic Relations Court - Child Support General Fund</i>	3,047,178	3,047,178	2,996,958	50,220
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	295,327	295,327	272,852	22,475
Fringe Benefits	86,831	86,831	81,250	5,581
Operating Supplies	3,037	2,787	1,555	1,232
Routine Business	500	250	181	69
Board Approved Travel	1,700	400	-	400
Staff Training and Development	2,645	4,445	4,213	232
Contractual Professional Services	1,545	1,545	756	789
Law Enforcement Services	2,300	2,300	-	2,300
Maintenance and Repair Services	647	647	-	647
Communications	1,440	1,440	-	1,440
<i>Total Domestic Relations Court - Judicial Operating</i>	423,972	423,972	388,807	35,165
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	29,665	29,665	25,941	3,724
<i>Total Domestic Relations Court - Parent Education</i>	29,665	29,665	25,941	3,724
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,295,061	1,325,943	1,325,942	1
Fringe Benefits	419,754	401,738	401,489	249
Special Fringe Benefits	1,000	2,440	1,902	538
Pre-Employment Services	400	400	197	203
Operating Supplies	19,254	15,222	15,207	15
Routine Business	-	124	123	1
Contractual Professional Services	78,666	61,687	59,651	2,036
Maintenance and Repair Services	13,896	6,615	4,461	2,154
Communications	44,331	43,331	41,573	1,758
Rentals	6,549	6,549	5,719	830
Capital Outlays	34,581	49,443	47,714	1,729
<i>Total Probate Court - Court Operations</i>	1,927,492	1,927,492	1,917,978	9,514
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	186,758	186,758	186,750	8
Salaries	383,114	383,114	361,768	21,346
Fringe Benefits	201,290	201,290	200,124	1,166
Special Fringe Benefits	2,499	4,999	4,491	508
Operating Supplies	4,409	5,423	4,084	1,339
Routine Business	1,314	1,300	1,236	64
Contractual Professional Services	14,809	15,659	14,009	1,650
Law Enforcement Services	8,275	8,775	6,828	1,947
Maintenance and Repair Services	460	460	-	460
Communications	9,946	3,246	2,209	1,037
Capital Outlays	22,815	24,665	23,838	827
<i>Total County Municipal Court - County Municipal Court General Fund</i>	835,689	835,689	805,337	30,352
<i>Municipal Courts - Dayton</i>				
Salaries	38,979	57,296	57,295	1
Fringe Benefits	6,331	8,853	8,852	1
Law Enforcement Services	89,362	84,544	71,200	13,344
Intergovernmental	403,681	469,763	408,285	61,478

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Municipal Courts - Dayton</i>	538,353	620,456	545,632	74,824
<i>Municipal Courts - Vandalia</i>				
Salaries	13,658	16,039	15,180	859
Fringe Benefits	2,112	2,561	2,345	216
Law Enforcement Services	33,275	24,481	21,906	2,575
Intergovernmental	230,737	292,682	262,001	30,681
<i>Total Municipal Courts - Vandalia</i>	279,782	335,763	301,432	34,331
<i>Municipal Courts - Oakwood</i>				
Salaries	-	2,000	1,769	231
Fringe Benefits	-	309	274	35
Law Enforcement Services	4,738	2,489	1,379	1,110
Intergovernmental	50,650	55,244	49,239	6,005
<i>Total Municipal Courts - Oakwood</i>	55,388	60,042	52,661	7,381
<i>Municipal Courts - Kettering</i>				
Salaries	63,984	38,797	38,797	-
Fringe Benefits	14,095	6,550	5,995	555
Law Enforcement Services	29,030	29,032	28,028	1,004
Intergovernmental	239,585	256,499	251,405	5,094
<i>Total Municipal Courts - Kettering</i>	346,694	330,878	324,225	6,653
<i>Municipal Courts - Miamisburg</i>				
Salaries	-	7,401	7,149	252
Fringe Benefits	-	1,434	1,105	329
Law Enforcement Services	53,378	34,606	32,147	2,459
Intergovernmental	184,600	195,630	195,629	1
<i>Total Municipal Courts - Miamisburg</i>	237,978	239,071	236,030	3,041
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Intergovernmental	117,552	117,552	117,552	-
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	117,552	117,552	117,552	-
<i>Court of Appeals - Court of Appeals</i>				
Salaries	12,891	12,891	6,850	6,041
Fringe Benefits	2,373	2,373	1,444	929
Special Fringe Benefits	1,100	1,100	711	389
Operating Supplies	79,314	67,514	57,823	9,691
Routine Business	2,088	588	431	157
Board Approved Travel	5,000	2,000	1,012	988
Staff Training and Development	10,947	10,947	9,840	1,107
Contractual Professional Services	5,806	6,806	6,024	782
Law Enforcement Services	500	-	-	-
Maintenance and Repair Services	2,651	6,951	6,577	374
Communications	29,447	29,447	28,468	979
Rentals	6,500	4,000	3,679	321
Capital Outlays	5,152	19,152	19,077	75
<i>Total Court of Appeals - Court of Appeals</i>	163,769	163,769	141,936	21,833
<i>Public Defender - Public Defender</i>				
Salaries	3,698,116	3,736,177	3,736,177	-
Fringe Benefits	1,184,934	1,213,852	1,213,852	-
Special Fringe Benefits	5,280	5,380	5,142	238
Operating Supplies	38,112	51,252	51,250	2
Routine Business	24,774	24,774	22,936	1,838
Board Approved Travel	508	2,779	2,229	550

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Defender - Public Defender</i>				
Staff Training and Development	16,402	38,130	38,028	102
Contractual Professional Services	91,235	55,586	55,567	19
Maintenance and Repair Services	2,000	2,657	2,573	84
Communications	55,857	45,492	42,418	3,074
Rentals	5,518	5,768	5,638	130
Capital Outlays	38,450	22,450	21,802	648
<i>Total Public Defender - Public Defender</i>	<u>5,161,186</u>	<u>5,204,297</u>	<u>5,197,612</u>	<u>6,685</u>
<i>Community & Economic Development</i>				
General Fund Subfund				
<i>Parks and Grounds Maintenance</i>				
Salaries	307,868	297,119	254,287	42,832
Fringe Benefits	76,342	84,898	84,269	629
Special Fringe Benefits	296	296	102	194
Post Employment Services	200	200	-	200
Pre-Employment Services	400	400	-	400
Operating Supplies	62,020	80,089	76,234	3,855
Staff Training and Development	1,000	1,000	725	275
Contractual Professional Services	172,069	130,069	121,685	8,384
Maintenance and Repair Services	24,400	24,400	24,249	151
Communications	7,100	7,100	6,779	321
Public Utility Services	70,818	60,818	44,589	16,229
Rentals	4,500	3,431	942	2,489
Miscellaneous	4,170	4,170	3,447	723
Capital Outlays	56,585	56,585	56,355	230
<i>Total Parks and Grounds Maintenance</i>	<u>787,768</u>	<u>750,575</u>	<u>673,663</u>	<u>76,912</u>
<i>Community/Economic Development - Director</i>				
Board Approved Travel	2,148	2,148	-	2,148
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	7,895	7,895	2,100	5,795
Capital Outlays	796	796	796	-
<i>Total Community/Economic Development - Director</i>	<u>11,839</u>	<u>11,839</u>	<u>2,896</u>	<u>8,943</u>
<i>Development Services - Community & Economic Development</i>				
Salaries	401,621	401,621	356,043	45,578
Fringe Benefits	124,411	124,411	119,230	5,181
Special Fringe Benefits	5,991	5,991	4,250	1,741
Pre-Employment Services	300	300	279	21
Operating Supplies	11,182	11,182	10,277	905
Routine Business	9,016	11,016	9,301	1,715
Board Approved Travel	21,000	24,500	19,720	4,780
Staff Training and Development	11,430	11,430	10,941	489
Contractual Professional Services	36,717	33,217	9,307	23,910
Maintenance and Repair Services	1,002	1,002	454	548
Communications	17,111	15,111	12,198	2,913
Rentals	7,200	7,200	6,553	647
Capital Outlays	4,000	4,000	-	4,000
<i>Total Development Services - Community & Economic Development</i>	<u>650,981</u>	<u>650,981</u>	<u>558,553</u>	<u>92,428</u>
<i>Development Services - Planning Commission Administration</i>				
Salaries	108,569	108,569	107,462	1,107
Fringe Benefits	43,448	43,448	43,320	128

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<i>Development Services - Planning Commission Administration</i>				
Operating Supplies	5,191	5,191	1,079	4,112
Routine Business	2,415	2,415	883	1,532
Staff Training and Development	5,500	5,500	3,153	2,347
Contractual Professional Services	3,400	3,325	954	2,371
Maintenance and Repair Services	1,978	1,978	-	1,978
Communications	10,345	10,345	4,406	5,939
Capital Outlays	3,000	3,000	-	3,000
<i>Total Development Services - Planning Commission Administration</i>	<u>183,846</u>	<u>183,771</u>	<u>161,257</u>	<u>22,514</u>
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	19,628	18,430	17,232	1,198
<i>Total Non-Departmental - MVRPC Annual Dues</i>	<u>19,628</u>	<u>18,430</u>	<u>17,232</u>	<u>1,198</u>
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	463,200	462,267	462,266	1
<i>Total Non-Departmental - Conservancy District Assessments</i>	<u>463,200</u>	<u>462,267</u>	<u>462,266</u>	<u>1</u>
<i>Non-Departmental - Arts & Cultural Programs</i>				
Intergovernmental	500,000	500,000	500,000	-
<i>Total Non-Departmental - Arts & Cultural Programs</i>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<i>Environment & Public Works</i>				
General Fund Subfund				
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	3,600	3,600	3,600	-
<i>Total Non-Departmental - Apiary Inspection</i>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>
<i>Non-Departmental - Soil & Water Conservation Subsidy</i>				
Intergovernmental	232,206	232,206	232,206	-
<i>Total Non-Departmental - Soil & Water Conservation Subsidy</i>	<u>232,206</u>	<u>232,206</u>	<u>232,206</u>	<u>-</u>
<i>Non-Departmental - Emergency Management Authority</i>				
Interfund Agreements	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	16,400	15,500	15,500	-
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	<u>16,400</u>	<u>15,500</u>	<u>15,500</u>	<u>-</u>
<i>Engineer - Maps Division</i>				
Salaries	165,979	165,979	152,540	13,439
Fringe Benefits	46,115	46,115	44,083	2,032
Maintenance and Repair Services	7,421	7,421	6,118	1,303
<i>Total Engineer - Maps Division</i>	<u>219,515</u>	<u>219,515</u>	<u>202,741</u>	<u>16,774</u>
<i>Engineer - Office Expenses</i>				
Operating Supplies	27,635	35,635	34,792	843
Contractual Professional Services	24,385	16,385	15,035	1,350
Maintenance and Repair Services	44,529	44,529	44,159	370
Communications	35,400	35,400	24,336	11,064
Debt Service	26,441	26,441	14,564	11,877
<i>Total Engineer - Office Expenses</i>	<u>158,390</u>	<u>158,390</u>	<u>132,886</u>	<u>25,504</u>
<i>Engineer - General Fund Ditch Maintenance</i>				
Maintenance and Repair Services	-	1,000	-	1,000
Construction and Improvements	5,125	5,125	-	5,125
<i>Total Engineer - General Fund Ditch Maintenance</i>	<u>5,125</u>	<u>6,125</u>	<u>-</u>	<u>6,125</u>
<i>Engineer - General Fund Storm Water Management</i>				
Salaries	-	65,517	21,441	44,076

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - General Fund Storm Water Management</i>				
Fringe Benefits	-	26,948	6,087	20,861
Operating Supplies	-	3,310	2,499	811
Contractual Professional Services	-	720	-	720
Maintenance and Repair Services	-	3,625	2,000	1,625
Capital Outlays	-	52,601	50,092	2,509
<i>Total Engineer - General Fund Storm Water Management</i>	-	152,721	82,119	70,602
<i>Social Services</i>				
<i>General Fund Subfund</i>				
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Salaries	219,274	219,274	216,041	3,233
Fringe Benefits	73,334	73,334	72,802	532
Special Fringe Benefits	1,300	1,300	960	340
Operating Supplies	4,114	4,714	4,704	10
Routine Business	8,738	9,663	9,564	99
Contractual Professional Services	17,594	16,591	16,537	54
Communications	5,412	6,115	6,100	15
Rentals	16,792	16,567	16,564	3
Capital Outlays	1,000	-	-	-
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	347,558	347,558	343,272	4,286
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	4,000	-	-	-
<i>Total Non-Departmental - Registration of Vital Statistics</i>	4,000	-	-	-
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	190,173	190,173	190,173	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	190,173	190,173	190,173	-
<i>Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>				
Social Services Contractual Services	32,590	17,590	17,590	-
<i>Total Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>	32,590	17,590	17,590	-
<i>Non-Departmental - Memorial Day Allowance</i>				
Miscellaneous	25,000	7,964	7,964	-
<i>Total Non-Departmental - Memorial Day Allowance</i>	25,000	7,964	7,964	-
<i>Non-Departmental - Grave Markers</i>				
Social Services Contractual Services	25,000	-	-	-
<i>Total Non-Departmental - Grave Markers</i>	25,000	-	-	-
<i>Veteran Services Commission - Veteran Services Commission</i>				
Statutory Salaries	44,748	44,748	43,720	1,028
Salaries	737,010	737,010	444,873	292,137
Fringe Benefits	151,275	151,275	121,047	30,228
Special Fringe Benefits	2,290	3,290	732	2,558
Operating Supplies	25,506	24,506	10,753	13,753
Routine Business	58,391	58,391	40,134	18,257
Board Approved Travel	33,421	33,421	9,213	24,208
Staff Training and Development	6,100	6,100	929	5,171
Contractual Professional Services	31,122	31,122	5,288	25,834
Maintenance and Repair Services	25,500	25,500	15,451	10,049
Communications	32,550	32,550	8,590	23,960
Rentals	138,560	138,560	135,141	3,419
Other Social Services	800,000	800,000	611,473	188,527

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
General Fund - Various Subfunds - General Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Veteran Services Commission - Veteran Services Commission</i>				
Capital Outlays	30,000	30,000	5,457	24,543
<i>Total Veteran Services Commission - Veteran Services Commission</i>	2,116,473	2,116,473	1,452,801	663,672
<i>Total Expenditures</i>	133,957,941	132,207,857	128,592,497	3,615,360
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	12,014,073	20,839,920	23,583,964	2,744,044
Other Financing Sources:				
Advances in	980,436	1,515,600	1,117,982	(397,618)
Advances out	-	(5,756,090)	(5,756,090)	-
Transfers in	4,587,268	9,765,108	9,365,108	(400,000)
Transfers out	(20,941,105)	(27,249,491)	(27,169,369)	80,122
<i>Total Other Financing Sources And Uses</i>	(15,373,401)	(21,724,873)	(22,442,369)	(717,496)
<i>Net Change in Fund Balance</i>	(3,359,328)	(884,953)	1,141,595	2,026,548
<i>Fund Equity at Beginning of Year</i>	40,058,695	40,058,695	40,058,695	-
<i>Prior Year Encumbrances Appropriated</i>	3,359,330	3,359,330	3,359,330	-
<i>Fund Balance At End Of Year</i>	\$ 40,058,697	\$ 42,533,072	\$ 44,559,620	\$ 2,026,548

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 3,345,822	\$ 3,345,822	\$ 3,162,543	\$ (183,279)
Fees and Charges for Services	2,268,421	2,268,421	2,199,497	(68,924)
Intergovernmental Revenues	19,413,540	19,413,540	15,272,567	(4,140,973)
Miscellaneous Revenues	34,400	34,400	285,963	251,563
<i>Total Revenues</i>	<u>25,062,183</u>	<u>25,062,183</u>	<u>20,920,570</u>	<u>(4,141,613)</u>
Expenditures:				
<i>Social Services</i>				
MC Board of Development Disabilities Subfund				
<i>Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>				
Operating Supplies	218,788	218,788	181,581	37,207
Contractual Professional Services	562,755	562,755	544,175	18,580
Maintenance and Repair Services	677,582	677,582	452,056	225,526
Communications	1,400	1,500	1,469	31
Public Utility Services	778,181	778,181	640,153	138,028
Rentals	3,849	3,849	2,714	1,135
Miscellaneous	20,532	20,532	19,839	693
<i>Total Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>	<u>2,263,087</u>	<u>2,263,187</u>	<u>1,841,987</u>	<u>421,200</u>
<i>Montgomery County Board of DDS - Administration</i>				
Salaries	2,735,372	2,727,809	2,702,718	25,091
Fringe Benefits	1,036,748	1,008,689	949,719	58,970
Special Fringe Benefits	9,173	5,673	4,000	1,673
Post Employment Services	750	750	-	750
Pre-Employment Services	27,494	27,494	26,397	1,097
Operating Supplies	161,809	161,809	128,948	32,861
Outside Agency Bd Approved Travel	19,487	19,487	17,225	2,262
Routine Business	39,133	39,133	36,105	3,028
Staff Training and Development	82,681	82,681	82,213	468
Contractual Professional Services	545,977	532,429	395,675	136,754
Social Services Contractual Services	1,577	1,577	1,551	26
Maintenance and Repair Services	172,910	172,910	157,909	15,001
Communications	114,445	113,195	82,710	30,485
Insurance	57,090	66,138	58,325	7,813
Public Utility Services	43,083	46,283	44,430	1,853
Rentals	9,331	9,331	8,288	1,043
Intergovernmental	10,000	10,000	3,303	6,697
Miscellaneous	300,507	143,728	98,785	44,943
Tax Settlement Fees and Expenses	62,000	62,000	40,670	21,330
Capital Outlays	157,590	189,619	182,117	7,502
<i>Total Montgomery County Board of DDS Administration</i>	<u>5,587,157</u>	<u>5,420,735</u>	<u>5,021,088</u>	<u>399,647</u>
<i>Montgomery County Board of DDS - Recreation Services</i>				
Salaries	554,248	489,866	489,863	3
Fringe Benefits	189,748	110,896	110,896	-
Special Fringe Benefits	5,000	5,000	2,500	2,500
Operating Supplies	51,350	51,350	40,158	11,192
Routine Business	280	280	111	169
Contractual Professional Services	9,510	9,510	8,320	1,190
Social Services Contractual Services	51,993	51,993	46,260	5,733

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Recreation Services</i>				
Communications	1,200	1,200	876	324
Public Utility Services	741	816	775	41
Rentals	14,478	14,478	14,241	237
<i>Total Montgomery County Board of DDS - Recreation Services</i>	<u>878,548</u>	<u>735,389</u>	<u>714,000</u>	<u>21,389</u>
<i>Montgomery County Board of DDS - Transportation</i>				
Salaries	1,928,031	1,611,823	1,611,823	-
Fringe Benefits	801,951	617,909	617,909	-
Special Fringe Benefits	3,000	3,500	3,250	250
Pre-Employment Services	750	750	500	250
Operating Supplies	1,014,955	941,875	633,097	308,778
Outside Agency Bd Approved Travel	1,360	2,610	1,545	1,065
Routine Business	810	810	248	562
Staff Training and Development	500	1,500	290	1,210
Contractual Professional Services	17,382	22,382	16,071	6,311
Maintenance and Repair Services	99,022	99,022	75,535	23,487
Communications	33,750	33,750	14,449	19,301
Insurance	80,000	80,000	57,142	22,858
Public Utility Services	1,396	1,396	1,225	171
Rentals	550	550	250	300
Intergovernmental	1,621,873	2,068,921	2,068,921	-
Miscellaneous	100,000	100,000	89,141	10,859
<i>Total Montgomery County Board of DDS - Transportation</i>	<u>5,705,330</u>	<u>5,586,798</u>	<u>5,191,396</u>	<u>395,402</u>
<i>Montgomery County Board of DDS - Investigative</i>				
Salaries	500,829	530,829	513,932	16,897
Fringe Benefits	200,546	200,546	187,480	13,066
Operating Supplies	2,272	3,772	2,438	1,334
Outside Agency Bd Approved Travel	1,995	1,995	792	1,203
Routine Business	3,010	3,010	2,199	811
Contractual Professional Services	2,257	2,257	739	1,518
Communications	3,400	3,650	3,439	211
Public Utility Services	434	434	350	84
<i>Total Montgomery County Board of DDS - Investigative</i>	<u>714,743</u>	<u>746,493</u>	<u>711,369</u>	<u>35,124</u>
<i>Montgomery County Board of DDS - Service and Support</i>				
Salaries	5,402,705	5,187,030	5,187,030	-
Fringe Benefits	2,207,620	2,062,095	2,062,095	-
Special Fringe Benefits	5,500	4,000	2,767	1,233
Operating Supplies	5,729	10,229	7,602	2,627
Outside Agency Bd Approved Travel	7,517	17,517	16,365	1,152
Routine Business	83,240	116,240	113,204	3,036
Contractual Professional Services	5,092	6,092	4,587	1,505
Communications	4,150	4,900	4,667	233
Public Utility Services	10,944	11,494	11,355	139
Rentals	-	500	75	425
<i>Total Montgomery County Board of DDS - Service and Support</i>	<u>7,732,497</u>	<u>7,420,097</u>	<u>7,409,747</u>	<u>10,350</u>
<i>Montgomery County Board of DDS - Adult Services</i>				
Salaries	8,874,607	7,068,494	7,068,494	-
Fringe Benefits	3,952,695	3,114,431	3,114,430	1
Special Fringe Benefits	12,500	18,500	17,947	553
Operating Supplies	59,982	56,982	40,523	16,459

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Board of Developmental Disabilities Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Adult Services</i>				
Outside Agency Bd Approved Travel	14,895	9,595	8,940	655
Routine Business	57,090	29,090	23,715	5,375
Staff Training and Development	500	500	500	-
Contractual Professional Services	591,023	784,523	733,408	51,115
Social Services Contractual Services	283,695	361,695	325,195	36,500
Maintenance and Repair Services	1,500	2,500	1,702	798
Communications	9,215	9,215	6,421	2,794
Public Utility Services	90,944	96,144	95,210	934
Rentals	12,800	15,300	13,767	1,533
Intergovernmental	1,681,468	2,670,962	2,661,962	9,000
Miscellaneous	151,600	151,600	140,896	10,704
<i>Total Montgomery County Board of DDS - Adult Services</i>	<u>15,794,514</u>	<u>14,389,531</u>	<u>14,253,110</u>	<u>136,421</u>
<i>Montgomery County Board of DDS - Waiver Department</i>				
Operating Supplies	1,075	1,575	815	760
Outside Agency Bd Approved Travel	2,175	3,975	2,788	1,187
Routine Business	7,910	8,410	8,276	134
Contractual Professional Services	46,569	46,569	19,639	26,930
Social Services Contractual Services	125,000	125,000	118,487	6,513
Communications	335	335	168	167
Public Utility Services	1,761	1,761	1,447	314
<i>Total Montgomery County Board of DDS - Waiver Department</i>	<u>184,825</u>	<u>187,625</u>	<u>151,620</u>	<u>36,005</u>
<i>Montgomery County Board of DDS - Children's Program and Services Director</i>				
Salaries	3,475,647	3,141,193	3,112,867	28,326
Fringe Benefits	1,226,113	1,045,855	1,044,569	1,286
Special Fringe Benefits	4,500	3,000	399	2,601
Operating Supplies	29,593	32,093	28,474	3,619
Outside Agency Bd Approved Travel	7,439	8,939	6,807	2,132
Routine Business	105,555	99,555	87,277	12,278
Contractual Professional Services	43,619	43,619	31,751	11,868
Social Services Contractual Services	5,000	5,000	-	5,000
Communications	2,600	2,850	2,752	98
Public Utility Services	7,535	7,660	7,596	64
<i>Total Montgomery County Board of DDS - Children's Program and Services Director</i>	<u>4,907,601</u>	<u>4,389,764</u>	<u>4,322,492</u>	<u>67,272</u>
MC Bd of DDS Family Home Services Subfund				
<i>Montgomery County Board of DDS - Family Home Services Fund</i>				
Social Services Contractual Services	1,030,420	1,030,420	931,907	98,513
Intergovernmental	268,197	268,197	268,197	-
<i>Total Montgomery County Board of DDS - Family Home Services Program</i>	<u>1,298,617</u>	<u>1,298,617</u>	<u>1,200,104</u>	<u>98,513</u>
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS - Residential Services</i>				
Social Services Contractual Services	3,234,307	3,066,107	2,912,925	153,182
Intergovernmental	9,052,995	9,052,995	9,052,995	-
Miscellaneous	510,000	510,000	509,364	636
Cost Recovery and Intergov't Transfers	20,000	20,000	-	20,000
<i>Total Montgomery County Board of DDS - Residential Services</i>	<u>12,817,302</u>	<u>12,649,102</u>	<u>12,475,284</u>	<u>173,818</u>
Total Expenditures	<u>57,884,221</u>	<u>55,087,338</u>	<u>53,292,197</u>	<u>1,795,141</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Board of Developmental Disabilities Services - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(32,822,038)	(30,025,155)	(32,371,627)	(2,346,472)
Other Financing Sources:				
Transfers in	28,119,927	28,119,927	27,997,249	(122,678)
Transfers out	(166,000)	(166,000)	(165,943)	57
<i>Total Other Financing Sources And Uses</i>	<u>27,953,927</u>	<u>27,953,927</u>	<u>27,831,306</u>	<u>(122,621)</u>
<i>Net Change in Fund Balance</i>	(4,868,111)	(2,071,228)	(4,540,321)	(2,469,093)
<i>Fund Equity at Beginning of Year</i>	5,902,042	5,902,042	5,902,042	-
<i>Prior Year Encumbrances Appropriated</i>	1,726,145	1,726,145	1,726,145	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,760,076</u>	<u>\$ 5,556,959</u>	<u>\$ 3,087,866</u>	<u>\$ (2,469,093)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Human Services Levy Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 113,404,975	\$ 113,404,975	\$ 113,305,753	\$ (99,222)
Intergovernmental Revenues	15,464,314	15,464,314	15,484,853	20,539
Miscellaneous Revenues	-	4,072	11,244	7,172
<i>Total Revenues</i>	<u>128,869,289</u>	<u>128,873,361</u>	<u>128,801,850</u>	<u>(71,511)</u>
Expenditures:				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Plan & Develop - Human Services Levy</i>				
Intergovernmental	-	27,115	27,114	1
Tax Settlement Fees and Expenses	1,485,978	1,485,978	853,234	632,744
<i>Total Human Services Plan & Develop - Human Services Levy</i>	<u>1,485,978</u>	<u>1,513,093</u>	<u>880,348</u>	<u>632,745</u>
<i>Human Services Plan & Develop - City of Oakwood</i>				
Social Services Contractual Services	116,289	116,289	116,289	-
<i>Total Human Services Plan & Develop - City of Oakwood</i>	<u>116,289</u>	<u>116,289</u>	<u>116,289</u>	<u>-</u>
<i>Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	15,796,000	16,075,778	15,805,400	270,378
<i>Total Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>	<u>15,796,000</u>	<u>16,075,778</u>	<u>15,805,400</u>	<u>270,378</u>
<i>Human Services Plan & Develop - Family & Children First Transfer</i>				
Cost Recovery and Intergov't Transfers	840,000	840,000	840,000	-
<i>Total Human Services Plan & Develop - Family & Children First Transfer</i>	<u>840,000</u>	<u>840,000</u>	<u>840,000</u>	<u>-</u>
<i>Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	240,687	140,687	100,000
<i>Total Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>	<u>200,000</u>	<u>240,687</u>	<u>140,687</u>	<u>100,000</u>
<i>Human Services Plan & Develop - Supported Services</i>				
Salaries	135,984	135,984	99,618	36,366
Fringe Benefits	48,179	48,179	26,667	21,512
Special Fringe Benefits	2,400	2,400	-	2,400
Pre-Employment Services	-	150	113	37
Operating Supplies	1,700	1,700	1,035	665
Routine Business	1,000	1,000	113	887
Board Approved Travel	4,000	2,639	-	2,639
Staff Training and Development	500	500	-	500
Contractual Professional Services	77,780	76,630	42,695	33,935
Social Services Contractual Services	3,201,496	3,450,203	2,962,589	487,614
Communications	1,900	2,900	2,407	493
Insurance	-	1,361	1,361	-
Rentals	7,400	7,400	6,006	1,394
<i>Total Human Services Plan & Develop - Supported Services</i>	<u>3,482,339</u>	<u>3,731,046</u>	<u>3,142,604</u>	<u>588,442</u>
<i>Human Services Plan & Develop - County Collaborative Project</i>				
Routine Business	-	2,300	-	2,300
Contractual Professional Services	-	72,700	47,700	25,000
Cost Recovery and Intergov't Transfers	-	25,000	11,104	13,896
<i>Total Human Services Plan & Develop - County Collaborative Project</i>	<u>-</u>	<u>100,000</u>	<u>58,804</u>	<u>41,196</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Human Services Levy Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services Levy B (6.03 Mill) Subfund				
<i>Human Services Plan & Develop - Human Services Levy</i>				
Intergovernmental	-	19,915	19,914	1
Tax Settlement Fees and Expenses	1,091,407	1,091,407	626,841	464,566
<i>Total Human Services Plan & Develop - Human Services Levy</i>	1,091,407	1,111,322	646,755	464,567
<i>Human Services Plan & Develop - FCFC Community Initiatives</i>				
Contractual Professional Services	445,792	187,345	125,104	62,241
Rentals	-	15	14	1
<i>Total Human Services Plan & Develop - FCFC Community Initiatives</i>	445,792	187,360	125,118	62,242
<i>Human Services Plan & Develop - Handicapped Children Social Services Contractual Services</i>				
Social Services Contractual Services	907,616	907,616	904,981	2,635
<i>Total Human Services Plan & Develop - Handicapped Children</i>	907,616	907,616	904,981	2,635
<i>Human Services Plan & Develop - Healthcare Safety Net Contractual Professional Services</i>				
Contractual Professional Services	1,000,000	1,000,000	125,167	874,833
<i>Total Human Services Plan & Develop - Healthcare Safety Net</i>	1,000,000	1,000,000	125,167	874,833
<i>Human Services Plan & Develop - Youth Resource Center Salaries</i>				
Salaries	-	5,500	5,030	470
Fringe Benefits	-	850	777	73
Pre-Employment Services	-	750	341	409
Operating Supplies	12,050	12,050	5,705	6,345
Routine Business	5,500	3,000	2,782	218
Staff Training and Development	2,500	2,500	-	2,500
Contractual Professional Services	118,750	90,650	79,830	10,820
Communications	18,300	18,300	7,085	11,215
Rentals	62,000	86,500	78,093	8,407
Capital Outlays	9,518	8,518	2,490	6,028
<i>Total Human Services Plan & Develop - Youth Resource Center</i>	228,618	228,618	182,133	46,485
<i>Human Services Plan & Develop - Education Life Skills Contractual Professional Services</i>				
Contractual Professional Services	100,000	100,000	89,078	10,922
<i>Total Human Services Plan & Develop - Education Life Skills</i>	100,000	100,000	89,078	10,922
<i>Human Services Plan & Develop - Income Stability Contractual Professional Services</i>				
Contractual Professional Services	6,432	6,432	4,928	1,504
<i>Total Human Services Plan & Develop - Income Stability</i>	6,432	6,432	4,928	1,504
<i>Human Services Plan & Develop - Health Safety Security Contractual Professional Services</i>				
Contractual Professional Services	53,015	62,740	49,397	13,343
Social Services Contractual Services	2,000	2,000	-	2,000
<i>Total Human Services Plan & Develop - Health Safety Security</i>	55,015	64,740	49,397	15,343
Indigent Care Subfund				
<i>Human Services Plan & Develop - Indigent Ill Hospital Payments</i>				
Social Services Contractual Services	10,000,000	13,779,661	8,779,661	5,000,000
<i>Total Human Services Plan & Develop - Indigent Ill Hospital Payments</i>	10,000,000	13,779,661	8,779,661	5,000,000
Levy Administration Subfund				
<i>Human Services Plan & Develop - Levy Administration Salaries</i>				
Salaries	349,998	349,998	290,410	59,588
Fringe Benefits	111,403	111,403	87,925	23,478
Special Fringe Benefits	3,100	3,100	152	2,948
Pre-Employment Services	50	150	116	34
Operating Supplies	4,678	4,678	2,723	1,955

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Human Services Levy Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Levy Administration</i>				
Routine Business	15,634	15,634	5,802	9,832
Board Approved Travel	6,750	6,750	1,445	5,305
Staff Training and Development	2,100	2,100	130	1,970
Contractual Professional Services	54,497	47,323	17,957	29,366
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	10,800	10,800	7,155	3,645
Insurance	300	4,272	4,272	-
Rentals	39,102	39,102	27,259	11,843
Cost Recovery and Intergov't Transfers	-	3,424	3,424	-
Capital Outlays	2,028	5,778	5,713	65
<i>Total Human Services Plan & Develop - Levy Administration</i>	<u>601,440</u>	<u>605,512</u>	<u>454,483</u>	<u>151,029</u>
Community Education Subfund				
<i>Human Services Plan & Develop - FCFC/Levy Community Education</i>				
Salaries	48,767	48,767	33,304	15,463
Fringe Benefits	15,633	15,633	8,441	7,192
Special Fringe Benefits	162	162	110	52
Operating Supplies	500	500	-	500
Routine Business	500	500	-	500
Contractual Professional Services	13,838	13,838	356	13,482
Communications	20,600	20,600	367	20,233
<i>Total Human Services Plan & Develop - FCFC/Levy Community Education</i>	<u>100,000</u>	<u>100,000</u>	<u>42,578</u>	<u>57,422</u>
Community Access Network Subfund				
<i>Human Services Plan & Develop - Community Access Network</i>				
Cost Recovery and Intergov't Transfers	-	648	648	-
<i>Total Human Services Plan & Develop - Community Access Network</i>	<u>-</u>	<u>648</u>	<u>648</u>	<u>-</u>
Supported Services Subfund				
<i>Human Services Plan & Develop - Supported Services Fund</i>				
Contractual Professional Services	-	45,000	45,000	-
<i>Total Human Services Plan & Develop - Supported Services Fund</i>	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
FCFC Community Initiatives Subfund				
<i>Human Services Plan & Develop - FCFC Community Initiatives Fund</i>				
Contractual Professional Services	1,194,840	1,194,840	993,286	201,554
<i>Total Human Services Plan & Develop - FCFC Community Initiatives Fund</i>	<u>1,194,840</u>	<u>1,194,840</u>	<u>993,286</u>	<u>201,554</u>
<i>Total Expenditures</i>	<u>37,651,766</u>	<u>41,948,642</u>	<u>33,427,345</u>	<u>8,521,297</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>91,217,523</u>	<u>86,924,719</u>	<u>95,374,505</u>	<u>8,449,786</u>
Other Financing Sources:				
Transfers in	5,920,000	13,820,000	11,239,174	(2,580,826)
Transfers out	(106,574,245)	(120,390,884)	(116,724,246)	3,666,638
<i>Total Other Financing Sources And Uses</i>	<u>(100,654,245)</u>	<u>(106,570,884)</u>	<u>(105,485,072)</u>	<u>1,085,812</u>
<i>Net Change in Fund Balance</i>	<u>(9,436,722)</u>	<u>(19,646,165)</u>	<u>(10,110,567)</u>	<u>9,535,598</u>
<i>Fund Equity at Beginning of Year</i>	70,543,659	70,543,659	70,543,659	-
<i>Prior Year Encumbrances Appropriated</i>	6,194,476	6,194,476	6,194,476	-
<i>Fund Balance At End Of Year</i>	<u>\$ 67,301,413</u>	<u>\$ 57,091,970</u>	<u>\$ 66,627,568</u>	<u>\$ 9,535,598</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Services - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 568,000	\$ 568,000	\$ 523,196	\$ (44,804)
Intergovernmental Revenues	25,763,718	25,763,718	22,355,661	(3,408,057)
Miscellaneous Revenues	236,259	236,259	75,965	(160,294)
<i>Total Revenues</i>	<u>26,567,977</u>	<u>26,567,977</u>	<u>22,954,822</u>	<u>(3,613,155)</u>
Expenditures:				
<i>Social Services</i>				
<i>Children Services Subfund</i>				
<i>Job and Family Services - Children Services Direct Services</i>				
Operating Supplies	4,946	4,946	-	4,946
Contractual Professional Services	39,866	39,866	19,088	20,778
Social Services Contractual Services	2,595,984	2,595,984	2,517,039	78,945
Other Social Services	688,194	688,194	282,958	405,236
Miscellaneous	99,653	99,653	99,139	514
<i>Total Job and Family Services - Children Services Direct Services</i>	<u>3,428,643</u>	<u>3,428,643</u>	<u>2,918,224</u>	<u>510,419</u>
<i>Job and Family Services - Independent Living</i>				
Contractual Professional Services	1,250	1,250	-	1,250
Other Social Services	30,058	30,058	428	29,630
Miscellaneous	13,075	13,075	1,200	11,875
<i>Total Job and Family Services - Independent Living</i>	<u>44,383</u>	<u>44,383</u>	<u>1,628</u>	<u>42,755</u>
<i>Job and Family Services - CSD Efficiency and Innovation</i>				
Contractual Professional Services	16,968	16,968	-	16,968
<i>Total Job and Family Services - CSD Efficiency and Innovation</i>	<u>16,968</u>	<u>16,968</u>	<u>-</u>	<u>16,968</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Board Approved Travel	651	651	-	651
<i>Total Job and Family Services - Wendy's Wonderful Kids</i>	<u>651</u>	<u>651</u>	<u>-</u>	<u>651</u>
<i>Job and Family Services - Interagency Clinical Assessment Team</i>				
Operating Supplies	-	100	9	91
Social Services Contractual Services	90,000	160,000	123,094	36,906
Cost Recovery and Intergov't Transfers	10,000	9,900	-	9,900
<i>Total Job and Family Services - Interagency Clinical Assessment Team</i>	<u>100,000</u>	<u>170,000</u>	<u>123,103</u>	<u>46,897</u>
<i>Job and Family Services - Home Choice Program</i>				
Other Social Services	30,000	28,250	8,161	20,089
<i>Total Job and Family Services - Home Choice Program</i>	<u>30,000</u>	<u>28,250</u>	<u>8,161</u>	<u>20,089</u>
<i>Job and Family Services - Transportation</i>				
Operating Supplies	4,595	4,595	-	4,595
Maintenance and Repair Services	78,590	78,590	33,952	44,638
Other Social Services	1,000	1,000	-	1,000
<i>Total Job and Family Services - Transportation</i>	<u>84,185</u>	<u>84,185</u>	<u>33,952</u>	<u>50,233</u>
<i>Job and Family Services - Foster Parenting Licensing/Training</i>				
Routine Business	9,000	9,000	1,836	7,164
Contractual Professional Services	13,000	12,569	2,525	10,044
Social Services Contractual Services	525,000	525,000	522,625	2,375
Maintenance and Repair Services	-	431	431	-
Other Social Services	5,000	5,000	57	4,943
<i>Total Job and Family Services - Foster Parenting Licensing/Training</i>	<u>552,000</u>	<u>552,000</u>	<u>527,474</u>	<u>24,526</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Services - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Health Services-Nursing Contracts</i>				
Operating Supplies	8,327	8,327	2,845	5,482
Routine Business	500	500	26	474
Contractual Professional Services	30,000	76,000	15,103	60,897
<i>Total Job and Family Services - Health Services-Nursing Contracts</i>	<u>38,827</u>	<u>84,827</u>	<u>17,974</u>	<u>66,853</u>
<i>Job and Family Services - Permanency Round Table</i>				
Routine Business	1,000	1,000	-	1,000
Other Social Services	4,000	4,000	-	4,000
<i>Total Job and Family Services - Permanency Round Table</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<i>Job and Family Services - General Recruitment</i>				
Operating Supplies	2,500	1,300	550	750
Routine Business	5,000	5,000	4,925	75
Contractual Professional Services	-	500	120	380
Other Social Services	750	3,200	2,331	869
<i>Total Job and Family Services - General Recruitment</i>	<u>8,250</u>	<u>10,000</u>	<u>7,926</u>	<u>2,074</u>
<i>Job and Family Services - Foster Care Placement Costs</i>				
Operating Supplies	-	60	42	18
Social Services Contractual Services	20,059,000	19,407,315	19,373,512	33,803
Other Social Services	155,000	95,940	57,247	38,693
<i>Total Job and Family Services - Foster Care Placement Costs</i>	<u>20,214,000</u>	<u>19,503,315</u>	<u>19,430,801</u>	<u>72,514</u>
<i>Job and Family Services - Post Adoption Special Services Subsidy</i>				
Other Social Services	213,000	213,000	191,515	21,485
<i>Total Job and Family Services - Post Adoption Special Services Subsidy</i>	<u>213,000</u>	<u>213,000</u>	<u>191,515</u>	<u>21,485</u>
<i>Job and Family Services - Kinship Permanency Incentive Miscellaneous</i>				
Miscellaneous	380,000	124,000	121,645	2,355
<i>Total Job and Family Services - Kinship Permanency Incentive</i>	<u>380,000</u>	<u>124,000</u>	<u>121,645</u>	<u>2,355</u>
<i>Job and Family Services - Adoption Assistance Local</i>				
Other Social Services	2,000,000	2,000,000	1,922,150	77,850
<i>Total Job and Family Services - Adoption Assistance Local</i>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,922,150</u>	<u>77,850</u>
<i>Job and Family Services - Non-Recurring Adoption</i>				
Other Social Services	100,000	112,000	105,771	6,229
<i>Total Job and Family Services - Non-Recurring Adoption</i>	<u>100,000</u>	<u>112,000</u>	<u>105,771</u>	<u>6,229</u>
<i>Job and Family Services - Diversion</i>				
Operating Supplies	-	358	158	200
<i>Total Job and Family Services - Diversion</i>	<u>-</u>	<u>358</u>	<u>158</u>	<u>200</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	233,396	233,396	201,942	31,454
Fringe Benefits	86,543	90,443	85,786	4,657
Special Fringe Benefits	720	3,120	3,080	40
Operating Supplies	1,100	1,100	-	1,100
Routine Business	12,000	26,300	25,888	412
Board Approved Travel	2,400	2,200	1,438	762
Contractual Professional Services	50	50	-	50
Maintenance and Repair Services	1,000	-	-	-
Other Social Services	20,000	13,000	12,939	61
<i>Total Job and Family Services - Wendy's Wonderful Kids</i>	<u>357,209</u>	<u>369,609</u>	<u>331,073</u>	<u>38,536</u>
<i>Job and Family Services - Independent Living</i>				
Operating Supplies	3,200	3,200	2,395	805

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Independent Living</i>				
Routine Business	7,000	7,000	3,542	3,458
Board Approved Travel	4,590	4,590	807	3,783
Contractual Professional Services	5,210	5,210	3,750	1,460
Maintenance and Repair Services	5,000	5,000	636	4,364
Communications	2,600	2,600	-	2,600
Other Social Services	202,400	177,400	87,310	90,090
Miscellaneous	70,000	85,000	57,700	27,300
<i>Total Job and Family Services - Independent Living</i>	<u>300,000</u>	<u>290,000</u>	<u>156,140</u>	<u>133,860</u>
<i>Job and Family Services - Youth Advisory Board</i>				
Board Approved Travel	5,000	5,000	-	5,000
<i>Total Job and Family Services - Youth Advisory Board</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<i>Job and Family Services - Parent Partnership Grant</i>				
Operating Supplies	400	400	-	400
Routine Business	1,100	1,100	-	1,100
Board Approved Travel	1,100	1,100	-	1,100
Staff Training and Development	2,500	2,500	-	2,500
Contractual Professional Services	5,300	5,300	-	5,300
Other Social Services	600	600	-	600
Miscellaneous	4,000	4,000	-	4,000
<i>Total Job and Family Services - Parent Partnership Grant</i>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<i>Job and Family Services - CSD Direct Client Contracts</i>				
Contractual Professional Services	27,822	28,268	28,267	1
Social Services Contractual Services	235,860	260,912	260,858	54
Rentals	5,400	7,400	7,400	-
Other Social Services	14,583	27,583	23,717	3,866
<i>Total Job and Family Services - CSD Direct Client Contracts</i>	<u>283,665</u>	<u>324,163</u>	<u>320,242</u>	<u>3,921</u>
<i>Job and Family Services - CSD Levy Contracts</i>				
Social Services Contractual Services	598,900	598,900	584,129	14,771
Rentals	131,250	131,250	131,250	-
<i>Total Job and Family Services - CSD Levy Contracts</i>	<u>730,150</u>	<u>730,150</u>	<u>715,379</u>	<u>14,771</u>
<i>Job and Family Services - CSD Direct Client Services</i>				
Operating Supplies	240	2,240	1,818	422
Routine Business	-	500	279	221
Contractual Professional Services	100,000	140,000	133,096	6,904
Social Services Contractual Services	65,000	107,000	53,828	53,172
Communications	2,000	2,000	-	2,000
Intergovernmental	-	5,000	-	5,000
Other Social Services	518,000	659,142	512,038	147,104
Miscellaneous	4,500	4,500	3,818	682
Cost Recovery and Intergov't Transfers	25,985,901	22,952,007	22,952,007	-
<i>Total Job and Family Services - CSD Direct Client Services</i>	<u>26,675,641</u>	<u>23,872,389</u>	<u>23,656,884</u>	<u>215,505</u>
<i>Job and Family Services - Prosecutors Office</i>				
Routine Business	3,000	3,000	2,504	496
Interfund Agreements	830,000	830,000	821,783	8,217
<i>Total Job and Family Services - Prosecutors Office</i>	<u>833,000</u>	<u>833,000</u>	<u>824,287</u>	<u>8,713</u>
<i>Total Expenditures</i>	<u>56,415,572</u>	<u>52,816,891</u>	<u>51,414,487</u>	<u>1,402,404</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(29,847,595)	(26,248,914)	(28,459,665)	(2,210,751)

