



**MONTGOMERY COUNTY
DECEMBER 31, 2020**

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2020	1
Notes to the Schedule of Expenditures of Federal Awards	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	9
Schedule of Findings.....	13
Attachment: Comprehensive Annual Financial Report	

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MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

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>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6H79SP080283-02M001 6H79SP080283-03M001 6H79SP080283-04M001 6H79SM081263-02M001 6H79SM081263-02M002 6H79SM083396-01M002 5H79TI080283-01	18,192 445,478 14,080 53,439 13,060 32,210 311,936	18,192 376,028
<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	2000338 2100327 1H79TI080919	57,990 3,160 81,000	57,990 3,160
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>1,030,545</u>	<u>640,914</u>
<i>Passed Through Supreme Court of Ohio</i>				
State Court Improvement Program	93.586	N/A	35,794	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Community-Based Child Abuse Prevention Grants	93.590	G-1601OHFRPG	89,500	
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	232,936	232,936
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2021-11-5969	4,736,033	
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	2001OHSOSR	<u>336,077</u>	
Total Social Services Block Grant			<u>5,305,046</u>	<u>232,936</u>
Medicaid Cluster				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	2005OH5ADM / 2105OH5ADM N/A	1,694,332 269,749	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5969	<u>12,590,537</u>	
Total Medicaid Cluster			<u>14,554,618</u>	
<i>Passed Through Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program	93.767	G-2021-11-5969	524,977	
<i>Passed Through Ohio Department of Family and Children First:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	5AU-02-C0057	65,201	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2021-11-5969	<u>284,614</u>	
Total MaryLee Allen Promoting Safe and Stable Families Program			<u>349,815</u>	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families	93.558	G-1819-11-5782 G-2021-11-5969	14,407,215	
Child Support Enforcement	93.563	G-1819-11-5782 G-2021-11-5969	8,546,716	
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-2021-11-5969	<u>1,178,456</u>	
Total CCDF Cluster			<u>1,178,456</u>	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5969	256,493	
Foster Care Title IV-E	93.658	G-2021-11-5969	9,898,056	
Foster Care Title IV-E		G-2021-06-0077	<u>2,068,694</u>	
Total Foster Care Title IV-E			<u>11,966,750</u>	
Adoption Assistance	93.659	G-1819-11-5782 / G-2021-11-5969	7,689,490	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5969	180,017	
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Opioid STR	93.788	1900634 1900851 2000467 2100775	5,762 (9,473) 481,282 14,990	5,762 (9,473) 461,704 14,990
Total Opioid STR			<u>492,561</u>	<u>472,983</u>
<i>Direct:</i>				
Drug Free Communities Support Program Grants	93.276	1H79SP080636-01 6H79SP080636-02M001	91,765 16,510	5,131
Total Drug Free Communities Support Program Grants			<u>108,275</u>	<u>5,131</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1900691 2000381 2100396	29,250 92,122 33,461	29,250 92,122 33,461
Total Projects for Assistance in Transition from Homelessness (PATH)			<u>154,833</u>	<u>154,833</u>

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
Block Grants for Community Mental Health Services	93.958	N/A	401,294	401,294
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2000058 2100032 N/A	111,876 37,292 2,794,177	111,876 37,292 2,794,177
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,943,345</u>	<u>2,943,345</u>
Total United States Department of Health and Human Services			<u>70,215,740</u>	<u>4,851,436</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-08-UN-39-0006 B-16-UC-39-0004 B-17-UC-39-0004 B-18-UC-39-0004 B-19-UC-39-0004 B-20-UC-39-0004	57 1,724 325 676,103 314,319 51,227	57 1,724 325 676,103 314,319 51,227
Total Community Development Block Grants/Entitlement Grants			<u>1,043,755</u>	<u>1,043,755</u>
Total CDBG - Entitlement Grants Cluster			<u>1,043,755</u>	<u>1,043,755</u>
Emergency Solutions Grant Program	14.231	E-18-UC-39-0004 E-19-UC-39-0004	7,606 86,184	7,606 86,184
Total Emergency Solutions Grant Program			<u>93,790</u>	<u>93,790</u>
Home Investment Partnerships Program	14.239	M-12-UC-39-0208 M-16-UC-39-0208 M-17-UC-39-0208 M-18-UC-39-0208 M-19-UC-39-0208 M-20-UC-39-0208	50 102,571 426,815 71,600 77,831 574	50 102,571 426,815 71,600 77,831 574
Total Home Investment Partnerships Program			<u>679,441</u>	<u>679,441</u>
Supportive Housing Program	14.235			
Homeless Management Information Systems SFY 2019		OH0127L5E051508	16,234	
Coordinated Entry SFY 2017		OH0589L5E051700	10,854	
Homeless Management Information Systems 20/21		OH0127L5E051912	134,558	
Coordinated Entry SFY 2018		OH0589L5E051902	122,831	
Total Supportive Housing Program			<u>284,477</u>	
Continuum of Care Program	14.267	OH0588L5E051700 OH0649L5E051900	190,006 21,327	
Total Continuum of Care Program			<u>211,333</u>	
Total United States Department of Housing and Urban Development			<u>2,312,796</u>	<u>1,816,986</u>
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
DNA Backlog Reduction Program	16.741	2017-DN-BX-0122 2018-DN-BX-0063 2019-DN-BX-0004	32,922 156,111 69,545	
Total DNA Backlog Reduction Program			<u>258,578</u>	
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2017-MO-BX-0003	67,620	
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0099	153,131	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2018-DU-BX-0175 2017-DN-BX-0151	5,251 3,150	
Total National Institute of Justice Research, Evaluation, and Development Project Grants			<u>8,401</u>	
Equitable Sharing Program	16.922	OH0570000 OHEQ00316	31,893 6,705	
Total Equitable Sharing Program			<u>38,598</u>	
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1605 2020-CE-CCF-2148	49,223 119,510	
Total COVID-19 Coronavirus Emergency Supplemental Funding Program			<u>168,733</u>	
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Justice and Delinquency Prevention	16.540	2018-JJ-DMC-0007	45,000	
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2020-VOCA-132925640 N/A	234,413 59,049	
Total Crime Victim Assistance			<u>293,462</u>	
<i>Direct:</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2018-CD-BX-0057	33,143	
<i>Passed through Ohio Department of Public Safety</i>				
Residential Substance Abuse Treatment for State Prisoners	16.593	2018-RS-SAT-101	121,257	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-A01-6803 2018-JG-A01-6803 2019-JG-A01-6803 2019-DL-LEF-5845 2019-RO-ETF-R569	4,125 429 61,966 45,150 46,678	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>158,348</u>	

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM / CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
Total United States Department of Justice			<u>1,346,271</u>	
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services: Area 7 Workforce Investment Board</i>				
<i>WIOA Cluster</i>				
WIOA Adult Program	17.258	2021-21-7357-1	1,153,938	
WIOA Youth Activities	17.259	2021-21-7357-1	988,299	
WIOA Dislocated Worker Formula Grants	17.278	2021-21-7357-1	<u>831,395</u>	
Total WIOA Cluster			<u>2,973,632</u>	
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	2021-21-7357-1	9,900	
Total United States Department of Labor			<u>2,983,532</u>	
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205	PID 95393 PID 94020 PID 108791 PID 98692	9,799,280 598,380 261,906 970,890	
Total Highway Planning and Construction			<u>11,630,456</u>	
Total Highway Planning and Construction Cluster			<u>11,630,456</u>	
<i>Passed