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, 2017

	Budgeted Amounts			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	Final Budget Positive (Negative)
Other Financing Sources:				
Transfers in	26,356,950	26,356,950	26,122,788	(234,162)
<i>Net Change in Fund Balance</i>	<u>(3,490,645)</u>	<u>108,036</u>	<u>(2,336,877)</u>	<u>(2,444,913)</u>
<i>Fund Equity at Beginning of Year</i>	2,498,326	2,498,326	2,498,326	-
<i>Prior Year Encumbrances Appropriated</i>	3,490,642	3,490,642	3,490,642	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,498,323</u>	<u>\$ 6,097,004</u>	<u>\$ 3,652,091</u>	<u>\$ (2,444,913)</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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 39,000	\$ 39,000	\$ 88,890	\$ 49,890
Intergovernmental Revenues	47,366,915	52,718,915	41,000,679	(11,718,236)
Miscellaneous Revenues	28,235,901	28,235,901	25,810,366	(2,425,535)
<i>Total Revenues</i>	<u>75,641,816</u>	<u>80,993,816</u>	<u>66,899,935</u>	<u>(14,093,881)</u>
Expenditures:				
<i>Social Services</i>				
<i>Job & Family Services Subfund</i>				
<i>Job and Family Services - Executive Director</i>				
Special Fringe Benefits	2,480	2,480	2,480	-
<i>Total Job and Family Services - Executive Director</i>	<u>2,480</u>	<u>2,480</u>	<u>2,480</u>	<u>-</u>
<i>Job and Family Services - Children Services</i>				
Operating Supplies	29,780	29,780	3,823	25,957
Board Approved Travel	1,424	1,424	436	988
Contractual Professional Services	51,355	51,355	-	51,355
Maintenance and Repair Services	163,258	163,258	84,635	78,623
Communications	72,443	72,443	17,249	55,194
Public Utility Services	99,042	99,042	16,844	82,198
Capital Outlays	57,376	57,376	54,497	2,879
<i>Total Job and Family Services - Children Services</i>	<u>474,678</u>	<u>474,678</u>	<u>177,484</u>	<u>297,194</u>
<i>Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>				
Operating Supplies	19,559	19,559	8,604	10,955
Contractual Professional Services	8,028	8,028	8,028	-
Maintenance and Repair Services	2,457	2,457	2,457	-
Rentals	29,411	29,411	21,737	7,674
Miscellaneous	13,550	13,550	9,261	4,289
Capital Outlays	71,212	71,212	68,713	2,499
<i>Total Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>	<u>144,217</u>	<u>144,217</u>	<u>118,800</u>	<u>25,417</u>
<i>Job and Family Services - Job Center 2.0 -Social Services & Income</i>				
Operating Supplies	56,916	56,916	56,916	-
Maintenance and Repair Services	20,398	20,398	-	20,398
Rentals	6,546	6,546	179	6,367
Capital Outlays	411,464	411,464	411,464	-
<i>Total Job and Family Services - Job Center 2.0 -Social Services & Income</i>	<u>495,324</u>	<u>495,324</u>	<u>468,559</u>	<u>26,765</u>
<i>Job and Family Services - PA Shared Cost Pool</i>				
Operating Supplies	11,742	11,742	3,742	8,000
Board Approved Travel	534	534	377	157
Contractual Professional Services	73,480	73,480	-	73,480
Maintenance and Repair Services	4,725	4,725	-	4,725
Communications	29,340	29,340	9,779	19,561
Capital Outlays	411	411	411	-
<i>Total Job and Family Services - PA Shared Cost Pool</i>	<u>120,232</u>	<u>120,232</u>	<u>14,309</u>	<u>105,923</u>
<i>Job and Family Services - PCSA Shared Cost Pool</i>				
Board Approved Travel	1,038	1,038	634	404
<i>Total Job and Family Services - PCSA Shared Cost Pool</i>	<u>1,038</u>	<u>1,038</u>	<u>634</u>	<u>404</u>
<i>Job and Family Services - Human Resources Administration</i>				
Pre-Employment Services	3,000	3,000	2,032	968

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - Human Resources Administration</i>	3,000	3,000	2,032	968
<i>Job and Family Services - Workforce Development Administration</i>				
Board Approved Travel	213	213	-	213
Maintenance and Repair Services	1,949	1,949	1,949	-
<i>Total Job and Family Services - Workforce Development Administration</i>	2,162	2,162	1,949	213
<i>Job and Family Services - WIA Operations</i>				
Operating Supplies	50	50	38	12
Board Approved Travel	693	693	-	693
<i>Total Job and Family Services - WIA Operations</i>	743	743	38	705
<i>Job and Family Services - Business Solution Center</i>				
Operating Supplies	80	80	-	80
Contractual Professional Services	52,121	52,121	23,273	28,848
Communications	4,119	4,119	4,100	19
Rentals	57,054	57,054	31,697	25,357
Capital Outlays	23,601	23,601	23,601	-
<i>Total Job and Family Services - Business Solution Center</i>	136,975	136,975	82,671	54,304
<i>Job and Family Services - Human Resources Administration CSD</i>				
Pre-Employment Services	1,500	1,500	748	752
Board Approved Travel	704	704	248	456
Contractual Professional Services	2,299	2,299	-	2,299
<i>Total Job and Family Services - Human Resources Administration CSD</i>	4,503	4,503	996	3,507
<i>Job and Family Services - Workforce Initiatives</i>				
Contractual Professional Services	51,738	51,738	51,377	361
Other Social Services	70,156	70,156	18,104	52,052
Capital Outlays	7,211	7,211	5,262	1,949
<i>Total Job and Family Services - Workforce Initiatives</i>	129,105	129,105	74,743	54,362
<i>Job and Family Services - OMJ/Ohio Means Jobs</i>				
Operating Supplies	485	485	485	-
Routine Business	338	338	321	17
Board Approved Travel	206	206	-	206
Contractual Professional Services	25,815	25,815	49	25,766
Maintenance and Repair Services	1,899	1,899	1,899	-
Communications	14,395	14,395	12,290	2,105
Other Social Services	18,758	18,758	3,040	15,718
Capital Outlays	984	984	984	-
<i>Total Job and Family Services - OMJ/Ohio Means Jobs</i>	62,880	62,880	19,068	43,812
<i>Job and Family Services - Food Assistance Employment and Training</i>				
Contractual Professional Services	39,840	39,840	29,220	10,620
<i>Total Job and Family Services - Food Assistance Employment and Training</i>	39,840	39,840	29,220	10,620
<i>Job and Family Services - Social Services & Income Division</i>				
Contractual Professional Services	1,700	1,700	-	1,700
Maintenance and Repair Services	16,072	16,072	100	15,972
Communications	3,132	3,132	3,132	-
Rentals	659	659	-	659
Capital Outlays	21,120	21,120	-	21,120
<i>Total Job and Family Services - Social Services & Income Division</i>	42,683	42,683	3,232	39,451

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - TANF Yearlong Youth</i>				
Miscellaneous	53,260	53,260	35,160	18,100
<i>Total Job and Family Services - TANF Yearlong Youth</i>	53,260	53,260	35,160	18,100
<i>Job and Family Services - TANF OWF PRC Contracts</i>				
Social Services Contractual Services	779,749	779,749	203,295	576,454
Other Social Services	34,132	34,132	-	34,132
<i>Total Job and Family Services - TANF OWF PRC Contracts</i>	813,881	813,881	203,295	610,586
<i>Job and Family Services - Enhanced Medicaid Transportation</i>				
Social Services Contractual Services	753,468	753,468	496,626	256,842
<i>Total Job and Family Services - Enhanced Medicaid Transportation</i>	753,468	753,468	496,626	256,842
<i>Job and Family Services - TANF CCMEP</i>				
Social Services Contractual Services	500,000	500,000	5,533	494,467
<i>Total Job and Family Services - TANF CCMEP</i>	500,000	500,000	5,533	494,467
<i>Job and Family Services - Day Care Quality</i>				
Social Services Contractual Services	24,336	24,336	2,157	22,179
<i>Total Job and Family Services - Day Care Quality</i>	24,336	24,336	2,157	22,179
<i>Job and Family Services - Title XX Purchased Service Contracts</i>				
Social Services Contractual Services	55,614	55,614	26,603	29,011
<i>Total Job and Family Services - Title XX Purchased Service Contracts</i>	55,614	55,614	26,603	29,011
<i>Job and Family Services - Shared Cost Pool</i>				
Salaries	450,832	409,303	409,303	-
Fringe Benefits	102,573	93,415	93,415	-
Special Fringe Benefits	3,848	3,711	3,710	1
Operating Supplies	950	3,201	3,200	1
Routine Business	2,800	2,517	2,517	-
Board Approved Travel	8,250	882	882	-
Staff Training and Development	2,750	499	499	-
Contractual Professional Services	400	94	94	-
Communications	144	24	24	-
<i>Total Job and Family Services - Shared Cost Pool</i>	572,547	513,646	513,644	2
<i>Job and Family Services - Shared Programs</i>				
Salaries	287,094	239,567	239,566	1
Fringe Benefits	74,828	48,818	48,818	-
Special Fringe Benefits	1,216	1,349	1,349	-
Operating Supplies	450	180	179	1
Routine Business	2,950	2,444	2,444	-
Board Approved Travel	3,750	2,667	2,667	-
Staff Training and Development	2,000	650	650	-
Contractual Professional Services	150	-	-	-
Social Services Contractual Services	250	-	-	-
Communications	36	12	12	-
<i>Total Job and Family Services - Shared Programs</i>	372,724	295,687	295,685	2
<i>Job and Family Services - Shared Finance</i>				
Salaries	270,188	272,596	272,593	3
Fringe Benefits	76,748	74,943	74,942	1
Special Fringe Benefits	5,907	3,230	3,229	1
Operating Supplies	2,350	883	882	1
Routine Business	2,700	2,655	2,654	1

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Shared Finance</i>				
Board Approved Travel	8,000	544	544	-
Staff Training and Development	4,500	750	750	-
Contractual Professional Services	425	50	50	-
Communications	72	56	56	-
<i>Total Job and Family Services - Shared Finance</i>	<u>370,890</u>	<u>355,707</u>	<u>355,700</u>	<u>7</u>
<i>Job and Family Services - Shared Finance Division 1</i>				
Salaries	729,437	731,480	731,479	1
Fringe Benefits	319,880	318,553	318,553	-
Special Fringe Benefits	13,130	3,916	3,916	-
Operating Supplies	350	1,795	1,794	1
Routine Business	2,700	2,326	2,326	-
Board Approved Travel	8,250	-	-	-
Staff Training and Development	4,000	393	393	-
Contractual Professional Services	700	13,204	13,203	1
Communications	144	24	24	-
<i>Total Job and Family Services - Shared Finance Division 1</i>	<u>1,078,591</u>	<u>1,071,691</u>	<u>1,071,688</u>	<u>3</u>
<i>Job and Family Services - Shared Finance Division 2</i>				
Salaries	313,680	306,920	306,920	-
Fringe Benefits	120,942	117,020	117,019	1
Special Fringe Benefits	11,846	1,661	1,661	-
Operating Supplies	350	1,379	1,378	1
Routine Business	2,400	2,758	2,758	-
Board Approved Travel	7,350	1,326	1,325	1
Staff Training and Development	5,500	1,509	1,508	1
Contractual Professional Services	700	44	44	-
Communications	360	42	42	-
<i>Total Job and Family Services - Shared Finance Division 2</i>	<u>463,128</u>	<u>432,659</u>	<u>432,655</u>	<u>4</u>
<i>Job and Family Services - Shared Information Technology</i>				
Salaries	607,261	575,527	575,527	-
Fringe Benefits	241,852	208,929	208,929	-
Special Fringe Benefits	5,832	2,234	2,234	-
Operating Supplies	3,500	2,080	2,079	1
Routine Business	5,500	707	707	-
Board Approved Travel	1,000	-	-	-
Staff Training and Development	18,500	820	820	-
Contractual Professional Services	550	785	785	-
Communications	252	532	532	-
Capital Outlays	9,000	-	-	-
<i>Total Job and Family Services - Shared Information Technology</i>	<u>893,247</u>	<u>791,614</u>	<u>791,613</u>	<u>1</u>
<i>Job and Family Services - Shared Human Resources</i>				
Salaries	700,704	688,607	688,607	-
Fringe Benefits	280,148	267,231	267,231	-
Special Fringe Benefits	9,788	3,345	3,345	-
Post Employment Services	5,000	4,131	4,131	-
Pre-Employment Services	30,000	25,867	25,867	-
Operating Supplies	53,000	2,969	2,969	-
Routine Business	2,200	2,571	2,571	-
Board Approved Travel	8,000	1,546	1,546	-
Staff Training and Development	3,500	3,287	3,287	-

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Shared Human Resources</i>				
Contractual Professional Services	66,100	45,462	45,462	-
Communications	252	66	66	-
Rentals	-	24	24	-
Construction and Improvements	75,000	-	-	-
<i>Total Job and Family Services - Shared Human Resources</i>	<u>1,233,692</u>	<u>1,045,106</u>	<u>1,045,106</u>	<u>-</u>
<i>Job and Family Services - Shared Facilities</i>				
Salaries	269,501	293,634	293,634	-
Fringe Benefits	128,668	129,691	129,689	2
Special Fringe Benefits	7,010	3,794	3,794	-
Operating Supplies	700	628	627	1
Routine Business	250	629	629	-
Board Approved Travel	1,150	-	-	-
Staff Training and Development	250	-	-	-
Contractual Professional Services	450	2,019	2,019	-
Communications	180	850	849	1
<i>Total Job and Family Services - Shared Facilities</i>	<u>408,159</u>	<u>431,245</u>	<u>431,241</u>	<u>4</u>
<i>Job and Family Services - Shared Record Room</i>				
Salaries	51,957	53,327	53,327	-
Fringe Benefits	20,034	20,215	20,214	1
Special Fringe Benefits	3,025	21	21	-
Operating Supplies	101,250	970	969	1
Routine Business	250	-	-	-
Board Approved Travel	1,050	-	-	-
Staff Training and Development	250	-	-	-
Contractual Professional Services	382	-	-	-
Maintenance and Repair Services	5,500	-	-	-
Communications	36	6	6	-
<i>Total Job and Family Services - Shared Record Room</i>	<u>183,734</u>	<u>74,539</u>	<u>74,537</u>	<u>2</u>
<i>Job and Family Services - Shared Quality Improvement</i>				
Salaries	133,250	134,317	134,317	-
Fringe Benefits	55,646	55,469	55,467	2
Special Fringe Benefits	990	240	240	-
Operating Supplies	1,250	-	-	-
Routine Business	1,100	18	17	1
Board Approved Travel	1,050	-	-	-
Staff Training and Development	250	-	-	-
Contractual Professional Services	800	-	-	-
<i>Total Job and Family Services - Shared Quality Improvement</i>	<u>194,336</u>	<u>190,044</u>	<u>190,041</u>	<u>3</u>
<i>Job and Family Services - Shared Administration</i>				
Special Fringe Benefits	21,000	31,233	31,233	-
Operating Supplies	184,000	175,897	175,896	1
Routine Business	600	786	786	-
Staff Training and Development	20,000	40,601	40,601	-
Contractual Professional Services	1,620,960	1,690,309	1,690,309	-
Maintenance and Repair Services	431,000	380,157	380,157	-
Communications	85,500	189,798	189,797	1
Public Utility Services	40,890	268,758	268,757	1
Rentals	395,676	373,869	373,869	-
Miscellaneous	1,796,552	1,796,552	1,796,552	-

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Shared Administration</i>				
Interfund Agreements	-	1,682	1,681	1
Cost Recovery and Intergov't Transfers	6,000	-	-	-
Capital Outlays	172,500	56,014	56,014	-
<i>Total Job and Family Services - Shared Administration</i>	<u>4,774,678</u>	<u>5,005,656</u>	<u>5,005,652</u>	<u>4</u>
<i>Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>				
Operating Supplies	5,000	33,993	33,992	1
Contractual Professional Services	-	21	20	1
Maintenance and Repair Services	75,000	56,363	56,362	1
Communications	10,000	8,813	8,812	1
Cost Recovery and Intergov't Transfers	-	49,022	49,021	1
Capital Outlays	375,000	19,335	19,334	1
<i>Total Job and Family Services - Job Center 2.0 - Shared Cost Pool</i>	<u>465,000</u>	<u>167,547</u>	<u>167,541</u>	<u>6</u>
<i>Job and Family Services - Shared Non-Reimbursable</i>				
Special Fringe Benefits	3,000	139	139	-
Routine Business	1,000	1,863	1,863	-
Social Services Contractual Services	1,000	-	-	-
Other Social Services	1,000	-	-	-
Miscellaneous	1,000	586	585	1
Construction and Improvements	-	9,734	9,734	-
<i>Total Job and Family Services - Shared Non-Reimbursable</i>	<u>7,000</u>	<u>12,322</u>	<u>12,321</u>	<u>1</u>
<i>Job and Family Services - Job Center 2.0 - NRB</i>				
Special Fringe Benefits	-	587	587	-
<i>Total Job and Family Services - Job Center 2.0 - NRB</i>	<u>-</u>	<u>587</u>	<u>587</u>	<u>-</u>
<i>Job and Family Services - 1-Income Maintenance Cost Pool</i>				
Salaries	378,579	385,328	385,327	1
Fringe Benefits	125,375	126,213	126,213	-
Special Fringe Benefits	3,091	1,261	1,261	-
Operating Supplies	250	267	267	-
Routine Business	3,200	862	861	1
Board Approved Travel	3,600	3,989	3,989	-
Staff Training and Development	600	349	349	-
Contractual Professional Services	550	-	-	-
Communications	180	36	36	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - 1-Income Maintenance Cost Pool</i>	<u>515,525</u>	<u>518,305</u>	<u>518,303</u>	<u>2</u>
<i>Job and Family Services - 2-Income Maintenance Cost Pool</i>				
Salaries	325,428	535,505	535,504	1
Fringe Benefits	94,043	101,252	101,252	-
Special Fringe Benefits	590	1,194	1,194	-
Operating Supplies	500	-	-	-
Routine Business	1,100	103	102	1
Board Approved Travel	2,700	1,494	1,493	1
Staff Training and Development	600	593	593	-
Contractual Professional Services	300	-	-	-
Communications	144	30	30	-
<i>Total Job and Family Services - 2-Income Maintenance Cost Pool</i>	<u>425,405</u>	<u>640,171</u>	<u>640,168</u>	<u>3</u>
<i>Job and Family Services - Medicaid Hospital</i>				
Salaries	312,984	376,962	376,962	-
Fringe Benefits	104,514	159,383	159,383	-

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Medicaid Hospital</i>				
Special Fringe Benefits	2,400	25	25	-
Operating Supplies	400	-	-	-
Routine Business	575	244	244	-
Board Approved Travel	500	-	-	-
Staff Training and Development	550	-	-	-
Contractual Professional Services	300	-	-	-
Communications	8,616	11,236	11,236	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - Medicaid Hospital</i>	<u>430,939</u>	<u>547,850</u>	<u>547,850</u>	<u>-</u>
<i>Job and Family Services - Medicaid Nursing Home</i>				
Salaries	91,957	23,419	23,419	-
Fringe Benefits	54,091	13,583	13,583	-
Special Fringe Benefits	2,450	-	-	-
Operating Supplies	400	-	-	-
Routine Business	575	-	-	-
Board Approved Travel	500	-	-	-
Staff Training and Development	550	-	-	-
Contractual Professional Services	250	194	194	-
Communications	72	-	-	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - Medicaid Nursing Home</i>	<u>150,945</u>	<u>37,196</u>	<u>37,196</u>	<u>-</u>
<i>Job and Family Services - ADAMHS Outpost</i>				
Salaries	47,476	12,524	12,524	-
Fringe Benefits	14,024	3,859	3,859	-
Special Fringe Benefits	2,450	-	-	-
Operating Supplies	150	-	-	-
Routine Business	275	-	-	-
Board Approved Travel	500	-	-	-
Staff Training and Development	550	-	-	-
Contractual Professional Services	175	-	-	-
Communications	36	-	-	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - ADAMHS Outpost</i>	<u>65,736</u>	<u>16,383</u>	<u>16,383</u>	<u>-</u>
<i>Job and Family Services - FAD Intake</i>				
Salaries	2,106,524	2,014,707	2,014,706	1
Fringe Benefits	772,846	773,818	773,817	1
Special Fringe Benefits	2,550	4,813	4,813	-
Operating Supplies	1,000	-	-	-
Routine Business	2,300	395	395	-
Board Approved Travel	2,550	8,806	8,805	1
Staff Training and Development	500	149	149	-
Contractual Professional Services	700	-	-	-
Communications	1,764	637	637	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - FAD Intake</i>	<u>2,890,834</u>	<u>2,803,325</u>	<u>2,803,322</u>	<u>3</u>
<i>Job and Family Services - FAD Division I - Ongoing</i>				
Salaries	1,191,138	1,200,451	1,200,451	-
Fringe Benefits	399,059	431,919	431,919	-
Special Fringe Benefits	2,550	3,437	3,436	1

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - FAD Division 1 - Ongoing</i>				
Operating Supplies	1,000	32	32	-
Routine Business	2,300	516	516	-
Board Approved Travel	2,550	2,464	2,463	1
Staff Training and Development	600	1,197	1,197	-
Contractual Professional Services	650	-	-	-
Communications	1,584	526	526	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - FAD Division 1 - Ongoing</i>	<u>1,601,531</u>	<u>1,640,542</u>	<u>1,640,540</u>	<u>2</u>
<i>Job and Family Services - FAD Division 2 - Ongoing</i>				
Salaries	1,894,306	1,957,262	1,957,260	2
Fringe Benefits	761,013	748,603	748,603	-
Special Fringe Benefits	2,550	2,400	2,400	-
Operating Supplies	1,000	-	-	-
Routine Business	2,300	165	164	1
Board Approved Travel	6,550	339	339	-
Staff Training and Development	500	250	250	-
Contractual Professional Services	300	-	-	-
Communications	1,584	568	568	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - FAD Division 2 - Ongoing</i>	<u>2,670,203</u>	<u>2,709,587</u>	<u>2,709,584</u>	<u>3</u>
<i>Job and Family Services - FAD Call Center</i>				
Salaries	1,138,895	1,454,374	1,454,374	-
Fringe Benefits	396,424	505,154	505,153	1
Special Fringe Benefits	2,500	5,450	5,450	-
Operating Supplies	2,200	1,729	1,728	1
Routine Business	575	240	240	-
Board Approved Travel	1,150	1,917	1,916	1
Staff Training and Development	500	95	95	-
Contractual Professional Services	320,290	164,866	164,865	1
Maintenance and Repair Services	-	379	379	-
Communications	972	713	713	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - FAD Call Center</i>	<u>1,863,606</u>	<u>2,134,917</u>	<u>2,134,913</u>	<u>4</u>
<i>Job and Family Services - Ohio Works First Division 5</i>				
Salaries	1,758,909	1,653,390	1,653,388	2
Fringe Benefits	647,662	602,698	602,698	-
Special Fringe Benefits	2,550	7,438	7,437	1
Operating Supplies	750	-	-	-
Routine Business	1,200	47	47	-
Board Approved Travel	8,250	1,104	1,104	-
Staff Training and Development	2,100	199	199	-
Contractual Professional Services	50,450	34,220	34,220	-
Communications	1,836	264	264	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - Ohio Works First Division 5</i>	<u>2,473,807</u>	<u>2,299,360</u>	<u>2,299,357</u>	<u>3</u>
<i>Job and Family Services - FAD Lobby Services</i>				
Salaries	693,345	698,136	698,135	1
Fringe Benefits	268,323	259,792	259,792	-
Special Fringe Benefits	2,450	45	45	-

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - FAD Lobby Services</i>				
Operating Supplies	500	-	-	-
Routine Business	575	119	119	-
Board Approved Travel	3,750	-	-	-
Staff Training and Development	1,100	-	-	-
Contractual Professional Services	75,450	49,411	49,411	-
Communications	576	285	284	1
Other Social Services	100	-	-	-
<i>Total Job and Family Services - FAD Lobby Services</i>	<u>1,046,169</u>	<u>1,007,788</u>	<u>1,007,786</u>	<u>2</u>
<i>Job and Family Services - FAD Specialized Services</i>				
Salaries	1,738,104	1,704,804	1,704,803	1
Fringe Benefits	699,144	681,763	681,763	-
Special Fringe Benefits	3,990	6,632	6,631	1
Operating Supplies	400	1,700	1,700	-
Routine Business	10,750	18,052	18,051	1
Board Approved Travel	8,250	1,626	1,626	-
Staff Training and Development	2,100	1,205	1,205	-
Contractual Professional Services	3,600	19,263	19,263	-
Maintenance and Repair Services	15,000	2,680	2,680	-
Communications	1,332	1,706	1,706	-
Other Social Services	100	-	-	-
Miscellaneous	-	250	250	-
Cost Recovery and Intergov't Transfers	1,000	-	-	-
<i>Total Job and Family Services - FAD Specialized Services</i>	<u>2,483,770</u>	<u>2,439,681</u>	<u>2,439,678</u>	<u>3</u>
<i>Job and Family Services - FAD Senior Services</i>				
Salaries	1,394,208	1,355,388	1,355,388	-
Fringe Benefits	557,809	504,930	504,930	-
Special Fringe Benefits	2,500	67	66	1
Operating Supplies	500	15	14	1
Routine Business	1,150	463	462	1
Board Approved Travel	2,300	2,602	2,601	1
Staff Training and Development	1,100	-	-	-
Contractual Professional Services	450	-	-	-
Communications	864	459	459	-
Other Social Services	100	-	-	-
<i>Total Job and Family Services - FAD Senior Services</i>	<u>1,960,981</u>	<u>1,863,924</u>	<u>1,863,920</u>	<u>4</u>
<i>Job and Family Services - FAD Record Room</i>				
Salaries	398,246	434,039	434,039	-
Fringe Benefits	179,169	179,992	179,992	-
Special Fringe Benefits	7,250	2,380	2,379	1
Operating Supplies	500	-	-	-
Routine Business	600	-	-	-
Board Approved Travel	1,150	-	-	-
Staff Training and Development	250	175	175	-
Contractual Professional Services	830	65	65	-
Communications	288	335	334	1
Capital Outlays	10,000	74	74	-
<i>Total Job and Family Services - FAD Record Room</i>	<u>598,283</u>	<u>617,060</u>	<u>617,058</u>	<u>2</u>
<i>Job and Family Services - FAD Quality Improvement</i>				
Salaries	830,744	905,436	905,434	2

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - FAD Quality Improvement</i>				
Fringe Benefits	305,580	321,780	321,780	-
Special Fringe Benefits	2,450	2,400	2,400	-
Operating Supplies	1,000	69	69	-
Routine Business	1,200	65	65	-
Board Approved Travel	4,300	2,753	2,753	-
Staff Training and Development	500	499	499	-
Contractual Professional Services	650	-	-	-
Communications	324	48	48	-
<i>Total Job and Family Services - FAD Quality Improvement</i>	<u>1,146,748</u>	<u>1,233,050</u>	<u>1,233,048</u>	<u>2</u>
<i>Job and Family Services - FAD Administrative Costs</i>				
Special Fringe Benefits	10,000	7,460	7,460	-
Operating Supplies	47,000	21,351	21,351	-
Routine Business	1,500	222	222	-
Contractual Professional Services	156,400	134,375	134,375	-
Maintenance and Repair Services	50,500	59,143	59,142	1
Communications	363,660	319,831	319,831	-
Public Utility Services	212,817	199,113	199,112	1
Rentals	1,786,747	1,748,202	1,748,202	-
Other Social Services	2,000	677	677	-
Miscellaneous	7,500	11,006	11,006	-
Interfund Agreements	150,000	120,697	120,696	1
Capital Outlays	32,000	161,591	161,590	1
<i>Total Job and Family Services - FAD Administrative Costs</i>	<u>2,820,124</u>	<u>2,783,668</u>	<u>2,783,664</u>	<u>4</u>
<i>Job and Family Services - Area 7</i>				
Salaries	307,413	309,389	166,401	142,988
Fringe Benefits	113,814	109,332	58,876	50,456
Special Fringe Benefits	3,120	580	340	240
Operating Supplies	100	-	-	-
Routine Business	12,250	9,155	4,597	4,558
Board Approved Travel	3,450	782	612	170
Staff Training and Development	750	-	-	-
Contractual Professional Services	50	-	-	-
Communications	144	501	368	133
Construction and Improvements	-	539	539	-
<i>Total Job and Family Services - Area 7</i>	<u>441,091</u>	<u>430,278</u>	<u>231,733</u>	<u>198,545</u>
<i>Job and Family Services - Job Center 2.0 - IM Cost Pool</i>				
Operating Supplies	2,500	282	282	-
Cost Recovery and Intergov't Transfers	-	489,152	489,151	1
Capital Outlays	200,000	17,509	17,509	-
<i>Total Job and Family Services - Job Center 2.0 - IM Cost Pool</i>	<u>202,500</u>	<u>506,943</u>	<u>506,942</u>	<u>1</u>
<i>Job and Family Services - IM Non-Reimbursable</i>				
Special Fringe Benefits	1,000	-	-	-
Operating Supplies	1,000	-	-	-
Construction and Improvements	-	53,394	53,393	1
<i>Total Job and Family Services - IM Non-Reimbursable</i>	<u>2,000</u>	<u>53,394</u>	<u>53,393</u>	<u>1</u>
<i>Job and Family Services - TANF Contracts</i>				
Social Services Contractual Services	1,805,000	1,710,494	1,710,494	-
Other Social Services	100,000	12,400	12,400	-
<i>Total Job and Family Services - TANF Contracts</i>	<u>1,905,000</u>	<u>1,722,894</u>	<u>1,722,894</u>	<u>-</u>

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - TANF CCMEP</i>				
Social Services Contractual Services	4,000,000	1,348,562	1,348,562	-
<i>Total Job and Family Services - TANF CCMEP</i>	4,000,000	1,348,562	1,348,562	-
<i>Job and Family Services - Title XX Domestic Violence</i>				
Social Services Contractual Services	80,000	91,194	91,194	-
<i>Total Job and Family Services - Title XX Domestic Violence</i>	80,000	91,194	91,194	-
<i>Job and Family Services - Title XX Adult Protective Services</i>				
Social Services Contractual Services	304,872	262,972	262,972	-
<i>Total Job and Family Services - Title XX Adult Protective Services</i>	304,872	262,972	262,972	-
<i>Job and Family Services - Day Care</i>				
Contractual Professional Services	-	657	657	-
Social Services Contractual Services	40,000	9,672	9,672	-
<i>Total Job and Family Services - Day Care</i>	40,000	10,329	10,329	-
<i>Job and Family Services - Food Assistance Education & Training</i>				
Contractual Professional Services	150,000	100,000	100,000	-
<i>Total Job and Family Services - Food Assistance Education & Training</i>	150,000	100,000	100,000	-
<i>Job and Family Services - TANF Prevention, Retention & Contingency</i>				
Other Social Services	215,000	58,502	58,501	1
<i>Total Job and Family Services - TANF Prevention, Retention & Contingency</i>	215,000	58,502	58,501	1
<i>Job and Family Services - Enhanced Medicaid Transportation</i>				
Contractual Professional Services	-	500	499	1
Social Services Contractual Services	5,000,000	3,504,999	3,504,998	1
<i>Total Job and Family Services - Enhanced Medicaid Transportation</i>	5,000,000	3,505,499	3,505,497	2
<i>Job and Family Services - Disability Assistance & SSI</i>				
Miscellaneous	2,000	-	-	-
<i>Total Job and Family Services - Disability Assistance & SSI</i>	2,000	-	-	-
<i>Job and Family Services - Social Services Cost Pool</i>				
Salaries	687,967	712,350	712,349	1
Fringe Benefits	219,562	223,548	223,547	1
Special Fringe Benefits	8,101	2,273	2,273	-
Operating Supplies	1,500	656	655	1
Routine Business	15,200	9,416	9,416	-
Board Approved Travel	1,150	2,704	2,704	-
Staff Training and Development	980	433	433	-
Contractual Professional Services	1,200	-	-	-
<i>Total Job and Family Services - Social Services Cost Pool</i>	935,660	951,380	951,377	3
<i>Job and Family Services - CSD Intake</i>				
Salaries	1,810,292	1,762,241	1,762,240	1
Fringe Benefits	663,693	611,559	611,559	-
Special Fringe Benefits	9,036	8,593	8,593	-
Operating Supplies	1,000	155	155	-
Routine Business	10,100	28,072	28,072	-
Board Approved Travel	1,150	296	295	1
Staff Training and Development	2,660	170	170	-
Contractual Professional Services	1,200	9,158	9,157	1
<i>Total Job and Family Services - CSD Intake</i>	2,499,131	2,420,244	2,420,241	3
<i>Job and Family Services - CSD District 1</i>				

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(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Job and Family Services - CSD District 1</i>				
Salaries	2,553,850	2,461,202	2,461,202	-
Fringe Benefits	971,118	910,753	910,752	1
Special Fringe Benefits	13,146	12,852	12,852	-
Operating Supplies	1,000	-	-	-
Routine Business	95,300	134,219	134,218	1
Board Approved Travel	1,150	1,011	1,011	-
Staff Training and Development	3,920	384	383	1
Contractual Professional Services	1,200	450	450	-
<i>Total Job and Family Services - CSD District 1</i>	<u>3,640,684</u>	<u>3,520,871</u>	<u>3,520,868</u>	<u>3</u>
<i>Job and Family Services - CSD District 2</i>				
Salaries	2,796,908	2,562,656	2,562,655	1
Fringe Benefits	1,010,199	924,892	924,892	-
Special Fringe Benefits	9,186	5,477	5,477	-
Operating Supplies	1,000	182	182	-
Routine Business	125,300	112,980	112,980	-
Board Approved Travel	1,150	3,592	3,591	1
Staff Training and Development	3,980	355	355	-
Contractual Professional Services	1,200	525	525	-
<i>Total Job and Family Services - CSD District 2</i>	<u>3,948,923</u>	<u>3,610,659</u>	<u>3,610,657</u>	<u>2</u>
<i>Job and Family Services - CSD District 3</i>				
Salaries	2,377,823	2,399,811	2,399,809	2
Fringe Benefits	939,201	879,950	879,949	1
Special Fringe Benefits	11,376	17,233	17,233	-
Operating Supplies	1,000	19	19	-
Routine Business	100,800	151,850	151,850	-
Board Approved Travel	1,150	2,574	2,574	-
Staff Training and Development	3,500	-	-	-
Contractual Professional Services	1,200	601	601	-
<i>Total Job and Family Services - CSD District 3</i>	<u>3,436,050</u>	<u>3,452,038</u>	<u>3,452,035</u>	<u>3</u>
<i>Job and Family Services - CSD Family Services</i>				
Salaries	1,902,393	1,852,718	1,852,717	1
Fringe Benefits	691,639	669,511	669,508	3
Special Fringe Benefits	7,896	6,811	6,811	-
Operating Supplies	1,000	1,229	1,228	1
Routine Business	125,300	40,545	40,544	1
Board Approved Travel	1,150	4,780	4,780	-
Staff Training and Development	3,345	380	380	-
Contractual Professional Services	1,200	125	125	-
<i>Total Job and Family Services - CSD Family Services</i>	<u>2,733,923</u>	<u>2,576,099</u>	<u>2,576,093</u>	<u>6</u>
<i>Job and Family Services - CSD Placement Resources</i>				
Salaries	1,813,661	2,093,964	2,093,964	-
Fringe Benefits	692,175	732,855	732,855	-
Special Fringe Benefits	7,146	5,205	5,205	-
Operating Supplies	1,250	1,188	1,188	-
Routine Business	125,300	68,507	68,506	1
Board Approved Travel	1,150	4,130	4,129	1
Staff Training and Development	2,600	-	-	-
Contractual Professional Services	1,200	8,721	8,721	-
Other Social Services	-	60	60	-

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSD Placement Resources</i>				
Miscellaneous	100	-	-	-
<i>Total Job and Family Services - CSD Placement Resources</i>	<u>2,644,582</u>	<u>2,914,630</u>	<u>2,914,628</u>	<u>2</u>
<i>Job and Family Services - CSD Adoption & Adolescent Services</i>				
Salaries	1,854,325	1,720,687	1,720,687	-
Fringe Benefits	689,525	609,542	609,542	-
Special Fringe Benefits	10,116	5,170	5,170	-
Operating Supplies	1,000	75	75	-
Routine Business	100,300	124,021	124,021	-
Board Approved Travel	1,150	7,534	7,534	-
Staff Training and Development	2,780	310	310	-
Contractual Professional Services	1,200	282	282	-
<i>Total Job and Family Services - CSD Adoption & Adolescent Services</i>	<u>2,660,396</u>	<u>2,467,621</u>	<u>2,467,621</u>	<u>-</u>
<i>Job and Family Services - CSD Record Room</i>				
Salaries	284,041	230,329	230,328	1
Fringe Benefits	90,486	70,710	70,710	-
Special Fringe Benefits	2,420	1,998	1,997	1
Operating Supplies	1,050	123	123	-
Routine Business	1,100	309	308	1
Board Approved Travel	600	-	-	-
Staff Training and Development	490	-	-	-
Contractual Professional Services	1,200	-	-	-
<i>Total Job and Family Services - CSD Record Room</i>	<u>381,387</u>	<u>303,469</u>	<u>303,466</u>	<u>3</u>
<i>Job and Family Services - CSD Quality Improvement</i>				
Salaries	217,616	219,183	219,182	1
Fringe Benefits	74,239	74,156	74,156	-
Special Fringe Benefits	3,040	240	240	-
Operating Supplies	750	198	198	-
Routine Business	2,100	29	29	-
Board Approved Travel	650	-	-	-
Staff Training and Development	490	-	-	-
Contractual Professional Services	650	15	14	1
<i>Total Job and Family Services - CSD Quality Improvement</i>	<u>299,535</u>	<u>293,821</u>	<u>293,819</u>	<u>2</u>
<i>Job and Family Services - CSD Administrative Costs</i>				
Special Fringe Benefits	32,300	630	630	-
Operating Supplies	138,100	116,011	116,011	-
Routine Business	35,600	24,173	24,173	-
Board Approved Travel	5,350	-	-	-
Staff Training and Development	14,375	48,490	48,489	1
Contractual Professional Services	106,000	138,234	138,233	1
Maintenance and Repair Services	147,000	241,414	241,414	-
Communications	330,000	257,943	257,942	1
Public Utility Services	320,000	353,659	353,659	-
Rentals	102,000	103,181	103,181	-
Miscellaneous	8,000	7,902	7,901	1
Interfund Agreements	990,000	927,492	927,491	1
Cost Recovery and Intergov't Transfers	1,000	-	-	-
Capital Outlays	72,100	108,353	108,352	1
Construction and Improvements	15,000	16,558	16,557	1

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - CSD Administrative Costs</i>	2,316,825	2,344,040	2,344,033	7
<i>Job and Family Services - CSD Non-Reimbursable</i>				
Special Fringe Benefits	1,950	-	-	-
Routine Business	6,750	3,171	3,171	-
Board Approved Travel	1,000	-	-	-
Other Social Services	1,000	928	928	-
Capital Outlays	30,000	26,283	26,283	-
<i>Total Job and Family Services - CSD Non-Reimbursable</i>	40,700	30,382	30,382	-
<i>Job and Family Services - Job and Family Services</i>				
Salaries	512,264	586,907	586,907	-
Fringe Benefits	141,780	144,077	144,077	-
Special Fringe Benefits	2,212	3,193	3,192	1
Operating Supplies	4,250	2,149	2,149	-
Routine Business	4,500	2,140	2,140	-
Board Approved Travel	3,750	916	916	-
Staff Training and Development	350	18,776	18,775	1
Contractual Professional Services	800	685	684	1
Communications	180	1,028	1,028	-
Rentals	-	7,810	7,809	1
<i>Total Job and Family Services - Job and Family Services</i>	670,086	767,681	767,677	4
<i>Development Services - Workforce Development</i>				
Salaries	686,627	574,164	574,163	1
Fringe Benefits	246,004	203,285	203,285	-
Special Fringe Benefits	4,400	2,602	2,602	-
Operating Supplies	73,500	42,285	42,284	1
Routine Business	30,230	11,609	11,608	1
Board Approved Travel	11,500	9,268	9,268	-
Staff Training and Development	43,500	2,476	2,476	-
Contractual Professional Services	2,500	208,879	208,878	1
Maintenance and Repair Services	40,000	46,051	46,050	1
Communications	59,000	19,839	19,839	-
Interfund Agreements	-	38,000	38,000	-
Capital Outlays	406,000	288,721	288,721	-
<i>Total Development Services - Workforce Development</i>	1,603,261	1,447,179	1,447,174	5
<i>Development Services - Finance Division Workforce</i>				
Salaries	136,103	174,201	174,201	-
Fringe Benefits	54,341	62,017	62,016	1
Special Fringe Benefits	-	290	290	-
Operating Supplies	7,000	97	96	1
Routine Business	9,000	758	758	-
Board Approved Travel	-	1,377	1,376	1
Contractual Professional Services	-	908	908	-
<i>Total Development Services - Finance Division Workforce</i>	206,444	239,648	239,645	3
<i>Development Services - Business Services</i>				
Salaries	969,596	749,699	749,699	-
Fringe Benefits	399,964	273,892	273,892	-
Special Fringe Benefits	4,400	3,115	3,115	-
Operating Supplies	6,000	3,961	3,960	1
Routine Business	15,000	6,425	6,425	-
Board Approved Travel	7,000	6,939	6,939	-

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Development Services - Business Services</i>				
Staff Training and Development	4,500	530	530	-
Contractual Professional Services	-	2,596	2,596	-
Insurance	-	63	63	-
<i>Total Development Services - Business Services</i>	<u>1,406,460</u>	<u>1,047,220</u>	<u>1,047,219</u>	<u>1</u>
<i>Development Services - Youth Career Services</i>				
Salaries	309,070	230,702	230,701	1
Fringe Benefits	139,707	112,020	112,020	-
Operating Supplies	26,000	8,350	8,350	-
Routine Business	9,000	2,312	2,311	1
Board Approved Travel	-	2,087	2,086	1
Contractual Professional Services	4,000	4,302	4,301	1
Insurance	-	80	80	-
Capital Outlays	5,000	3,970	3,970	-
<i>Total Development Services - Youth Career Services</i>	<u>492,777</u>	<u>363,823</u>	<u>363,819</u>	<u>4</u>
<i>Development Services - Talent</i>				
Salaries	855,413	749,727	749,727	-
Fringe Benefits	315,972	270,197	270,197	-
Special Fringe Benefits	3,960	140	140	-
Operating Supplies	4,600	3,383	3,383	-
Routine Business	16,000	1,016	1,015	1
Board Approved Travel	13,500	2,560	2,560	-
Staff Training and Development	7,000	3,408	3,407	1
Contractual Professional Services	9,000	64,516	64,515	1
<i>Total Development Services - Talent</i>	<u>1,225,445</u>	<u>1,094,947</u>	<u>1,094,944</u>	<u>3</u>
<i>Development Services - Job Fairs/Events</i>				
Operating Supplies	-	567	567	-
Routine Business	10,000	-	-	-
Contractual Professional Services	6,000	5,634	5,634	-
Communications	20,000	32,582	32,581	1
Rentals	15,000	28,407	28,407	-
Other Social Services	10,000	8,431	8,430	1
<i>Total Development Services - Job Fairs/Events</i>	<u>61,000</u>	<u>75,621</u>	<u>75,619</u>	<u>2</u>
<i>Development Services - Cost Avoidance Services</i>				
Contractual Professional Services	-	2,000	2,000	-
Communications	-	4,246	4,246	-
<i>Total Development Services - Cost Avoidance Services</i>	<u>-</u>	<u>6,246</u>	<u>6,246</u>	<u>-</u>
<i>Development Services - Business Services - TANF Services</i>				
Other Social Services	300,000	-	-	-
<i>Total Development Services - Business Services - TANF Services</i>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Development Services - TANF Summer Youth</i>				
Other Social Services	-	66,000	66,000	-
Miscellaneous	-	473,326	473,326	-
<i>Total Development Services - TANF Summer Youth</i>	<u>-</u>	<u>539,326</u>	<u>539,326</u>	<u>-</u>
<i>Development Services - TANF Year Round Youth</i>				
Contractual Professional Services	2,000	352	351	1
Social Services Contractual Services	23,000	-	-	-
Miscellaneous	325,000	49,580	49,579	1
<i>Total Development Services - TANF Year Round Youth</i>	<u>350,000</u>	<u>49,932</u>	<u>49,930</u>	<u>2</u>
<i>Development Services - Youth CCMEP</i>				

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Development Services - Youth CCMEP</i>				
Contractual Professional Services	-	550,490	550,490	-
Social Services Contractual Services	-	144,010	144,010	-
Other Social Services	-	17,548	17,548	-
Miscellaneous	-	1,208,193	1,208,193	-
<i>Total Development Services - Youth CCMEP</i>	-	1,920,241	1,920,241	-
<i>Development Services - OMJ Contracts</i>				
Contractual Professional Services	15,000	1,765	1,765	-
Maintenance and Repair Services	25,000	22,150	22,150	-
Other Social Services	95,000	82,599	82,599	-
<i>Total Development Services - OMJ Contracts</i>	135,000	106,514	106,514	-
<i>Development Services - Development Services</i>				
Salaries	171,127	223,114	223,113	1
Fringe Benefits	51,974	61,187	61,187	-
Special Fringe Benefits	2,202	295	295	-
Operating Supplies	-	372	372	-
Routine Business	-	1,384	1,383	1
Board Approved Travel	-	2,967	2,967	-
Contractual Professional Services	-	712	712	-
Public Utility Services	45,679	45,130	45,129	1
Rentals	414,144	399,649	399,648	1
<i>Total Development Services - Development Services</i>	685,126	734,810	734,806	4
<i>Total Expenditures</i>	83,038,609	78,910,285	76,616,767	2,293,518
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(7,396,793)	2,083,531	(9,716,832)	(11,800,363)
Other Financing Sources:				
Advances in	-	4,000,000	4,000,000	-
Transfers in	2,860,000	2,860,000	2,330,913	(529,087)
<i>Total Other Financing Sources And Uses</i>	2,860,000	6,860,000	6,330,913	(529,087)
<i>Net Change in Fund Balance</i>	(4,536,793)	8,943,531	(3,385,919)	(12,329,450)
<i>Fund Equity at Beginning of Year</i>	1,945,705	1,945,705	1,945,705	-
<i>Prior Year Encumbrances Appropriated</i>	3,860,418	3,860,418	3,860,418	-
<i>Fund Balance At End Of Year</i>	\$ 1,269,330	\$ 14,749,654	\$ 2,420,204	\$ (12,329,450)

MONTGOMERY COUNTY , OHIO

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

Alcohol, Drug Addiction and Mental Health Services Board - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 96,000	\$ 96,000	\$ 169,342	\$ 73,342
Intergovernmental Revenues	104,423	104,423	158,269	53,846
Miscellaneous Revenues	23,000	23,000	30,564	7,564
<i>Total Revenues</i>	<u>223,423</u>	<u>223,423</u>	<u>358,175</u>	<u>134,752</u>
Expenditures:				
<i>Social Services</i>				
<i>ADAMHS Board-CY Subfund</i>				
<i>ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,181,043	2,121,043	2,092,089	28,954
Fringe Benefits	708,337	768,337	753,772	14,565
Special Fringe Benefits	6,000	7,200	6,213	987
Operating Supplies	55,450	79,450	71,606	7,844
Outside Agency Bd Approved Travel	69,274	60,274	47,482	12,792
Routine Business	48,500	57,500	52,889	4,611
Staff Training and Development	33,750	63,250	53,748	9,502
Contractual Professional Services	534,283	550,283	477,981	72,302
Social Services Contractual Services	27,666,214	26,922,621	22,034,084	4,888,537
Maintenance and Repair Services	279,231	279,231	250,428	28,803
Communications	28,700	95,315	78,381	16,934
Insurance	6,000	6,000	-	6,000
Public Utility Services	42,256	42,256	36,372	5,884
Rentals	291,000	291,000	285,825	5,175
Cost Recovery and Intergov't Transfers	40,000	591,278	346,931	244,347
Capital Outlays	101,207	156,207	133,963	22,244
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>	<u>32,091,245</u>	<u>32,091,245</u>	<u>26,721,764</u>	<u>5,369,481</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	615,342	615,342	565,862	49,480
Maintenance and Repair Services	3,500	3,500	-	3,500
Miscellaneous	1,500	1,500	1,323	177
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>	<u>620,342</u>	<u>620,342</u>	<u>567,185</u>	<u>53,157</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,779,635	1,779,635	1,748,144	31,491
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>	<u>1,779,635</u>	<u>1,779,635</u>	<u>1,748,144</u>	<u>31,491</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>				
Social Services Contractual Services	608,963	608,963	526,142	82,821
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>	<u>608,963</u>	<u>608,963</u>	<u>526,142</u>	<u>82,821</u>
<i>Total Expenditures</i>	<u>35,100,185</u>	<u>35,100,185</u>	<u>29,563,235</u>	<u>5,536,950</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(34,876,762)	(34,876,762)	(29,205,060)	5,671,702
Other Financing Sources:				
Transfers in	27,776,211	27,776,211	24,935,548	(2,840,663)
<i>Net Change in Fund Balance</i>	<u>(7,100,551)</u>	<u>(7,100,551)</u>	<u>(4,269,512)</u>	<u>2,831,039</u>
<i>Fund Equity at Beginning of Year</i>	8,083,212	8,083,212	8,083,212	-
<i>Prior Year Encumbrances Appropriated</i>	6,005,365	6,005,365	6,005,365	-
<i>Fund Balance At End Of Year</i>	<u>\$ 6,988,026</u>	<u>\$ 6,988,026</u>	<u>\$ 9,819,065</u>	<u>\$ 2,831,039</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,207,035	\$ 4,207,035	\$ 3,548,951	\$ (658,084)
Intergovernmental Revenues	285,000	285,000	245,954	(39,046)
Miscellaneous Revenues	-	-	8,863	8,863
<i>Total Revenues</i>	<u>4,492,035</u>	<u>4,492,035</u>	<u>3,803,768</u>	<u>(688,267)</u>
Expenditures:				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	1,827,971	1,909,320	1,906,396	2,924
Fringe Benefits	690,598	655,598	618,576	37,022
Special Fringe Benefits	29,000	29,000	5,343	23,657
Operating Supplies	142,385	123,965	32,853	91,112
Routine Business	1,950	1,950	159	1,791
Board Approved Travel	10,000	10,000	3,161	6,839
Staff Training and Development	6,500	6,500	4,114	2,386
Contractual Professional Services	1,398,369	1,394,399	1,394,332	67
Maintenance and Repair Services	350,063	211,183	156,747	54,436
Communications	267,011	356,726	277,447	79,279
Insurance	8,000	5,730	1,806	3,924
Rentals	66,160	73,310	73,271	39
Capital Outlays	10,501	30,827	30,292	535
<i>Total Expenditures</i>	<u>4,808,508</u>	<u>4,808,508</u>	<u>4,504,497</u>	<u>304,011</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(316,473)	(316,473)	(700,729)	(384,256)
<i>Fund Equity at Beginning of Year</i>	3,541,701	3,541,701	3,541,701	-
<i>Prior Year Encumbrances Appropriated</i>	109,010	109,010	109,010	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,334,238</u>	<u>\$ 3,334,238</u>	<u>\$ 2,949,982</u>	<u>\$ (384,256)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Child Support Enforcement - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 1,860,000	\$ 1,860,000	\$ 2,066,508	\$ 206,508
Intergovernmental Revenues	11,963,248	12,034,040	7,783,560	(4,250,480)
Miscellaneous Revenues	211,500	211,500	264,791	53,291
<i>Total Revenues</i>	<u>14,034,748</u>	<u>14,105,540</u>	<u>10,114,859</u>	<u>(3,990,681)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Child Support</i>				
Board Approved Travel	589	589	-	589
Contractual Professional Services	16,000	16,000	16,000	-
Communications	11,446	11,446	11,211	235
Capital Outlays	358	358	-	358
<i>Total Job and Family Services - Child Support</i>	<u>28,393</u>	<u>28,393</u>	<u>27,211</u>	<u>1,182</u>
<i>Job and Family Services - CSEA IV-D Contracts</i>				
Interfund Agreements	1,326,144	1,326,144	578,127	748,017
<i>Total Job and Family Services - CSEA IV-D Contracts</i>	<u>1,326,144</u>	<u>1,326,144</u>	<u>578,127</u>	<u>748,017</u>
<i>Job and Family Services - CSEA Cost Pool</i>				
Salaries	406,828	440,445	440,445	-
Fringe Benefits	155,438	152,778	152,777	1
Special Fringe Benefits	5,412	4,147	4,146	1
Operating Supplies	250	52	52	-
Routine Business	3,000	2,772	2,771	1
Board Approved Travel	4,150	4,183	4,183	-
Staff Training and Development	250	450	450	-
Contractual Professional Services	3,700	3,620	3,619	1
Communications	180	24	24	-
<i>Total Job and Family Services - CSEA Cost Pool</i>	<u>579,208</u>	<u>608,471</u>	<u>608,467</u>	<u>4</u>
<i>Job and Family Services - CSEA Enforcement</i>				
Salaries	3,041,143	3,092,904	3,092,904	-
Fringe Benefits	1,220,331	1,213,433	1,213,432	1
Special Fringe Benefits	11,190	16,559	16,559	-
Operating Supplies	1,000	400	399	1
Routine Business	1,500	965	965	-
Board Approved Travel	6,525	1,482	1,481	1
Staff Training and Development	1,500	325	324	1
Contractual Professional Services	4,100	312	312	-
Communications	2,268	5,860	5,859	1
<i>Total Job and Family Services - CSEA Enforcement</i>	<u>4,289,557</u>	<u>4,332,240</u>	<u>4,332,235</u>	<u>5</u>
<i>Job and Family Services - CSEA Legal</i>				
Salaries	2,929,486	2,808,477	2,808,477	-
Fringe Benefits	1,140,777	1,077,632	1,077,632	-
Special Fringe Benefits	19,038	15,118	15,117	1
Operating Supplies	1,000	1,571	1,571	-
Routine Business	2,500	2,415	2,415	-
Board Approved Travel	10,825	9,176	9,176	-
Staff Training and Development	6,900	5,765	5,765	-
Contractual Professional Services	4,000	1,347	1,346	1
Maintenance and Repair Services	-	8,696	8,696	-

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Child Support Enforcement - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSEA Legal</i>				
Communications	2,052	1,668	1,668	-
<i>Total Job and Family Services - CSEA Legal</i>	4,116,578	3,931,865	3,931,863	2
<i>Job and Family Services - CSEA Quality Improvement</i>				
Salaries	321,539	230,851	230,851	-
Fringe Benefits	111,090	76,903	76,902	1
Special Fringe Benefits	2,450	-	-	-
Operating Supplies	500	332	332	-
Routine Business	600	-	-	-
Board Approved Travel	1,050	547	546	1
Staff Training and Development	200	-	-	-
Contractual Professional Services	650	-	-	-
Communications	180	30	30	-
Miscellaneous	150	-	-	-
<i>Total Job and Family Services - CSEA Quality Improvement</i>	438,409	308,663	308,661	2
<i>Job and Family Services - CSEA Administrative Costs</i>				
Special Fringe Benefits	3,275	3,700	3,700	-
Operating Supplies	38,000	8,698	8,698	-
Routine Business	3,500	1,071	1,071	-
Staff Training and Development	10,000	8,529	8,529	-
Contractual Professional Services	65,500	55,831	55,830	1
Maintenance and Repair Services	9,000	2,752	2,752	-
Communications	184,812	141,162	141,161	1
Public Utility Services	83,990	82,980	82,980	-
Rentals	759,768	740,241	740,241	-
Other Social Services	7,500	5,715	5,714	1
Miscellaneous	26,000	10,332	10,331	1
Interfund Agreements	150,000	196,421	196,420	1
Capital Outlays	10,000	7,508	7,507	1
<i>Total Job and Family Services - CSEA Administrative Costs</i>	1,351,345	1,264,940	1,264,934	6
<i>Job and Family Services - CSEA Non-Reimbursable</i>				
Special Fringe Benefits	500	-	-	-
Contractual Professional Services	500	-	-	-
Cost Recovery and Intergov't Transfers	1,750,000	1,763,361	1,763,361	-
Capital Outlays	23,500	-	-	-
Construction and Improvements	-	19,244	19,243	1
<i>Total Job and Family Services - CSEA Non-Reimbursable</i>	1,774,500	1,782,605	1,782,604	1
<i>Job and Family Services - Fatherhood Non-Reimbursable</i>				
Contractual Professional Services	1,000	948	947	1
Other Social Services	19,000	20,729	20,728	1
<i>Total Job and Family Services - Fatherhood Non-Reimbursable</i>	20,000	21,677	21,675	2
<i>Job and Family Services - CSEA Contracts</i>				
Interfund Agreements	3,414,149	3,086,042	3,086,041	1
<i>Total Job and Family Services - CSEA Contracts</i>	3,414,149	3,086,042	3,086,041	1
<i>Social Services</i>				
<i>Child Support Enforcement Agency Subfund</i>				
<i>Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>				
Operating Supplies	16,226	16,226	16,226	-
Rentals	67,689	67,689	23,838	43,851
Capital Outlays	148,833	148,833	148,833	-

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Child Support Enforcement - Special Revenue Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>	232,748	232,748	188,897	43,851
<i>Job and Family Services - CSEA Record Room</i>				
Salaries	132,911	148,896	148,896	-
Fringe Benefits	59,533	60,734	60,733	1
Special Fringe Benefits	2,450	-	-	-
Operating Supplies	750	315	314	1
Routine Business	600	-	-	-
Board Approved Travel	1,050	-	-	-
Staff Training and Development	200	-	-	-
Contractual Professional Services	900	-	-	-
Communications	108	24	24	-
<i>Total Job and Family Services - CSEA Record Room</i>	198,502	209,969	209,967	2
<i>Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>				
Operating Supplies	2,500	1,116	1,116	-
Capital Outlays	100,000	-	-	-
<i>Total Job and Family Services - Job Center 2.0 - CSEA Cost Pool</i>	102,500	1,116	1,116	-
<i>Total Expenditures</i>	17,872,033	17,134,873	16,341,798	793,075
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(3,837,285)	(3,029,333)	(6,226,939)	(3,197,606)
Other Financing Sources:				
Advances in	-	500,000	500,000	-
Transfers in	2,250,000	2,250,000	2,733,670	483,670
<i>Total Other Financing Sources And Uses</i>	2,250,000	2,750,000	3,233,670	483,670
<i>Net Change in Fund Balance</i>	(1,587,285)	(279,333)	(2,993,269)	(2,713,936)
<i>Fund Equity at Beginning of Year</i>	2,244,839	2,244,839	2,244,839	-
<i>Prior Year Encumbrances Appropriated</i>	1,587,285	1,587,285	1,587,285	-
<i>Fund Balance At End Of Year</i>	\$ 2,244,839	\$ 3,552,791	\$ 838,855	\$ (2,713,936)

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other Taxes	\$ 4,000,000	\$ 4,000,000	\$ 4,384,829	\$ 384,829
Fees and Charges for Services	103,500	103,500	41,542	(61,958)
Fines and Forfeitures	332,000	332,000	278,065	(53,935)
Intergovernmental Revenues	8,486,440	8,486,440	9,609,059	1,122,619
Investment Earnings	100,000	100,000	157,644	57,644
Miscellaneous Revenues	27,500	27,500	57,417	29,917
<i>Total Revenues</i>	<u>13,049,440</u>	<u>13,049,440</u>	<u>14,528,556</u>	<u>1,479,116</u>
Expenditures:				
<i>Environment & Public Works</i>				
Road Auto and Gas Subfund				
<i>Engineer - Engineering</i>				
Statutory Salaries	114,914	114,914	114,885	29
Salaries	2,470,824	2,441,824	2,395,804	46,020
Fringe Benefits	830,089	842,089	835,884	6,205
Special Fringe Benefits	15,340	16,040	10,382	5,658
Operating Supplies	5,000	10,000	1,984	8,016
Routine Business	14,979	16,779	12,842	3,937
Board Approved Travel	19,935	32,685	16,870	15,815
Staff Training and Development	42,649	52,149	44,891	7,258
Contractual Professional Services	84,005	108,805	72,411	36,394
Maintenance and Repair Services	137,680	140,580	106,905	33,675
Insurance	150,000	224,800	224,729	71
Public Utility Services	125,316	125,716	99,777	25,939
Intergovernmental	171,232	88,232	7,595	80,637
Miscellaneous	19,000	19,600	15,492	4,108
<i>Total Engineer - Engineering</i>	<u>4,200,963</u>	<u>4,234,213</u>	<u>3,960,451</u>	<u>273,762</u>
<i>Engineer - Roads</i>				
Salaries	1,719,822	1,698,822	1,698,539	283
Fringe Benefits	568,096	618,096	598,331	19,765
Special Fringe Benefits	48,470	48,470	25,580	22,890
Post Employment Services	1,213	1,213	815	398
Pre-Employment Services	600	600	260	340
Operating Supplies	961,544	856,530	651,258	205,272
Staff Training and Development	4,000	4,000	325	3,675
Contractual Professional Services	87,300	82,300	70,526	11,774
Maintenance and Repair Services	46,448	41,448	13,388	28,060
Communications	48,721	50,721	41,756	8,965
Public Utility Services	53,174	53,174	43,888	9,286
Rentals	11,292	14,292	8,508	5,784
Capital Outlays	2,000	12,000	10,240	1,760
Construction and Improvements	2,039,672	2,824,672	2,687,813	136,859
Debt Service	412,474	487,988	473,054	14,934
<i>Total Engineer - Roads</i>	<u>6,004,826</u>	<u>6,794,326</u>	<u>6,324,281</u>	<u>470,045</u>
<i>Engineer - Bridges</i>				
Salaries	1,034,257	1,034,257	860,034	174,223
Fringe Benefits	347,481	347,481	299,466	48,015
Special Fringe Benefits	4,500	4,500	3,600	900

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - Bridges</i>				
Operating Supplies	191,915	192,779	159,902	32,877
Staff Training and Development	3,000	3,000	-	3,000
Contractual Professional Services	3,500	2,636	2,636	-
Rentals	13,051	13,051	5,000	8,051
Miscellaneous	2,400	2,400	-	2,400
Debt Service	2,333	2,333	-	2,333
<i>Total Engineer - Bridges</i>	<u>1,602,437</u>	<u>1,602,437</u>	<u>1,330,638</u>	<u>271,799</u>
<i>Engineer - Fleet & Maintenance</i>				
Salaries	564,081	564,081	553,014	11,067
Fringe Benefits	215,851	215,851	212,762	3,089
Special Fringe Benefits	4,500	4,500	-	4,500
Operating Supplies	1,118,109	1,081,109	741,145	339,964
Staff Training and Development	6,500	5,750	145	5,605
Contractual Professional Services	6,561	6,561	4,403	2,158
Maintenance and Repair Services	61,811	61,811	42,096	19,715
Public Utility Services	2,748	2,748	1,500	1,248
Rentals	7,111	7,111	3,147	3,964
Capital Outlays	377,445	377,445	368,566	8,879
Debt Service	34,528	34,528	26,881	7,647
<i>Total Engineer - Fleet & Maintenance</i>	<u>2,399,245</u>	<u>2,361,495</u>	<u>1,953,659</u>	<u>407,836</u>
<i>Total Expenditures</i>	<u>14,207,471</u>	<u>14,992,471</u>	<u>13,569,029</u>	<u>1,423,442</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(1,158,031)	(1,943,031)	959,527	2,902,558
<i>Fund Equity at Beginning of Year</i>	8,734,670	8,734,670	8,734,670	-
<i>Prior Year Encumbrances Appropriated</i>	1,167,525	1,167,525	1,167,525	-
<i>Fund Balance At End Of Year</i>	<u>\$ 8,744,164</u>	<u>\$ 7,959,164</u>	<u>\$ 10,861,722</u>	<u>\$ 2,902,558</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 145,038	\$ 177,420	\$ 146,281	\$ (31,139)
Total Revenues	145,038	177,420	146,281	(31,139)
Expenditures:				
<i>Environment & Public Works</i>				
Ditch Maintenance-Villages of Miami Subfund				
<i>Soil & Water Ditch Maintenance - Villages of Miami</i>				
Construction and Improvements	4,480	4,480	19	4,461
<i>Total Soil & Water Ditch Maintenance - Villages of Miami</i>	<u>4,480</u>	<u>4,480</u>	<u>19</u>	<u>4,461</u>
Ditch Maintenance-Chimney Springs Subfund				
<i>Soil & Water Ditch Maintenance - Chimney Springs</i>				
Construction and Improvements	3,020	3,020	17	3,003
<i>Total Soil & Water Ditch Maintenance - Chimney Springs</i>	<u>3,020</u>	<u>3,020</u>	<u>17</u>	<u>3,003</u>
Ditch Maintenance-Wolfe Creek Subfund				
<i>Soil & Water Ditch Maintenance - Wolfe Creek</i>				
Construction and Improvements	4,900	4,900	1,366	3,534
<i>Total Soil & Water Ditch Maintenance - Wolfe Creek</i>	<u>4,900</u>	<u>4,900</u>	<u>1,366</u>	<u>3,534</u>
Ditch Maintenance-Kingery Subfund				
<i>Soil & Water Ditch Maintenance - Kingery</i>				
Construction and Improvements	6,650	7,131	7,130	1
<i>Total Soil & Water Ditch Maintenance - Kingery</i>	<u>6,650</u>	<u>7,131</u>	<u>7,130</u>	<u>1</u>
Ditch Maintenance-Kingery North Waterway Subfund				
<i>Soil & Water Ditch Maintenance - Kingery North Waterway</i>				
Construction and Improvements	2,500	2,500	1,453	1,047
<i>Total Soil & Water Ditch Maintenance - Kingery North Waterway</i>	<u>2,500</u>	<u>2,500</u>	<u>1,453</u>	<u>1,047</u>
Ditch Maintenance-Horning Subfund				
<i>Soil & Water Ditch Maintenance - Horning</i>				
Construction and Improvements	6,652	6,736	6,736	-
<i>Total Soil & Water Ditch Maintenance - Horning</i>	<u>6,652</u>	<u>6,736</u>	<u>6,736</u>	<u>-</u>
Ditch Maintenance-Routsong Subfund				
<i>Engineer - Special Assessment Ditch Maintenance</i>				
Construction and Improvements	-	7,909	7,872	37
<i>Total Engineer - Special Assessment Ditch Maintenance</i>	<u>-</u>	<u>7,909</u>	<u>7,872</u>	<u>37</u>
Ditch Maintenance-Tom's Run Subfund				
<i>Soil & Water Ditch Maintenance - Tom's Run</i>				
Construction and Improvements	8,750	8,750	2,141	6,609
<i>Total Soil & Water Ditch Maintenance - Tom's Run</i>	<u>8,750</u>	<u>8,750</u>	<u>2,141</u>	<u>6,609</u>
Ditch Maintenance-Wysong Subfund				
<i>Soil & Water Ditch Maintenance - Wysong</i>				
Construction and Improvements	5,971	5,971	3,488	2,483
<i>Total Soil & Water Ditch Maintenance - Wysong</i>	<u>5,971</u>	<u>5,971</u>	<u>3,488</u>	<u>2,483</u>
Ditch Maintenance-Marshall/Sweet Potato Subfund				
<i>Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>				
Construction and Improvements	6,500	6,500	3,347	3,153
<i>Total Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>	<u>6,500</u>	<u>6,500</u>	<u>3,347</u>	<u>3,153</u>
Ditch Maintenance-Swamp Creek Subfund				
<i>Soil & Water Ditch Maintenance - Swamp Creek</i>				
Construction and Improvements	22,766	22,766	11,896	10,870
<i>Total Soil & Water Ditch Maintenance - Swamp Creek</i>	<u>22,766</u>	<u>22,766</u>	<u>11,896</u>	<u>10,870</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance-Mohler Joint County Subfund				
Soil & Water Ditch Maintenance - Mohler Joint County				
Construction and Improvements	36,500	36,500	9,732	26,768
Total Soil & Water Ditch Maintenance - Mohler Joint County	36,500	36,500	9,732	26,768
Ditch Maintenance-Pleasant Plain Group Subfund				
Soil & Water Ditch Maintenance - Pleasant Plain Group				
Construction and Improvements	2,967	2,967	480	2,487
Total Soil & Water Ditch Maintenance - Pleasant Plain Group	2,967	2,967	480	2,487
Ditch Maintenance-Arlington Drain Group Subfund				
Soil & Water Ditch Maintenance - Arlington Drain Group				
Construction and Improvements	120	120	104	16
Total Soil & Water Ditch Maintenance - Arlington Drain Group	120	120	104	16
Ditch Maintenance-Shafer/Carr Ditch Subfund				
Soil & Water Ditch Maintenance - Shafer/Carr Ditch				
Construction and Improvements	1,993	1,993	1,261	732
Total Soil & Water Ditch Maintenance - Shafer/Carr Ditch	1,993	1,993	1,261	732
Ditch Maintenance - Wolf Creek North Subfund				
Soil & Water Ditch Maintenance - Wolf Creek North				
Construction and Improvements	851	1,212	1,212	-
Total Soil & Water Ditch Maintenance - Wolf Creek North	851	1,212	1,212	-
Ditch Maint - Butternut Volunteer Group Subfund				
Soil & Water Ditch Maintenance - Butternut Volunteer Group				
Construction and Improvements	3,996	3,996	974	3,022
Total Soil & Water Ditch Maintenance - Butternut Volunteer Group	3,996	3,996	974	3,022
Ditch Maint - Wolf Creek North Tile Subfund				
Soil & Water Ditch Maintenance - Wolf Creek North Tile				
Construction and Improvements	150	150	40	110
Total Soil & Water Ditch Maintenance - Wolf Creek North Tile	150	150	40	110
Ditch Maint - Waitman North Group Subfund				
Soil & Water Ditch Maintenance - Waitman North Group				
Construction and Improvements	307	341	340	1
Total Soil & Water Ditch Maintenance - Waitman North Group	307	341	340	1
Ditch Maint - Keeneland Drive Group Subfund				
Soil & Water Ditch Maintenance - Keeneland Drive Group				
Construction and Improvements	110	110	-	110
Total Soil & Water Ditch Maintenance - Keeneland Drive Group	110	110	-	110
Ditch Maint - Hardin West Subfund				
Soil & Water Ditch Maintenance - Hardin West				
Construction and Improvements	2,672	2,672	1,123	1,549
Total Soil & Water Ditch Maintenance - Hardin West	2,672	2,672	1,123	1,549
Ditch Maint - Manning Road Group Subfund				
Soil & Water Ditch Maintenance - Manning Road Group				
Construction and Improvements	1,300	1,300	119	1,181
Total Soil & Water Ditch Maintenance - Manning Road Group	1,300	1,300	119	1,181
Ditch Maint-Tom's Run West Group Drain Subfund				
Soil & Water Ditch Maintenance - Tom's Run West Group Drain				
Construction and Improvements	2,671	2,671	766	1,905
Total Soil & Water Ditch Maintenance - Tom's Run West Group Drain	2,671	2,671	766	1,905
Ditch Maint-Lutheran Road Subfund				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Road Auto and Gas-Ditch Fund - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Soil & Water Ditch Maintenance - Lutheran Road</i>				
Construction and Improvements	3,040	3,040	344	2,696
<i>Total Soil & Water Ditch Maintenance - Lutheran Road</i>	3,040	3,040	344	2,696
Ditch Maint-Little Farms Group Subfund				
<i>Soil & Water Ditch Maintenance - Little Farms Group</i>				
Construction and Improvements	3,515	3,515	1,745	1,770
<i>Total Soil & Water Ditch Maintenance - Little Farms Group</i>	3,515	3,515	1,745	1,770
Ditch Maint-Wylie Joint County Ditch Subfund				
<i>Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>				
Construction and Improvements	1,461	1,461	-	1,461
<i>Total Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>	1,461	1,461	-	1,461
SW Maint-The Exchange at Spring Valley Subfund				
<i>Engineer - Special Assess. Storm Water Maintenance</i>				
Construction and Improvements	-	7,513	-	7,513
<i>Total Engineer - Special Assess. Storm Water Maintenance</i>	-	7,513	-	7,513
<i>Soil & Water Conservation - Soil & Water Ditch Maintenance</i>				
Construction and Improvements	-	16,000	7,459	8,541
<i>Total Soil & Water Conservation - Soil & Water Ditch Maintenance</i>	-	16,000	7,459	8,541
<i>Total Expenditures</i>	133,842	166,224	71,164	95,060
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	11,196	11,196	75,117	63,921
<i>Fund Equity at Beginning of Year</i>	306,856	306,856	306,856	-
<i>Fund Balance At End Of Year</i>	\$ 318,052	\$ 318,052	\$ 381,973	\$ 63,921

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Contracts - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	\$ -	\$ -	\$ 1,356	\$ 1,356
Fees and Charges for Services	17,300,729	17,314,529	16,654,334	(660,195)
Intergovernmental Revenues	1,000,878	1,000,878	1,132,832	131,954
Miscellaneous Revenues	-	-	38,961	38,961
<i>Total Revenues</i>	<u>18,301,607</u>	<u>18,315,407</u>	<u>17,827,483</u>	<u>(487,924)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Sheriff Northland Village Contract Subfund				
<i>Northland Village</i>				
Salaries	144,984	144,984	125,011	19,973
Fringe Benefits	65,257	40,372	35,084	5,288
Special Fringe Benefits	1,000	1,000	910	90
Insurance	1,500	1,500	83	1,417
<i>Total Northland Village</i>	<u>212,741</u>	<u>187,856</u>	<u>161,088</u>	<u>26,768</u>
Sheriff Harrison Township Contract Subfund				
<i>Harrison Township</i>				
Salaries	2,511,413	2,605,613	2,602,335	3,278
Fringe Benefits	1,105,315	1,080,315	998,879	81,436
Special Fringe Benefits	13,500	13,500	11,556	1,944
Operating Supplies	20,000	10,200	7,466	2,734
Contractual Professional Services	646,941	643,822	643,821	1
Communications	52,459	62,159	55,807	6,352
Insurance	150,000	80,800	80,722	78
Intergovernmental	200,000	200,000	200,000	-
Capital Outlays	-	3,219	3,218	1
<i>Total Harrison Township</i>	<u>4,699,628</u>	<u>4,699,628</u>	<u>4,603,804</u>	<u>95,824</u>
Sheriff Washington Township Contract Subfund				
<i>Washington Township</i>				
Salaries	2,408,496	2,383,855	2,304,929	78,926
Fringe Benefits	1,110,152	827,597	827,596	1
Special Fringe Benefits	11,000	14,000	9,406	4,594
Operating Supplies	12,500	5,000	3,717	1,283
Contractual Professional Services	366,807	371,307	370,362	945
Communications	50,899	50,899	39,615	11,284
Insurance	100,000	100,000	25,266	74,734
Intergovernmental	200,000	200,000	200,000	-
<i>Total Washington Township</i>	<u>4,259,854</u>	<u>3,952,658</u>	<u>3,780,891</u>	<u>171,767</u>
Sheriff Jefferson Township Contract Subfund				
<i>Jefferson Township</i>				
Salaries	377,650	377,650	339,138	38,512
Fringe Benefits	166,661	166,661	121,165	45,496
Special Fringe Benefits	2,250	2,250	-	2,250
Operating Supplies	23,500	23,500	4,900	18,600
Contractual Professional Services	187,613	187,613	186,755	858
Maintenance and Repair Services	10,000	10,000	-	10,000
Communications	9,500	9,500	1,255	8,245
Insurance	20,000	20,000	6,482	13,518
Capital Outlays	38,850	38,850	-	38,850

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Contracts - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Jefferson Township</i>	836,024	836,024	659,695	176,329
Sheriff CSB Security Contract Subfund				
<i>Children Services Board Security</i>				
Salaries	145,777	159,577	159,514	63
Fringe Benefits	62,812	62,812	59,508	3,304
Special Fringe Benefits	850	850	-	850
Communications	792	773	-	773
Insurance	100	119	119	-
Intergovernmental	26,873	26,873	26,873	-
<i>Total Children Services Board Security</i>	237,204	251,004	246,014	4,990
Sheriff Recycle Ohio Contract Subfund				
<i>Sheriff's Recycle Ohio</i>				
Salaries	143,725	132,737	132,736	1
Fringe Benefits	67,634	68,681	68,679	2
Special Fringe Benefits	1,000	-	-	-
Communications	446	-	-	-
Insurance	1,600	390	103	287
Intergovernmental	13,705	13,705	13,705	-
<i>Total Sheriff's Recycle Ohio</i>	228,110	215,513	215,223	290
Sheriff Child Support Security Subfund				
<i>Child Support Security</i>				
Salaries	72,889	72,889	70,133	2,756
Fringe Benefits	31,405	31,405	31,294	111
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	1,500	1,500	55	1,445
Intergovernmental	13,436	13,436	13,436	-
<i>Total Child Support Security</i>	120,526	120,526	114,918	5,608
Sheriff's Overtime Reimbursement Subfund				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	125,000	130,000	129,231	769
Fringe Benefits	26,313	28,313	27,639	674
Operating Supplies	9,000	6,883	-	6,883
Maintenance and Repair Services	5,000	-	-	-
Insurance	-	117	117	-
<i>Total Sheriff's Overtime Reimbursements</i>	165,313	165,313	156,987	8,326
Sheriff Public Health Security Contract Subfund				
<i>Sheriff Public Health Security Contract</i>				
Salaries	72,889	72,784	62,585	10,199
Fringe Benefits	31,405	31,405	29,755	1,650
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	56	444
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Public Health Security Contract</i>	119,526	119,421	105,832	13,589
Regional Dispatch Subfund				
<i>Regional Dispatching</i>				
Salaries	4,809,912	4,957,912	4,954,960	2,952
Fringe Benefits	1,746,336	1,683,336	1,675,435	7,901
Special Fringe Benefits	17,000	37,000	18,626	18,374

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sheriff Contracts - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Regional Dispatching</i>				
Operating Supplies	44,800	44,800	42,765	2,035
Board Approved Travel	10,900	5,900	5,730	170
Staff Training and Development	30,500	30,500	7,692	22,808
Contractual Professional Services	96,486	127,486	106,679	20,807
Maintenance and Repair Services	381,214	256,214	227,511	28,703
Communications	210,403	222,743	209,563	13,180
Insurance	23,800	23,800	20,599	3,201
Public Utility Services	168,897	168,897	147,711	21,186
Rentals	539,801	539,801	537,066	2,735
Capital Outlays	23,835	5,495	5,495	-
<i>Total Regional Dispatching</i>	<u>8,103,884</u>	<u>8,103,884</u>	<u>7,959,832</u>	<u>144,052</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff Job Center Security Contract</i>				
Salaries	72,889	72,889	68,518	4,371
Fringe Benefits	31,405	31,405	26,025	5,380
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	45	455
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Job Center Security Contract</i>	<u>119,526</u>	<u>119,526</u>	<u>108,024</u>	<u>11,502</u>
Regional Dispatch Capital Set-A-Side Subfund				
<i>Regional Dispatching Capital Set-A-Side</i>				
Cost Recovery and Intergov't Transfers	-	369,000	368,576	424
Capital Outlays	1,956,658	3,024,698	951,589	2,073,109
<i>Total Regional Dispatching Capital Set-A-Side</i>	<u>1,956,658</u>	<u>3,393,698</u>	<u>1,320,165</u>	<u>2,073,533</u>
Sheriff South Information Technology Subfund				
<i>South Information Technology Contract</i>				
Salaries	48,394	48,394	47,614	780
Fringe Benefits	26,528	26,528	13,938	12,590
Operating Supplies	1,555	1,523	-	1,523
Contractual Professional Services	4,682	4,682	-	4,682
Communications	846	846	500	346
Insurance	-	32	32	-
Capital Outlays	1,500	1,500	-	1,500
<i>Total South Information Technology Contract</i>	<u>83,505</u>	<u>83,505</u>	<u>62,084</u>	<u>21,421</u>
Sheriff ODOT Litter Contract Fund Subfund				
<i>ODOT Litter Program</i>				
Salaries	70,912	70,866	69,505	1,361
Fringe Benefits	32,743	31,743	25,603	6,140
Special Fringe Benefits	-	1,000	994	6
Insurance	-	46	46	-
<i>Total ODOT Litter Program</i>	<u>103,655</u>	<u>103,655</u>	<u>96,148</u>	<u>7,507</u>
Sheriff Centerville-Wash Park Overtime Subfund				
<i>Sheriff Centerville-Wash Park Overtime</i>				
Salaries	9,090	9,087	4,929	4,158
Fringe Benefits	1,910	1,910	976	934
Insurance	-	3	3	-
<i>Total Sheriff Centerville-Wash Park Overtime</i>	<u>11,000</u>	<u>11,000</u>	<u>5,908</u>	<u>5,092</u>
<i>Total Expenditures</i>	<u>21,257,154</u>	<u>22,363,211</u>	<u>19,596,613</u>	<u>2,766,598</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Sheriff Contracts - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(2,955,547)	(4,047,804)	(1,769,130)	2,278,674
Other Financing Sources:				
Advances in	-	112,168	-	(112,168)
Advances out	(500,000)	(612,168)	(162,168)	450,000
Transfers in	2,459,600	2,892,560	2,009,600	(882,960)
Transfers out	(510,400)	(510,400)	(510,400)	-
<i>Total Other Financing Sources And Uses</i>	<u>1,449,200</u>	<u>1,882,160</u>	<u>1,337,032</u>	<u>(545,128)</u>
<i>Net Change in Fund Balance</i>	(1,506,347)	(2,165,644)	(432,098)	1,733,546
<i>Fund Equity at Beginning of Year</i>	2,800,780	2,800,780	2,800,780	-
<i>Prior Year Encumbrances Appropriated</i>	1,972,747	1,972,747	1,972,747	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,267,180</u>	<u>\$ 2,607,883</u>	<u>\$ 4,341,429</u>	<u>\$ 1,733,546</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,651,589	\$ 3,651,589	\$ 3,586,856	\$ (64,733)
Miscellaneous Revenues	-	-	944	944
<i>Total Revenues</i>	<u>3,651,589</u>	<u>3,651,589</u>	<u>3,587,800</u>	<u>(63,789)</u>
Expenditures:				
<i>Social Services</i>				
Job Center Subfund				
<i>Job and Family Services - Job Center Building Operations</i>				
Public Utility Services	90,173	90,173	16,706	73,467
Rentals	49,852	49,852	38,100	11,752
<i>Total Job and Family Services - Job Center Building Operations</i>	<u>140,025</u>	<u>140,025</u>	<u>54,806</u>	<u>85,219</u>
<i>Job Center Building</i>				
Insurance	-	2,699	2,699	-
Public Utility Services	380,000	321,773	311,300	10,473
Rentals	3,232,035	3,287,563	3,285,569	1,994
<i>Total Job Center Building</i>	<u>3,612,035</u>	<u>3,612,035</u>	<u>3,599,568</u>	<u>12,467</u>
<i>Total Expenditures</i>	<u>3,752,060</u>	<u>3,752,060</u>	<u>3,654,374</u>	<u>97,686</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(100,471)	(100,471)	(66,574)	33,897
<i>Fund Equity at Beginning of Year</i>	453,257	453,257	453,257	-
<i>Prior Year Encumbrances Appropriated</i>	140,025	140,025	140,025	-
<i>Fund Balance At End Of Year</i>	<u>\$ 492,811</u>	<u>\$ 492,811</u>	<u>\$ 526,708</u>	<u>\$ 33,897</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,150,154	\$ 3,650,154	\$ 3,747,851	\$ 97,697
Miscellaneous Revenues	-	-	9,972	9,972
<i>Total Revenues</i>	<u>3,150,154</u>	<u>3,650,154</u>	<u>3,757,823</u>	<u>107,669</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Certificate of Title Administration Subfund				
Statutory Salaries	40,404	40,404	40,393	11
Salaries	1,591,589	1,591,589	1,357,179	234,410
Fringe Benefits	620,308	620,308	478,658	141,650
Special Fringe Benefits	41,512	40,612	6,936	33,676
Pre-Employment Services	-	900	629	271
Operating Supplies	65,816	65,816	32,654	33,162
Routine Business	3,350	3,350	296	3,054
Board Approved Travel	29,357	29,357	3,864	25,493
Staff Training and Development	26,400	26,400	9,985	16,415
Contractual Professional Services	100,090	87,590	50,710	36,880
Maintenance and Repair Services	48,743	39,795	13,671	26,124
Communications	49,465	64,465	49,737	14,728
Insurance	7,807	14,255	14,255	-
Public Utility Services	42,312	42,162	15,575	26,587
Rentals	95,644	95,794	89,682	6,112
Capital Outlays	35,500	173,500	127,280	46,220
Construction and Improvements	-	61,000	45,720	15,280
Debt Service	3,900	3,900	3,860	40
<i>Total Expenditures</i>	<u>2,802,197</u>	<u>3,001,197</u>	<u>2,341,084</u>	<u>660,113</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	347,957	648,957	1,416,739	767,782
<i>Fund Equity at Beginning of Year</i>	8,843,994	8,843,994	8,843,994	-
<i>Prior Year Encumbrances Appropriated</i>	18,367	18,367	18,367	-
<i>Fund Balance At End Of Year</i>	<u>\$ 9,210,318</u>	<u>\$ 9,511,318</u>	<u>\$ 10,279,100</u>	<u>\$ 767,782</u>

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

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Works Building Maintenance - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,296,169	\$ 2,300,266	\$ 2,322,602	\$ 22,336
Miscellaneous Revenues	79,978	79,978	32,362	(47,616)
<i>Total Revenues</i>	<u>2,376,147</u>	<u>2,380,244</u>	<u>2,354,964</u>	<u>(25,280)</u>
Expenditures:				
<i>General Government</i>				
Reibold Building Subfund				
<i>Reibold Building</i>				
Salaries	450,381	450,381	347,519	102,862
Fringe Benefits	126,551	126,551	115,041	11,510
Special Fringe Benefits	8,200	8,200	3,135	5,065
Post Employment Services	150	150	-	150
Operating Supplies	90,393	90,393	65,953	24,440
Routine Business	10	7,710	7,710	-
Contractual Professional Services	452,975	431,336	408,262	23,074
Maintenance and Repair Services	216,871	269,186	250,126	19,060
Communications	21,133	25,457	25,152	305
Insurance	50,566	57,198	57,198	-
Public Utility Services	617,151	558,593	440,561	118,032
Miscellaneous	71,107	71,107	70,342	765
Capital Outlays	4,500	13,726	13,532	194
Construction and Improvements	135,000	135,000	120,209	14,791
<i>Total Reibold Building</i>	<u>2,244,988</u>	<u>2,244,988</u>	<u>1,924,740</u>	<u>320,248</u>
Dora Tate Building Subfund				
<i>Dora Tate Building</i>				
Salaries	3,157	3,949	3,827	122
Fringe Benefits	1,426	1,551	1,532	19
Special Fringe Benefits	13	13	12	1
Operating Supplies	12,836	10,696	4,110	6,586
Contractual Professional Services	28	928	874	54
Maintenance and Repair Services	34,078	34,401	28,996	5,405
Communications	1,800	1,930	1,925	5
Insurance	2,050	2,050	765	1,285
Public Utility Services	64,252	86,444	74,926	11,518
Miscellaneous	1,000	1,000	997	3
Construction and Improvements	-	13,500	12,263	1,237
<i>Total Dora Tate Building</i>	<u>120,640</u>	<u>156,462</u>	<u>130,227</u>	<u>26,235</u>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>DayMont Courts Building</i>				
Salaries	296,414	283,659	275,208	8,451
Fringe Benefits	125,183	125,183	111,506	13,677
Post Employment Services	100	278	277	1
Pre-Employment Services	-	325	312	13
Operating Supplies	60,473	59,313	51,259	8,054
Contractual Professional Services	5,234	32,647	26,517	6,130
Maintenance and Repair Services	98,619	100,491	91,098	9,393
Communications	3,362	3,492	3,485	7
Insurance	6,700	6,700	6,322	378

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Works Building Maintenance - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>DayMont Courts Building</i>				
Public Utility Services	219,152	219,152	176,904	42,248
Miscellaneous	430,817	414,814	313,571	101,243
Capital Outlays	4,500	14,500	14,119	381
Construction and Improvements	45,000	60,000	59,607	393
<i>Total DayMont Courts Building</i>	<u>1,295,554</u>	<u>1,320,554</u>	<u>1,130,185</u>	<u>190,369</u>
Coroner/Crime Lab Building Subfund				
<i>Coroner/Crime Lab</i>				
Salaries	80,065	86,060	85,988	72
Fringe Benefits	26,032	23,532	23,199	333
Operating Supplies	13,245	21,293	21,107	186
Contractual Professional Services	2,828	1,330	1,165	165
Maintenance and Repair Services	46,311	46,311	45,695	616
Communications	300	300	262	38
Insurance	1,000	13,968	13,968	-
Public Utility Services	185,707	162,569	132,666	29,903
Miscellaneous	5,850	5,800	5,590	210
Capital Outlays	-	5,000	4,813	187
Construction and Improvements	30,000	25,000	25,000	-
<i>Total Coroner/Crime Lab</i>	<u>391,338</u>	<u>391,163</u>	<u>359,453</u>	<u>31,710</u>
Social Services				
Stillwater Center Contract Subfund				
<i>Stillwater Center Contract</i>				
Salaries	142,779	137,682	135,673	2,009
Fringe Benefits	31,426	36,523	36,275	248
Special Fringe Benefits	-	220	160	60
Operating Supplies	50,000	49,794	49,773	21
Contractual Professional Services	-	412	410	2
Maintenance and Repair Services	102,500	101,748	100,739	1,009
Communications	-	326	273	53
Insurance	-	4,097	4,097	-
<i>Total Stillwater Center Contract</i>	<u>326,705</u>	<u>330,802</u>	<u>327,400</u>	<u>3,402</u>
Children Services Board Contract Subfund				
<i>Children Services Board</i>				
Salaries	320,949	222,023	220,757	1,266
Fringe Benefits	100,384	69,384	68,745	639
Post Employment Services	200	159	158	1
Operating Supplies	23,128	23,453	23,167	286
Contractual Professional Services	49,475	174,351	172,902	1,449
Maintenance and Repair Services	47,605	52,820	52,301	519
Communications	2,100	2,285	2,282	3
Insurance	1,000	9,184	9,184	-
Public Utility Services	6,500	-	-	-
Miscellaneous	37,585	45,530	45,530	-
Capital Outlays	4,500	5,931	5,931	-
<i>Total Children Services Board</i>	<u>593,426</u>	<u>605,120</u>	<u>600,957</u>	<u>4,163</u>
Total Expenditures	<u>4,972,651</u>	<u>5,049,089</u>	<u>4,472,962</u>	<u>576,127</u>
Excess (Deficiency) Of Revenues Over Expenses	<u>(2,596,504)</u>	<u>(2,668,845)</u>	<u>(2,117,998)</u>	<u>550,847</u>

MONTGOMERY COUNTY , OHIO

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

Public Works Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Other Financing Sources:				
Advances in	-	-	2,050	2,050
Transfers in	2,186,040	2,046,040	1,254,914	(791,126)
<i>Total Other Financing Sources And Uses</i>	<u>2,186,040</u>	<u>2,046,040</u>	<u>1,256,964</u>	<u>(789,076)</u>
<i>Net Change in Fund Balance</i>	(410,464)	(622,805)	(861,034)	(238,229)
<i>Fund Equity at Beginning of Year</i>	1,985,830	1,985,830	1,985,830	-
<i>Prior Year Encumbrances Appropriated</i>	338,494	338,494	338,494	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,913,860</u>	<u>\$ 1,701,519</u>	<u>\$ 1,463,290</u>	<u>\$ (238,229)</u>

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,200,000	\$ 4,400,000	\$ 4,411,357	\$ 11,357
Other Taxes	2,885,924	3,139,197	3,125,431	(13,766)
Licenses and Permits	3,186,897	3,186,897	3,247,810	60,913
Fees and Charges for Services	8,967,082	10,435,957	9,773,579	(662,378)
Fines and Forfeitures	752,750	752,750	691,961	(60,789)
Intergovernmental Revenues	4,838,505	5,119,571	4,416,776	(702,795)
Investment Earnings	110,000	110,000	122,613	12,613
Miscellaneous Revenues	213,100	294,000	407,798	113,798
<i>Total Revenues</i>	<u>24,154,258</u>	<u>27,438,372</u>	<u>26,197,325</u>	<u>(1,241,047)</u>
Expenditures:				
<i>General Government</i>				
Treasurer's Prepayment Interest Subfund				
<i>Treasurer - Tax Prepayment Program</i>				
Salaries	57,185	57,185	51,414	5,771
Fringe Benefits	21,403	21,403	17,409	3,994
Operating Supplies	500	500	280	220
Contractual Professional Services	15,037	13,037	10,672	2,365
Communications	22,467	24,467	22,927	1,540
Insurance	200	200	56	144
<i>Total Treasurer - Tax Prepayment Program</i>	<u>116,792</u>	<u>116,792</u>	<u>102,758</u>	<u>14,034</u>
Internet Auction Administration Subfund				
<i>Internet Auction Administration</i>				
Salaries	59,833	59,833	42,046	17,787
Fringe Benefits	29,122	29,122	27,173	1,949
Special Fringe Benefits	540	540	-	540
Operating Supplies	1,000	1,000	153	847
Contractual Professional Services	43,651	44,216	42,647	1,569
Maintenance and Repair Services	3,620	2,511	601	1,910
Communications	2,000	2,000	1,568	432
Insurance	1,600	1,600	84	1,516
Rentals	24,176	24,720	24,720	-
Miscellaneous	100	100	68	32
Capital Outlays	-	2,000	1,936	64
<i>Total Internet Auction Administration</i>	<u>165,642</u>	<u>167,642</u>	<u>140,996</u>	<u>26,646</u>
County Recorder Equipment Needs Subfund				
<i>Recorder - Set-Aside Fund</i>				
Salaries	56,136	56,136	55,566	570
Fringe Benefits	35,216	35,216	33,764	1,452
Operating Supplies	46,400	45,900	17,900	28,000
Contractual Professional Services	11,992	11,992	1,321	10,671
Maintenance and Repair Services	140,960	139,460	76,331	63,129
Communications	19,473	19,473	10,254	9,219
Rentals	3,000	5,000	4,703	297
Miscellaneous	99,479	101,998	101,998	-
Capital Outlays	72,917	140,451	72,917	67,534
<i>Total Recorder - Set-Aside Fund</i>	<u>485,573</u>	<u>555,626</u>	<u>374,754</u>	<u>180,872</u>
Emergency Management Operating Subfund				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Emergency Management Director</i>				
Salaries	213,214	213,100	213,099	1
Fringe Benefits	103,765	103,412	103,411	1
Special Fringe Benefits	3,228	4,752	4,731	21
Operating Supplies	5,000	4,000	3,173	827
Routine Business	2,000	2,000	1,433	567
Board Approved Travel	1,400	1,300	521	779
Staff Training and Development	500	600	405	195
Contractual Professional Services	38,852	57,052	52,030	5,022
Maintenance and Repair Services	3,332	3,332	1,842	1,490
Communications	11,800	19,439	19,438	1
Insurance	800	800	610	190
Public Utility Services	4,250	4,250	4,138	112
Rentals	33,485	33,485	31,544	1,941
Cost Recovery and Intergov't Transfers	-	91,944	91,944	-
Capital Outlays	-	1,000	944	56
<i>Total Emergency Management Director</i>	<u>421,626</u>	<u>540,466</u>	<u>529,263</u>	<u>11,203</u>
<i>MCOEM - MGCLERC</i>				
Salaries	40,615	41,194	41,193	1
Fringe Benefits	12,935	13,099	13,098	1
Routine Business	1,000	390	337	53
Board Approved Travel	-	385	344	41
Contractual Professional Services	1,430	1,655	1,646	9
Communications	20	20	-	20
<i>Total MCOEM - MGCLERC</i>	<u>56,000</u>	<u>56,743</u>	<u>56,618</u>	<u>125</u>
<i>MCO Futures Subfund</i>				
<i>Administrative Services - MCO Future Program</i>				
Special Fringe Benefits	100	100	-	100
Operating Supplies	200	145	-	145
Contractual Professional Services	266,712	266,712	106,572	160,140
Insurance	40	95	95	-
Rentals	50	50	-	50
<i>Total Administrative Services - MCO Future Program</i>	<u>267,102</u>	<u>267,102</u>	<u>106,667</u>	<u>160,435</u>
<i>Auditor License Bureau-Deputy Registrar Subfund</i>				
<i>Auditor - License Bureau</i>				
Salaries	100,935	102,437	102,427	10
Fringe Benefits	31,664	41,374	41,371	3
Special Fringe Benefits	2,429	-	-	-
Pre-Employment Services	175	125	80	45
Operating Supplies	325	-	-	-
Contractual Professional Services	-	512	512	-
Insurance	271	91	91	-
Rentals	12,664	13,424	13,424	-
Capital Outlays	-	2,897	2,897	-
<i>Total Auditor - License Bureau</i>	<u>148,463</u>	<u>160,860</u>	<u>160,802</u>	<u>58</u>
<i>DETAC-Treasurer Subfund</i>				
<i>Treasurer - DETAC</i>				
Salaries	678,913	658,913	656,514	2,399
Fringe Benefits	292,115	292,115	282,480	9,635
Special Fringe Benefits	8,600	8,600	1,492	7,108

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Treasurer - DETAC</i>				
Operating Supplies	14,540	8,540	4,905	3,635
Routine Business	1,500	1,500	109	1,391
Board Approved Travel	7,700	-	-	-
Staff Training and Development	5,300	700	700	-
Contractual Professional Services	213,729	212,831	169,901	42,930
Maintenance and Repair Services	400	1,900	1,132	768
Communications	234,900	522,100	477,424	44,676
Insurance	1,200	1,698	1,698	-
Rentals	2,700	2,700	1,449	1,251
<i>Total Treasurer - DETAC</i>	<u>1,461,597</u>	<u>1,711,597</u>	<u>1,597,804</u>	<u>113,793</u>
<i>Treasurer - DETAC Land Re-utilization</i>				
Intergovernmental	1,600,000	1,688,665	1,688,660	5
<i>Total Treasurer - DETAC Land Re-utilization</i>	<u>1,600,000</u>	<u>1,688,665</u>	<u>1,688,660</u>	<u>5</u>
Treasurer-Tax Certificate Administration Subfund				
<i>Treasurer - Tax Certificate Administration</i>				
Contractual Professional Services	35,850	45,850	31,777	14,073
Communications	120,000	120,000	92,937	27,063
Insurance	150	150	99	51
<i>Total Treasurer - Tax Certificate Administration</i>	<u>156,000</u>	<u>166,000</u>	<u>124,813</u>	<u>41,187</u>
Judicial & Law Enforcement				
Dog and Kennel Subfund				
<i>Animal Rescue</i>				
Salaries	458,461	506,161	502,443	3,718
Fringe Benefits	178,839	174,052	173,343	709
Special Fringe Benefits	300	300	240	60
Operating Supplies	7,631	34,755	34,140	615
Routine Business	700	1,700	1,589	111
Contractual Professional Services	10,436	7,436	6,619	817
Maintenance and Repair Services	71,000	47,029	47,028	1
Communications	8,600	5,600	5,585	15
Insurance	23,000	32,256	32,256	-
Miscellaneous	100	-	-	-
Capital Outlays	81,970	68,466	68,050	416
<i>Total Animal Rescue</i>	<u>841,037</u>	<u>877,755</u>	<u>871,293</u>	<u>6,462</u>
<i>Animal Shelter</i>				
Salaries	710,214	751,714	742,961	8,753
Fringe Benefits	260,165	275,598	274,159	1,439
Special Fringe Benefits	7,600	4,600	4,480	120
Pre-Employment Services	200	2,700	2,192	508
Operating Supplies	43,014	42,114	41,621	493
Agricultural Supplies	99,106	99,906	97,810	2,096
Routine Business	100	100	-	100
Staff Training and Development	1,100	2,100	1,835	265
Contractual Professional Services	27,891	75,763	73,179	2,584
Maintenance and Repair Services	109,804	86,194	77,299	8,895
Communications	40,390	42,390	38,392	3,998
Public Utility Services	237,964	213,214	164,933	48,281
Rentals	6,800	2,562	2,554	8
Miscellaneous	6,900	4,650	4,397	253

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Shelter</i>				
Interfund Agreements	21,000	21,000	21,000	-
Capital Outlays	-	8,834	8,833	1
Construction and Improvements	11,350	23,333	23,332	1
<i>Total Animal Shelter</i>	<u>1,583,598</u>	<u>1,656,772</u>	<u>1,578,977</u>	<u>77,795</u>
<i>Animal Licensing</i>				
Salaries	34,418	35,046	35,046	-
Fringe Benefits	11,796	12,022	12,022	-
Operating Supplies	1,000	-	-	-
Agricultural Supplies	17,838	20,563	17,897	2,666
Contractual Professional Services	500	8,996	8,972	24
Maintenance and Repair Services	5,800	-	-	-
Communications	33,007	22,011	15,788	6,223
Intergovernmental	7,400	6,512	6,512	-
Capital Outlays	-	1,600	1,561	39
<i>Total Animal Licensing</i>	<u>111,759</u>	<u>106,750</u>	<u>97,798</u>	<u>8,952</u>
Caring Program-Animal Shelter Subfund				
<i>Caring Program</i>				
Operating Supplies	2,100	2,100	786	1,314
Agricultural Supplies	3,400	3,400	3,293	107
Contractual Professional Services	13,782	6,787	3,142	3,645
Insurance	100	100	34	66
Capital Outlays	-	1,350	1,301	49
<i>Total Caring Program</i>	<u>19,382</u>	<u>13,737</u>	<u>8,556</u>	<u>5,181</u>
<i>Tiny Tim Disabled Animal Medical Fund</i>				
Salaries	10,330	12,617	12,494	123
Fringe Benefits	6,307	6,307	6,142	165
Agricultural Supplies	1,000	1,000	160	840
Contractual Professional Services	2,100	2,100	772	1,328
<i>Total Tiny Tim Disabled Animal Medical Fund</i>	<u>19,737</u>	<u>22,024</u>	<u>19,568</u>	<u>2,456</u>
<i>Animal Resource Center Retail Store</i>				
Operating Supplies	1,200	1,200	-	1,200
Contractual Professional Services	100	100	-	100
<i>Total Animal Resource Center Retail Store</i>	<u>1,300</u>	<u>1,300</u>	<u>-</u>	<u>1,300</u>
<i>Animal Resource Center Education Classes</i>				
Salaries	10,756	13,644	13,337	307
Fringe Benefits	4,632	5,102	5,052	50
Routine Business	700	700	-	700
Board Approved Travel	22,306	22,306	16,844	5,462
Staff Training and Development	3,847	3,847	2,907	940
Contractual Professional Services	3,200	3,200	1,286	1,914
<i>Total Animal Resource Center Education Classes</i>	<u>45,441</u>	<u>48,799</u>	<u>39,426</u>	<u>9,373</u>
<i>Bark Park Fund</i>				
Operating Supplies	1,500	1,500	1,058	442
Maintenance and Repair Services	500	50	-	50
Public Utility Services	1,257	1,707	1,683	24
<i>Total Bark Park Fund</i>	<u>3,257</u>	<u>3,257</u>	<u>2,741</u>	<u>516</u>
Animal Control Contracts Subfund				
<i>Animal Rescue - Contract Fund</i>				
Salaries	40,529	40,529	34,661	5,868

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Animal Rescue - Contract Fund</i>				
Fringe Benefits	26,150	26,150	20,355	5,795
Agricultural Supplies	27,270	27,270	22,999	4,271
Contractual Professional Services	415	415	384	31
Maintenance and Repair Services	4,220	4,220	4,200	20
Communications	100	100	-	100
<i>Total Animal Rescue - Contract Fund</i>	<u>98,684</u>	<u>98,684</u>	<u>82,599</u>	<u>16,085</u>
Crime Lab-AFIS Fees Subfund				
<i>Miami Val Regional Crime Lab - AFIS Operating</i>				
Law Enforcement Services	14,824	14,824	5,382	9,442
<i>Total Miami Val Regional Crime Lab - AFIS Operating</i>	<u>14,824</u>	<u>14,824</u>	<u>5,382</u>	<u>9,442</u>
Juvenile Court Probation IV-E Subfund				
<i>Juvenile Court - Juvenile Court Probation IV-E</i>				
Salaries	744,921	812,821	811,998	823
Fringe Benefits	334,217	331,317	325,335	5,982
Special Fringe Benefits	7,000	10,600	9,493	1,107
Operating Supplies	5,500	5,500	2,004	3,496
Routine Business	12,088	12,088	7,094	4,994
Board Approved Travel	9,694	7,894	-	7,894
Staff Training and Development	2,800	2,800	225	2,575
Contractual Professional Services	238,034	263,034	222,841	40,193
Maintenance and Repair Services	11,000	11,000	3,236	7,764
Communications	13,904	12,104	4,090	8,014
Insurance	700	700	653	47
<i>Total Juvenile Court - Juvenile Court Probation IV-E</i>	<u>1,379,858</u>	<u>1,469,858</u>	<u>1,386,969</u>	<u>82,889</u>
Juvenile Detention Education Program Subfund				
<i>Juvenile Court - Juvenile Court Schools</i>				
Salaries	1,162,635	1,006,802	1,006,802	-
Fringe Benefits	480,903	405,999	405,998	1
Special Fringe Benefits	1,200	5,700	5,307	393
Operating Supplies	26,500	15,307	7,823	7,484
Routine Business	4,100	4,200	4,159	41
Board Approved Travel	2,500	2,500	-	2,500
Staff Training and Development	1,225	1,225	-	1,225
Contractual Professional Services	79,100	79,100	29,282	49,818
Insurance	600	780	780	-
Miscellaneous	2,000	2,000	-	2,000
<i>Total Juvenile Court - Juvenile Court Schools</i>	<u>1,760,763</u>	<u>1,523,613</u>	<u>1,460,151</u>	<u>63,462</u>
Coroner's Special Lab Fee Account Subfund				
<i>Coroner - Coroner Special Lab Fee</i>				
Statutory Salaries	62,000	45,000	30,153	14,847
Salaries	1,050,662	1,338,469	1,305,910	32,559
Fringe Benefits	291,667	338,467	305,884	32,583
Special Fringe Benefits	120	145	140	5
Operating Supplies	394,912	455,412	434,587	20,825
Routine Business	1,500	1,500	1,402	98
Board Approved Travel	15,500	11,714	5,556	6,158
Contractual Professional Services	204,088	279,088	251,468	27,620
Maintenance and Repair Services	141,080	166,080	164,221	1,859
Communications	16,373	16,373	11,934	4,439

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Coroner - Coroner Special Lab Fee</i>				
Insurance	1,500	5,286	5,286	-
Rentals	2,500	2,500	2,493	7
Capital Outlays	209,883	103,813	76,256	27,557
<i>Total Coroner - Coroner Special Lab Fee</i>	<u>2,391,785</u>	<u>2,763,847</u>	<u>2,595,290</u>	<u>168,557</u>
<i>Coroner - Ohio Mortuary Operational Response Team</i>				
Miscellaneous	-	50,000	32,585	17,415
<i>Total Coroner - Ohio Mortuary Operational Response Team</i>	<u>-</u>	<u>50,000</u>	<u>32,585</u>	<u>17,415</u>
Forensic Crime Laboratory Subfund				
<i>Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>				
Salaries	1,519,768	1,601,085	1,596,306	4,779
Fringe Benefits	522,358	507,478	507,475	3
Special Fringe Benefits	-	20	-	20
Operating Supplies	232,700	188,074	188,074	-
Board Approved Travel	5,500	1,445	1,445	-
Staff Training and Development	2,200	2,200	2,019	181
Contractual Professional Services	41,000	57,180	56,710	470
Law Enforcement Services	40,000	6,942	6,942	-
Maintenance and Repair Services	189,467	191,267	191,192	75
Communications	11,200	7,060	7,056	4
Insurance	3,200	6,742	4,742	2,000
Rentals	5,500	1,900	1,883	17
Cost Recovery and Intergov't Transfers	-	1,000	1,000	-
Capital Outlays	12,000	12,500	12,492	8
<i>Total Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>	<u>2,584,893</u>	<u>2,584,893</u>	<u>2,577,336</u>	<u>7,557</u>
<i>Miami Val Regional Crime Lab - Crime Lab General Operating</i>				
Operating Supplies	39,048	39,048	27,337	11,711
Maintenance and Repair Services	7,892	7,892	7,456	436
Communications	215	215	176	39
Capital Outlays	7,433	7,433	7,433	-
<i>Total Miami Val Regional Crime Lab - Crime Lab General Operating</i>	<u>54,588</u>	<u>54,588</u>	<u>42,402</u>	<u>12,186</u>
Probate Court Dispute Resolution Subfund				
<i>Probate Court - Dispute Resolution</i>				
Salaries	22,540	22,540	22,506	34
Fringe Benefits	9,211	9,211	8,302	909
Board Approved Travel	4,100	4,100	-	4,100
Contractual Professional Services	2,500	2,500	44	2,456
<i>Total Probate Court - Dispute Resolution</i>	<u>38,351</u>	<u>38,351</u>	<u>30,852</u>	<u>7,499</u>
Alternative Dispute Resolution Subfund				
<i>Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>				
Salaries	127,273	126,673	97,516	29,157
Fringe Benefits	42,100	42,100	30,350	11,750
Operating Supplies	500	500	-	500
Board Approved Travel	1,000	820	-	820
Contractual Professional Services	100	1,186	586	600
Communications	900	594	454	140

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>	171,873	171,873	128,906	42,967
<i>Common Pleas Court - General - Mediation Services</i>				
Law Enforcement Services	70,000	70,000	67,603	2,397
<i>Total Common Pleas Court - General - Mediation Services</i>	70,000	70,000	67,603	2,397
Co Municipal Court Probation Services Subfund				
<i>County Municipal Court - Probation Services Fee</i>				
Salaries	47,586	51,212	51,210	2
Fringe Benefits	13,962	14,575	14,473	102
Routine Business	500	500	-	500
Board Approved Travel	2,000	250	-	250
Staff Training and Development	970	357	192	165
Insurance	130	130	-	130
<i>Total County Municipal Court - Probation Services Fee</i>	65,148	67,024	65,875	1,149
Common Pleas Court Probation Services Subfund				
<i>Common Pleas Court - General - Probation Services Fee</i>				
Operating Supplies	-	6,000	5,748	252
Routine Business	-	1,200	237	963
Contractual Professional Services	5,968	51,868	44,124	7,744
Rentals	-	7,000	7,000	-
Capital Outlays	29,083	62,968	62,362	606
<i>Total Common Pleas Court - General - Probation Services Fee</i>	35,051	129,036	119,471	9,565
Indigent Guardianship Subfund				
<i>Probate Court - Indigent Guardianship</i>				
Routine Business	750	750	-	750
Contractual Professional Services	19,980	19,980	8,769	11,211
Interfund Agreements	50,000	50,000	50,000	-
<i>Total Probate Court - Indigent Guardianship</i>	70,730	70,730	58,769	11,961
Clerk of Courts MIS Subfund				
<i>Clerk of Courts - Clerk of Courts MIS</i>				
Operating Supplies	2,000	2,000	-	2,000
Board Approved Travel	15,666	15,666	2,322	13,344
Staff Training and Development	5,000	5,000	4,867	133
Contractual Professional Services	10,000	10,000	5,400	4,600
Capital Outlays	19,356	19,356	8,603	10,753
<i>Total Clerk of Courts - Clerk of Courts MIS</i>	52,022	52,022	21,192	30,830
Indigent Drivrs Interlock/Alcohol Monitor Subfund				
<i>County Municipal Court - Indigent Drivrs Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	832	19,168
<i>Total County Municipal Court - Indigent Drivrs Interlock/Alcohol Monitor</i>	20,000	20,000	832	19,168
Co Municipal Court Indigent Drug Alcohol Subfund				
<i>County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>				
Contractual Professional Services	50,000	50,000	-	50,000
<i>Total County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>	50,000	50,000	-	50,000
Sheriff Seized Assets Subfund				
<i>Seized Assets - Federal Seizures</i>				
Salaries	113,525	105,736	105,735	1
Fringe Benefits	52,589	52,589	40,027	12,562

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Seized Assets - Federal Seizures</i>				
Contractual Professional Services	3,500	-	-	-
Cost Recovery and Intergov't Transfers	-	5,750	5,750	-
Capital Outlays	192,986	385,972	192,986	192,986
<i>Total Seized Assets - Federal Seizures</i>	<u>362,600</u>	<u>550,047</u>	<u>344,498</u>	<u>205,549</u>
<i>Seized Assets - State Seizures</i>				
Operating Supplies	32,989	2,989	-	2,989
Board Approved Travel	5,000	3,150	3,150	-
Staff Training and Development	5,000	-	-	-
Contractual Professional Services	45,000	10,000	10,000	-
<i>Total Seized Assets - State Seizures</i>	<u>87,989</u>	<u>16,139</u>	<u>13,150</u>	<u>2,989</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	20,000	-	-	-
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPOTA Professional Training Program Subfund				
<i>OPOTA Professional Training Program</i>				
Board Approved Travel	10,641	21,896	11,035	10,861
Staff Training and Development	8,000	25,080	7,909	17,171
<i>Total OPOTA Professional Training Program</i>	<u>18,641</u>	<u>46,976</u>	<u>18,944</u>	<u>28,032</u>
800 MHz Operating Subfund				
<i>800 MHz Radio</i>				
Maintenance and Repair Services	52,228	52,228	-	52,228
Insurance	-	433	433	-
Rentals	43,521	155,797	96,429	59,368
Cost Recovery and Intergov't Transfers	-	2,160	2,160	-
<i>Total 800 MHz Radio</i>	<u>95,749</u>	<u>210,618</u>	<u>99,022</u>	<u>111,596</u>
Jail Commissary Subfund				
<i>Jail Operations</i>				
Salaries	92,916	122,916	93,154	29,762
Fringe Benefits	17,268	47,268	27,686	19,582
Operating Supplies	180,000	206,359	172,675	33,684
Contractual Professional Services	49,000	89,980	52,495	37,485
Insurance	-	1,641	1,641	-
Public Utility Services	8,000	8,000	5,807	2,193
Capital Outlays	3,152	125,955	124,082	1,873
<i>Total Jail Operations</i>	<u>350,336</u>	<u>602,119</u>	<u>477,540</u>	<u>124,579</u>
Sheriff's Concealed Handgun License Fund Subfund				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	111,785	126,785	115,330	11,455
Fringe Benefits	52,143	62,143	58,095	4,048
Operating Supplies	10,000	9,932	6,243	3,689
Contractual Professional Services	274,108	249,108	205,623	43,485
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	350	350	-	350
Insurance	150	218	218	-
Rentals	2,000	2,000	-	2,000
<i>Total Sheriff's Concealed Handgun License</i>	<u>452,036</u>	<u>452,036</u>	<u>385,509</u>	<u>66,527</u>
Prosecutor's Pretrial Diversion Program Subfund				
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	55	345

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Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
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For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				
Operating Supplies	4,120	2,020	1,947	73
Contractual Professional Services	9,400	11,800	11,444	356
Maintenance and Repair Services	9,580	9,480	6,096	3,384
Communications	5,000	4,800	2,727	2,073
Rentals	6,500	6,500	6,172	328
<i>Total Prosecutor - Prosecutor's Pretrial Diversion Program</i>	<u>35,000</u>	<u>35,000</u>	<u>28,441</u>	<u>6,559</u>
County Prosecutor Victim-Witness Account Subfund				
<i>Prosecutor - Administration</i>				
Operating Supplies	500	500	-	500
<i>Total Prosecutor - Administration</i>	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Prosecutor's Seminar Account Subfund				
<i>Prosecutor - Prosecutor Seminar Account</i>				
Operating Supplies	1,000	1,000	-	1,000
<i>Total Prosecutor - Prosecutor Seminar Account</i>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Domestic Relations-Legal Research Fees Subfund				
<i>Domestic Relations Court - Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000
<i>Total Domestic Relations Court - Legal Research</i>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Domestic Relations-Automation Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	17,850	17,850	17,334	516
Fringe Benefits	4,700	4,700	4,643	57
Operating Supplies	2,000	3,500	3,318	182
Board Approved Travel	1,000	500	-	500
Staff Training and Development	1,800	2,300	2,275	25
Contractual Professional Services	1,060	3,360	3,168	192
Maintenance and Repair Services	18,750	13,850	11,533	2,317
Capital Outlays	1,000	2,100	1,380	720
Debt Service	3,400	3,400	3,384	16
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>51,560</u>	<u>51,560</u>	<u>47,035</u>	<u>4,525</u>
Domestic Relations-Special Project Fees Subfund				
<i>Domestic Relations Court - Special Project Fees</i>				
Salaries	-	17,639	15,500	2,139
Fringe Benefits	-	8,512	3,670	4,842
<i>Total Domestic Relations Court - Special Project Fees</i>	<u>-</u>	<u>26,151</u>	<u>19,170</u>	<u>6,981</u>
E-Filing Fees Subfund				
<i>Domestic Relations Court - NEW E-Filing Fees</i>				
Contractual Professional Services	-	14,699	14,699	-
<i>Total Domestic Relations Court - NEW E-Filing Fees</i>	<u>-</u>	<u>14,699</u>	<u>14,699</u>	<u>-</u>
Probate Court Special Projects Subfund				
<i>Probate Court - Special Projects</i>				
Routine Business	6,800	2,650	1,584	1,066
Board Approved Travel	5,750	5,400	3,219	2,181
Staff Training and Development	13,275	13,275	10,737	2,538
Capital Outlays	-	15,700	15,700	-
<i>Total Probate Court - Special Projects</i>	<u>25,825</u>	<u>37,025</u>	<u>31,240</u>	<u>5,785</u>
Probate Court-Legal Research Fees Subfund				
<i>Probate Court - Legal Research</i>				
Salaries	41,574	45,935	45,933	2

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Probate Court - Legal Research</i>				
Fringe Benefits	13,180	13,840	13,840	-
Operating Supplies	2,000	1,610	1,609	1
Contractual Professional Services	76,790	76,936	76,936	-
<i>Total Probate Court - Legal Research</i>	<u>133,544</u>	<u>138,321</u>	<u>138,318</u>	<u>3</u>
Probate Court-Automation Fees Subfund				
<i>Probate Court - Automation Fund</i>				
Salaries	58,140	58,140	57,610	530
Fringe Benefits	12,793	12,793	12,686	107
Special Fringe Benefits	2,400	788	-	788
Operating Supplies	500	280	-	280
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	-	220	220	-
Maintenance and Repair Services	91,536	91,536	78,116	13,420
Capital Outlays	-	1,612	1,612	-
<i>Total Probate Court - Automation Fund</i>	<u>166,369</u>	<u>166,369</u>	<u>150,244</u>	<u>16,125</u>
Common Pleas-Legal Research Fees Subfund				
<i>Common Pleas Court - General - Legal Research</i>				
Staff Training and Development	-	24,000	21,256	2,744
Communications	30,345	30,345	-	30,345
<i>Total Common Pleas Court - General - Legal Research</i>	<u>30,345</u>	<u>54,345</u>	<u>21,256</u>	<u>33,089</u>
Common Pleas- Automation Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	190,150	227,650	206,555	21,095
Fringe Benefits	48,500	59,900	52,247	7,653
Operating Supplies	13,100	22,500	21,952	548
Board Approved Travel	16,597	5,597	4,488	1,109
Staff Training and Development	14,180	17,680	17,380	300
Contractual Professional Services	6,800	173,900	158,532	15,368
Maintenance and Repair Services	115,100	79,800	66,424	13,376
Capital Outlays	6,100	12,400	8,482	3,918
Debt Service	21,000	21,000	20,909	91
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>431,527</u>	<u>620,427</u>	<u>556,969</u>	<u>63,458</u>
Common Pleas - Special Project Fees Subfund				
<i>Common Pleas Court - General - Special Project Fees E Filing</i>				
Contractual Professional Services	8,800	8,800	-	8,800
<i>Total Common Pleas Court - General - Special Project Fees E Filing</i>	<u>8,800</u>	<u>8,800</u>	<u>-</u>	<u>8,800</u>
<i>Common Pleas Court - General - Special Project Fees</i>				
Salaries	97,496	97,846	97,497	349
Fringe Benefits	30,189	35,389	35,322	67
Routine Business	6,000	7,354	5,832	1,522
Contractual Professional Services	-	296	146	150
Maintenance and Repair Services	-	17,800	8,094	9,706
Capital Outlays	-	35,000	-	35,000
<i>Total Common Pleas Court - General - Special Project Fees</i>	<u>133,685</u>	<u>193,685</u>	<u>146,891</u>	<u>46,794</u>
<i>Common Pleas Court - General - Special Project Fees E Filing</i>				
Salaries	88,400	88,400	85,790	2,610
Fringe Benefits	26,600	26,600	25,372	1,228

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Special Project Fees E Filing</i>				
Operating Supplies	12,350	12,350	6,955	5,395
Board Approved Travel	5,000	5,000	-	5,000
Contractual Professional Services	12,200	12,200	162	12,038
Maintenance and Repair Services	70,950	70,950	62,339	8,611
Capital Outlays	5,000	5,000	-	5,000
Debt Service	11,000	11,000	10,431	569
<i>Total Common Pleas Court - General - Special Project Fees E Filing</i>	<u>231,500</u>	<u>231,500</u>	<u>191,049</u>	<u>40,451</u>
Specialized Dockets Payroll Subsidy Proj Subfund				
<i>Common Pleas Court - General - Specialized Dockets Payroll Subsidy Proj</i>				
Salaries	100,118	-	-	-
Fringe Benefits	35,929	-	-	-
<i>Total Common Pleas Court - General - Specialized Dockets Payroll Subsidy Proj</i>	<u>136,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
Common Pleas - Technology Advancement Subfund				
<i>Common Pleas Court - General - CPC Technology Advancement</i>				
Salaries	-	11,500	3,894	7,606
Fringe Benefits	-	650	601	49
Operating Supplies	-	4,095	4,095	-
Contractual Professional Services	-	7,162	-	7,162
Maintenance and Repair Services	-	25,800	25,800	-
Capital Outlays	-	133,442	98,059	35,383
<i>Total Common Pleas Court - General - CPC Technology Advancement</i>	<u>-</u>	<u>182,649</u>	<u>132,449</u>	<u>50,200</u>
Juvenile Court - Legal Research Fees Subfund				
<i>Juvenile Court - Juvenile Division Legal Research Fund</i>				
Operating Supplies	10,000	10,000	4,327	5,673
<i>Total Juvenile Court - Juvenile Division Legal Research Fund</i>	<u>10,000</u>	<u>10,000</u>	<u>4,327</u>	<u>5,673</u>
Juvenile Court - Automation Fees Subfund				
<i>Juvenile Court - Juvenile Division Automation Fund</i>				
Operating Supplies	10,000	10,000	4,463	5,537
Capital Outlays	41,669	41,669	40,467	1,202
<i>Total Juvenile Court - Juvenile Division Automation Fund</i>	<u>51,669</u>	<u>51,669</u>	<u>44,930</u>	<u>6,739</u>
Juvenile Court - Special Project Fee Subfund				
<i>Juvenile Court - Juvenile Court - Special Project Fee</i>				
Operating Supplies	10,000	-	-	-
Capital Outlays	-	10,000	9,385	615
<i>Total Juvenile Court - Juvenile Court - Special Project Fee</i>	<u>10,000</u>	<u>10,000</u>	<u>9,385</u>	<u>615</u>
Juvenile Human Services Levy Contracts Subfund				
<i>Juvenile Court - Reclaiming Futures Human Service Levy</i>				
Salaries	198,610	224,610	224,438	172
Fringe Benefits	103,008	112,508	112,390	118
Special Fringe Benefits	3,900	3,900	2,208	1,692
Operating Supplies	37,825	21,825	20,049	1,776
Routine Business	4,700	2,200	1,756	444
Board Approved Travel	9,500	2,500	1,300	1,200
Staff Training and Development	400	400	-	400
Contractual Professional Services	9,500	9,500	6,979	2,521
Communications	1,500	1,500	322	1,178

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Reclaiming Futures Human Service Levy</i>				
Miscellaneous	10,000	-	-	-
<i>Total Juvenile Court - Reclaiming Futures Human Service Levy</i>	<u>378,943</u>	<u>378,943</u>	<u>369,442</u>	<u>9,501</u>
<i>Juvenile Court - Assessment and Counseling Program</i>				
Salaries	41,414	41,414	39,019	2,395
Fringe Benefits	21,976	21,976	4,932	17,044
Contractual Professional Services	61,610	61,610	146	61,464
<i>Total Juvenile Court - Assessment and Counseling Program</i>	<u>125,000</u>	<u>125,000</u>	<u>44,097</u>	<u>80,903</u>
<i>Juvenile Court - Start Right Program</i>				
Salaries	171,541	171,541	168,777	2,764
Fringe Benefits	67,385	67,385	64,231	3,154
Special Fringe Benefits	1,100	1,100	527	573
Operating Supplies	4,823	4,823	450	4,373
Routine Business	1,500	1,500	1,256	244
Staff Training and Development	2,000	2,000	-	2,000
Contractual Professional Services	14,400	14,000	586	13,414
Social Services Contractual Services	500	500	495	5
Communications	2,000	2,400	2,317	83
Insurance	312	312	294	18
Capital Outlays	175	175	-	175
<i>Total Juvenile Court - Start Right Program</i>	<u>265,736</u>	<u>265,736</u>	<u>238,933</u>	<u>26,803</u>
Co Muni Court Automation/Legal Research Subfund				
<i>County Municipal Court - Co Muni Court Automation/Legal Research</i>				
Salaries	17,800	17,800	17,152	648
Fringe Benefits	10,900	10,900	10,463	437
Operating Supplies	675	640	374	266
Staff Training and Development	2,200	2,200	2,200	-
Contractual Professional Services	8,958	8,993	8,991	2
Maintenance and Repair Services	27,114	28,114	25,303	2,811
Communications	2,500	1,500	1,185	315
Debt Service	9,190	9,190	9,179	11
<i>Total County Municipal Court - Co Muni Court Automation/Legal Research</i>	<u>79,337</u>	<u>79,337</u>	<u>74,847</u>	<u>4,490</u>
County Municipal Court Automation-Clerk Subfund				
<i>Clerk of Courts - County Municipal Court Automation-Clerk</i>				
Salaries	36,400	36,540	36,536	4
Fringe Benefits	20,750	20,610	20,143	467
Operating Supplies	23,791	22,684	14,095	8,589
Staff Training and Development	3,300	4,407	4,407	-
Contractual Professional Services	34,873	34,873	29,866	5,007
Maintenance and Repair Services	16,449	17,134	16,690	444
Communications	3,950	3,950	3,105	845
Capital Outlays	5,000	4,315	3,337	978
Debt Service	13,773	13,773	13,755	18
<i>Total Clerk of Courts - County Municipal Court Automation-Clerk</i>	<u>158,286</u>	<u>158,286</u>	<u>141,934</u>	<u>16,352</u>
Co Municipal Court Special Projects Fund Subfund				
<i>County Municipal Court - Co Municipal Court Special Project Fund</i>				
Salaries	162,554	162,754	162,659	95
Fringe Benefits	41,882	41,882	41,669	213

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>County Municipal Court - Co Municipal Court Special Project Fund</i>				
Special Fringe Benefits	540	540	540	-
Operating Supplies	1,000	1,000	850	150
Board Approved Travel	12,500	9,300	6,384	2,916
Staff Training and Development	4,174	4,174	3,701	473
Contractual Professional Services	2,000	6,000	3,197	2,803
Law Enforcement Services	2,826	1,826	-	1,826
Intergovernmental	8,000	8,000	7,800	200
<i>Total County Municipal Court - Co Municipal Court Special Project Fund</i>	<u>235,476</u>	<u>235,476</u>	<u>226,800</u>	<u>8,676</u>
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library Resources Operations</i>				
Salaries	296,221	266,221	238,523	27,698
Fringe Benefits	90,821	90,821	73,659	17,162
Operating Supplies	334,700	415,892	404,698	11,194
Board Approved Travel	2,000	-	-	-
Staff Training and Development	400	267	267	-
Contractual Professional Services	3,249	849	666	183
Maintenance and Repair Services	2,000	-	-	-
Communications	3,500	5,050	5,045	5
Insurance	1,500	1,500	808	692
Rentals	5,000	5,500	5,241	259
Intergovernmental	15,400	13,691	13,691	-
<i>Total Law Library Resources - Law Library Resources Operations</i>	<u>754,791</u>	<u>799,791</u>	<u>742,598</u>	<u>57,193</u>
DETAC-Prosecutor Subfund				
<i>Prosecutor - DETAC</i>				
Salaries	426,651	510,293	510,082	211
Fringe Benefits	109,430	145,873	145,871	2
Special Fringe Benefits	-	5,050	1,744	3,306
Operating Supplies	18,500	20,500	20,354	146
Routine Business	400	400	56	344
Board Approved Travel	2,480	2,480	120	2,360
Staff Training and Development	1,750	1,750	1,147	603
Contractual Professional Services	99,600	141,600	141,035	565
Maintenance and Repair Services	100	100	-	100
Communications	78,000	379,536	365,326	14,210
Insurance	300	444	444	-
Rentals	6,000	15,700	9,808	5,892
Interfund Agreements	333,000	242,934	-	242,934
<i>Total Prosecutor - DETAC</i>	<u>1,076,211</u>	<u>1,466,660</u>	<u>1,195,987</u>	<u>270,673</u>
<i>Community & Economic Development</i>				
Economic Development Initiatives Subfund				
<i>Community/Economic Development - Economic Development Initiatives</i>				
Contractual Professional Services	8,800	8,800	-	8,800
<i>Total Community/Economic Development - Economic Development Initiatives</i>	<u>8,800</u>	<u>8,800</u>	<u>-</u>	<u>8,800</u>
<i>Community/Economic Development - Business Attraction</i>				
Contractual Professional Services	34,650	34,650	34,426	224
Communications	27,000	27,000	-	27,000

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Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Community/Economic Development - Business Attraction</i>	61,650	61,650	34,426	27,224
<i>Community/Economic Development - Economic Development Programs</i>				
Contractual Professional Services	13,841	13,841	2,086	11,755
<i>Total Community/Economic Development - Economic Development Programs</i>	13,841	13,841	2,086	11,755
<i>Development Services - DRITA</i>				
Operating Supplies	1,500	1,500	95	1,405
Routine Business	500	950	696	254
Board Approved Travel	6,000	16,750	12,606	4,144
Staff Training and Development	500	500	170	330
Contractual Professional Services	55,500	44,300	8,006	36,294
<i>Total Development Services - DRITA</i>	64,000	64,000	21,573	42,427
<i>Development Services - Economic Development Initiatives</i>				
Routine Business	5,000	5,000	100	4,900
Board Approved Travel	10,000	11,962	8,477	3,485
Contractual Professional Services	17,000	35,900	35,800	100
Insurance	-	538	538	-
<i>Total Development Services - Economic Development Initiatives</i>	32,000	53,400	44,915	8,485
<i>Development Services - Economic Development Program</i>				
Contractual Professional Services	657,474	925,474	656,648	268,826
Capital Outlays	-	32,000	22,365	9,635
<i>Total Development Services - Economic Development Program</i>	657,474	957,474	679,013	278,461
<i>Development Services - Business Attraction</i>				
Routine Business	-	36	-	36
Board Approved Travel	5,000	5,000	2,414	2,586
Contractual Professional Services	45,000	44,964	44,443	521
Communications	50,000	35,000	18,243	16,757
<i>Total Development Services - Business Attraction</i>	100,000	85,000	65,100	19,900
<i>Development Services - Agricultural Society</i>				
Contractual Professional Services	-	200,000	200,000	-
<i>Total Development Services - Agricultural Society</i>	-	200,000	200,000	-
Community Development Seed Program Subfund				
<i>Development Services - Community & Economic SEED</i>				
Contractual Professional Services	-	2,000,000	2,000,000	-
Intergovernmental	100,000	-	-	-
<i>Total Development Services - Community & Economic SEED</i>	100,000	2,000,000	2,000,000	-
Cultural Facilities Subfund				
<i>Cultural Facilities Administration</i>				
Contractual Professional Services	774,172	774,172	719,500	54,672
Insurance	10,000	5,000	276	4,724
Intergovernmental	20,000	20,000	20,000	-
Miscellaneous	18,000	23,000	22,278	722
<i>Total Cultural Facilities Administration</i>	822,172	822,172	762,054	60,118
<i>Courthouse Square</i>				
Salaries	98,048	98,048	85,275	12,773
Fringe Benefits	20,014	20,014	19,504	510
Special Fringe Benefits	36	36	35	1
Pre-Employment Services	185	185	-	185
Operating Supplies	8,051	8,051	5,628	2,423
Contractual Professional Services	29,627	37,063	36,315	748

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Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
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For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Square</i>				
Maintenance and Repair Services	31,762	25,554	13,507	12,047
Communications	1,200	1,200	461	739
Insurance	5,000	2,562	1,531	1,031
Public Utility Services	42,161	40,161	26,855	13,306
Miscellaneous	3,036	616	259	357
Capital Outlays	-	3,192	3,191	1
<i>Total Courthouse Square</i>	<u>239,120</u>	<u>236,682</u>	<u>192,561</u>	<u>44,121</u>
<i>Memorial Hall</i>				
Insurance	-	2,438	2,438	-
Construction and Improvements	104,890	104,890	104,609	281
<i>Total Memorial Hall</i>	<u>104,890</u>	<u>107,328</u>	<u>107,047</u>	<u>281</u>
BusinessFirst! Subfund				
<i>Community/Economic Development - Business Retention</i>				
Contractual Professional Services	6,115	6,115	5,965	150
<i>Total Community/Economic Development - Business Retention</i>	<u>6,115</u>	<u>6,115</u>	<u>5,965</u>	<u>150</u>
<i>Development Services - Business First!</i>				
Operating Supplies	725	725	4	721
Routine Business	1,100	1,100	596	504
Board Approved Travel	3,350	3,280	116	3,164
Staff Training and Development	-	70	-	70
Contractual Professional Services	38,200	37,690	37,587	103
Maintenance and Repair Services	1,905	2,415	2,411	4
Communications	1,220	1,199	379	820
Insurance	-	21	21	-
<i>Total Development Services - Business First!</i>	<u>46,500</u>	<u>46,500</u>	<u>41,114</u>	<u>5,386</u>
Building Regulations Subfund				
<i>Community/Economic Development - Building Regulations</i>				
Contractual Professional Services	3,830	3,830	1,560	2,270
Maintenance and Repair Services	1,063	1,063	-	1,063
<i>Total Community/Economic Development - Building Regulations</i>	<u>4,893</u>	<u>4,893</u>	<u>1,560</u>	<u>3,333</u>
<i>Development Services - Building Regulations</i>				
Salaries	951,066	951,066	913,948	37,118
Fringe Benefits	318,526	318,526	294,291	24,235
Special Fringe Benefits	7,416	7,416	6,168	1,248
Pre-Employment Services	100	100	67	33
Operating Supplies	10,000	10,000	7,785	2,215
Routine Business	1,356	1,356	135	1,221
Board Approved Travel	7,000	7,000	1,165	5,835
Staff Training and Development	4,800	4,800	2,245	2,555
Contractual Professional Services	113,000	112,000	97,700	14,300
Maintenance and Repair Services	90,400	90,400	75,515	14,885
Communications	20,315	20,315	16,376	3,939
Insurance	4,200	4,200	2,921	1,279
Rentals	1,000	2,000	1,392	608
Miscellaneous	2,450	2,450	639	1,811
Capital Outlays	60,000	60,000	43,804	16,196
<i>Total Development Services - Building Regulations</i>	<u>1,591,629</u>	<u>1,591,629</u>	<u>1,464,151</u>	<u>127,478</u>
Hotel/Motel Tax Administration Subfund				
<i>Office of Management & Budget - OMB Hotel/Motel Tax</i>				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administration</i>				
Salaries	76,389	74,367	74,365	2
Fringe Benefits	23,463	24,083	24,077	6
Special Fringe Benefits	308	250	110	140
Operating Supplies	400	400	3	397
Routine Business	300	300	26	274
Board Approved Travel	5,000	-	-	-
Contractual Professional Services	4,120	1,020	1,020	-
Communications	1,320	1,320	1,157	163
Insurance	1,000	1,097	1,097	-
Miscellaneous	2,058,475	2,561,321	2,448,903	112,418
<i>Total Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>	<u>2,170,775</u>	<u>2,664,158</u>	<u>2,550,758</u>	<u>113,400</u>
Plat and Site Review Subfund				
<i>Community/Economic Development - Planning Commission</i>				
Operating Supplies	141	141	-	141
<i>Total Community/Economic Development - Planning Commission</i>	<u>141</u>	<u>141</u>	<u>-</u>	<u>141</u>
<i>Development Services - Plat & Site Review</i>				
Contractual Professional Services	1,500	1,500	-	1,500
<i>Total Development Services - Plat & Site Review</i>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<i>Environment & Public Works</i>				
HB 592 District Planning Fee Subfund				
<i>Environmental Services - MCMRF</i>				
Salaries	261,946	275,946	271,546	4,400
Fringe Benefits	102,702	107,702	103,246	4,456
Special Fringe Benefits	2,867	2,867	240	2,627
Post Employment Services	400	400	-	400
Operating Supplies	8,082	8,082	-	8,082
Routine Business	650	650	-	650
Staff Training and Development	1,400	1,400	-	1,400
Contractual Professional Services	6,823	6,823	3,036	3,787
Maintenance and Repair Services	1,500	1,500	-	1,500
Communications	11,500	6,310	459	5,851
Insurance	1,420	6,610	6,610	-
Public Utility Services	30,531	30,531	27,000	3,531
Rentals	3,010	3,010	-	3,010
Capital Outlays	3,200	3,200	2,760	440
<i>Total Environmental Services - MCMRF</i>	<u>436,031</u>	<u>455,031</u>	<u>414,897</u>	<u>40,134</u>
<i>Environmental Services - Recycling & Education Programs</i>				
Salaries	382,909	393,909	343,873	50,036
Fringe Benefits	146,052	152,335	139,227	13,108
Special Fringe Benefits	6,300	6,300	885	5,415
Post Employment Services	100	100	-	100
Pre-Employment Services	500	500	-	500
Operating Supplies	64,183	50,333	27,498	22,835
Routine Business	5,531	5,531	4,766	765
Board Approved Travel	8,063	5,458	1,667	3,791
Staff Training and Development	5,670	4,670	3,416	1,254
Contractual Professional Services	623,395	729,500	717,546	11,954
Maintenance and Repair Services	8,850	8,850	875	7,975
Communications	121,324	121,324	98,630	22,694

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental Services - Recycling & Education Programs</i>				
Insurance	1,820	1,820	1,124	696
Public Utility Services	29,000	30,000	26,364	3,636
Rentals	9,015	9,015	2,526	6,489
Intergovernmental	571,772	571,772	491,416	80,356
Miscellaneous	143,640	113,640	111,170	2,470
Interfund Agreements	5,000	5,000	-	5,000
Capital Outlays	60,160	70,510	69,597	913
<i>Total Environmental Services - Recycling & Education Programs</i>	<u>2,193,284</u>	<u>2,280,567</u>	<u>2,040,580</u>	<u>239,987</u>
<i>Environmental Services - Keep Montgomery County Beautiful</i>				
Salaries	59,420	34,420	9,013	25,407
Fringe Benefits	16,166	4,883	1,956	2,927
Special Fringe Benefits	240	240	-	240
Operating Supplies	53,264	40,764	21,204	19,560
Routine Business	1,438	1,438	193	1,245
Board Approved Travel	4,244	4,244	-	4,244
Staff Training and Development	800	800	400	400
Contractual Professional Services	168,485	84,985	68,984	16,001
Communications	69,800	64,489	33,349	31,140
Insurance	700	6,011	6,011	-
Public Utility Services	10,000	30,000	26,613	3,387
Rentals	1,356	1,356	-	1,356
Interfund Agreements	200,000	206,000	196,900	9,100
<i>Total Environmental Services - Keep Montgomery County Beautiful</i>	<u>585,913</u>	<u>479,630</u>	<u>364,623</u>	<u>115,007</u>
Development Fee Subfund				
<i>Environmental Services - Development Fund</i>				
Contractual Professional Services	251,773	251,773	154,537	97,236
Miscellaneous	300,000	300,000	-	300,000
<i>Total Environmental Services - Development Fund</i>	<u>551,773</u>	<u>551,773</u>	<u>154,537</u>	<u>397,236</u>
<i>Social Services</i>				
Housing Bond Fees Subfund				
<i>Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>				
Contractual Professional Services	17,500	17,500	17,500	-
<i>Total Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
Victims of Domestic Violence Subfund				
<i>Human Services Plan & Develop - Victims of Domestic Violence</i>				
Social Services Contractual Services	179,494	179,494	162,467	17,027
<i>Total Human Services Plan & Develop - Victims of Domestic Violence</i>	<u>179,494</u>	<u>179,494</u>	<u>162,467</u>	<u>17,027</u>
Criminal Justice Information Sys (CJIS) Subfund				
<i>Human Services Plan & Develop - Justice Web Operations</i>				
Operating Supplies	3,800	3,800	-	3,800
Contractual Professional Services	220,840	220,840	178,028	42,812
Maintenance and Repair Services	82,377	82,377	74,344	8,033
Communications	6,100	6,100	3,417	2,683
Insurance	200	200	128	72
<i>Total Human Services Plan & Develop - Justice Web Operations</i>	<u>313,317</u>	<u>313,317</u>	<u>255,917</u>	<u>57,400</u>
Homeless Solutions Administration Subfund				

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Homeless Administration</i>				
Salaries	173,609	173,609	111,326	62,283
Fringe Benefits	62,816	62,816	39,572	23,244
Special Fringe Benefits	400	400	152	248
Pre-Employment Services	100	100	100	-
Operating Supplies	2,700	2,700	1,200	1,500
Routine Business	12,234	12,234	7,996	4,238
Board Approved Travel	4,850	4,850	2,022	2,828
Staff Training and Development	1,500	1,500	790	710
Contractual Professional Services	64,800	57,384	25,098	32,286
Maintenance and Repair Services	500	500	-	500
Communications	3,558	3,558	1,886	1,672
Insurance	1,067	1,483	1,483	-
Rentals	300	300	34	266
Interfund Agreements	12,000	18,000	3,440	14,560
Capital Outlays	-	1,000	848	152
<i>Total Human Services Plan & Develop - Homeless Administration</i>	<u>340,434</u>	<u>340,434</u>	<u>195,947</u>	<u>144,487</u>
<i>Human Services Plan & Develop - Homeless Services Contracts</i>				
Social Services Contractual Services	2,531,273	2,531,273	2,431,658	99,615
<i>Total Human Services Plan & Develop - Homeless Services Contracts</i>	<u>2,531,273</u>	<u>2,531,273</u>	<u>2,431,658</u>	<u>99,615</u>
MC Bd of DDS HSL Contract Fund Subfund				
<i>Montgomery County Board of DDS - HSL - URS Youth Services</i>				
Contractual Professional Services	-	57,000	57,000	-
<i>Total Montgomery County Board of DDS - HSL - URS Youth Services</i>	<u>-</u>	<u>57,000</u>	<u>57,000</u>	<u>-</u>
<i>Montgomery County Board of DDS - HSL - We Care Arts</i>				
Contractual Professional Services	-	43,000	43,000	-
<i>Total Montgomery County Board of DDS - HSL - We Care Arts</i>	<u>-</u>	<u>43,000</u>	<u>43,000</u>	<u>-</u>
JFS-Frail & Elderly Services Subfund				
<i>Job and Family Services - Frail & Elderly Services</i>				
Social Services Contractual Services	1,675,596	1,675,596	1,565,438	110,158
<i>Total Job and Family Services - Frail & Elderly Services</i>	<u>1,675,596</u>	<u>1,675,596</u>	<u>1,565,438</u>	<u>110,158</u>
<i>Job and Family Services - Frail & Elderly</i>				
Salaries	132,376	139,876	113,289	26,587
Fringe Benefits	34,285	52,285	39,636	12,649
Special Fringe Benefits	540	540	44	496
Operating Supplies	250	450	384	66
Routine Business	2,700	1,000	63	937
Board Approved Travel	3,000	3,000	342	2,658
Staff Training and Development	1,000	1,088	-	1,088
Contractual Professional Services	100	100	-	100
Social Services Contractual Services	10,194,951	10,169,451	9,804,449	365,002
Communications	72	72	12	60
Insurance	5,000	5,412	5,412	-
Capital Outlays	-	1,000	972	28
<i>Total Job and Family Services - Frail & Elderly</i>	<u>10,374,274</u>	<u>10,374,274</u>	<u>9,964,603</u>	<u>409,671</u>
Youth Works and Workforce Development Subfund				
<i>Development Services - Initiatives Fund</i>				
Operating Supplies	-	12,000	-	12,000

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<i>Development Services - Initiatives Fund</i>				
Routine Business	10,000	10,000	7,263	2,737
Contractual Professional Services	-	1,000	199	801
Social Services Contractual Services	127,500	170,500	143,700	26,800
Rentals	-	65,000	65,000	-
Other Social Services	72,500	51,500	42,771	8,729
Miscellaneous	-	5,000	3,488	1,512
<i>Total Development Services - Initiatives Fund</i>	<u>210,000</u>	<u>315,000</u>	<u>262,421</u>	<u>52,579</u>
<i>Development Services - Business Solutions Center</i>				
Operating Supplies	-	15,250	12,675	2,575
Routine Business	-	2,200	100	2,100
Contractual Professional Services	5,000	15,750	14,287	1,463
Communications	51,300	87,100	81,901	5,199
Rentals	191,000	211,000	89,551	121,449
<i>Total Development Services - Business Solutions Center</i>	<u>247,300</u>	<u>331,300</u>	<u>198,514</u>	<u>132,786</u>
<i>Development Services - YouthWorks - Non TANF</i>				
Contractual Professional Services	20,000	20,000	1,266	18,734
Social Services Contractual Services	-	31,000	-	31,000
Communications	-	10,000	-	10,000
Insurance	-	430	430	-
Other Social Services	47,700	47,700	3,510	44,190
Miscellaneous	375,000	494,570	477,972	16,598
<i>Total Development Services - YouthWorks - Non TANF</i>	<u>442,700</u>	<u>603,700</u>	<u>483,178</u>	<u>120,522</u>
Office of Re-Entry Subfund				
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Operating Supplies	3,000	2,450	735	1,715
Routine Business	7,583	7,583	1,866	5,717
Contractual Professional Services	4,112	1,312	-	1,312
Maintenance and Repair Services	11,949	31,949	13,134	18,815
Rentals	-	9,250	5,497	3,753
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	<u>26,644</u>	<u>52,544</u>	<u>21,232</u>	<u>31,312</u>
MCO Futures Subfund				
<i>Human Services Plan & Develop - MCO Future Program</i>				
Contractual Professional Services	-	325,000	325,000	-
Social Services Contractual Services	255,943	255,903	-	255,903
Insurance	-	40	40	-
<i>Total Human Services Plan & Develop - MCO Future Program</i>	<u>255,943</u>	<u>580,943</u>	<u>325,040</u>	<u>255,903</u>
<i>Total Expenditures</i>	<u>48,694,354</u>	<u>54,725,753</u>	<u>49,218,287</u>	<u>5,507,466</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(24,540,096)</u>	<u>(27,287,381)</u>	<u>(23,020,962)</u>	<u>4,266,419</u>
Other Financing Sources:				
Advances in	-	27,600	104,100	76,500
Advances out	-	(27,600)	(27,600)	-
Transfers in	16,512,300	18,582,887	18,677,912	95,025
Transfers out	(827,287)	(1,298,798)	(1,298,798)	-
<i>Total Other Financing Sources And Uses</i>	<u>15,685,013</u>	<u>17,284,089</u>	<u>17,455,614</u>	<u>171,525</u>
<i>Net Change in Fund Balance</i>	<u>(8,855,083)</u>	<u>(10,003,292)</u>	<u>(5,565,348)</u>	<u>4,437,944</u>
<i>Fund Equity at Beginning of Year</i>	46,121,946	46,121,946	46,121,946	-
<i>Prior Year Encumbrances Appropriated</i>	3,921,743	3,921,743	3,921,743	-

MONTGOMERY COUNTY , OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)
Other Special Revenue Funds - Various Subfunds - Special Revenue Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Balance At End Of Year</i>	\$ <u>41,188,606</u>	\$ <u>40,040,397</u>	\$ <u>44,478,341</u>	\$ <u>4,437,944</u>

MONTGOMERY COUNTY , OHIO

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

**(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017**

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 17,482	\$ 17,482	\$ 15,281	\$ (2,201)
<i>Total Revenues</i>	<u>17,482</u>	<u>17,482</u>	<u>15,281</u>	<u>(2,201)</u>
Expenditures:				
Debt Service				
Waitman Nrth Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,034	2,034	2,033	1
<i>Total Waitman Nrth Grp Drain Ditch Assmt</i>	<u>2,034</u>	<u>2,034</u>	<u>2,033</u>	<u>1</u>
Wolf Creek North Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,067	4,066	4,066	-
<i>Total Wolf Creek North Ditch Assmt</i>	<u>4,067</u>	<u>4,066</u>	<u>4,066</u>	<u>-</u>
Manning Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,405	2,405	2,405	-
<i>Total Manning Road Ditch Assmt</i>	<u>2,405</u>	<u>2,405</u>	<u>2,405</u>	<u>-</u>
Hardin Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,775	1,775	1,774	1
<i>Total Hardin Road Ditch Assmt</i>	<u>1,775</u>	<u>1,775</u>	<u>1,774</u>	<u>1</u>
Tom's Run Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,351	1,351	1,350	1
<i>Total Tom's Run Ditch Assmt</i>	<u>1,351</u>	<u>1,351</u>	<u>1,350</u>	<u>1</u>
Lutheran Rd Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,889	1,889	1,889	-
<i>Total Lutheran Rd Grp Drain Ditch Assmt</i>	<u>1,889</u>	<u>1,889</u>	<u>1,889</u>	<u>-</u>
Little Farms Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	3,961	3,961	3,959	2
<i>Total Little Farms Grp Drain Ditch Assmt</i>	<u>3,961</u>	<u>3,961</u>	<u>3,959</u>	<u>2</u>
<i>Total Expenditures</i>	<u>17,482</u>	<u>17,481</u>	<u>17,476</u>	<u>5</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	1	(2,195)	(2,196)
Other Financing Sources And Uses:				
Advances in	-	-	363	363
Advances out	-	(726)	(726)	-
Proceeds From Bonds	-	-	-	-
Transfers in	-	763	2,345	1,582
Transfers out	-	(2,345)	(2,345)	-
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(2,308)</u>	<u>(363)</u>	<u>1,945</u>
<i>Net Change in Fund Balances</i>	-	(2,307)	(2,558)	(251)
<i>Fund Balance At Beginning of Year</i>	49,257	49,257	49,257	-

MONTGOMERY COUNTY , OHIO

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

Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Fund Balance At End Of Year</i>	<u>49,257</u>	<u>46,950</u>	<u>46,699</u>	<u>(251)</u>

MONTGOMERY COUNTY , OHIO

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

**(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017**

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 312,558	\$ 265,736	\$ 263,710	\$ (2,026)
<i>Total Revenues</i>	<u>312,558</u>	<u>265,736</u>	<u>263,710</u>	<u>(2,026)</u>
Expenditures:				
Debt Service				
Post Town Water Main Assessment				
<i>Auditor - Debt Service Administration</i>				
Debt Service	12,284	12,284	12,283	1
<i>Total Post Town Water Main Assessment</i>	<u>12,284</u>	<u>12,284</u>	<u>12,283</u>	<u>1</u>
Alex Bell Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	2,208	2,208	2,207	1
<i>Total Alex Bell Water Main Assessment</i>	<u>2,208</u>	<u>2,208</u>	<u>2,207</u>	<u>1</u>
Tucson Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	1,389	1,389	1,387	2
<i>Total Tucson Sanitary Sewer Assessment</i>	<u>1,389</u>	<u>1,389</u>	<u>1,387</u>	<u>2</u>
Groby's Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	4,350	4,350	4,349	1
<i>Total Groby's Sanitary Sewer Assessment</i>	<u>4,350</u>	<u>4,350</u>	<u>4,349</u>	<u>1</u>
Mad River Sanitary Sewer Assess				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	20,501	20,499	20,499	-
<i>Total Mad River Sanitary Sewer Assess</i>	<u>20,501</u>	<u>20,499</u>	<u>20,499</u>	<u>-</u>
Blackbird Lane Trunk Sewer Assess				
<i>Auditor - Debt Service Administration</i>				
Debt Service	90,700	90,700	90,700	-
<i>Total Blackbird Lane Trunk Sewer Assess</i>	<u>90,700</u>	<u>90,700</u>	<u>90,700</u>	<u>-</u>
Centerville Forest Sewer Assesmnt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	23,612	23,612	23,611	1
<i>Total Centerville Forest Sewer Assesmnt</i>	<u>23,612</u>	<u>23,612</u>	<u>23,611</u>	<u>1</u>
Homestretch Rd Wtr Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	3,156	3,156	3,155	1
<i>Total Homestretch Rd Wtr Main Assessment</i>	<u>3,156</u>	<u>3,156</u>	<u>3,155</u>	<u>1</u>
Wald Waldrum Brantly Wtr Mn Assmnt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	12,162	12,162	12,162	-
<i>Total Wald Waldrum Brantly Wtr Mn Assmnt</i>	<u>12,162</u>	<u>12,162</u>	<u>12,162</u>	<u>-</u>
Airway Road Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held</i>				
<i>Internal Borrowing</i>				
Debt Service	2,381	2,381	2,381	-
<i>Total Airway Road Water Main Assmt</i>	<u>2,381</u>	<u>2,381</u>	<u>2,381</u>	<u>-</u>

MONTGOMERY COUNTY , OHIO

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

Water and Sewer Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Airway Road Sanitary Sewer Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,094	2,094	2,094	-
<i>Total Airway Road Sanitary Sewer Assmt</i>	2,094	2,094	2,094	-
Bigger Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	6,027	6,027	6,026	1
<i>Total Bigger Lane Water Main Assmt</i>	6,027	6,027	6,026	1
Bigger Lane Sanitary Sewer Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,993	5,993	5,993	-
<i>Total Bigger Lane Sanitary Sewer Assmt</i>	5,993	5,993	5,993	-
Centerwood Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,157	5,157	5,156	1
<i>Total Centerwood Lane Water Main Assmt</i>	5,157	5,157	5,156	1
Jack's Lane Pump Station Swr Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	18,914	18,914	18,914	-
<i>Total Jack's Lane Pump Station Swr Assmt</i>	18,914	18,914	18,914	-
McKenna Gorman San Sewer Assess				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	8,448	8,448	8,447	1
<i>Total McKenna Gorman San Sewer Assess</i>	8,448	8,448	8,447	1
Archer/Maltbie/Slagle San Sew				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	7,187	7,187	7,187	-
<i>Total Archer/Maltbie/Slagle San Sew</i>	7,187	7,187	7,187	-
Phillipsburg Swr Assmt Debt Serv				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	85,995	-	-	-
<i>Total Phillipsburg Swr Assmt Debt Serv</i>	85,995	-	-	-
Total Expenditures	312,558	226,561	226,551	10
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<i>-</i>	<i>39,175</i>	<i>37,159</i>	<i>(2,016)</i>
Other Financing Sources And Uses:				
Advances in	-	-	679	679
Advances out	-	(40,531)	(40,530)	1
Transfers in	-	1,379	1,447	68
Transfers out	-	(1,447)	(1,447)	-
<i>Total Other Financing Sources And Uses</i>	<i>0</i>	<i>(40,599)</i>	<i>(39,851)</i>	<i>748</i>
<i>Net Change in Fund Balances</i>	<i>-</i>	<i>(1,424)</i>	<i>(2,692)</i>	<i>(1,268)</i>
<i>Fund Balance At Beginning of Year</i>	<i>180,784</i>	<i>180,784</i>	<i>180,784</i>	<i>-</i>
<i>Fund Balance At End Of Year</i>	<i>\$ 180,784</i>	<i>\$ 179,360</i>	<i>\$ 178,092</i>	<i>\$ (1,268)</i>

MONTGOMERY COUNTY , OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Reibold Building Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2010 Refunding - Reibold Building Renovation				
<i>Auditor - Debt Service Administration</i>				
Debt Service	588,851	588,851	588,850	1
<i>Total Expenditures</i>	588,851	588,851	588,850	1
<i>Net Change in fund Balances</i>	(588,851)	(588,851)	(588,850)	1
<i>Fund Balance At Beginning of Year</i>	2,389,157	2,389,157	2,389,157	
<i>Fund Balance At End Of Year</i>	\$ 1,800,306	\$ 1,800,306	\$ 1,800,307	\$ 1

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Juvenile Detention Center Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2017**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
<i>Total Revenues</i>	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2013 Refunding - Juvenile Detention Center Debt				
<i>Auditor - Debt Service Administration</i>				
Debt Service	2,556,438	2,556,438	2,556,438	-
<i>Total Expenditures</i>	2,556,438	2,556,438	2,556,438	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,556,438)	(2,556,438)	(2,556,438)	-
Other Financing Sources And Uses:				
Transfers in	2,556,438	2,556,438	2,556,435	(3)
<i>Total Other Financing Sources And Uses</i>	2,556,438	2,556,438	2,556,435	(3)
<i>Net Change in fund Balances</i>	-	-	(3)	(3)
<i>Fund Balance At Beginning of Year</i>	3	3	3	
<i>Fund Balance At End Of Year</i>	\$ 3	\$ 3	\$ -	\$ (3)

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,182,392	\$ 1,182,392	\$ 1,271,700	\$ 89,308
Other Revenues	-	-	1,336	1,336
<i>Total Revenues</i>	<u>1,182,392</u>	<u>1,182,392</u>	<u>1,273,036</u>	<u>90,644</u>
Expenses:				
Parking Facilities				
<i>Parking Facilities</i>				
Salaries	119,498	121,043	121,043	-
Fringe Benefits	43,774	43,774	43,713	61
Special Fringe Benefits	171	171	92	79
Post Employment Services	-	30	29	1
Pre-Employment Services	-	82	82	-
Operating Supplies	18,991	19,209	13,662	5,547
Contractual Professional Services	29,000	24,400	16,625	7,775
Maintenance and Repair Services	83,307	83,277	62,419	20,858
Communications	3,671	3,671	3,124	547
Insurance	26,000	27,912	27,912	-
Public Utility Services	49,897	49,897	26,026	23,871
Miscellaneous	112,845	168,942	167,961	981
Capital Outlays	4,862	4,862	4,862	-
Construction and Improvements	15,000	15,000	15,000	-
<i>Total Parking Facilities</i>	<u>507,016</u>	<u>562,270</u>	<u>502,550</u>	<u>59,720</u>
<i>Reibold Parking Facility</i>				
Salaries	55,368	53,823	48,263	5,560
Fringe Benefits	28,186	28,186	20,567	7,619
Special Fringe Benefits	96	96	46	50
Post Employment Services	-	30	29	1
Operating Supplies	6,271	6,271	1,183	5,088
Contractual Professional Services	4,485	4,485	2,338	2,147
Maintenance and Repair Services	68,941	68,911	54,895	14,016
Communications	1,500	1,500	1,194	306
Insurance	7,000	5,088	2,243	2,845
Public Utility Services	36,118	36,118	20,680	15,438
Miscellaneous	54,999	54,999	51,644	3,355
<i>Total Reibold Parking Facility</i>	<u>262,964</u>	<u>259,507</u>	<u>203,082</u>	<u>56,425</u>
2010 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	299,550	299,550	299,550	-
<i>Total Auditor - Debt Service Administration</i>	<u>299,550</u>	<u>299,550</u>	<u>299,550</u>	<u>-</u>
<i>Total Expenses</i>	<u>1,069,530</u>	<u>1,121,327</u>	<u>1,005,182</u>	<u>116,145</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>112,862</u>	<u>61,065</u>	<u>267,854</u>	<u>206,789</u>
Other Financing Sources And Uses:				
Advances out	(200,000)	(200,000)	(200,000)	-
Transfers in	299,550	299,550	299,550	-
Transfers out	(348,750)	(798,857)	(798,750)	107
<i>Total Other Financing Sources And Uses</i>	<u>(249,200)</u>	<u>(699,307)</u>	<u>(699,200)</u>	<u>107</u>
<i>Net Change in Fund Equity</i>	<u>(136,338)</u>	<u>(638,242)</u>	<u>(431,346)</u>	<u>206,896</u>

MONTGOMERY COUNTY , OHIO

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

Parking Facilities - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Equity at Beginning of Year</i>	814,006	814,006	814,006	-
<i>Prior Year Encumbrances Appropriated</i>	63,193	63,193	63,193	-
<i>Fund Equity At End Of Year</i>	<u>\$ 740,861</u>	<u>\$ 238,957</u>	<u>\$ 445,853</u>	<u>\$ 206,896</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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 12,524,639	\$ 12,524,639	\$ 12,377,533	\$ (147,106)
Other Revenues	10,700	29,858	48,466	18,608
<i>Total Revenues</i>	<u>12,535,339</u>	<u>12,554,497</u>	<u>12,425,999</u>	<u>(128,498)</u>
Expenses:				
Stillwater Center Operations				
<i>Protected Costs</i>				
Operating Supplies	354,454	395,638	387,037	8,601
Contractual Professional Services	45,001	65,001	65,000	1
Public Utility Services	394,395	337,649	325,768	11,881
Miscellaneous	859,468	858,935	813,817	45,118
<i>Total Protected Costs</i>	<u>1,653,318</u>	<u>1,657,223</u>	<u>1,591,622</u>	<u>65,601</u>
<i>Cost of Ownership</i>				
Operating Supplies	2,210	2,210	822	1,388
Capital Outlays	38,334	100,084	97,459	2,625
Construction and Improvements	57,000	57,000	57,000	-
<i>Total Cost of Ownership</i>	<u>97,544</u>	<u>159,294</u>	<u>155,281</u>	<u>4,013</u>
<i>Stillwater HSL One Time Initiatives</i>				
Operating Supplies	99,603	99,603	48,098	51,505
Contractual Professional Services	25,801	24,761	24,583	178
Maintenance and Repair Services	16,908	6,759	6,759	-
Capital Outlays	93,195	93,195	93,195	-
Construction and Improvements	664,331	426,626	425,774	852
<i>Total Stillwater HSL One Time Initiatives</i>	<u>899,838</u>	<u>650,944</u>	<u>598,409</u>	<u>52,535</u>
<i>Registered Nurse</i>				
Salaries	436,817	412,817	350,698	62,119
Fringe Benefits	147,135	146,735	124,725	22,010
Contractual Professional Services	117,981	144,981	143,314	1,667
<i>Total Registered Nurse</i>	<u>701,933</u>	<u>704,533</u>	<u>618,737</u>	<u>85,796</u>
<i>Psychologist</i>				
Contractual Professional Services	14,601	14,601	13,635	966
<i>Total Psychologist</i>	<u>14,601</u>	<u>14,601</u>	<u>13,635</u>	<u>966</u>
<i>Quality Assurance</i>				
Salaries	106,587	105,153	103,775	1,378
Fringe Benefits	29,913	29,690	25,776	3,914
Operating Supplies	350	350	-	350
<i>Total Quality Assurance</i>	<u>136,850</u>	<u>135,193</u>	<u>129,551</u>	<u>5,642</u>
<i>Licensed Practical Nurse</i>				
Salaries	1,283,565	1,248,565	1,165,843	82,722
Fringe Benefits	558,016	558,016	410,023	147,993
Special Fringe Benefits	4,800	4,800	-	4,800
Contractual Professional Services	328,241	524,507	511,762	12,745
<i>Total Licensed Practical Nurse</i>	<u>2,174,622</u>	<u>2,335,888</u>	<u>2,087,628</u>	<u>248,260</u>
<i>In-Service</i>				
Operating Supplies	3,200	3,200	3,110	90
Routine Business	50	50	-	50
Contractual Professional Services	7,010	7,010	3,800	3,210
Maintenance and Repair Services	6,000	2,576	2,575	1
<i>Total In-Service</i>	<u>16,260</u>	<u>12,836</u>	<u>9,485</u>	<u>3,351</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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Physical Therapy</i>				
Operating Supplies	400	400	-	400
Contractual Professional Services	67,688	36,457	34,188	2,269
<i>Total Physical Therapy</i>	<u>68,088</u>	<u>36,857</u>	<u>34,188</u>	<u>2,669</u>
<i>Occupational Therapy</i>				
Salaries	53,706	54,106	53,867	239
Fringe Benefits	19,998	20,060	19,958	102
Operating Supplies	19,144	19,144	15,685	3,459
Contractual Professional Services	137,375	135,375	135,375	-
<i>Total Occupational Therapy</i>	<u>230,223</u>	<u>228,685</u>	<u>224,885</u>	<u>3,800</u>
<i>Speech Therapy</i>				
Contractual Professional Services	37,010	22,010	1,122	20,888
<i>Total Speech Therapy</i>	<u>37,010</u>	<u>22,010</u>	<u>1,122</u>	<u>20,888</u>
<i>Recreation</i>				
Salaries	60,549	61,049	60,928	121
Fringe Benefits	29,498	29,576	29,473	103
Operating Supplies	8,926	5,926	4,282	1,644
Contractual Professional Services	4,396	4,396	1,273	3,123
<i>Total Recreation</i>	<u>103,369</u>	<u>100,947</u>	<u>95,956</u>	<u>4,991</u>
<i>Social Services</i>				
Salaries	48,205	48,267	48,179	88
Fringe Benefits	9,072	9,082	9,056	26
Operating Supplies	250	250	105	145
Routine Business	125	125	-	125
Contractual Professional Services	200	200	75	125
<i>Total Social Services</i>	<u>57,852</u>	<u>57,924</u>	<u>57,415</u>	<u>509</u>
<i>Programming</i>				
Salaries	3,055,227	2,801,227	2,590,886	210,341
Fringe Benefits	1,298,161	1,258,106	1,057,824	200,282
Special Fringe Benefits	2,400	8,200	8,072	128
Operating Supplies	8,100	8,100	7,388	712
Routine Business	1,100	1,100	829	271
Contractual Professional Services	2,397,512	2,912,512	2,887,461	25,051
<i>Total Programming</i>	<u>6,762,500</u>	<u>6,989,245</u>	<u>6,552,460</u>	<u>436,785</u>
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	294,857	318,857	316,863	1,994
Fringe Benefits	112,749	116,469	110,797	5,672
Special Fringe Benefits	-	352	351	1
<i>Total Habilitation Care Supervisors (HCS)</i>	<u>407,606</u>	<u>435,678</u>	<u>428,011</u>	<u>7,667</u>
<i>Nursing</i>				
Salaries	77,477	77,477	68,215	9,262
Fringe Benefits	14,472	22,954	21,455	1,499
Special Fringe Benefits	3,800	-	-	-
Operating Supplies	5,166	5,166	5,006	160
Routine Business	805	805	97	708
Contractual Professional Services	168,106	138,106	134,364	3,742
Maintenance and Repair Services	-	13,529	13,517	12
Communications	170	170	154	16
<i>Total Nursing</i>	<u>269,996</u>	<u>258,207</u>	<u>242,808</u>	<u>15,399</u>
<i>Nursing Office</i>				

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nursing Office</i>				
Salaries	34,434	34,434	33,477	957
Fringe Benefits	17,795	17,795	17,644	151
<i>Total Nursing Office</i>	<u>52,229</u>	<u>52,229</u>	<u>51,121</u>	<u>1,108</u>
<i>Restorative Aides</i>				
Salaries	59,463	44,163	26,298	17,865
Fringe Benefits	23,612	21,860	9,453	12,407
Contractual Professional Services	-	10,134	10,134	-
<i>Total Restorative Aides</i>	<u>83,075</u>	<u>76,157</u>	<u>45,885</u>	<u>30,272</u>
<i>QMRP</i>				
Salaries	253,510	233,510	229,917	3,593
Fringe Benefits	69,055	67,158	67,139	19
<i>Total QMRP</i>	<u>322,565</u>	<u>300,668</u>	<u>297,056</u>	<u>3,612</u>
<i>Respiratory Therapy</i>				
Salaries	80,919	110,919	102,068	8,851
Fringe Benefits	32,260	35,360	33,809	1,551
Contractual Professional Services	19,242	39,242	38,411	831
<i>Total Respiratory Therapy</i>	<u>132,421</u>	<u>185,521</u>	<u>174,288</u>	<u>11,233</u>
<i>Administration</i>				
Salaries	95,621	95,621	88,443	7,178
Fringe Benefits	38,643	38,643	29,366	9,277
Special Fringe Benefits	1,000	1,000	1,000	-
Operating Supplies	3,770	6,770	3,328	3,442
Routine Business	515	515	92	423
Board Approved Travel	4,750	3,950	2,995	955
Staff Training and Development	4,249	5,224	4,468	756
Contractual Professional Services	118,413	115,413	108,291	7,122
Communications	2,000	2,000	348	1,652
Insurance	27,432	15,439	15,439	-
<i>Total Administration</i>	<u>296,393</u>	<u>284,575</u>	<u>253,770</u>	<u>30,805</u>
<i>Fiscal Services</i>				
Salaries	198,863	198,863	196,765	2,098
Fringe Benefits	87,554	87,554	87,300	254
Special Fringe Benefits	1,000	648	-	648
Operating Supplies	16,235	15,535	15,516	19
Routine Business	700	700	75	625
Contractual Professional Services	131,868	126,868	121,111	5,757
Maintenance and Repair Services	9,320	9,320	4,922	4,398
Communications	8,200	8,200	6,501	1,699
Public Utility Services	49,941	35,437	18,586	16,851
<i>Total Fiscal Services</i>	<u>503,681</u>	<u>483,125</u>	<u>450,776</u>	<u>32,349</u>
<i>Human Resources</i>				
Salaries	209,175	189,825	160,766	29,059
Fringe Benefits	103,696	98,486	79,570	18,916
Operating Supplies	2,600	6,000	2,105	3,895
Routine Business	700	700	151	549
Staff Training and Development	600	600	-	600
Contractual Professional Services	34,691	69,864	62,606	7,258
Maintenance and Repair Services	20,673	8,670	8,670	-
Communications	1,500	1,500	1,000	500

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Human Resources</i>	373,635	375,645	314,868	60,777
<i>Maintenance</i>				
Interfund Agreements	326,705	330,803	330,802	1
<i>Total Maintenance</i>	326,705	330,803	330,802	1
<i>Laundry and Linen</i>				
Salaries	19,188	20,488	20,430	58
Fringe Benefits	3,540	4,027	3,921	106
Operating Supplies	38,496	38,496	36,185	2,311
Contractual Professional Services	57,030	78,301	69,458	8,843
Maintenance and Repair Services	1,300	1,300	587	713
<i>Total Laundry and Linen</i>	119,554	142,612	130,581	12,031
<i>Transportation</i>				
Maintenance and Repair Services	16,300	16,300	8,527	7,773
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	16,320	16,320	8,527	7,793
<i>Medical Records</i>				
Salaries	31,190	31,590	31,394	196
Fringe Benefits	17,197	17,259	17,221	38
Operating Supplies	1,448	1,448	1,151	297
Contractual Professional Services	200	200	99	101
<i>Total Medical Records</i>	50,035	50,497	49,865	632
<i>Dietary</i>				
Salaries	294,181	294,181	275,864	18,317
Fringe Benefits	112,304	112,304	100,904	11,400
Operating Supplies	355,454	415,062	409,708	5,354
Staff Training and Development	500	-	-	-
Contractual Professional Services	30,952	96,076	93,863	2,213
Maintenance and Repair Services	11,464	11,464	9,808	1,656
<i>Total Dietary</i>	804,855	929,087	890,147	38,940
<i>Support Services</i>				
Salaries	279,336	304,336	300,857	3,479
Fringe Benefits	94,626	98,501	95,261	3,240
Special Fringe Benefits	3,120	3,120	2,731	389
Operating Supplies	234,745	336,459	321,509	14,950
Routine Business	120	120	-	120
Staff Training and Development	175	-	-	-
Contractual Professional Services	27,000	27,000	22,050	4,950
Maintenance and Repair Services	70,246	62,246	57,317	4,929
Miscellaneous	6,800	800	663	137
Interfund Agreements	25,000	23,085	23,085	-
<i>Total Support Services</i>	741,168	855,667	823,473	32,194
<i>Leased Equipment</i>				
Rentals	43,333	52,333	48,373	3,960
<i>Total Leased Equipment</i>	43,333	52,333	48,373	3,960
<i>Habilitation Services Manager</i>				
Salaries	84,452	85,029	85,029	-
Fringe Benefits	30,197	30,287	30,232	55
<i>Total Habilitation Services Manager</i>	114,649	115,316	115,261	55
<i>Administrator</i>				
Salaries	114,287	115,132	114,376	756

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administrator</i>				
Fringe Benefits	40,544	40,675	40,455	220
Special Fringe Benefits	228	228	228	-
<i>Total Administrator</i>	<u>155,059</u>	<u>156,035</u>	<u>155,059</u>	<u>976</u>
<i>Dietary Supervisor</i>				
Salaries	50,051	68,051	66,230	1,821
Fringe Benefits	28,707	31,497	31,149	348
Contractual Professional Services	-	9,000	-	9,000
<i>Total Dietary Supervisor</i>	<u>78,758</u>	<u>108,548</u>	<u>97,379</u>	<u>11,169</u>
Stillwater Center - Capital				
<i>Capital/Depreciation</i>				
Capital Outlays	-	50,000	48,772	1,228
<i>Total Capital/Depreciation</i>	<u>-</u>	<u>50,000</u>	<u>48,772</u>	<u>1,228</u>
2010 Refunding - Stillwater Center Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	677,875	677,875	677,875	-
<i>Total Auditor - Debt Service Administration</i>	<u>677,875</u>	<u>677,875</u>	<u>677,875</u>	<u>-</u>
<i>Total Expenses</i>	<u>18,523,920</u>	<u>19,043,078</u>	<u>17,805,071</u>	<u>1,238,007</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(5,988,581)</u>	<u>(6,488,581)</u>	<u>(5,379,072)</u>	<u>1,109,509</u>
Other Financing Sources And Uses:				
Transfers in	5,296,757	5,396,757	5,631,392	234,635
Transfers out	(677,875)	(777,875)	(777,875)	-
<i>Total Other Financing Sources And Uses</i>	<u>4,618,882</u>	<u>4,618,882</u>	<u>4,853,517</u>	<u>234,635</u>
<i>Net Change in Fund Equity</i>	<u>(1,369,699)</u>	<u>(1,869,699)</u>	<u>(525,555)</u>	<u>1,344,144</u>
<i>Fund Equity at Beginning of Year</i>	2,697,849	2,697,849	2,697,849	-
<i>Prior Year Encumbrances Appropriated</i>	1,156,018	1,156,018	1,156,018	-
<i>Fund Equity At End Of Year</i>	<u>\$ 2,484,168</u>	<u>\$ 1,984,168</u>	<u>\$ 3,328,312</u>	<u>\$ 1,344,144</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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 42,711,688	\$ 42,711,688	\$ 42,906,233	\$ 194,545
Other Revenues	177,641	263,636	329,707	66,071
<i>Total Revenues</i>	<u>42,889,329</u>	<u>42,975,324</u>	<u>43,235,940</u>	<u>260,616</u>
Expenses:				
Wastewater Operations				
<i>Administration</i>				
Salaries	499,830	474,830	461,045	13,785
Fringe Benefits	172,136	163,136	151,039	12,097
Special Fringe Benefits	12,393	12,393	10,086	2,307
Post Employment Services	-	2,000	1,458	542
Pre-Employment Services	300	1,800	1,495	305
Operating Supplies	204,155	232,699	161,832	70,867
Routine Business	12,244	12,244	7,191	5,053
Board Approved Travel	16,401	16,401	12,238	4,163
Staff Training and Development	61,015	34,671	13,246	21,425
Contractual Professional Services	24,679	34,679	22,635	12,044
Maintenance and Repair Services	620	620	480	140
Communications	22,455	22,455	18,208	4,247
Rentals	5,566	5,566	2,759	2,807
Miscellaneous	1,967	1,967	1,738	229
Capital Outlays	26,649	26,649	12,021	14,628
<i>Total Administration</i>	<u>1,060,410</u>	<u>1,042,110</u>	<u>877,471</u>	<u>164,639</u>
<i>Financial Services</i>				
Salaries	232,426	232,426	222,471	9,955
Fringe Benefits	85,218	85,218	78,478	6,740
Special Fringe Benefits	3,656	1,706	289	1,417
Pre-Employment Services	122	122	70	52
Operating Supplies	9,876	6,376	1,670	4,706
Routine Business	840	840	195	645
Board Approved Travel	9,020	9,020	2,440	6,580
Staff Training and Development	21,452	21,452	13,940	7,512
Contractual Professional Services	327,512	327,512	162,198	165,314
Maintenance and Repair Services	96	96	-	96
Communications	4,332	4,332	1,998	2,334
Insurance	240,000	240,000	172,002	67,998
Rentals	3,780	3,780	1,205	2,575
Miscellaneous	272,345	272,345	265,934	6,411
Capital Outlays	-	2,000	1,710	290
Construction and Improvements	8,000	8,000	8,000	-
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>1,228,675</u>	<u>1,225,225</u>	<u>932,600</u>	<u>292,625</u>
<i>Laboratory</i>				
Salaries	283,815	283,815	271,553	12,262
Fringe Benefits	120,566	120,566	110,131	10,435
Special Fringe Benefits	281	881	481	400
Post Employment Services	-	75	35	40
Operating Supplies	65,273	92,273	63,524	28,749
Routine Business	750	675	231	444

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Board Approved Travel	2,048	2,048	611	1,437
Staff Training and Development	1,721	1,721	132	1,589
Contractual Professional Services	47,432	41,432	15,512	25,920
Maintenance and Repair Services	18,174	12,174	6,762	5,412
Communications	416	2,416	1,540	876
Public Utility Services	1,100	1,100	-	1,100
Rentals	1,111	2,111	1,339	772
Capital Outlays	80,750	80,750	56,022	24,728
<i>Total Laboratory</i>	<u>623,437</u>	<u>642,037</u>	<u>527,873</u>	<u>114,164</u>
<i>Maintenance Services</i>				
Operating Supplies	134,231	134,231	18,889	115,342
Staff Training and Development	4,208	4,208	2,096	2,112
Contractual Professional Services	2,636	2,636	1,581	1,055
Maintenance and Repair Services	84,072	84,072	58,960	25,112
Public Utility Services	87,907	87,907	14,427	73,480
<i>Total Maintenance Services</i>	<u>313,054</u>	<u>313,054</u>	<u>95,953</u>	<u>217,101</u>
<i>Field Maintenance</i>				
Salaries	374,630	374,630	361,078	13,552
Fringe Benefits	138,152	138,152	136,316	1,836
Special Fringe Benefits	1,469	1,469	780	689
Post Employment Services	1,060	1,060	-	1,060
Pre-Employment Services	225	225	-	225
Operating Supplies	180,117	161,314	76,669	84,645
Routine Business	260	260	153	107
Board Approved Travel	1,863	1,863	-	1,863
Staff Training and Development	4,817	4,817	466	4,351
Contractual Professional Services	1,500	4,300	2,523	1,777
Maintenance and Repair Services	60,000	95,000	74,882	20,118
Public Utility Services	240,578	259,578	258,272	1,306
Capital Outlays	100,000	100,000	68,336	31,664
<i>Total Field Maintenance</i>	<u>1,104,671</u>	<u>1,142,668</u>	<u>979,475</u>	<u>163,193</u>
<i>Fleet Services</i>				
Salaries	193,124	193,124	186,642	6,482
Fringe Benefits	70,967	77,967	72,827	5,140
Special Fringe Benefits	1,469	1,469	127	1,342
Post Employment Services	1,055	1,055	202	853
Pre-Employment Services	223	223	-	223
Operating Supplies	359,015	358,130	281,725	76,405
Routine Business	700	700	-	700
Board Approved Travel	1,400	1,400	-	1,400
Staff Training and Development	3,800	3,800	-	3,800
Contractual Professional Services	46,010	46,010	30,708	15,302
Maintenance and Repair Services	27,432	27,432	21,889	5,543
Communications	500	500	-	500
Rentals	1,600	1,600	43	1,557
<i>Total Fleet Services</i>	<u>707,295</u>	<u>713,410</u>	<u>594,163</u>	<u>119,247</u>
<i>Facilities Services</i>				
Salaries	190,120	215,120	205,163	9,957
Fringe Benefits	79,969	88,969	83,324	5,645

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Special Fringe Benefits	1,469	1,469	386	1,083
Post Employment Services	1,055	1,055	-	1,055
Pre-Employment Services	223	223	-	223
Operating Supplies	40,837	35,037	21,210	13,827
Routine Business	700	700	-	700
Board Approved Travel	1,400	1,400	-	1,400
Staff Training and Development	3,800	3,800	281	3,519
Contractual Professional Services	14,850	14,850	8,792	6,058
Maintenance and Repair Services	105,314	97,314	85,218	12,096
Communications	38,825	38,825	3,405	35,420
Public Utility Services	98,139	87,139	78,536	8,603
Rentals	1,600	1,600	969	631
Miscellaneous	-	500	16	484
<i>Total Facilities Services</i>	<u>578,301</u>	<u>588,001</u>	<u>487,300</u>	<u>100,701</u>
<i>Customer Services</i>				
Salaries	482,303	482,303	479,368	2,935
Fringe Benefits	204,482	204,482	195,431	9,051
Special Fringe Benefits	3,867	5,267	2,794	2,473
Pre-Employment Services	345	345	168	177
Operating Supplies	127,286	127,286	100,379	26,907
Routine Business	493	493	14	479
Board Approved Travel	6,362	6,362	3,292	3,070
Staff Training and Development	3,772	3,772	1,818	1,954
Contractual Professional Services	140,969	140,969	82,463	58,506
Maintenance and Repair Services	6,030	6,030	327	5,703
Communications	41,920	41,920	16,848	25,072
Rentals	1,890	1,890	1,534	356
Miscellaneous	201,572	289,309	269,487	19,822
Capital Outlays	1,080	1,080	487	593
<i>Total Customer Services</i>	<u>1,222,371</u>	<u>1,311,508</u>	<u>1,154,410</u>	<u>157,098</u>
<i>Meter Services</i>				
Salaries	393,231	425,231	418,860	6,371
Fringe Benefits	153,005	163,005	158,049	4,956
Special Fringe Benefits	3,935	2,535	1,359	1,176
Post Employment Services	348	348	114	234
Pre-Employment Services	670	670	-	670
Operating Supplies	264,311	500,811	308,604	192,207
Routine Business	270	270	11	259
Board Approved Travel	3,188	3,188	-	3,188
Staff Training and Development	6,133	6,133	601	5,532
Contractual Professional Services	6,508	6,508	3,980	2,528
Maintenance and Repair Services	370,033	130,033	77,975	52,058
Communications	4,060	4,060	1,693	2,367
Rentals	1,053	1,053	349	704
Miscellaneous	-	5,000	-	5,000
Capital Outlays	16,551	23,551	22,682	869
<i>Total Meter Services</i>	<u>1,223,296</u>	<u>1,272,396</u>	<u>994,277</u>	<u>278,119</u>
<i>Information Technology</i>				
Salaries	264,316	264,316	249,836	14,480

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology</i>				
Fringe Benefits	77,224	77,224	74,880	2,344
Special Fringe Benefits	2,065	3,415	3,292	123
Post Employment Services	77	77	-	77
Pre-Employment Services	152	202	78	124
Operating Supplies	37,528	38,788	23,862	14,926
Routine Business	1,897	1,897	872	1,025
Board Approved Travel	7,471	7,471	1,491	5,980
Staff Training and Development	14,806	14,756	6,925	7,831
Contractual Professional Services	489,877	489,877	402,079	87,798
Maintenance and Repair Services	312,959	306,959	274,823	32,136
Communications	7,106	7,106	5,395	1,711
Miscellaneous	1,080	1,080	-	1,080
Capital Outlays	161,733	179,076	170,330	8,746
<i>Total Information Technology</i>	<u>1,378,291</u>	<u>1,392,244</u>	<u>1,213,863</u>	<u>178,381</u>
<i>Wastewater Collection</i>				
Salaries	2,577,784	2,477,784	2,446,073	31,711
Fringe Benefits	1,070,419	1,047,419	959,692	87,727
Special Fringe Benefits	16,000	16,000	1,855	14,145
Post Employment Services	3,702	3,702	2,009	1,693
Pre-Employment Services	2,000	2,000	1,562	438
Operating Supplies	382,337	417,477	263,977	153,500
Routine Business	1,139	1,139	504	635
Board Approved Travel	24,972	23,572	11,913	11,659
Staff Training and Development	51,544	52,944	46,632	6,312
Contractual Professional Services	154,455	141,574	44,229	97,345
Maintenance and Repair Services	119,545	104,045	18,003	86,042
Emergency Repair Services	75,000	75,000	-	75,000
Communications	9,061	9,061	5,935	3,126
Insurance	500	500	-	500
Public Utility Services	16,316,636	16,318,636	14,807,853	1,510,783
Rentals	6,200	10,450	6,047	4,403
Miscellaneous	79,234	87,865	77,212	10,653
Capital Outlays	146,013	149,988	69,071	80,917
Debt Service	4,539,441	4,484,441	4,442,689	41,752
<i>Total Wastewater Collection</i>	<u>25,575,982</u>	<u>25,423,597</u>	<u>23,205,256</u>	<u>2,218,341</u>
<i>Western Regional</i>				
Salaries	1,028,600	1,128,600	1,104,207	24,393
Fringe Benefits	427,639	427,639	402,851	24,788
Special Fringe Benefits	3,600	3,600	1,522	2,078
Post Employment Services	1,100	1,100	287	813
Pre-Employment Services	470	730	586	144
Operating Supplies	373,575	370,051	285,024	85,027
Routine Business	4,025	4,025	1,090	2,935
Board Approved Travel	9,650	9,650	5,399	4,251
Staff Training and Development	12,340	12,340	10,796	1,544
Contractual Professional Services	286,069	306,069	171,954	134,115
Maintenance and Repair Services	264,305	227,305	144,937	82,368
Communications	10,300	10,300	5,409	4,891
Public Utility Services	2,465,935	2,459,435	1,864,567	594,868

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Western Regional</i>				
Rentals	16,130	16,130	5,598	10,532
Miscellaneous	79,811	79,811	75,076	4,735
Capital Outlays	1,500	1,500	640	860
Debt Service	656,989	656,989	654,992	1,997
<i>Total Western Regional</i>	<u>5,642,038</u>	<u>5,715,274</u>	<u>4,734,935</u>	<u>980,339</u>
<i>Eastern Regional</i>				
Salaries	812,107	780,107	758,451	21,656
Fringe Benefits	361,609	361,609	314,472	47,137
Special Fringe Benefits	5,835	5,375	1,235	4,140
Post Employment Services	1,010	1,010	141	869
Pre-Employment Services	200	400	247	153
Operating Supplies	351,025	349,957	312,985	36,972
Routine Business	1,775	1,775	441	1,334
Board Approved Travel	8,045	8,045	1,622	6,423
Staff Training and Development	15,004	15,004	14,150	854
Contractual Professional Services	68,100	93,100	88,391	4,709
Maintenance and Repair Services	291,154	266,154	157,105	109,049
Communications	9,321	9,321	4,256	5,065
Public Utility Services	1,218,283	1,183,283	899,991	283,292
Rentals	8,876	8,876	5,754	3,122
Miscellaneous	53,996	53,996	48,023	5,973
Capital Outlays	100,000	98,362	88,268	10,094
Debt Service	66,970	66,970	65,402	1,568
<i>Total Eastern Regional</i>	<u>3,373,310</u>	<u>3,303,344</u>	<u>2,760,934</u>	<u>542,410</u>
<i>MIPP</i>				
Salaries	168,574	168,574	165,825	2,749
Fringe Benefits	79,647	85,647	79,224	6,423
Special Fringe Benefits	1,900	1,825	705	1,120
Post Employment Services	-	75	-	75
Operating Supplies	7,400	7,400	4,627	2,773
Routine Business	240	240	-	240
Board Approved Travel	100	100	-	100
Staff Training and Development	2,000	2,000	508	1,492
Contractual Professional Services	2,300	4,800	2,781	2,019
Maintenance and Repair Services	4,400	4,400	18	4,382
Communications	2,100	2,100	36	2,064
Miscellaneous	3,294	3,294	3,294	-
<i>Total MIPP</i>	<u>271,955</u>	<u>280,455</u>	<u>257,018</u>	<u>23,437</u>
2010 Refunding - SR49 I-70 Sewer Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	172,150	172,150	172,150	-
<i>Total Auditor - Debt Service Administration</i>	<u>172,150</u>	<u>172,150</u>	<u>172,150</u>	<u>-</u>
SA-16 USDA Phillipsburg Swr Proj Loan				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	85,995	85,995	-
<i>Total Auditor - Debt Service Administration</i>	<u>-</u>	<u>85,995</u>	<u>85,995</u>	<u>-</u>
2008 Caylor Rd Sewer Bonds				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				

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, 2017

	Budgeted Amounts		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	75,733	75,733	75,732	1
<i>Total Auditor - Debt Service Administration</i>	<u>75,733</u>	<u>75,733</u>	<u>75,732</u>	<u>1</u>
<i>Total Expenses</i>	44,550,969	44,699,201	39,149,405	5,549,796
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(1,661,640)</u>	<u>(1,723,877)</u>	<u>4,086,535</u>	<u>5,810,412</u>
Other Financing Sources And Uses:				
Transfers in	172,150	172,189	172,150	(39)
Transfers out	(1,896,931)	(6,896,968)	(6,896,928)	40
<i>Total Other Financing Sources And Uses</i>	<u>(1,724,781)</u>	<u>(6,724,779)</u>	<u>(6,724,778)</u>	<u>1</u>
<i>Net Change in Fund Equity</i>	(3,386,421)	(8,448,656)	(2,638,243)	5,810,413
<i>Fund Equity at Beginning of Year</i>	10,811,529	10,811,529	10,811,529	-
<i>Prior Year Encumbrances Appropriated</i>	4,540,884	4,540,884	4,540,884	-
<i>Fund Equity At End Of Year</i>	<u>\$ 11,965,992</u>	<u>\$ 6,903,757</u>	<u>\$ 12,714,170</u>	<u>\$ 5,810,413</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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 35,584,940	\$ 35,584,940	\$ 36,063,292	\$ 478,352
Other Revenues	260,389	260,389	380,817	120,428
<i>Total Revenues</i>	<u>35,845,329</u>	<u>35,845,329</u>	<u>36,444,109</u>	<u>598,780</u>
Expenses:				
Water Operations				
<i>Administration</i>				
Salaries	416,373	390,373	383,910	6,463
Fringe Benefits	143,991	134,991	127,427	7,564
Special Fringe Benefits	11,220	11,220	8,931	2,289
Post Employment Services	-	1,700	1,242	458
Pre-Employment Services	300	1,500	1,288	212
Operating Supplies	21,955	20,455	10,311	10,144
Routine Business	8,106	8,106	5,720	2,386
Board Approved Travel	17,374	17,374	10,419	6,955
Staff Training and Development	57,715	48,815	31,175	17,640
Contractual Professional Services	21,735	27,735	19,616	8,119
Maintenance and Repair Services	593	593	409	184
Communications	22,150	22,150	15,005	7,145
Rentals	4,509	4,509	2,397	2,112
Miscellaneous	1,215	1,215	858	357
Capital Outlays	22,701	22,701	15,358	7,343
<i>Total Administration</i>	<u>749,937</u>	<u>713,437</u>	<u>634,066</u>	<u>79,371</u>
<i>Financial Services</i>				
Salaries	199,504	199,504	188,304	11,200
Fringe Benefits	73,096	73,096	66,513	6,583
Special Fringe Benefits	2,684	2,684	259	2,425
Pre-Employment Services	368	368	60	308
Operating Supplies	8,270	5,620	2,597	3,023
Routine Business	755	755	277	478
Board Approved Travel	7,493	7,493	3,598	3,895
Staff Training and Development	15,970	15,970	11,744	4,226
Contractual Professional Services	293,177	293,177	272,392	20,785
Maintenance and Repair Services	69	69	34	35
Communications	4,680	4,680	1,634	3,046
Insurance	172,500	172,500	129,393	43,107
Rentals	3,200	3,200	1,059	2,141
Miscellaneous	232,675	232,675	228,649	4,026
Capital Outlays	-	1,500	1,282	218
Construction and Improvements	8,000	8,000	8,000	-
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>1,032,441</u>	<u>1,031,291</u>	<u>915,795</u>	<u>115,496</u>
<i>Laboratory</i>				
Salaries	232,215	232,215	220,367	11,848
Fringe Benefits	98,641	98,641	89,834	8,807
Special Fringe Benefits	841	841	384	457
Post Employment Services	-	70	30	40
Operating Supplies	52,269	76,269	57,996	18,273
Routine Business	608	538	205	333

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Board Approved Travel	1,677	1,677	902	775
Staff Training and Development	1,395	1,395	-	1,395
Contractual Professional Services	32,389	28,089	16,923	11,166
Maintenance and Repair Services	13,108	9,108	5,356	3,752
Communications	1,597	1,597	1,260	337
Public Utility Services	900	900	-	900
Rentals	900	1,200	956	244
Miscellaneous	6,600	6,600	4,800	1,800
Capital Outlays	29,250	29,250	16,241	13,009
<i>Total Laboratory</i>	<u>472,390</u>	<u>488,390</u>	<u>415,254</u>	<u>73,136</u>
<i>Maintenance Services</i>				
Operating Supplies	103,113	103,113	27,735	75,378
Staff Training and Development	4,009	4,009	2,096	1,913
Contractual Professional Services	2,337	2,337	1,402	935
Maintenance and Repair Services	37,050	37,050	16,394	20,656
Public Utility Services	92,973	92,973	10,158	82,815
<i>Total Maintenance Services</i>	<u>239,482</u>	<u>239,482</u>	<u>57,785</u>	<u>181,697</u>
<i>Field Maintenance</i>				
Salaries	374,630	374,630	357,573	17,057
Fringe Benefits	138,152	138,152	135,782	2,370
Special Fringe Benefits	1,200	1,200	760	440
Post Employment Services	520	520	-	520
Pre-Employment Services	110	110	-	110
Operating Supplies	131,650	96,614	43,227	53,387
Routine Business	317	317	50	267
Board Approved Travel	689	1,689	-	1,689
Staff Training and Development	4,148	4,148	190	3,958
Contractual Professional Services	2,500	55,000	3,394	51,606
Maintenance and Repair Services	60,000	60,000	46,970	13,030
Public Utility Services	345,000	358,200	330,391	27,809
<i>Total Field Maintenance</i>	<u>1,058,916</u>	<u>1,090,580</u>	<u>918,337</u>	<u>172,243</u>
<i>Fleet Services</i>				
Salaries	172,100	172,100	163,814	8,286
Fringe Benefits	63,211	70,211	64,555	5,656
Special Fringe Benefits	1,197	1,197	113	1,084
Post Employment Services	521	521	139	382
Pre-Employment Services	110	110	-	110
Operating Supplies	307,132	306,378	244,919	61,459
Routine Business	250	250	-	250
Board Approved Travel	804	804	-	804
Staff Training and Development	3,230	3,230	-	3,230
Contractual Professional Services	37,315	37,315	26,158	11,157
Maintenance and Repair Services	23,368	23,368	21,024	2,344
Rentals	920	920	37	883
<i>Total Fleet Services</i>	<u>610,158</u>	<u>616,404</u>	<u>520,759</u>	<u>95,645</u>
<i>Facilities Services</i>				
Salaries	170,540	190,540	179,683	10,857
Fringe Benefits	71,594	80,594	74,138	6,456
Special Fringe Benefits	1,198	1,198	329	869

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Post Employment Services	521	521	-	521
Pre-Employment Services	110	110	-	110
Operating Supplies	31,236	23,236	17,939	5,297
Routine Business	250	250	-	250
Board Approved Travel	804	804	-	804
Staff Training and Development	3,230	3,230	529	2,701
Contractual Professional Services	13,045	13,045	7,491	5,554
Maintenance and Repair Services	57,541	57,541	54,377	3,164
Communications	34,824	34,824	20,054	14,770
Public Utility Services	93,303	77,103	69,987	7,116
Rentals	920	920	825	95
Miscellaneous	-	3,500	1,688	1,812
<i>Total Facilities Services</i>	<u>479,116</u>	<u>487,416</u>	<u>427,040</u>	<u>60,376</u>
<i>Customer Services</i>				
Salaries	376,717	415,717	401,776	13,941
Fringe Benefits	151,602	170,602	164,664	5,938
Special Fringe Benefits	3,264	3,264	335	2,929
Pre-Employment Services	305	305	143	162
Operating Supplies	103,626	102,626	84,732	17,894
Routine Business	420	420	12	408
Board Approved Travel	4,877	4,877	2,804	2,073
Staff Training and Development	2,888	3,888	1,550	2,338
Contractual Professional Services	119,250	119,250	63,137	56,113
Maintenance and Repair Services	5,136	5,136	278	4,858
Communications	35,710	35,710	14,285	21,425
Rentals	1,610	1,610	1,337	273
Miscellaneous	167,609	251,626	233,102	18,524
Capital Outlays	920	920	415	505
<i>Total Customer Services</i>	<u>973,934</u>	<u>1,115,951</u>	<u>968,570</u>	<u>147,381</u>
<i>Meter Services</i>				
Salaries	334,982	360,982	354,346	6,636
Fringe Benefits	130,331	139,331	134,249	5,082
Special Fringe Benefits	4,061	4,061	1,123	2,938
Post Employment Services	220	220	98	122
Pre-Employment Services	570	570	-	570
Operating Supplies	221,958	371,958	262,463	109,495
Routine Business	230	230	9	221
Board Approved Travel	2,432	2,432	-	2,432
Staff Training and Development	4,946	4,946	657	4,289
Contractual Professional Services	5,980	5,980	3,263	2,717
Maintenance and Repair Services	314,555	80,555	66,031	14,524
Communications	3,458	3,458	1,385	2,073
Rentals	897	897	330	567
Miscellaneous	7,500	12,500	10,804	1,696
Capital Outlays	19,099	21,749	19,321	2,428
<i>Total Meter Services</i>	<u>1,051,219</u>	<u>1,009,869</u>	<u>854,079</u>	<u>155,790</u>
<i>Information Technology</i>				
Salaries	223,677	223,677	197,385	26,292
Fringe Benefits	65,493	65,493	55,516	9,977

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology</i>				
Special Fringe Benefits	1,235	1,235	753	482
Post Employment Services	43	43	-	43
Pre-Employment Services	80	180	65	115
Operating Supplies	31,770	31,934	21,167	10,767
Routine Business	1,703	1,703	739	964
Board Approved Travel	6,311	6,311	1,245	5,066
Staff Training and Development	12,992	12,892	5,900	6,992
Contractual Professional Services	414,888	414,888	362,018	52,870
Maintenance and Repair Services	264,696	259,696	232,050	27,646
Communications	6,007	6,007	4,606	1,401
Miscellaneous	920	920	-	920
Capital Outlays	137,652	150,032	142,707	7,325
<i>Total Information Technology</i>	<u>1,167,467</u>	<u>1,175,011</u>	<u>1,024,151</u>	<u>150,860</u>
<i>Water Distribution</i>				
Salaries	2,568,444	2,509,444	2,343,251	166,193
Fringe Benefits	1,033,102	998,102	913,533	84,569
Special Fringe Benefits	14,284	13,534	4,276	9,258
Post Employment Services	3,170	3,170	2,137	1,033
Pre-Employment Services	1,400	2,150	1,778	372
Operating Supplies	654,723	617,783	515,603	102,180
Routine Business	1,515	1,515	541	974
Board Approved Travel	24,545	19,945	12,109	7,836
Staff Training and Development	48,481	50,081	47,259	2,822
Contractual Professional Services	174,950	233,950	210,138	23,812
Maintenance and Repair Services	2,275,043	2,280,143	2,153,825	126,318
Emergency Repair Services	75,000	-	-	-
Communications	9,000	9,000	6,115	2,885
Public Utility Services	20,385,190	22,090,366	21,884,622	205,744
Rentals	14,548	14,548	6,007	8,541
Miscellaneous	193,174	193,174	176,532	16,642
Capital Outlays	99,013	102,399	83,271	19,128
Debt Service	1,085,955	1,111,068	1,110,317	751
<i>Total Water Distribution</i>	<u>28,661,537</u>	<u>30,250,372</u>	<u>29,471,314</u>	<u>779,058</u>
2010 Refunding - SR49 I-70 Water Improvement				
<i>Auditor - Debt Service Administration</i>				
Debt Service	123,625	123,625	123,625	-
<i>Total Auditor - Debt Service Administration</i>	<u>123,625</u>	<u>123,625</u>	<u>123,625</u>	<u>-</u>
<i>Total Expenses</i>	<u>36,620,222</u>	<u>38,341,828</u>	<u>36,330,775</u>	<u>2,011,053</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(774,893)</u>	<u>(2,496,499)</u>	<u>113,334</u>	<u>2,609,833</u>
Other Financing Sources And Uses:				
Transfers in	123,625	123,914	123,625	(289)
Transfers out	(2,374,842)	(1,824,655)	(1,824,650)	5
<i>Total Other Financing Sources And Uses</i>	<u>(2,251,217)</u>	<u>(1,700,741)</u>	<u>(1,701,025)</u>	<u>(284)</u>
<i>Net Change in Fund Equity</i>	<u>(3,026,110)</u>	<u>(4,197,240)</u>	<u>(1,587,691)</u>	<u>2,609,549</u>
<i>Fund Equity at Beginning of Year</i>	8,732,634	8,732,634	8,732,634	-
<i>Prior Year Encumbrances Appropriated</i>	2,215,901	2,215,901	2,215,901	-
<i>Fund Equity At End Of Year</i>	<u>\$ 7,922,425</u>	<u>\$ 6,751,295</u>	<u>\$ 9,360,844</u>	<u>\$ 2,609,549</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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 22,338,184	\$ 22,338,184	\$ 23,033,921	\$ 695,737
Other Revenues	4,000	4,000	51,491	47,491
<i>Total Revenues</i>	<u>22,342,184</u>	<u>22,342,184</u>	<u>23,085,412</u>	<u>743,228</u>
Expenses:				
Solid Waste Management				
<i>Solid Waste Administration</i>				
Salaries	206,683	276,883	263,861	13,022
Fringe Benefits	62,829	79,829	74,630	5,199
Special Fringe Benefits	7,500	7,500	4,060	3,440
Pre-Employment Services	350	350	53	297
Operating Supplies	5,500	15,500	6,357	9,143
Routine Business	2,320	2,320	805	1,515
Board Approved Travel	8,758	6,208	-	6,208
Staff Training and Development	6,100	6,100	1,262	4,838
Contractual Professional Services	40,258	33,258	28,269	4,989
Maintenance and Repair Services	4,300	4,300	51	4,249
Communications	9,800	9,800	4,018	5,782
Rentals	3,000	3,000	2,017	983
Miscellaneous	976,078	976,078	957,946	18,132
Capital Outlays	2,800	9,800	6,295	3,505
Construction and Improvements	4,000	4,000	4,000	-
Debt Service	8,000	8,000	1,575	6,425
<i>Total Solid Waste Administration</i>	<u>1,348,276</u>	<u>1,442,926</u>	<u>1,355,199</u>	<u>87,727</u>
<i>Solid Waste Financial & Customer Service</i>				
Salaries	115,008	115,008	111,719	3,289
Fringe Benefits	38,093	45,093	41,084	4,009
Special Fringe Benefits	3,550	3,550	91	3,459
Operating Supplies	8,700	4,600	1,684	2,916
Routine Business	300	300	-	300
Board Approved Travel	5,000	1,900	1,879	21
Staff Training and Development	1,500	1,500	-	1,500
Contractual Professional Services	23,450	22,050	11,916	10,134
Maintenance and Repair Services	1,100	1,100	-	1,100
Communications	7,000	7,000	721	6,279
Rentals	6,000	6,000	-	6,000
Miscellaneous	12,300	12,300	457	11,843
Capital Outlays	-	1,400	1,282	118
Construction and Improvements	8,000	8,000	8,000	-
<i>Total Solid Waste Financial & Customer Service</i>	<u>230,001</u>	<u>229,801</u>	<u>178,833</u>	<u>50,968</u>
<i>Solid Waste Fleet Services</i>				
Salaries	465,111	434,111	433,527	584
Fringe Benefits	179,125	172,125	156,631	15,494
Special Fringe Benefits	1,778	1,778	234	1,544
Post Employment Services	319	519	429	90
Pre-Employment Services	637	637	-	637
Operating Supplies	493,757	809,048	805,192	3,856
Routine Business	427	427	-	427
Board Approved Travel	11,228	2,653	1,103	1,550

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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Solid Waste Fleet Services</i>				
Staff Training and Development	5,600	3,600	831	2,769
Contractual Professional Services	25,432	37,816	32,190	5,626
Maintenance and Repair Services	580,142	344,142	167,123	177,019
Communications	948	948	65	883
Capital Outlays	3,400	24,400	22,723	1,677
<i>Total Solid Waste Fleet Services</i>	<u>1,767,904</u>	<u>1,832,204</u>	<u>1,620,048</u>	<u>212,156</u>
<i>Solid Waste Facilites Services</i>				
Salaries	234,422	220,222	217,850	2,372
Fringe Benefits	90,711	79,711	70,615	9,096
Special Fringe Benefits	762	762	-	762
Post Employment Services	136	136	65	71
Pre-Employment Services	273	273	143	130
Operating Supplies	120,571	120,571	72,146	48,425
Routine Business	185	185	-	185
Board Approved Travel	4,812	2,412	-	2,412
Staff Training and Development	2,401	2,401	125	2,276
Contractual Professional Services	25,019	25,019	2,806	22,213
Maintenance and Repair Services	173,232	161,237	156,171	5,066
Communications	3,159	3,159	91	3,068
Public Utility Services	314,350	247,900	243,172	4,728
Rentals	31,651	31,651	23,743	7,908
Miscellaneous	1,010	1,010	271	739
Capital Outlays	-	11,995	11,425	570
<i>Total Solid Waste Facilites Services</i>	<u>1,002,694</u>	<u>908,644</u>	<u>798,623</u>	<u>110,021</u>
<i>South Transfer Station Operations</i>				
Salaries	2,720,311	2,720,311	2,716,291	4,020
Fringe Benefits	1,098,047	1,092,047	1,050,552	41,495
Special Fringe Benefits	12,188	11,988	7,061	4,927
Post Employment Services	2,715	2,715	2,362	353
Pre-Employment Services	3,944	3,944	3,098	846
Operating Supplies	176,846	114,016	91,744	22,272
Routine Business	1,350	4,850	2,029	2,821
Board Approved Travel	29,200	14,100	5,142	8,958
Staff Training and Development	12,350	10,350	6,482	3,868
Contractual Professional Services	567,360	736,010	662,758	73,252
Maintenance and Repair Services	2,400	2,400	1,001	1,399
Communications	60,704	60,704	27,949	32,755
Insurance	110,000	110,000	74,868	35,132
Public Utility Services	10,981,759	12,614,759	12,047,680	567,079
Rentals	5,500	5,500	3,106	2,394
Miscellaneous	58,915	68,915	58,569	10,346
Capital Outlays	-	6,280	6,229	51
<i>Total South Transfer Station Operations</i>	<u>15,843,589</u>	<u>17,578,889</u>	<u>16,766,921</u>	<u>811,968</u>
<i>South Maintenance Services</i>				
Operating Supplies	184,678	184,678	48,192	136,486
Contractual Professional Services	3,724	3,724	1,484	2,240
Maintenance and Repair Services	328,804	328,804	34,115	294,689
Public Utility Services	82,868	82,868	21,034	61,834
Rentals	15,784	15,784	1,418	14,366

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total South Maintenance Services</i>	615,858	615,858	106,243	509,615
2010 Solid Waste Revenue Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	385,429	385,429	372,904	12,525
<i>Total Auditor - Debt Service Administration</i>	385,429	385,429	372,904	12,525
<i>Total Expenses</i>	21,193,751	22,993,751	21,198,771	1,794,980
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	1,148,433	(651,567)	1,886,641	2,538,208
Other Financing Sources And Uses:				
Advances out	-	(450,000)	(450,000)	-
Transfers in	623,819	623,819	722,104	98,285
Transfers out	(3,372,519)	(3,372,519)	(3,372,519)	-
<i>Total Other Financing Sources And Uses</i>	(2,748,700)	(3,198,700)	(3,100,415)	98,285
<i>Net Change in Fund Equity</i>	(1,600,267)	(3,850,267)	(1,213,774)	2,636,493
<i>Fund Equity at Beginning of Year</i>	5,441,176	5,441,176	5,441,176	-
<i>Prior Year Encumbrances Appropriated</i>	2,417,028	2,417,028	2,417,028	-
<i>Fund Equity At End Of Year</i>	\$ 6,257,937	\$ 4,007,937	\$ 6,644,430	\$ 2,636,493

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MONTGOMERY COUNTY, OHIO

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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

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

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

Family Medical Leave Act - This fund is to account for the administration of the County's Family Medical Leave Act (FMLA) Program. This fund bills County offices and agencies that participate in the FMLA Program

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

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2017

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services
ASSETS:					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 182,712	\$ 186,306	\$ 612,084	\$ 259,993	\$ 85,951
Materials and Supplies Inventory	2,331	5,151	162,351	36,318	
Accounts Receivable	4,447	3,925	177,229	31,198	
Due from Other Funds	34,604	146,613	117,404	30,756	37,578
Prepaid Items					7,318
<i>Total Current Assets</i>	<u>224,094</u>	<u>341,995</u>	<u>1,069,068</u>	<u>358,265</u>	<u>130,847</u>
Noncurrent Assets:					
Capital Assets:					
Furniture, Fixtures, and Equipment	129,382	219,580	75,863	28,545	12,650
Accumulated Depreciation	(92,503)	(99,705)	(57,713)	(28,545)	(12,650)
<i>Total Noncurrent Assets</i>	<u>36,879</u>	<u>119,875</u>	<u>18,150</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>260,973</u>	<u>461,870</u>	<u>1,087,218</u>	<u>358,265</u>	<u>130,847</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	64,432	4,430	123,013	34,594	1,706
Accrued Wages and Benefits	6,113	6,246	4,618	5,304	
Due to Other Governments			379		
Interfund Payable	64,000				
Due to Other Funds	277	425	385	548	
Claims Payable					
Compensated Absences Payable	13,505	15,068	6,138		
Capital Leases Payable		27,221			
<i>Total Current Liabilities</i>	<u>148,327</u>	<u>53,390</u>	<u>134,533</u>	<u>40,446</u>	<u>1,706</u>
Noncurrent Liabilities:					
Claims Payable - net of current portion					
Compensated Absences Payable - net of current portion	62,323	23,150	18,813	23,511	
Capital Leases Payable - net of current portion		91,374			
<i>Total Noncurrent Liabilities</i>	<u>62,323</u>	<u>114,524</u>	<u>18,813</u>	<u>23,511</u>	<u>0</u>
<i>Total Liabilities</i>	<u>210,650</u>	<u>167,914</u>	<u>153,346</u>	<u>63,957</u>	<u>1,706</u>
NET POSITION:					
Net Investment in Capital Assets	19,189	12,399	18,150		
Unrestricted (Deficit)	31,134	281,557	915,722	294,308	129,141
<i>Total Net Position</i>	<u>\$ 50,323</u>	<u>\$ 293,956</u>	<u>\$ 933,872</u>	<u>\$ 294,308</u>	<u>\$ 129,141</u>

Kronos Timekeeping Services	Information Technology	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Total
\$ 253,409	\$ 828,219	\$ 1,281,854	\$ 10,578,583	\$ 3,419,941	\$ 77,744	\$ 13,275,110	\$ 31,041,906
		763	182	4,676		577,588	206,151
		61,186					800,008
			81,323	413,363			428,141
							502,004
<u>253,409</u>	<u>828,219</u>	<u>1,343,803</u>	<u>10,660,088</u>	<u>3,837,980</u>	<u>77,744</u>	<u>13,852,698</u>	<u>32,978,210</u>
	97,569	1,431,366	24,800	24,800		6,755	2,051,310
	(50,891)	(1,308,936)	(24,800)	(24,800)		(3,940)	(1,704,483)
<u>0</u>	<u>46,678</u>	<u>122,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,815</u>	<u>346,827</u>
<u>253,409</u>	<u>874,897</u>	<u>1,466,233</u>	<u>10,660,088</u>	<u>3,837,980</u>	<u>77,744</u>	<u>13,855,513</u>	<u>33,325,037</u>
461	47,279	104,005	38,069	30,506		1,026,660	1,475,155
6,689	55,034	12,466	4,345	4,345	2,576	11,450	119,186
				5			384
							64,000
165	230	438	602	631		1,131	4,832
			2,537,399	470,705		4,378,610	7,386,714
14,799	46,078	5,660			26,773	2,394	130,415
							27,221
<u>22,114</u>	<u>148,621</u>	<u>122,569</u>	<u>2,580,415</u>	<u>506,192</u>	<u>29,349</u>	<u>5,420,245</u>	<u>9,207,907</u>
			5,900,034	622,233			6,522,267
2,518	107,491	90,543	14,029	14,029		14,052	370,459
							91,374
<u>2,518</u>	<u>107,491</u>	<u>90,543</u>	<u>5,914,063</u>	<u>636,262</u>	<u>0</u>	<u>14,052</u>	<u>6,984,100</u>
<u>24,632</u>	<u>256,112</u>	<u>213,112</u>	<u>8,494,478</u>	<u>1,142,454</u>	<u>29,349</u>	<u>5,434,297</u>	<u>16,192,007</u>
	85,706	(122,430)				2,815	15,829
<u>228,777</u>	<u>533,079</u>	<u>1,375,551</u>	<u>2,165,610</u>	<u>2,695,526</u>	<u>48,395</u>	<u>8,418,401</u>	<u>17,117,201</u>
<u>\$ 228,777</u>	<u>\$ 618,785</u>	<u>\$ 1,253,121</u>	<u>\$ 2,165,610</u>	<u>\$ 2,695,526</u>	<u>\$ 48,395</u>	<u>\$ 8,421,216</u>	<u>\$ 17,133,030</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services	Kronos Timekeeping Services
OPERATING REVENUES:						
Charges for Services	\$ 1,312,751	\$ 1,868,941	\$ 3,062,847	\$ 695,459	\$ 66,406	\$ 550,792
Other	6,204	3,595	302,925	1,829		
<i>Total Operating Revenues</i>	<u>1,318,955</u>	<u>1,872,536</u>	<u>3,365,772</u>	<u>697,288</u>	<u>66,406</u>	<u>550,792</u>
OPERATING EXPENSES:						
Personal Services	276,511	273,649	192,652	317,493		205,953
Contractual Services	167,091	307,699	1,472,294	54,969	72,489	206,319
Materials and Supplies	83,302	1,125,724	1,476,480	490,662		3,407
Utilities						
Claims						
Depreciation	10,483	31,265	8,873			
Other	604,263	48,714	196,871	20,366		73,122
<i>Total Operating Expenses</i>	<u>1,141,650</u>	<u>1,787,051</u>	<u>3,347,170</u>	<u>883,490</u>	<u>72,489</u>	<u>488,801</u>
<i>Operating Income (Loss)</i>	<u>177,305</u>	<u>85,485</u>	<u>18,602</u>	<u>(186,202)</u>	<u>(6,083)</u>	<u>61,991</u>
NON-OPERATING REVENUES (EXPENSES):						
Other Non-Operating Revenues						
Other Non-Operating Expenses	(44,732)	(33,654)				
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(44,732)</u>	<u>(33,654)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>132,573</u>	<u>51,831</u>	<u>18,602</u>	<u>(186,202)</u>	<u>(6,083)</u>	<u>61,991</u>
Transfers In				151,617		
<i>Change in Net Position</i>	<u>132,573</u>	<u>51,831</u>	<u>18,602</u>	<u>(34,585)</u>	<u>(6,083)</u>	<u>61,991</u>
<i>Net Position (Deficit) at Beginning of Year</i>	<u>(82,250)</u>	<u>242,125</u>	<u>915,270</u>	<u>328,893</u>	<u>135,224</u>	<u>166,786</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 50,323</u>	<u>\$ 293,956</u>	<u>\$ 933,872</u>	<u>\$ 294,308</u>	<u>\$ 129,141</u>	<u>\$ 228,777</u>

Information Technology	Telecommunications	Workers' Compensation Risk Management	Property/Casualty Risk Management	Family Medical Leave Act	Healthcare - Self Insurance	Total
\$ 2,506,366	\$ 1,364,289	\$ 3,666,868	\$ 1,951,630	\$ 185,148	\$ 48,551,540	\$ 65,783,037
	32,074	72,344	11,658		2,190,836	2,621,465
<u>2,506,366</u>	<u>1,396,363</u>	<u>3,739,212</u>	<u>1,963,288</u>	<u>185,148</u>	<u>50,742,376</u>	<u>68,404,502</u>
1,734,765	432,793	227,960	226,798	89,860	7,644,588	11,623,022
130,283	144,960	856,740	794,163	63,307	3,801,880	8,072,194
28,926	2,446	2,460	2,419	744	2,352	3,218,922
	1,036,660					1,036,660
		2,397,674	1,602,431		43,509,287	47,509,392
19,514	16,170				1,351	87,656
<u>124,715</u>	<u>1,312,890</u>	<u>1,430,517</u>	<u>54,215</u>	<u>11,327</u>	<u>63,651</u>	<u>3,940,651</u>
<u>2,038,203</u>	<u>2,945,919</u>	<u>4,915,351</u>	<u>2,680,026</u>	<u>165,238</u>	<u>55,023,109</u>	<u>75,488,497</u>
<u>468,163</u>	<u>(1,549,556)</u>	<u>(1,176,139)</u>	<u>(716,738)</u>	<u>19,910</u>	<u>(4,280,733)</u>	<u>(7,083,995)</u>
			25,731			25,731
						(78,386)
<u>0</u>	<u>0</u>	<u>0</u>	<u>25,731</u>	<u>0</u>	<u>0</u>	<u>(52,655)</u>
468,163	(1,549,556)	(1,176,139)	(691,007)	19,910	(4,280,733)	(7,136,650)
					3,000,000	3,151,617
468,163	(1,549,556)	(1,176,139)	(691,007)	19,910	(1,280,733)	(3,985,033)
<u>150,622</u>	<u>2,802,677</u>	<u>3,341,749</u>	<u>3,386,533</u>	<u>28,485</u>	<u>9,701,949</u>	<u>21,118,063</u>
<u>\$ 618,785</u>	<u>\$ 1,253,121</u>	<u>\$ 2,165,610</u>	<u>\$ 2,695,526</u>	<u>\$ 48,395</u>	<u>\$ 8,421,216</u>	<u>\$ 17,133,030</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
<i>Cash flows from operating activities:</i>					
Cash receipts from customers	\$ 139,595	\$ 80,586	\$ 21,928	\$ 215,576	\$ 3,413
Cash receipts from interfund services provided	1,169,125	1,748,544	3,025,435	503,956	74,173
Cash payments to employees for services	(227,539)	(235,035)	(162,615)	(251,410)	
Cash payments to suppliers for goods and services	(247,739)	(1,466,748)	(2,808,620)	(490,203)	(79,765)
Cash payments for insurance claims					
Cash payments for interfund services used	(59,757)	(126,699)	(244,299)	(96,932)	(25)
Other operating cash receipts	6,150	3,595	125,696	1,829	
Other non operating cash receipts					
Other cash payments	(653,306)	(90,840)	(196,392)	(18,096)	
<i>Net cash provided by (used for) operating activities</i>	<u>126,529</u>	<u>(86,597)</u>	<u>(238,867)</u>	<u>(135,280)</u>	<u>(2,204)</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds				151,617	
Amounts borrowed on interfund loans	64,000				
Amounts repaid on interfund loans	(188,000)				
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>(124,000)</u>	<u>0</u>	<u>0</u>	<u>151,617</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases	(19,328)	(20,146)			
Proceeds from capital leases		138,741			
Acquisition and construction of capital assets		(138,741)			
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(19,328)</u>	<u>(20,146)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(16,799)	(106,743)	(238,867)	16,337	(2,204)
Cash and cash equivalents at beginning of year	199,511	293,049	850,951	243,656	88,155
Cash and cash equivalents at end of year	<u>\$ 182,712</u>	<u>\$ 186,306</u>	<u>\$ 612,084</u>	<u>\$ 259,993</u>	<u>\$ 85,951</u>

*Reconciliation of operating income (loss) to net cash provided
by (used for) operating activities:*

Operating income (loss)	\$ 177,305	\$ 85,485	\$ 18,602	\$ (186,202)	\$ (6,083)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>					
Depreciation	10,483	31,265	8,873		
Miscellaneous nonoperating income (expense)	(56,044)	(42,126)			
(Increase) decrease in accounts receivable	5,600	10,681	(99,186)	7,321	241
(Increase) decrease in due from other funds	(9,685)	(50,492)	(16,170)	16,752	10,939
(Increase) decrease in inventory of supplies	646	10,921	(109,165)	34,868	
(Increase) decrease in prepaid expenses					(7,318)
Increase (decrease) in accounts payable	(3,898)	(126,344)	(40,063)	(17,062)	17
Increase (decrease) in due to other funds	75	(70)	(73)	(2,655)	
Increase (decrease) in due to other governments			379		
Increase (decrease) in accrued wages and benefits	6,113	314	723	(1,243)	
Increase (decrease) in insurance claims payable					
Increase (decrease) in compensated absences	(4,066)	(6,231)	(2,787)	12,941	
<i>Total adjustments</i>	<u>(50,776)</u>	<u>(172,082)</u>	<u>(257,469)</u>	<u>50,922</u>	<u>3,879</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 126,529</u>	<u>\$ (86,597)</u>	<u>\$ (238,867)</u>	<u>\$ (135,280)</u>	<u>\$ (2,204)</u>

Noncash investing, capital and financing activities:

During 2017, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

Kronos Timekeeping Services	Information Technology	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Totals
\$	\$	\$ 25,757	\$ 371,977	\$	\$ 185,148	\$ 7,158,368	\$ 8,202,348
550,792	2,516,337	1,286,692	3,294,891	1,954,262		41,386,545	57,510,752
(179,983)	(1,481,506)	(396,470)	(192,764)	(191,647)	(95,942)	(4,987,613)	(8,402,524)
(168,030)	(95,086)	(1,031,160)	(696,470)	(1,215,217)	(70,166)	(3,728,133)	(12,097,337)
			(1,693,261)	(1,245,727)		(43,364,620)	(46,303,608)
(93,621)	(230,470)	(205,939)	(1,540,927)	(166,998)		(2,751,368)	(5,517,035)
		32,074	72,254	4,350		2,026,054	2,272,002
				43,387			43,387
(94,766)	(163,263)	(1,341,133)		(48,265)	(15,380)	(241,358)	(2,862,799)
14,392	546,012	(1,630,179)	(384,300)	(865,855)	3,660	(4,502,125)	(7,154,814)
						3,000,000	3,151,617
							64,000
							(188,000)
0	0	0	0	0	0	3,000,000	3,027,617
							(39,474)
							138,741
		(138,600)					(277,341)
0	0	(138,600)	0	0	0	0	(178,074)
14,392	546,012	(1,768,779)	(384,300)	(865,855)	3,660	(1,502,125)	(4,305,271)
239,017	282,207	3,050,633	10,962,883	4,285,796	74,084	14,777,235	35,347,177
\$ 253,409	\$ 828,219	\$ 1,281,854	\$ 10,578,583	\$ 3,419,941	\$ 77,744	\$ 13,275,110	\$ 31,041,906
\$	\$	\$ (1,549,556)	\$ (1,176,139)	\$ (716,738)	\$ 19,910	\$ (4,280,733)	\$ (7,083,995)
	19,514	16,170				1,351	87,656
				43,387			(54,783)
		(763)	(90)	(4,676)		(171,409)	(252,281)
	9,971	(51,077)					(89,762)
							(62,730)
			66,536	(262,179)			(202,961)
(29,685)	(30,475)	(12,117)	17,551	(289,946)	(10,168)	108,804	(433,386)
(10,413)	(212)	(2,498)	(250)	(238)		(879)	(17,213)
				5			384
(1,444)	(4,391)	(331)	(64)	(64)	(2,134)	(1,740)	(4,261)
			701,275	357,713		(159,390)	899,598
(6,057)	83,442	(30,007)	6,881	6,881	(3,948)	1,871	58,920
(47,599)	77,849	(80,623)	791,839	(149,117)	(16,250)	(221,392)	(70,819)
\$ 14,392	\$ 546,012	\$ (1,630,179)	\$ (384,300)	\$ (865,855)	\$ 3,660	\$ (4,502,125)	\$ (7,154,814)

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,208,000	\$ 1,346,615	\$ 1,308,720	\$ (37,895)
Other Revenues	-	-	6,150	6,150
<i>Total Revenues</i>	<u>1,208,000</u>	<u>1,346,615</u>	<u>1,314,870</u>	<u>(31,745)</u>
Expenses:				
<i>Printing Services</i>				
Salaries	160,432	170,068	170,068	-
Fringe Benefits	62,543	66,563	66,562	1
Special Fringe Benefits	204	-	-	-
Operating Supplies	139,315	120,899	103,185	17,714
Routine Business	300	11	11	-
Board Approved Travel	1,200	-	-	-
Staff Training and Development	707	-	-	-
Contractual Professional Services	214,047	213,856	194,491	19,365
Maintenance and Repair Services	22,438	16,392	3,254	13,138
Communications	3,965	2,924	2,923	1
Insurance	715	648	648	-
Rentals	42,558	495	495	-
Debt Service	74,161	74,159	70,825	3,334
<i>Total Printing Services</i>	<u>722,585</u>	<u>666,015</u>	<u>612,462</u>	<u>53,553</u>
<i>Administrative Service Copier Management</i>				
Salaries	33,353	27,011	27,011	-
Fringe Benefits	15,106	10,825	10,821	4
Contractual Professional Services	67	282	281	1
Rentals	489,058	685,673	647,495	38,178
<i>Total Administrative Service Copier Management</i>	<u>537,584</u>	<u>723,791</u>	<u>685,608</u>	<u>38,183</u>
<i>Total Expenses</i>	<u>1,260,169</u>	<u>1,389,806</u>	<u>1,298,070</u>	<u>91,736</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(52,169)</u>	<u>(43,191)</u>	<u>16,800</u>	<u>59,991</u>
Other Financing Sources And Uses:				
Advances in	-	138,000	64,000	(74,000)
Advances out	(50,000)	(188,000)	(188,000)	-
<i>Total Other Financing Sources And Uses</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(124,000)</u>	<u>(74,000)</u>
<i>Net Change in Fund Equity</i>	<u>(102,169)</u>	<u>(93,191)</u>	<u>(107,200)</u>	<u>(14,009)</u>
<i>Fund Equity at Beginning of Year</i>	32,600	32,600	32,600	-
<i>Prior Year Encumbrances Appropriated</i>	166,913	166,913	166,913	-
<i>Fund Equity At End Of Year</i>	<u>\$ 97,344</u>	<u>\$ 106,322</u>	<u>\$ 92,313</u>	<u>\$ (14,009)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,158,600	\$ 2,158,600	\$ 1,829,130	\$ (329,470)
Other Revenues	-	-	3,595	3,595
<i>Total Revenues</i>	<u>2,158,600</u>	<u>2,158,600</u>	<u>1,832,725</u>	<u>(325,875)</u>
Expenses:				
<i>Mailroom Administration</i>				
Salaries	224,729	203,529	203,528	1
Fringe Benefits	78,570	76,020	76,020	-
Special Fringe Benefits	530	19	18	1
Pre-Employment Services	-	788	787	1
Operating Supplies	9,630	14,497	14,239	258
Contractual Professional Services	3,911	5,262	5,262	-
Maintenance and Repair Services	44,416	36,415	36,415	-
Communications	1,300	878	878	-
Insurance	9,533	1,185	1,185	-
Miscellaneous	68,860	68,860	68,860	-
Debt Service	43,321	52,333	42,367	9,966
<i>Total Mailroom Administration</i>	<u>484,800</u>	<u>459,786</u>	<u>449,559</u>	<u>10,227</u>
<i>Mailroom Postage</i>				
Operating Supplies	1,310,639	1,301,139	1,300,184	955
Communications	329,001	327,850	320,223	7,627
<i>Total Mailroom Postage</i>	<u>1,639,640</u>	<u>1,628,989</u>	<u>1,620,407</u>	<u>8,582</u>
<i>Total Expenses</i>	<u>2,124,440</u>	<u>2,088,775</u>	<u>2,069,966</u>	<u>18,809</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	34,160	69,825	(237,241)	(307,066)
<i>Fund Equity at Beginning of Year</i>	144,146	144,146	144,146	-
<i>Prior Year Encumbrances Appropriated</i>	148,907	148,907	148,907	-
<i>Fund Equity At End Of Year</i>	<u>\$ 327,213</u>	<u>\$ 362,878</u>	<u>\$ 55,812</u>	<u>\$ (307,066)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,019,150	\$ 3,296,650	\$ 3,047,363	\$ (249,287)
Other Revenues	-	125,000	125,696	696
<i>Total Revenues</i>	<u>3,019,150</u>	<u>3,421,650</u>	<u>3,173,059</u>	<u>(248,591)</u>
Expenses:				
<i>Stockroom</i>				
Salaries	135,570	141,070	140,820	250
Fringe Benefits	48,771	54,271	53,896	375
Post Employment Services	-	160	158	2
Pre-Employment Services	-	176	176	-
Operating Supplies	1,454,134	1,797,798	1,717,546	80,252
Staff Training and Development	22,200	22,036	22,000	36
Contractual Professional Services	1,561,765	1,576,793	1,426,763	150,030
Maintenance and Repair Services	116,096	82,096	66,449	15,647
Communications	5,731	5,731	4,546	1,185
Insurance	2,000	2,135	2,135	-
Miscellaneous	174,492	174,493	174,492	1
<i>Total Expenses</i>	<u>3,520,759</u>	<u>3,856,759</u>	<u>3,608,981</u>	<u>247,778</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(501,609)</u>	<u>(435,109)</u>	<u>(435,922)</u>	<u>(813)</u>
<i>Fund Equity at Beginning of Year</i>	449,952	449,952	449,952	-
<i>Prior Year Encumbrances Appropriated</i>	400,994	400,994	400,994	-
<i>Fund Equity At End Of Year</i>	<u>\$ 349,337</u>	<u>\$ 415,837</u>	<u>\$ 415,024</u>	<u>\$ (813)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,202,501	\$ 1,202,501	\$ 719,532	\$ (482,969)
Other Revenues	-	-	1,829	1,829
<i>Total Revenues</i>	<u>1,202,501</u>	<u>1,202,501</u>	<u>721,361</u>	<u>(481,140)</u>
Expenses:				
<i>Service Depot</i>				
Salaries	196,045	198,745	198,694	51
Fringe Benefits	84,506	85,006	84,918	88
Special Fringe Benefits	300	421	366	55
Operating Supplies	152,942	173,742	150,294	23,448
Staff Training and Development	450	450	153	297
Contractual Professional Services	12,147	18,026	17,641	385
Maintenance and Repair Services	30,560	69,560	44,119	25,441
Communications	8,010	8,010	7,535	475
Insurance	15,500	15,500	746	14,754
Rentals	8,000	21,000	16,743	4,257
Capital Outlays	-	2,500	2,115	385
<i>Total Service Depot</i>	<u>508,460</u>	<u>592,960</u>	<u>523,324</u>	<u>69,636</u>
<i>Service Depot Fuel Management</i>				
Salaries	18,823	18,823	18,773	50
Fringe Benefits	3,176	3,176	3,152	24
Operating Supplies	803,348	497,598	381,825	115,773
Contractual Professional Services	125	375	246	129
Miscellaneous	3,200	3,200	1,200	2,000
<i>Total Service Depot Fuel Management</i>	<u>828,672</u>	<u>523,172</u>	<u>405,196</u>	<u>117,976</u>
<i>Total Expenses</i>	<u>1,337,132</u>	<u>1,116,132</u>	<u>928,520</u>	<u>187,612</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(134,631)</u>	<u>86,369</u>	<u>(207,159)</u>	<u>(293,528)</u>
Other Financing Sources And Uses:				
Transfers in	193,675	193,675	151,617	(42,058)
<i>Total Other Financing Sources And Uses</i>	<u>193,675</u>	<u>193,675</u>	<u>151,617</u>	<u>(42,058)</u>
<i>Net Change in Fund Equity</i>	<u>59,044</u>	<u>280,044</u>	<u>(55,542)</u>	<u>(335,586)</u>
<i>Fund Equity at Beginning of Year</i>	<u>97,222</u>	<u>97,222</u>	<u>97,222</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>146,431</u>	<u>146,431</u>	<u>146,431</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 302,697</u>	<u>\$ 523,697</u>	<u>\$ 188,111</u>	<u>\$ (335,586)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 69,635	\$ 69,635	\$ 77,586	\$ 7,951
<i>Total Revenues</i>	<u>69,635</u>	<u>69,635</u>	<u>77,586</u>	<u>7,951</u>
Expenses:				
<i>General Fund Operations</i>				
Contractual Professional Services	-	7,430	7,428	2
Maintenance and Repair Services	28,440	51,082	50,838	244
Communications	22,176	23,534	23,468	66
Insurance	35	35	25	10
<i>Total Expenses</i>	<u>50,651</u>	<u>82,081</u>	<u>81,759</u>	<u>322</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>18,984</u>	<u>(12,446)</u>	<u>(4,173)</u>	<u>8,273</u>
<i>Fund Equity at Beginning of Year</i>	86,437	86,437	86,437	-
<i>Prior Year Encumbrances Appropriated</i>	1,716	1,716	1,716	-
<i>Fund Equity At End Of Year</i>	<u>\$ 107,137</u>	<u>\$ 75,707</u>	<u>\$ 83,980</u>	<u>\$ 8,273</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 636,700	\$ 636,700	\$ 550,792	\$ (85,908)
<i>Total Revenues</i>	<u>636,700</u>	<u>636,700</u>	<u>550,792</u>	<u>(85,908)</u>
Expenses:				
<i>Kronos Timekeeping Services</i>				
Salaries	149,477	155,477	155,044	433
Fringe Benefits	44,168	57,544	57,446	98
Special Fringe Benefits	800	964	964	-
Pre-Employment Services	200	116	-	116
Operating Supplies	9,850	9,850	3,407	6,443
Routine Business	1,500	1,500	724	776
Board Approved Travel	15,562	15,562	14,222	1,340
Staff Training and Development	27,279	27,279	13,860	13,419
Contractual Professional Services	139,250	139,250	76,822	62,428
Maintenance and Repair Services	189,000	169,519	149,906	19,613
Communications	3,180	3,121	1,266	1,855
Insurance	200	284	284	-
Capital Outlays	103,229	103,229	70,708	32,521
<i>Total Expenses</i>	<u>683,695</u>	<u>683,695</u>	<u>544,653</u>	<u>139,042</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(46,995)</u>	<u>(46,995)</u>	<u>6,139</u>	<u>53,134</u>
<i>Fund Equity at Beginning of Year</i>	192,025	192,025	192,025	-
<i>Prior Year Encumbrances Appropriated</i>	46,994	46,994	46,994	-
<i>Fund Equity At End Of Year</i>	<u>\$ 192,024</u>	<u>\$ 192,024</u>	<u>\$ 245,158</u>	<u>\$ 53,134</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, 2017

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,267,323	\$ 2,396,823	\$ 2,516,337	\$ 119,514
<i>Total Revenues</i>	<u>2,267,323</u>	<u>2,396,823</u>	<u>2,516,337</u>	<u>119,514</u>
Expenses:				
<i>Information Technology Administration</i>				
Salaries	262,833	257,833	192,507	65,326
Fringe Benefits	72,627	72,627	52,121	20,506
Special Fringe Benefits	930	930	843	87
Operating Supplies	2,000	2,000	654	1,346
Routine Business	1,000	1,000	813	187
Board Approved Travel	9,000	9,000	-	9,000
Staff Training and Development	5,000	5,000	2,398	2,602
Contractual Professional Services	3,800	3,800	2,887	913
Communications	630	630	444	186
Insurance	450	450	141	309
Rentals	3,000	-	-	-
Capital Outlays	4,010	4,010	4,010	-
<i>Total Information Technology Administration</i>	<u>365,280</u>	<u>357,280</u>	<u>256,818</u>	<u>100,462</u>
<i>Information Technology Operations</i>				
Salaries	946,180	983,281	982,823	458
Fringe Benefits	309,097	326,496	291,634	34,862
Special Fringe Benefits	4,620	5,544	5,515	29
Post Employment Services	-	23	23	-
Pre-Employment Services	-	1,273	1,247	26
Operating Supplies	38,300	37,894	28,410	9,484
Routine Business	4,900	4,604	3,122	1,482
Board Approved Travel	32,400	1,672	1,671	1
Staff Training and Development	33,135	62,939	44,263	18,676
Contractual Professional Services	60,641	60,641	54,903	5,738
Maintenance and Repair Services	16,000	10,702	10,602	100
Communications	4,700	4,700	2,103	2,597
Insurance	10	416	416	-
Rentals	31,680	31,680	31,680	-
Capital Outlays	29,500	32,500	30,684	1,816
<i>Total Information Technology Operations</i>	<u>1,511,163</u>	<u>1,564,365</u>	<u>1,489,096</u>	<u>75,269</u>
<i>Information Technology SharePoint</i>				
Salaries	106,817	106,817	102,303	4,514
Fringe Benefits	29,299	29,299	27,581	1,718
Special Fringe Benefits	600	600	387	213
Pre-Employment Services	200	200	-	200
Operating Supplies	2,500	2,338	153	2,185
Routine Business	600	600	-	600
Board Approved Travel	5,900	-	-	-
Staff Training and Development	10,000	15,900	8,000	7,900
Contractual Professional Services	157,060	157,060	70,485	86,575
Maintenance and Repair Services	64,635	69,933	66,691	3,242
Communications	1,550	1,550	128	1,422
Insurance	-	162	162	-
Capital Outlays	129,496	128,496	52,542	75,954

MONTGOMERY COUNTY , OHIO

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

Information Technology Fund - Internal Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2017

	Budgeted Amounts		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<i>Total Information Technology SharePoint</i>	508,657	512,955	328,432	184,523
<i>Total Expenses</i>	2,385,100	2,434,600	2,074,346	360,254
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	(117,777)	(37,777)	441,991	479,768
<i>Fund Equity at Beginning of Year</i>	164,444	164,444	164,444	-
<i>Prior Year Encumbrances Appropriated</i>	117,776	117,776	117,776	-
<i>Fund Equity At End Of Year</i>	<u>\$ 164,443</u>	<u>\$ 244,443</u>	<u>\$ 724,211</u>	<u>\$ 479,768</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,620,000	\$ 1,620,000	\$ 1,312,449	\$ (307,551)
Other Revenues	-	60,000	32,074	(27,926)
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,680,000</u>	<u>1,344,523</u>	<u>(335,477)</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	337,978	345,978	345,396	582
Fringe Benefits	132,319	124,319	114,817	9,502
Special Fringe Benefits	6,900	6,900	2,918	3,982
Operating Supplies	5,900	5,070	2,452	2,618
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	8,552	68,552	60,604	7,948
Maintenance and Repair Services	21,331	38,831	30,325	8,506
Communications	39,042	69,042	57,649	11,393
Insurance	4,942	4,942	1,453	3,489
Public Utility Services	1,222,672	1,344,672	1,201,023	143,649
Rentals	13,824	14,654	14,653	1
Capital Outlays	-	997,913	995,793	2,120
<i>Total Telecommunications</i>	<u>1,800,710</u>	<u>3,028,123</u>	<u>2,827,083</u>	<u>201,040</u>
<i>VOIP Implementation</i>				
Capital Outlays	31,109	631,745	471,728	160,017
<i>Total VOIP Implementation</i>	<u>31,109</u>	<u>631,745</u>	<u>471,728</u>	<u>160,017</u>
<i>Total Expenses</i>	<u>1,831,819</u>	<u>3,659,868</u>	<u>3,298,811</u>	<u>361,057</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(211,819)</u>	<u>(1,979,868)</u>	<u>(1,954,288)</u>	<u>25,580</u>
<i>Fund Equity at Beginning of Year</i>	2,880,702	2,880,702	2,880,702	-
<i>Prior Year Encumbrances Appropriated</i>	169,938	169,938	169,938	-
<i>Fund Equity At End Of Year</i>	<u>\$ 2,838,821</u>	<u>\$ 1,070,772</u>	<u>\$ 1,096,352</u>	<u>\$ 25,580</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,600,000	\$ 3,600,000	\$ 3,666,868	\$ 66,868
Other Revenues	-	70,000	72,254	2,254
<i>Total Revenues</i>	<u>3,600,000</u>	<u>3,670,000</u>	<u>3,739,122</u>	<u>69,122</u>
Expenses:				
<i>Workers Compensation Self Insured</i>				
Contractual Professional Services	242,609	242,609	195,406	47,203
Insurance	3,652,939	3,652,939	2,996,660	656,279
<i>Total Workers Compensation Self Insured</i>	<u>3,895,548</u>	<u>3,895,548</u>	<u>3,192,066</u>	<u>703,482</u>
<i>Workers Compensation Administration</i>				
Salaries	161,855	166,255	166,099	156
Fringe Benefits	55,025	54,525	54,490	35
Special Fringe Benefits	3,175	1,752	493	1,259
Pre-Employment Services	-	47	46	1
Operating Supplies	2,100	2,853	2,731	122
Routine Business	1,350	1,350	195	1,155
Board Approved Travel	3,960	907	-	907
Staff Training and Development	18,953	15,053	6,074	8,979
Contractual Professional Services	98,779	98,779	82,503	16,276
Maintenance and Repair Services	15,100	15,100	13,256	1,844
Communications	4,835	4,835	4,264	571
Insurance	2,500	4,424	4,424	-
Rentals	1,560	1,560	736	824
Miscellaneous	45,003	39,817	39,817	-
Capital Outlays	-	6,938	5,965	973
<i>Total Workers Compensation Administration</i>	<u>414,195</u>	<u>414,195</u>	<u>381,093</u>	<u>33,102</u>
<i>Total Expenses</i>	<u>4,309,743</u>	<u>4,309,743</u>	<u>3,573,159</u>	<u>736,584</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(709,743)</u>	<u>(639,743)</u>	<u>165,963</u>	<u>805,706</u>
<i>Fund Equity at Beginning of Year</i>	2,997,556	2,997,556	2,997,556	-
<i>Prior Year Encumbrances Appropriated</i>	709,743	709,743	709,743	-
<i>Fund Equity At End Of Year</i>	<u>\$ 2,997,556</u>	<u>\$ 3,067,556</u>	<u>\$ 3,873,262</u>	<u>\$ 805,706</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, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,567,793	\$ 2,567,793	\$ 1,951,630	\$ (616,163)
Other Revenues	20,000	20,000	50,369	30,369
<i>Total Revenues</i>	<u>2,587,793</u>	<u>2,587,793</u>	<u>2,001,999</u>	<u>(585,794)</u>
Expenses:				
<i>Property and Casualty</i>				
Salaries	161,855	165,255	165,092	163
Fringe Benefits	55,025	54,425	54,344	81
Special Fringe Benefits	2,710	2,710	484	2,226
Pre-Employment Services	-	47	46	1
Operating Supplies	3,600	3,553	2,690	863
Routine Business	1,300	1,300	544	756
Board Approved Travel	3,960	3,110	-	3,110
Staff Training and Development	19,338	16,538	5,835	10,703
Contractual Professional Services	104,300	104,300	49,190	55,110
Maintenance and Repair Services	14,700	14,700	13,256	1,444
Communications	5,335	5,335	4,423	912
Rentals	1,560	1,560	700	860
Miscellaneous	41,399	34,511	31,922	2,589
Capital Outlays	-	7,738	5,965	1,773
<i>Total Property and Casualty</i>	<u>415,082</u>	<u>415,082</u>	<u>334,491</u>	<u>80,591</u>
<i>Property and Casualty Premiums & Claims</i>				
Contractual Professional Services	868,636	739,885	477,181	262,704
Insurance	2,143,018	2,884,769	2,412,902	471,867
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Property and Casualty Premiums & Claims</i>	<u>3,036,654</u>	<u>3,649,654</u>	<u>2,890,083</u>	<u>759,571</u>
<i>Safety Training</i>				
Operating Supplies	2,200	2,200	-	2,200
Staff Training and Development	17,983	17,983	11,050	6,933
<i>Total Safety Training</i>	<u>20,183</u>	<u>20,183</u>	<u>11,050</u>	<u>9,133</u>
<i>Total Expenses</i>	<u>3,471,919</u>	<u>4,084,919</u>	<u>3,235,624</u>	<u>849,295</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(884,126)</u>	<u>(1,497,126)</u>	<u>(1,233,625)</u>	<u>263,501</u>
<i>Fund Equity at Beginning of Year</i>	3,401,678	3,401,678	3,401,678	-
<i>Prior Year Encumbrances Appropriated</i>	884,124	884,124	884,124	-
<i>Fund Equity At End Of Year</i>	<u>\$ 3,401,676</u>	<u>\$ 2,788,676</u>	<u>\$ 3,052,177</u>	<u>\$ 263,501</u>

MONTGOMERY COUNTY , OHIO

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

Family Medical Leave Act - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 199,291	\$ 199,291	\$ 185,148	\$ (14,143)
<i>Total Revenues</i>	<u>199,291</u>	<u>199,291</u>	<u>185,148</u>	<u>(14,143)</u>
Expenses:				
<i>Family Medical Leave Act</i>				
Salaries	74,194	74,194	71,447	2,747
Fringe Benefits	26,747	26,747	24,495	2,252
Special Fringe Benefits	500	500	-	500
Operating Supplies	5,000	4,989	744	4,245
Routine Business	1,500	1,500	76	1,424
Board Approved Travel	5,750	5,750	2,929	2,821
Staff Training and Development	5,000	5,000	4,089	911
Contractual Professional Services	92,918	92,918	78,342	14,576
Communications	2,235	2,235	8	2,227
Insurance	-	11	11	-
Rentals	500	500	-	500
Capital Outlays	10,433	10,433	10,433	-
<i>Total Expenses</i>	<u>224,777</u>	<u>224,777</u>	<u>192,574</u>	<u>32,203</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(25,486)</u>	<u>(25,486)</u>	<u>(7,426)</u>	<u>18,060</u>
<i>Fund Equity at Beginning of Year</i>	48,598	48,598	48,598	-
<i>Prior Year Encumbrances Appropriated</i>	25,486	25,486	25,486	-
<i>Fund Equity At End Of Year</i>	<u>\$ 48,598</u>	<u>\$ 48,598</u>	<u>\$ 66,658</u>	<u>\$ 18,060</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 48,244,300	\$ 48,244,300	\$ 48,544,913	\$ 300,613
Other Revenues	-	2,050,000	2,026,054	(23,946)
<i>Total Revenues</i>	<u>48,244,300</u>	<u>50,294,300</u>	<u>50,570,967</u>	<u>276,667</u>
Expenses:				
<i>Anthem Benefits - Self Insurance</i>				
Fringe Benefits	6,830,860	7,311,860	7,295,765	16,095
Contractual Professional Services	3,827,195	4,114,195	3,439,552	674,643
Insurance	48,011,080	48,011,080	46,980,383	1,030,697
Miscellaneous	197,795	197,795	192,160	5,635
<i>Total Anthem Benefits - Self Insurance</i>	<u>58,866,930</u>	<u>59,634,930</u>	<u>57,907,860</u>	<u>1,727,070</u>
<i>Anthem Benefits - Health Insurance Admin</i>				
Salaries	245,073	257,809	257,808	1
Fringe Benefits	88,682	90,437	90,435	2
Special Fringe Benefits	3,140	3,140	849	2,291
Operating Supplies	3,100	3,100	2,352	748
Routine Business	800	800	142	658
Staff Training and Development	1,600	1,600	1,584	16
Contractual Professional Services	369,053	364,471	217,851	146,620
Communications	32,825	13,753	4,449	9,304
Insurance	1,000	1,000	672	328
Rentals	9,000	9,000	3,906	5,094
Miscellaneous	34,403	43,566	43,566	-
<i>Total Anthem Benefits - Health Insurance Admin</i>	<u>788,676</u>	<u>788,676</u>	<u>623,614</u>	<u>165,062</u>
<i>Total Expenses</i>	<u>59,655,606</u>	<u>60,423,606</u>	<u>58,531,474</u>	<u>1,892,132</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(11,411,306)</u>	<u>(10,129,306)</u>	<u>(7,960,507)</u>	<u>2,168,799</u>
Other Financing Sources And Uses:				
Transfers in	-	3,000,000	3,000,000	-
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
<i>Net Change in Fund Equity</i>	<u>(11,411,306)</u>	<u>(7,129,306)</u>	<u>(4,960,507)</u>	<u>2,168,799</u>
<i>Fund Equity at Beginning of Year</i>	<u>12,714,614</u>	<u>12,714,614</u>	<u>12,714,614</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>2,062,620</u>	<u>2,062,620</u>	<u>2,062,620</u>	<u>-</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 3,365,928</u>	<u>\$ 7,647,928</u>	<u>\$ 9,816,727</u>	<u>\$ 2,168,799</u>

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MONTGOMERY COUNTY, OHIO

FIDUCIARY FUNDS – AGENCY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.

Other Agency Funds - Other miscellaneous agency funds, for which the County acts as custodian, are reported under this heading.

Payroll Agency Funds - These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.

Undivided Tax Agency Funds - The Undivided Tax Funds include real estate property taxes, public utility property taxes, residual delinquent tangible personal property taxes, residual inheritance taxes and various other taxes collected and distributed by the County.

MONTGOMERY COUNTY, OHIO
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance	Additions	Deductions	Ending Balance
<i>Other Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 20,829,734	\$ 52,634,698	\$ 55,458,663	\$ 18,005,769
Cash and Cash Equivalents in Segregated Accounts	12,547,346	168,172,982	167,112,614	13,607,714
Total Assets	<u>\$ 33,377,080</u>	<u>\$ 220,807,680</u>	<u>\$ 222,571,277</u>	<u>\$ 31,613,483</u>
LIABILITIES:				
Due to Other Governments	\$ 1,069,439	\$ 6,280,097	\$ 5,938,838	\$ 1,410,698
Undistributed Monies	32,307,641	214,527,583	216,632,439	30,202,785
Total Liabilities	<u>\$ 33,377,080</u>	<u>\$ 220,807,680</u>	<u>\$ 222,571,277</u>	<u>\$ 31,613,483</u>
<i>Payroll Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,169,532	\$ 270,541,557	\$ 270,628,660	\$ 6,082,429
Total Assets	<u>\$ 6,169,532</u>	<u>\$ 270,541,557</u>	<u>\$ 270,628,660</u>	<u>\$ 6,082,429</u>
LIABILITIES:				
Due to Other Governments	\$ 5,207,808	\$ 101,069,612	\$ 100,896,831	\$ 5,380,589
Undistributed Monies	961,724	169,471,945	169,731,829	701,840
Total Liabilities	<u>\$ 6,169,532</u>	<u>\$ 270,541,557</u>	<u>\$ 270,628,660</u>	<u>\$ 6,082,429</u>
<i>Undivided Tax Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 44,333,429	\$ 879,439,389	\$ 868,499,464	\$ 55,273,354
Property Taxes Receivable	804,105,669	664,328,757	654,835,552	813,598,874
Total Assets	<u>\$ 848,439,098</u>	<u>\$ 1,543,768,146</u>	<u>\$ 1,523,335,016</u>	<u>\$ 868,872,228</u>
LIABILITIES:				
Due to Other Governments	\$ 848,439,098	\$ 1,543,768,146	\$ 1,523,335,016	\$ 868,872,228
Total Liabilities	<u>\$ 848,439,098</u>	<u>\$ 1,543,768,146</u>	<u>\$ 1,523,335,016</u>	<u>\$ 868,872,228</u>
<i>Total Agency Funds</i>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 71,332,695	\$ 1,202,615,644	\$ 1,194,586,787	\$ 79,361,552
Cash and Cash Equivalents in Segregated Accounts	12,547,346	168,172,982	167,112,614	13,607,714
Property Taxes Receivable	804,105,669	664,328,757	654,835,552	813,598,874
Total Assets	<u>\$ 887,985,710</u>	<u>\$ 2,035,117,383</u>	<u>\$ 2,016,534,953</u>	<u>\$ 906,568,140</u>
LIABILITIES:				
Due to Other Governments	\$ 854,716,345	\$ 1,651,117,855	\$ 1,630,170,685	\$ 875,663,515
Undistributed Monies	33,269,365	383,999,528	386,364,268	30,904,625
Total Liabilities	<u>\$ 887,985,710</u>	<u>\$ 2,035,117,383</u>	<u>\$ 2,016,534,953</u>	<u>\$ 906,568,140</u>

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Statistical Section

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MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends	268-279
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	280-285
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
Debt Capacity	286-290
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	291-293
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	294-298
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs.	

MONTGOMERY COUNTY, OHIO

Net Position by Component

Last Ten Years

(accrual basis of accounting)

	2008	2009	2010	2011
<i>Governmental activities</i>				
Net investment in capital assets	\$ 493,973,730	\$ 494,468,536	\$ 497,684,238	\$ 491,258,673
Restricted	137,952,919	132,998,026	212,016,550	219,262,056
Unrestricted	203,164,206	189,610,709	119,784,787	128,822,623
<i>Total governmental activities net position</i>	<u>835,090,855</u>	<u>817,077,271</u>	<u>829,485,575</u>	<u>839,343,352</u>
<i>Business-type activities</i>				
Net investment in capital assets	269,958,963	274,725,098	271,676,375	277,874,738
Restricted	29,191,271	27,984,824	26,500,608	20,560,093
Unrestricted	95,961,368	98,741,238	106,842,122	104,008,005
<i>Total business-type activities net position</i>	<u>395,111,602</u>	<u>401,451,160</u>	<u>405,019,105</u>	<u>402,442,836</u>
<i>Primary government</i>				
Net investment in capital assets	763,932,693	769,193,634	769,360,613	769,133,411
Restricted	167,144,190	160,982,850	238,517,158	239,822,149
Unrestricted	299,125,574	288,351,947	226,626,909	232,830,628
<i>Total primary government net position</i>	<u>\$1,230,202,457</u>	<u>\$1,218,528,431</u>	<u>\$1,234,504,680</u>	<u>\$ 1,241,786,188</u>

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

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

2012	2013	2014	2015	2016	2017
\$ 493,347,997	\$ 496,619,904	\$ 501,836,731	\$ 513,372,660	\$ 522,126,752	\$ 520,716,062
210,275,938	193,657,088	174,648,924	179,175,404	198,105,138	199,655,795
145,323,039	143,747,095	17,323,974	12,338,096	6,698,494	(43,500,882)
848,946,974	834,024,087	693,809,629	704,886,160	726,930,384	676,870,975
294,563,350	295,068,135	295,554,551	304,117,559	307,975,552	308,294,830
11,947,947	9,764,455	9,764,455	9,519,873	9,519,873	9,519,873
102,362,605	103,911,516	81,653,070	80,315,978	83,950,136	88,166,099
408,873,902	408,744,106	386,972,076	393,953,410	401,445,561	405,980,802
787,911,347	791,688,039	797,391,282	817,490,219	830,102,304	829,010,892
222,223,885	203,421,543	184,413,379	188,695,277	207,625,011	209,175,668
247,685,644	247,658,611	98,977,044	92,654,074	90,648,630	44,665,217
\$ 1,257,820,876	\$ 1,242,768,193	\$ 1,080,781,705	\$ 1,098,839,570	\$ 1,128,375,945	\$ 1,082,851,777

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2008	2009	2010	2011
Expenses				
<i>Governmental activities:</i>				
General government	\$ 47,679,817	\$ 46,267,760	\$ 47,184,127	\$ 45,555,852
Judicial and law enforcement	172,328,638	170,384,909	165,863,588	160,924,095
Environment and public works	19,372,394	19,950,382	19,558,766	29,724,929
Social services	291,778,895	314,574,968	273,398,775	250,462,369
Community and economic development	14,121,820	17,462,570	16,990,933	17,188,443
Interest and fiscal charges on long-term debt	2,164,855	2,027,940	2,028,967	1,367,555
<i>Total governmental activities expenses</i>	<u>547,446,419</u>	<u>570,668,529</u>	<u>525,025,156</u>	<u>505,223,243</u>
<i>Business-type activities:</i>				
Parking Facilities	1,923,094	1,523,288	1,393,749	1,265,946
Stillwater Center	15,522,450	16,970,415	16,939,827	15,915,029
Wastewater	44,633,673	42,346,628	44,304,731	44,646,263
Water	34,247,359	34,933,626	34,993,326	34,109,777
Solid Waste Management	19,716,142	19,620,671	19,142,578	20,452,424
<i>Total business-type activities expenses</i>	<u>116,042,718</u>	<u>115,394,628</u>	<u>116,774,211</u>	<u>116,389,439</u>
<i>Total primary government expenses</i>	<u>\$ 663,489,137</u>	<u>\$ 686,063,157</u>	<u>\$ 641,799,367</u>	<u>\$ 621,612,682</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 31,757,802	\$ 30,715,992	\$ 31,702,256	\$ 30,055,340
Judicial and law enforcement	19,049,418	21,196,125	23,892,852	22,746,517
Environment and public works	3,043,148	2,618,993	3,351,542	2,813,610
Social services	12,314,527	10,650,715	8,474,943	9,127,216
Community and economic development	1,304,242	1,058,957	1,126,691	1,057,890
Operating grants and contributions	224,782,787	251,417,223	225,154,922	197,760,439
Capital grants and contributions	9,807,629	4,461,508	10,497,929	11,905,093
<i>Total governmental activities program revenues</i>	<u>302,059,553</u>	<u>322,119,513</u>	<u>304,201,135</u>	<u>275,466,105</u>
<i>Business-type activities:</i>				
Charges for Services				
Parking Facilities	1,767,906	1,793,460	1,683,357	1,695,707
Stillwater Center	12,602,191	13,626,404	13,048,278	12,975,132
Wastewater	43,399,716	42,382,581	41,328,277	39,358,586
Water	32,233,830	34,259,782	34,658,803	32,925,072
Solid Waste Management	22,575,113	21,404,247	22,726,383	19,897,450
Capital grants and contributions	4,924,855	2,523,468	1,620,870	958,631
<i>Total business-type activities program revenues</i>	<u>117,503,611</u>	<u>115,989,942</u>	<u>115,065,968</u>	<u>107,810,578</u>
<i>Total primary government program revenues</i>	<u>\$ 419,563,164</u>	<u>\$ 438,109,455</u>	<u>\$ 419,267,103</u>	<u>\$ 383,276,683</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(245,386,866)	(248,549,016)	(220,824,021)	(229,757,138)
<i>Business-type activities</i>	1,460,893	595,314	(1,708,243)	(8,578,861)
<i>Total primary government net expense</i>	<u>\$ (243,925,973)</u>	<u>\$ (247,953,702)</u>	<u>\$ (222,532,264)</u>	<u>\$ (238,335,999)</u>

(Cont'd.)

	2012	2013	2014	2015	2016	2017
\$	42,969,445	\$ 42,993,954	\$ 44,495,065	\$ 30,836,259	\$ 41,168,093	\$ 42,820,266
	150,288,713	156,259,913	160,529,728	176,019,904	175,056,432	202,777,627
	18,198,601	18,993,571	15,247,904	17,130,746	19,497,635	24,747,077
	235,291,034	223,644,244	228,258,362	227,180,491	230,978,402	253,988,227
	14,770,941	15,078,506	10,694,756	16,249,968	13,374,971	17,275,357
	1,365,046	1,040,260	814,233	741,276	736,532	809,114
	462,883,780	458,010,448	460,040,048	468,158,644	480,812,065	542,417,668
	1,132,534	1,296,813	1,193,048	1,602,263	1,391,717	1,185,941
	15,892,645	15,817,452	16,079,424	15,051,051	16,963,425	18,495,805
	40,056,205	42,800,809	45,132,859	40,884,786	37,436,451	38,852,685
	36,826,698	34,583,444	39,735,621	36,179,863	40,165,033	37,510,391
	18,589,675	18,556,915	19,518,574	20,454,194	23,229,987	24,782,999
	112,497,757	113,055,433	121,659,526	114,172,157	119,186,613	120,827,821
\$	575,381,537	\$ 571,065,881	\$ 581,699,574	\$ 582,330,801	\$ 599,998,678	\$ 663,245,489
\$	29,537,120	\$ 27,906,369	\$ 18,981,171	\$ 18,504,495	\$ 19,125,069	\$ 18,404,711
	23,240,571	23,989,323	24,825,770	25,059,222	42,245,098	40,797,541
	2,671,787	2,827,685	2,586,256	3,334,365	2,913,706	2,719,456
	6,601,723	5,179,450	4,712,761	4,828,333	6,399,887	7,215,507
	1,300,639	1,303,735	1,779,020	1,426,694	1,374,601	1,623,902
	182,570,088	155,840,530	159,246,348	165,317,305	159,080,190	161,608,032
	9,958,838	7,537,474	9,981,017	14,495,204	16,938,186	8,812,923
	255,880,766	224,584,566	222,112,343	232,965,618	248,076,737	241,182,072
	1,521,978	1,253,040	1,254,515	1,256,970	1,285,698	1,262,109
	13,451,639	13,018,773	14,054,894	12,342,650	12,133,997	12,295,009
	40,666,004	39,313,020	42,239,094	41,826,308	41,898,845	43,559,346
	34,416,184	31,926,590	33,977,046	34,722,082	36,336,109	37,101,132
	21,712,157	21,058,373	22,059,803	22,424,794	22,786,490	23,069,183
	573,390	952,736	388,461		39,172	
	112,341,352	107,522,532	113,973,813	112,572,804	114,480,311	117,286,779
\$	368,222,118	\$ 332,107,098	\$ 336,086,156	\$ 345,538,422	\$ 362,557,048	\$ 358,468,851
	(207,003,014)	(233,425,882)	(237,927,705)	(235,193,026)	(232,735,328)	(301,235,596)
	(156,405)	(5,532,901)	(7,685,713)	(1,599,353)	(4,706,302)	(3,541,042)
\$	(207,159,419)	\$ (238,958,783)	\$ (245,613,418)	\$ (236,792,379)	\$ (237,441,630)	\$ (304,776,638)

MONTGOMERY COUNTY, OHIO

Changes in Net Position (Cont'd.)

Last Ten Years

(accrual basis of accounting)

	2008	2009	2010	2011
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415
Developmental disabilities	3,260,915	2,958,299	2,948,209	2,987,755
Human services	117,431,241	112,294,936	111,615,319	115,040,009
Sales tax	62,946,971	58,520,545	61,439,062	66,998,226
Other taxes	9,208,394	8,065,138	8,395,654	8,526,021
Grants and entitlements not restricted to specific programs	22,274,489	21,108,365	22,215,732	19,526,597
Loss on disposal of capital assets	1,151,015	192,377	122,510	205,033
Interest	29,531,315	7,066,198	8,770,936	13,199,072
Other non-operating	5,771,935	7,202,111	5,158,664	1,835,146
Transfers	(4,072,652)	(3,516,133)	(3,573,588)	(4,754,359)
<i>Total governmental activities</i>	<u>264,783,024</u>	<u>230,535,432</u>	<u>233,232,325</u>	<u>239,614,915</u>
<i>Business-type activities:</i>				
Loss on disposal of capital assets	176,779	94,067	55,614	121,190
Interest	1,632,080	1,105,443	454,955	261,854
Other non-operating	1,430,818	1,028,601	1,192,031	865,189
Transfers	4,072,652	3,516,133	3,573,588	4,754,359
<i>Total business-type activities</i>	<u>7,312,329</u>	<u>5,744,244</u>	<u>5,276,188</u>	<u>6,002,592</u>
<i>Total primary government</i>	<u>\$ 272,095,353</u>	<u>\$ 236,279,676</u>	<u>\$ 238,508,513</u>	<u>\$ 245,617,507</u>
Change in Net Position				
<i>Governmental activities</i>	\$ 19,396,158	\$ (18,013,584)	\$ 12,408,304	\$ 9,857,777
<i>Business-type activities</i>	8,773,222	6,339,558	3,567,945	(2,576,269)
<i>Total primary government</i>	<u>\$ 28,169,380</u>	<u>\$ (11,674,026)</u>	<u>\$ 15,976,249</u>	<u>\$ 7,281,508</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015

	2012	2013	2014	2015	2016	2017
\$	14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129
	2,804,577	3,026,894	2,937,838	3,009,409	3,072,121	3,142,307
	100,737,060	106,491,824	104,166,052	109,270,401	113,184,024	112,915,694
	68,877,849	71,111,123	82,907,788	80,066,149	84,214,882	80,514,788
	9,137,155	9,196,412	8,946,335	9,955,740	10,409,043	11,196,931
	14,067,609	16,958,404	9,321,385	20,361,261	17,818,447	21,957,383
	1,308,867	145,528				
	3,989,088	(2,704,080)	8,317,612	4,520,835	4,605,023	3,839,575
	1,791,862	789,276	3,928,100	5,525,567	8,307,253	4,912,018
	(2,790,956)	(3,048,082)	(3,108,374)	(3,180,588)	(4,139,460)	(5,214,638)
	214,470,152	218,502,995	234,551,424	246,269,557	254,779,552	251,176,187
	389,615	124,624				
	37,672	14,006	2,620		709	45
	817,747	2,216,393	1,776,621	5,400,099	8,058,284	2,861,600
	2,790,956	3,048,082	3,108,374	3,180,588	4,139,460	5,214,638
	4,035,990	5,403,105	4,887,615	8,580,687	12,198,453	8,076,283
\$	218,506,142	\$ 223,906,100	\$ 239,439,039	\$ 254,850,244	\$ 266,978,005	\$ 259,252,470
\$	7,467,138	\$ (14,922,887)	\$ (3,376,281)	\$ 11,076,531	\$ 22,044,224	\$ (50,059,409)
	3,879,585	(129,796)	(2,798,098)	6,981,334	7,492,151	4,535,241
\$	11,346,723	\$ (15,052,683)	\$ (6,174,379)	\$ 18,057,865	\$ 29,536,375	\$ (45,524,168)

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

	2008	2009	2010	2011
Property taxes levied for:				
General operating	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415
Developmental disabilities	3,260,915	2,958,299	2,948,209	2,987,755
Human services	117,431,241	112,294,936	111,615,319	115,040,009
Sales tax	62,946,971	58,520,545	61,439,062	66,998,226
Other taxes:				
Property transfer tax	2,670,894	1,929,476	2,139,472	1,979,525
Hotel/motel lodging tax	2,373,585	1,990,326	2,073,533	2,402,054
Motor vehicle license tax	4,163,915	4,145,336	4,182,649	4,144,442
Total tax revenues	<u>\$ 210,126,922</u>	<u>\$ 198,482,514</u>	<u>\$ 200,538,071</u>	<u>\$ 209,603,426</u>

	2012	2013	2014	2015	2016	2017
\$	14,547,041	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129
	2,804,577	3,026,894	2,937,838	3,009,409	3,072,121	3,142,307
	100,737,060	106,491,824	104,166,052	109,270,401	113,184,024	112,915,694
	68,877,849	71,111,123	82,907,788	80,066,149	84,214,882	80,514,788
	2,372,068	2,463,221	2,667,636	3,022,724	3,276,547	3,714,979
	2,597,260	2,544,223	2,719,008	2,921,492	3,097,233	3,097,123
	4,167,827	4,188,968	3,559,691	4,011,524	4,035,263	4,384,829
\$	196,103,682	\$ 206,361,949	\$ 216,092,701	\$ 219,042,482	\$ 228,188,289	\$ 225,681,849

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

	2008	2009	2010	2011
General Fund				
Nonspendable	\$	\$	\$	\$ 7,858,517
Committed				13,304,946
Assigned				
Unassigned				56,982,651
Reserved	9,618,548	8,769,177	7,634,195	
Unreserved	51,081,844	40,839,114	44,690,606	
Total General Fund	60,700,392	49,608,291	52,324,801	78,146,114
Children Services				
Restricted				6,113,851
Reserved	21,084		18,784	
Unreserved	1,811,958	740,662	5,246,055	
Total Children Services Fund	1,833,042	740,662	5,264,839	6,113,851
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable				
Restricted				14,730,154
Reserved	30,592,594	32,836,336	32,816,423	
Unreserved	(22,146,846)	(23,999,111)	(19,754,154)	
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	8,445,748	8,837,225	13,062,269	14,730,154
Job & Family Services				
Nonspendable				
Restricted				7,731,911
Reserved	83,069	196,657	3,043	
Unreserved	11,379,433	6,415,433	10,385,310	
Total Job & Family Services Fund	11,462,502	6,612,090	10,388,353	7,731,911
Human Services Levy				
Restricted				58,877,327
Reserved			8,048	
Unreserved	72,923,514	68,700,830	59,462,074	
Total Human Services Levy Fund	72,923,514	68,700,830	59,470,122	58,877,327
Board of Developmental Disabilities Services				
Nonspendable				
Restricted				20,130,484
Total Board of Developmental Disabilities Services	0	0	0	20,130,484
Other Governmental Funds				
Nonspendable				
Restricted				66,245,850
Committed				27,075,299
Assigned				463,028
Unassigned (Deficit)				(3,689,540)
Reserved	26,732,786	26,353,207	31,622,336	
Unreserved, reported in:				
Special revenue funds	65,176,662	68,455,141	70,564,157	
Debt service funds	(2,600,000)	(2,209,000)	(1,802,000)	
Capital projects funds	30,853,624	27,510,700	21,639,602	
Total Other Governmental Funds	120,163,072	120,110,048	122,024,095	90,094,637
Total Fund Balances of Governmental Funds	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478

Note: The County implemented GASB 54 in 2011. The Board of Developmental Disabilities Services was first reported as a major fund in 2011

	2012	2013	2014	2015	2016	2017
\$	7,755,986	\$ 7,529,619	\$ 6,384,905	\$ 7,532,934	\$ 7,624,482	\$ 7,827,815
	17,083,949	14,891,941	1,000,000	2,550,000	2,508,883	1,931,883
	1,108,565	808,257	1,147,597	1,760,268	1,994,793	997,407
	56,640,436	51,941,022	71,109,944	68,766,614	77,529,112	81,975,189
	82,588,936	75,170,839	79,642,446	80,609,816	89,657,270	92,732,294
	8,028,630	6,221,642	3,910,144	626,349	1,569,629	1,637,983
	8,028,630	6,221,642	3,910,144	626,349	1,569,629	1,637,983
	8,548,075	5,686,551	9,188,966	4,070 13,317,356	5,489 11,386,648	16,387,433
	8,548,075	5,686,551	9,188,966	13,321,426	11,392,137	16,387,433
	8,992,270	5,935,919	67,458 5,898,916	62,013 7,145,428	68,974 5,075,128	67,475 1,247,820
	8,992,270	5,935,919	5,966,374	7,207,441	5,144,102	1,315,295
	62,349,914	57,629,395	50,590,997	51,088,008	76,145,182	69,810,667
	62,349,914	57,629,395	50,590,997	51,088,008	76,145,182	69,810,667
	18,686,754	19,054,267	4,275 13,604,266	27,681 17,404,140	27,688 11,641,631	35,933 9,447,537
	18,686,754	19,054,267	13,608,541	17,431,821	11,669,319	9,483,470
	62,840,013	60,450,500	35,401 64,206,489	40,845 66,713,229	39,693 71,207,003	45,823 69,866,125
	28,711,954	33,563,035	34,668,867	32,444,332	35,805,167	36,401,999
	(3,328,220)	(2,856,711)	(1,614,383)	(2,130,301)	(1,610,593)	(1,898,217)
	88,223,747	91,156,824	97,296,374	97,068,105	105,441,270	104,415,730
\$	277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872

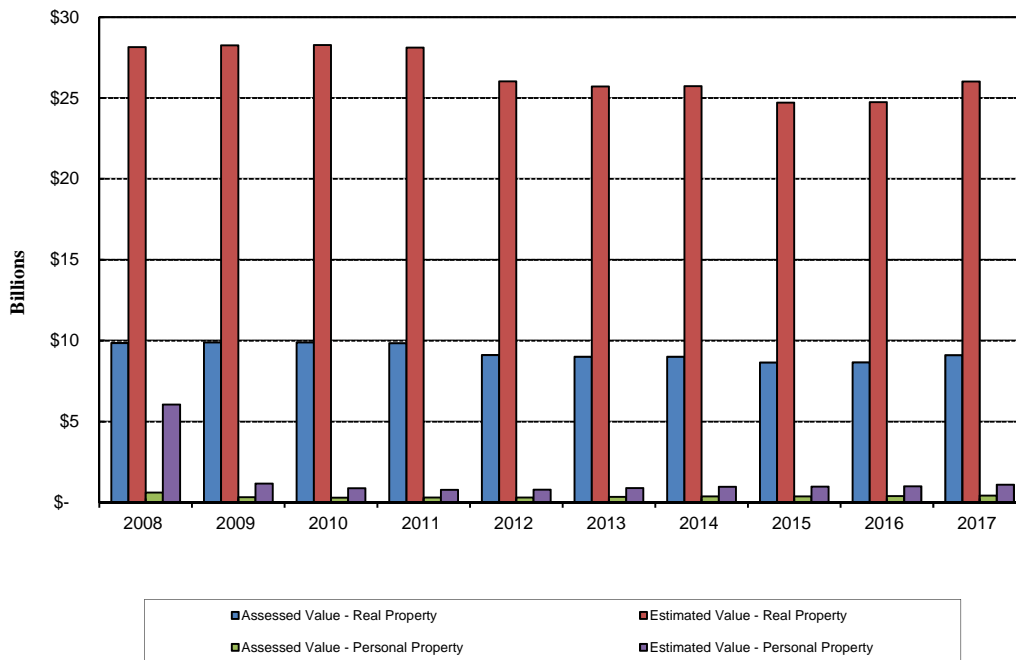
MONTGOMERY COUNTY, OHIO
Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2008	2009	2010	2011
<i>Revenues:</i>				
Property taxes	\$ 135,089,535	\$ 127,913,753	\$ 127,825,433	\$ 132,060,279
Sales tax	64,340,111	58,729,713	60,821,919	66,650,957
Other local taxes	9,208,394	8,065,138	8,395,654	8,526,021
Special assessments	293,623	260,694	284,050	242,775
Fees and charges for services	51,763,195	49,534,619	50,901,356	50,123,648
Licenses and permits	2,334,342	2,520,649	2,782,412	2,600,608
Fines and forfeitures	1,713,647	1,813,692	2,247,623	2,201,957
Intergovernmental	252,618,598	274,340,334	253,093,228	233,446,056
Investment earnings	29,130,904	8,673,596	9,381,763	13,767,327
Other	5,982,250	6,867,915	4,868,354	2,506,060
Total Revenues	552,474,599	538,720,103	520,601,792	512,125,688
<i>Expenditures:</i>				
<i>Current:</i>				
General government	33,281,215	30,984,590	31,120,275	30,638,844
Judicial and law enforcement	159,664,579	158,534,604	152,986,341	152,253,291
Environment and public works	16,769,478	16,446,192	16,484,840	16,602,745
Social services	272,038,022	289,899,484	246,418,142	225,488,822
Community and economic development	9,452,810	11,403,767	12,376,036	13,721,072
Capital outlay	25,572,008	19,137,468	19,759,213	17,068,021
<i>Intergovernmental:</i>				
General government	103,300	3,300	53,300	51,701
Judicial and law enforcement			1,171,256	990,869
Environment and public works	244,304	236,975	223,277	216,879
Social services	15,574,976	18,431,157	19,579,071	26,113,297
Community and economic development	4,170,347	5,362,719	4,168,179	3,306,614
<i>Debt service (including capital lease payments):</i>				
Principal retirement	2,912,210	2,975,426	13,783,937	3,291,303
Interest and fiscal charges	2,310,000	2,172,581	2,229,051	1,538,134
Bond issuance costs				
Total Expenditures	542,093,249	555,588,263	520,352,918	491,281,592
Excess Of Revenues Over (Under) Expenditures	10,381,350	(16,868,160)	248,874	20,844,096
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	117,429	153,850	89,670	151,599
Inception of capital leases	169,113	138,870	48,327	48,663
Loans Issued				
Bonds issued				
Refunding bonds issued			10,795,000	
Premium on bond issuance			317,050	
Payment to refunded bond escrow agent				
Transfers in	115,216,765	134,295,876	138,108,717	123,171,135
Transfers out	(119,289,417)	(137,812,009)	(141,682,305)	(130,925,494)
Total Other Financing Sources And Uses	(3,786,110)	(3,223,413)	7,676,459	(7,554,097)
Net Change in Fund Balances	6,595,240	(20,091,573)	7,925,333	13,289,999
Fund Balance at Beginning Of Year	268,933,030	275,528,270	254,609,146	262,534,479
Fund Balance reclassified/restated		(827,551)		
Fund Balance at End Of Year	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	0.99%	0.94%	3.16%	0.99%

	2012	2013	2014	2015	2016	2017
\$	121,497,988	\$ 123,730,585	\$ 121,518,948	\$ 130,378,910	\$ 133,741,681	\$ 134,328,522
	68,802,117	70,997,307	74,878,470	79,710,558	84,334,449	80,841,400
	9,137,155	9,196,412	8,945,962	9,603,070	10,762,086	11,194,512
	275,066	356,950	240,262	268,176	234,086	322,570
	47,406,183	46,593,766	47,553,630	46,890,515	66,301,078	66,290,907
	3,004,187	3,182,284	3,034,624	3,211,757	3,339,936	3,295,066
	2,199,974	2,215,371	2,123,456	2,837,207	1,510,436	1,948,260
	206,815,454	183,918,281	191,453,768	202,400,064	194,981,460	188,621,492
	4,472,531	(2,809,856)	8,324,023	5,029,862	4,632,343	3,468,400
	1,365,539	1,215,599	3,406,080	6,043,005	8,238,507	4,865,414
	464,976,194	438,596,699	461,479,223	486,373,124	508,076,062	495,176,543
	29,512,308	30,160,722	30,831,641	29,225,821	31,900,283	33,506,810
	145,429,898	147,675,686	151,126,438	157,827,236	159,196,378	167,697,539
	15,492,540	16,842,558	17,007,937	14,895,412	15,089,941	15,191,306
	207,557,270	193,388,644	195,215,717	194,975,716	197,914,628	206,272,595
	12,876,908	10,715,338	7,628,999	12,722,405	10,012,723	14,106,336
	17,781,785	14,959,700	16,808,724	29,914,035	21,203,210	14,569,368
	45,497	1,344,296	3,203,086	2,506,156	2,743,503	2,590,532
	1,010,110	1,577,831	1,706,284	1,481,960	1,407,782	1,674,900
	197,054	626,978	386,896	546,290	542,941	535,101
	25,457,032	27,059,237	30,676,509	25,820,246	19,017,193	30,747,806
	1,727,051	4,050,680	2,944,725	2,676,303	2,776,194	2,338,421
	3,318,815	3,345,844	3,738,393	2,957,729	2,803,564	3,119,118
	1,433,367	822,954	876,669	710,864	687,687	820,264
		231,576				
	461,839,635	452,802,044	462,152,018	476,260,173	465,296,027	493,170,096
	3,136,559	(14,205,345)	(672,795)	10,112,951	42,780,035	2,006,447
	1,237,389	106,647	85,582			995,672
	27,445	240,451		13,747	96,875	13,768
		625,836	3,043,992	203,014	170,262	74,063
		21,855,643				
		668,372				
		(22,788,028)				
	114,117,409	121,954,750	121,580,277	124,046,444	112,304,787	118,084,221
	(116,924,954)	(125,021,215)	(124,688,651)	(127,227,032)	(121,686,016)	(126,410,208)
	(1,542,711)	(2,357,544)	21,200	(2,963,827)	(9,114,092)	(7,242,484)
	1,593,848	(16,562,889)	(651,595)	7,149,124	33,665,943	(5,236,037)
	275,824,478	277,418,326	260,855,437	260,203,842	267,352,966	301,018,909
\$	277,418,326	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872
	1.06%	1.00%	1.03%	0.81%	0.78%	0.82%

MONTGOMERY COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property(1)		Personal Property(1)		Total		Total
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Direct (County) Rate (Mills)
2008	\$ 9,850,479,520	\$ 28,144,227,200	\$ 607,674,831	\$ 6,056,753,277	\$ 10,458,154,351	\$ 34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94
2011	9,841,534,430	28,118,669,800	302,617,930	777,177,866	10,144,152,360	28,895,847,666	15.94
2012	9,112,225,340	26,034,929,543	308,638,740	792,640,400	9,420,864,080	26,827,569,943	15.94
2013	8,998,554,220	25,710,154,914	344,736,430	885,345,832	9,343,290,650	26,595,500,746	15.94
2014	9,006,702,660	25,733,436,171	376,231,380	966,230,590	9,382,934,040	26,699,666,761	15.94
2015	8,649,344,380	24,712,412,514	379,199,400	973,853,005	9,028,543,780	25,686,265,519	16.94
2016	8,660,115,060	24,743,185,886	389,694,590	1,000,806,561	9,049,809,650	25,743,992,447	16.94
2017	9,105,868,150	26,016,766,143	428,301,650	1,099,956,510	9,534,169,800	27,116,722,653	16.94



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

(1) Includes public utility property values.

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010). The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value)
Last Ten Years

(Cont'd.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	7.21	7.21	7.21	7.21	7.21	7.21	7.21	8.21	8.21	8.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	15.94	15.94	15.94	15.94	15.94	15.94	15.94	16.94	16.94	16.94
<i>School Districts</i>										
Brookville	65.04	69.03	69.03	69.03	69.03	69.03	69.00	74.25	74.25	74.25
Centerville	67.65	67.65	73.55	73.55	73.55	73.55	77.77	77.72	77.64	77.56
Dayton	70.85	75.75	75.75	76.52	77.52	79.85	79.85	79.85	81.35	83.35
Huber Heights	60.44	66.67	66.67	66.67	66.74	66.74	66.74	66.74	66.74	66.74
Jefferson	61.90	66.90	66.90	66.90	66.90	66.90	61.40	61.40	61.40	61.40
Kettering	71.30	72.20	73.10	78.00	78.00	78.00	82.89	82.99	82.99	85.39
Mad River	65.20	65.20	65.20	65.20	65.50	71.40	71.40	71.40	71.40	71.40
Miamisburg	46.48	51.55	51.90	59.74	60.62	60.76	60.86	62.03	62.57	62.52
New Lebanon	52.02	52.02	52.02	52.02	52.02	52.02	51.45	51.45	51.45	51.45
Northmont	70.05	70.05	70.05	70.05	75.95	75.95	75.95	75.95	75.95	81.85
Northridge	63.00	63.00	63.50	63.85	71.00	71.00	71.00	71.00	76.42	76.42
Oakwood	116.95	116.95	116.95	122.70	122.70	123.25	129.00	129.20	129.20	134.95
Trotwood-Madison	60.06	60.06	60.06	60.06	60.06	60.06	61.06	61.56	62.06	62.06
Valley View	37.41	37.11	32.36	32.36	32.36	32.36	39.33	39.33	39.33	39.33
Vandalia-Butler	53.11	53.69	53.72	54.61	55.51	55.57	62.53	62.56	62.48	62.40
West Carrollton	72.05	72.05	72.05	72.05	72.05	72.05	72.05	72.05	72.05	77.55
<i>Out-Of-County School Districts</i>										
Beavercreek	46.40	48.85	48.20	48.20	48.90	48.85	55.10	54.90	54.15	53.84
Carlisle	43.70	43.70	43.70	43.70	43.70	43.70	49.60	49.65	50.55	50.55
Fairborn	52.50	51.90	51.80	51.80	52.65	52.50	52.50	52.65	52.65	55.35
Preble Shawnee	23.49	23.49	23.49	23.49	23.20	23.20	23.20	23.00	20.50	20.50
Tri County North	42.85	42.85	42.85	42.85	43.15	43.55	43.55	41.80	43.45	41.65
Springboro Community S.D.	61.21	59.46	60.71	60.71	60.22	60.36	58.84	58.79	58.08	58.08

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value) (Cont'd.)
Last Ten Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<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	8.21	8.21	8.21
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.67	11.67	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29
Kettering	6.80	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	21.70	21.70	21.70
Oakwood	11.80	6.30	6.30	6.30	6.30	6.30	10.05	10.05	10.05	10.05
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	17.39	16.65	19.65	19.65	19.65	19.65	23.80	23.80	23.80	23.80
Union	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	2.74	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	20.44
Clay	14.10	14.10	14.10	14.10	14.10	14.10	14.10	17.35	17.35	17.35
German	16.20	16.20	16.20	18.20	18.20	17.70	18.20	18.70	18.70	18.70
Harrison	21.00	23.97	24.97	24.97	24.97	24.97	28.97	32.97	36.97	42.97
Jackson	19.35	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	26.19
Miami	18.90	18.90	19.40	19.40	19.40	14.85	18.90	19.90	19.90	19.90
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	13.95	13.95	13.95	13.90	13.90	14.05	15.70	18.60	18.90	18.90
<i>Other Units</i>										
Dayton/Montgomery Library	1.25	1.25	1.75	1.75	1.75	3.31	3.31	3.31	3.31	3.31
Washington/Centerville Library	2.70	2.70	2.70	2.70	2.70	3.00	3.00	3.00	3.00	3.00
Community College	2.50	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library	0.94	0.94	1.44	1.44	1.44	1.50	1.50	1.50	1.50	1.50
Clayton Fire Dist	3.30	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley CTC	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

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

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

December 31, 2017

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 38,106,076	\$ 333,933,280	3.50%
Vectren Energy Delivery of Ohio	8,181,939	70,538,330	0.74%
Dayton Mall II LLC	3,089,659	31,553,300	0.33%
Kettering Medical Center	1,188,472	21,117,790	0.22%
City of Dayton	1,711,215	18,372,600	0.19%
Reynolds and Reynolds	1,225,857	12,024,440	0.13%
AES Ohio Generation LLC	1,341,639	11,767,680	0.12%
ARC NPHUBOH001 LLC	985,460	11,620,000	0.12%
Meijer Stores LTD Partnership	948,041	9,498,130	0.10%
Kroger Limited Partnership	872,100	8,167,070	0.09%
<i>Total Real and Personal Property Valuation</i>		<u>528,592,620</u>	<u>5.54%</u>
All Others		<u>9,005,577,180</u>	<u>94.46%</u>
<i>Total Assessed Valuation</i>		<u>\$ 9,534,169,800</u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2017 levy was based.

December 31, 2008

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$ 22,731,493	\$ 238,259,270	2.28%
Vectren Energy Delivery of Ohio	3,237,870	32,462,230	0.31%
Ohio Bell	2,588,215	27,180,530	0.26%
City of Dayton	2,582,209	34,630,390	0.33%
Delphi Automotive Systems LLC	2,474,384	30,728,150	0.29%
Dayton Mall Venture Inc.	2,276,254	31,558,840	0.30%
Huber Investment Corp	1,814,543	29,177,510	0.28%
NCR Corporation	1,648,306	19,731,210	0.19%
General Motors Corp.	1,372,387	17,617,150	0.17%
Meijer Stores	1,111,605	13,725,320	0.13%
<i>Total Real and Personal Property Valuation</i>		<u>475,070,600</u>	<u>4.54%</u>
All Others		<u>9,983,083,751</u>	<u>95.46%</u>
<i>Total Assessed Valuation</i>		<u>\$ 10,458,154,351</u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2007 levy was based.

MONTGOMERY COUNTY, OHIO
Property Tax Levies and Collections
Last Ten Years

<i>Fiscal Levy Year</i>	<i>Original Taxes</i>		<i>Adjusted Taxes Levied</i>	<i>Collected Within the Fiscal Levy Year</i>		<i>Collections in Subsequent Years</i>	<i>Total Collections</i>	
	<i>Levied</i>	<i>Adjustments</i>		<i>Amount</i>	<i>Percentage of Original Levy</i>		<i>Amount</i>	<i>Percentage of Adjusted Levy</i>
2008	\$ 131,185,010	\$ (1,173,222)	\$ 130,011,788	\$ 119,123,814	90.81%	\$ 10,499,634	\$ 129,623,448	99.70%
2009	131,522,137	(3,453,539)	128,068,598	112,384,764	85.45%	15,307,855	127,692,619	99.71%
2010	131,969,221	(4,137,657)	127,831,564	103,509,052	78.43%	14,794,739	118,303,791	92.55%
2011	135,929,538	(3,651,987)	132,277,551	116,826,733	85.95%	15,413,735	132,240,468	99.97%
2012	126,168,385	(3,923,883)	122,244,502	108,926,771	86.33%	13,297,840	122,224,611	99.98%
2013	127,380,850	(3,592,539)	123,788,311	113,112,139	88.80%	10,018,354	123,130,493	99.47%
2014	125,981,787	(2,299,171)	123,682,616	112,979,715	89.68%	9,617,890	122,597,605	99.12%
2015	129,207,722	(1,352,425)	127,855,297	115,484,143	89.38%	(1,377,459)	114,106,684	89.25%
2016	133,025,392	(1,394,718)	131,630,674	125,709,648	94.50%	2,081,732	127,791,380	97.08%
2017	141,871,512	(1,094,581)	140,776,931	127,467,976	89.85%	-	127,467,976	90.55%

Source: Montgomery County Auditor's Office - Department of Finance
Adjustments include changes in taxes levied as the result of tax appeals.

MONTGOMERY COUNTY, OHIO
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Population(1)	Assessed Values (in 000's)	General Bonded Debt (2)		Total Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Governmental Activities	Business-Type Activities			
			General Obligation Bonds	General Obligation Bonds			
2008	534,626	\$ 10,458,154	\$ 43,319,442	\$ 31,429,500	\$ 74,748,942	0.71%	139.82
2009	532,562	10,216,874	40,582,359	28,955,782	69,538,141	0.68%	130.57
2010	535,153	10,190,472	38,160,570	26,811,426	64,971,996	0.64%	121.41
2011	534,941	10,144,152	34,944,692	23,819,601	58,764,293	0.58%	109.85
2012	534,325	9,420,864	31,767,109	20,694,205	52,461,314	0.56%	98.18
2013	535,846	9,343,291	29,199,454	17,882,793	47,082,247	0.50%	87.87
2014	533,116	9,382,934	25,519,493	14,448,218	39,967,711	0.43%	74.97
2015	532,258	9,028,544	23,028,958	11,006,789	34,035,747	0.38%	63.95
2016	531,239	9,049,810	20,480,621	7,488,161	27,968,782	0.31%	52.65
2017	531,542	9,534,170	17,842,400	6,388,733	24,231,133	0.25%	45.59

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

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

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

**Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to
Total Governmental Fund Noncapital Expenditures**
Last Ten Years

Year	Debt Service Requirements		Total Debt Service	Total Governmental Fund Noncapital Expenditures	Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges			
2008	\$ 2,483,989	\$ 2,211,223	\$ 4,695,212	\$ 527,155,117	0.89%
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%
2012	3,088,238	1,386,213	4,474,451	450,406,080	0.99%
2013	3,185,344	1,015,323	4,200,667	439,553,329	0.96%
2014	3,551,797	839,280	4,391,077	446,113,099	0.98%
2015	2,389,943	671,714	3,061,657	445,343,294	0.69%
2016	2,447,743	619,494	3,067,237	444,092,817	0.69%
2017	2,570,000	575,288	3,145,288	474,661,346	0.66%

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>			<i>Other Business-Type Activities Debt</i>		<i>Total Primary Government</i>	<i>Personal Income (in thousands)(3)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Loans Payable</i>	<i>Capital Leases</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>				
\$ 1,337,844	\$ 0	\$ 720,537	\$ 46,136,290	\$ 63,617,337	\$ 186,560,950	\$ 19,266,895	0.97%	348.96
1,205,425	0	563,276	36,200,807	60,459,851	167,967,500	18,995,875	0.88%	315.40
1,069,789	0	358,219	30,459,158	59,482,558	156,341,720	19,451,335	0.80%	292.14
940,503	0	413,648	25,498,141	57,357,735	142,974,320	20,258,807	0.71%	267.27
809,000	0	423,714	4,020,031	52,962,365	110,676,424	21,263,616	0.52%	207.13
735,000	625,836	497,759	3,752,721	47,658,507	100,352,070	21,514,166	0.47%	187.28
656,000	3,631,723	346,911	3,480,411	44,812,698	92,895,454	21,778,263	0.43%	174.25
583,000	3,405,346	212,424	3,203,101	42,486,690	83,926,308	22,473,513	0.37%	157.68
500,000	3,374,269	201,779	2,920,791	42,906,458	77,872,079	22,870,434	0.34%	146.59
420,000	3,055,100	238,928	2,633,481	45,251,638	75,830,280	Not Available	Not Available	142.66

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2017:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 26,705,000
<i>Debt exempt from computation:</i>	
Special assessment bonds	\$ 420,000
Revenue bonds	2,615,000
Self-supporting general obligation bonds paid from:	
Water revenue	230,000
Wastewater revenue	325,000
Parking facilities revenue	850,000
Stillwater Center revenue	4,835,000
General obligation bonds for Reibold Building Renovation	1,700,000
General obligation bonds for Juvenile Detention Center	15,730,000
<i>Total exempt debt</i>	(26,705,000)
Net debt	\$ 0
<i>Assessed Valuation of County (2)</i>	\$ 9,534,169,800
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)	\$ 236,854,245
Net debt (all unvoted)	0
Direct Legal Debt Margin (Voted and Unvoted)	\$ 236,854,245
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 95,341,698
Net debt (all unvoted)	0
<i>Unvoted Legal Debt Margin</i>	\$ 95,341,698
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%

Comparative Information for Previous Years:

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

	2012	2011	2010	2009	2008
Direct debt limitation:	\$ 232,082,266	\$ 234,021,602	\$ 252,103,809	\$ 253,261,799	\$ 253,921,843
Net debt (all unvoted)	(3,505,532)	(4,519,361)	(5,488,599)	(6,414,561)	(7,299,560)
Direct Legal Debt Margin (Voted and Unvoted)	228,576,734	229,502,241	246,615,210	246,847,238	246,622,283
<i>Unvoted debt limitation:</i>	93,432,907	94,208,641	101,441,524	101,904,720	102,168,737
Net debt (all unvoted)	(3,505,532)	(4,519,361)	(5,488,599)	(6,414,561)	(7,299,560)
<i>Unvoted Legal Debt Margin</i>	89,927,375	89,689,280	95,952,925	95,490,159	94,869,177
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	3.75%	4.80%	5.41%	6.29%	7.14%

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all externally outstanding principal for bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2018 levy will be based, is used.

MONTGOMERY COUNTY, OHIO
Computation of Direct, Overlapping and Underlying Debt
December 31, 2017

	<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	\$ 17,842,400	100.00%	\$ 17,842,400
Special assessment bonds	420,000	100.00%	420,000
Loans payable	3,055,100	100.00%	3,055,100
Capital leases	238,928	100.00%	238,928
<i>Total Net Direct Debt</i>			<u>21,556,428</u>
<i>Overlapping:</i>			
City of Carlisle	2,860,000	4.63%	132,418
City of Centerville	2,054,528	98.71%	2,028,025
City of Huber Heights	64,211,584	96.29%	61,829,334
City of Kettering	26,410,967	98.02%	25,888,030
City of Springboro	21,845,000	5.24%	1,144,678
City of Union	790,000	98.93%	781,547
Brookville Local School District	17,087,630	98.78%	16,879,161
Kettering Local School District	68,659,000	98.80%	67,835,092
Northmont Local School District	102,774,871	99.24%	101,993,782
Miami Valley Career Technology Center	5,537,994	60.23%	3,335,534
<i>Total Net Overlapping Debt</i>			<u>281,847,601</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County	102,842,095	100.00%	102,842,095
School Districts			
Within Montgomery County	516,167,743	100.00%	516,167,743
<i>Total Net Underlying Debt</i>			<u>619,009,838</u>
<i>Total Net Debt</i>			<u>\$ 922,413,867</u>

Source: Montgomery County Auditor's Office - Department of Finance
(1) Percent applicable refers to the portion of the debt which is secured by taxable real estate in Montgomery County.

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

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>							
2008	\$45,057,318	\$15,923,006	\$29,134,312	\$5,560,000	\$965,849	\$6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33
2011	45,863,254	17,868,651	27,994,603	250,000	126,230	376,230	74.41
2012	49,198,851	16,041,157	33,157,694	260,000	115,219	375,219	88.37
2013	47,444,502	15,816,889	31,627,613	265,000	110,019	375,019	84.34
2014	27,750,841	22,031,755	5,719,086	270,000	105,340	375,340	15.24
2015	28,587,622	17,141,843	11,445,779	275,000	101,000	376,000	30.44
2016	29,032,980	18,456,148	10,576,832	280,000	93,819	373,819	28.29
2017	28,695,691	19,809,546	8,886,145	285,000	87,519	372,519	23.85

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: 100% of any unencumbered year-end balance carried over to the current year.

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

Source: Montgomery County Auditor's Office

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics
December 31, 2017

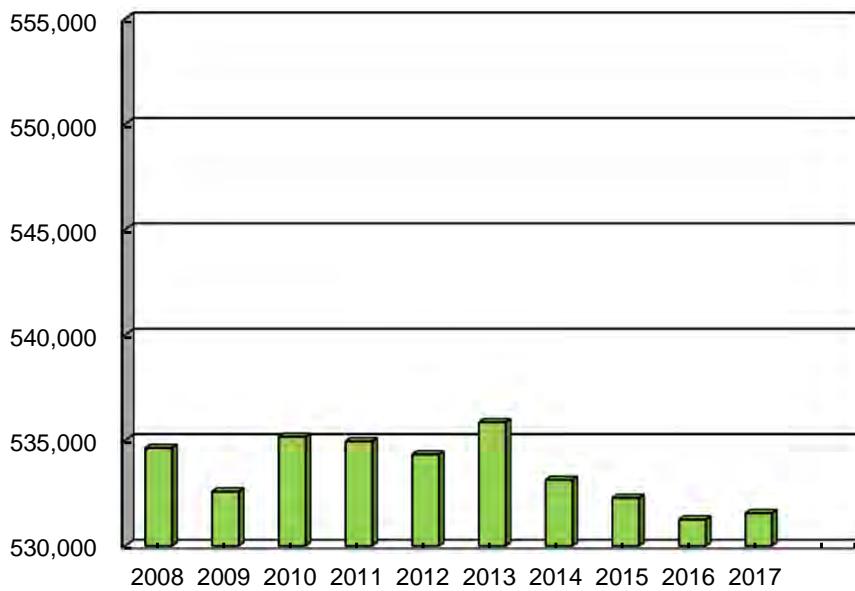
(Cont'd.)

Population

	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
2010	535,153	841,502

Population for the Last Ten Years

2008	534,626
2009	532,562
2010	535,153
2011	534,941
2012	534,325
2013	535,846
2014	533,116
2015	532,258
2016	531,239
2017	531,542



Source: U.S. Census Bureau

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2017

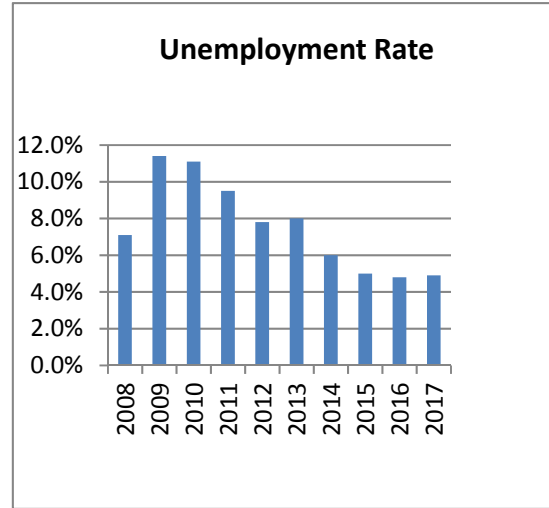
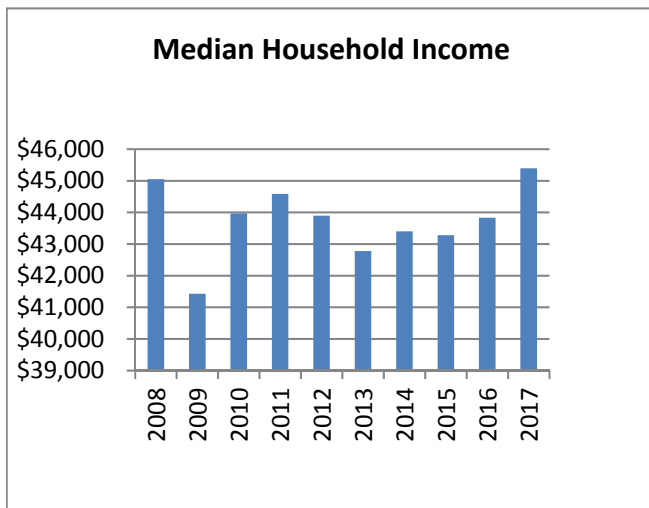
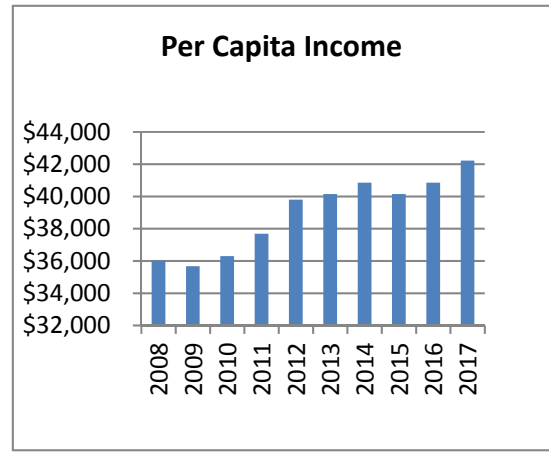
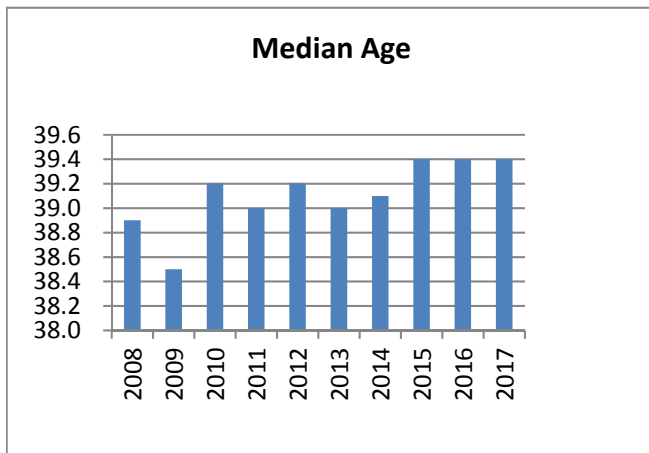
<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
2008	38.9	\$ 19,266,895,000	\$ 36,020	\$ 45,047	7.1%
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	39.2	19,451,335,000	36,302	43,965	11.1%
2011	39.0	20,258,807,000	37,684	44,585	9.5%
2012	39.2	21,263,616,000	39,795	43,895	7.8%
2013	39.0	21,514,166,000	40,150	42,776	8.0%
2014	39.1	21,778,263,000	40,851	43,401	6.0%
2015	39.4	22,473,513,000	40,150	43,281	5.0%
2016	39.4	22,870,434,000	40,851	43,829	4.8%
2017	39.4	Unavailable	42,223	45,394	4.9%

(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



MONTGOMERY COUNTY, OHIO
Principal Employers
Current and Nine Years Ago

2017 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	27,585	11.44%
Premier Health	13,858	5.75%
Kettering Health Network	8,415	3.49%
Kroger Co	5,151	2.14%
Montgomery County	4,383	1.82%
Sinclair Community College	3,094	1.28%
LexisNexis	3,000	1.24%
University of Dayton	2,964	1.23%
Dayton Children's Hospital	2,467	1.02%
Wright State University	2,383	0.99%
	<u>73,300</u>	<u>30.40%</u>

Source: Dayton Business Journal

2008 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson AFB	22,204	9.06%
Premier Health Partners	12,000	4.90%
Kettering Health Network	7,000	2.86%
Montgomery County	4,501	1.84%
Community Mercy Health Partners	3,750	1.53%
Miami University	3,500	1.43%
AK Steel Corp	3,415	1.39%
Kroger Co	3,000	1.22%
Honda of America Manufacturing	2,750	1.12%
Dayton Public Schools	2,722	1.11%
	<u>64,842</u>	<u>26.46%</u>

Source: Dayton Area Chamber of Commerce

MONTGOMERY COUNTY, OHIO
Selected Operating Indicators
Last Ten Years

	2008	2009	2010	2011
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	37,160	31,573	29,510	27,540
Calls dispatched handled	344,319	430,459	386,542	583,889
Common Pleas Court				
Caseload for civil cases	16,901	16,052	16,327	14,550
Caseload for criminal cases	6,652	5,432	4,865	5,013
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	30,868	27,891	25,674	31,882
Community and economic development				
Building Regulations				
Building inspections	8,449	7,019	7,691	7,959
Electrical inspections	5,699	4,987	4,647	4,885
Building permits issued	1,578	1,335	1,356	1,567
Building permits total estimated value of buildings	\$181,232,493	\$108,159,913	\$312,772,206	\$174,980,692
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	30	24	28	27
North system	18	15	17	16
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	16	14	14	16
Eastern Regional Treatment Plant	10	8	8	11
Solid Waste Management				
Tons of solid waste disposed of	533,670	495,467	498,453	513,270
Parking Facilities				
Public parking capacity (spaces)	1,607	1,610	1,610	1,610
Employee-only parking capacity (spaces)	580	552	552	552
Stillwater Center				
Total patient days	37,015	36,670	36,154	36,104
Percentage of occupancy	102.0%	101.0%	99.6%	99.2%

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

2012	2013	2014	2015	2016	2017
25,734	27,474	25,933	25,211	25,211	24,435
635,933	631,206	630,171	613,770	597,340	588,501
13,617	11,756	10,596	9,647	10,000	8,733
4,874	4,874	5,144	4,851	5,000	5,402
27,000	31,200	15,600	13,156	14,876	16,000
8,657	8,973	8,878	9,706	10,141	9,882
5,248	5,382	4,814	5,246	5,514	5,108
1,624	1,583	1,646	1,721	1,847	1,730
\$169,269,641	\$255,163,479	\$663,855,046	\$536,089,907	\$268,877,786	\$224,468,562
27	26	23	23	30	24
17	15	14	14	18	17
12	15	15	15	15	15
8	9	9	9	8	9
471,373	492,919	501,519	531,241	557,653	571,615
1,610	1,610	1,610	1,610	1,610	1,610
552	552	552	552	552	552
36,140	35,665	35,450	35,333	35,368	35,399
98.8%	98.7%	97.5%	98.4%	98.3%	98.6%

MONTGOMERY COUNTY, OHIO
Employees by Function
Last Ten Years

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities										
General government	357	328	307	297	262	304	305	337	1,449	1,752
Judicial and law enforcement	1,963	1,798	1,678	1,604	1,529	1,760	1,741	1,879	670	849
Environment and public works	120	118	116	110	115	117	113	117	94	95
Social services	1,510	1,699	1,626	1,533	1,412	1,316	1,337	1,485	1,406	810
Community and economic development	59	47	28	25	25	26	34	39	239	28
Total Governmental Activities	4,009	3,990	3,755	3,569	3,343	3,523	3,530	3,857	3,858	3,534
Business-type Activities										
Water	81	82	87	86	86	99	95	110	104	80
Wastewater	144	128	136	129	135	114	115	124	127	129
Solid Waste Management	77	71	67	65	65	62	53	66	70	67
Parking Facilities	5	5	5	5	5	5	5	4	4	3
Stillwater Center	185	175	187	192	180	204	198	213	203	158
Total Business-type Activities	492	461	482	477	471	484	466	517	508	437
Total Primary Government	4,501	4,451	4,237	4,046	3,814	4,007	3,996	4,374	4,366	3,971

Source: County position-control records

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Judicial and Law Enforcement										
<i>Sheriff</i>										
Jails	1	1	1	1	1	1	1	1	1	1
<i>County Courts</i>										
Detention Facilities	3	3	3	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3	3	3	3
Environment and Public Works										
<i>County Engineer</i>										
Roads (centerline miles)	320	318	320	320	320	320	320	320	320	320
Bridges	378	364	387	399	392	393	396	398	401	403
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	6	6	6	6	6	6	4
Community & Economic Development										
<i>County Parks</i>										
Parks acreage	690	475	475	475	475	475	475	475	475	475
Parks	4	3	3	3	3	3	3	3	3	3
Shelters	17	11	11	11	11	11	11	11	11	11
Tennis courts	21	16	16	16	16	16	16	16	16	16
Basketball courts	11	3	3	13	13	13	13	13	13	13
Ball diamonds	17	11	11	11	11	11	11	11	11	11
Water										
Water lines (miles)	1,347	1,348	1,367	1,374	1,374	1,374	1,376	1,379	1,385	1,385
Wastewater										
Sewer lines (miles)	1,200	1,202	1,203	1,207	1,210	1,208	1,224	1,226	1,231	1,233
Lift stations	37	37	26	36	36	36	37	45	45	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	2	2	2	2	2	2	2	1	1	1
Parking Facilities										
Public Parking Garage	2	2	2	2	2	2	2	2	2	2
Public Parking Lot	2	2	2	2	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1	1	0	0	0
Employees-only Parking Garage	1	1	1	1	1	1	1	1	1	1

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

MONTGOMERY COUNTY, OHIO

Synopsis of Insurance

December 31, 2017

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period/ Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	40000829ECYOHP04	Cyber Liability- 7/1/17-7/1/18			\$1,702
	4000829ENVOHP04	Pollution Liability- 7/1/17-7/1/18			\$689
	40000829PKGOHP08	Workplace Violence- 7/1/17-7/1/18			\$689
	40000829PKGOHP08	7/1/17-7/1/18 Acts or Omissions Directors & Officers Liability	\$5,000,000 Per Incident Aggregate	up to \$2,500	\$46,806
	40000829PKGOHP08	7/1/17-7/1/18 Liability Medical Pay Buses-Comprehensive All Other Vehicles-Comprehensive Buses-Collision All Other Vehicles-Collision	\$5,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$1,000 \$250 \$1,000 \$500	\$57,142
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	MK716	12/5/17-12/5/18 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	\$260,000 + 10,000 Engineering Fee
Travelers Insurance	105912654	3/31/17-3/31/20 Crime	\$1,000,000	\$25,000	\$7,151
	106710541	3/31/17-3/31/18 Cyber Liability	\$5,000,000	\$100,000	\$45,330
Catlin Insurance Group	ESG0049618	3/31/17-3/31/18 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$269,000
StarStone Specialty Insurance Co.	06107B176AHL	3/31/17-3/31/18 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$32,500
Endurance American Insurance	EXC30000077001	3/31/17-3/31/18 Excess Liability above Scottsdale	\$10,000,000 xs of \$5,000,000	xs \$500,000 SIR	\$82,500
Great American Assurance Company	EXC1603398	3/31/17-3/31/18 Excess Liability above Endurance policy	\$10,000,000 xs of \$15,000,000 Aggregate	xs \$500,000 SIR	\$43,500
Midwest Employers	EWC009224	11/1/16-11/1/18 Excess Workers' Compensation	Statutory	\$800,000	\$177,431
Travelers Insurance	106435400	12/31/15-12/31/19 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,166
	106059216	3/19/17-3/18/18 Common Pleas Scheduled Bond Program	\$793,000	\$0	\$2,873
	106056682	1/1/15-1/1/18 Furtherance of Justice Bond - Phil Plummer, County Sheriff	\$100,399	\$0	\$790
	105216136	1/1/17-1/1/21 Furtherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$260
	105459839	6/29/14-6/29/19 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$455

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



MONTGOMERY
C O U N T Y

Front & Rear Photo: Brian Schoenharl

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Dave Yost • Auditor of State

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 9, 2018**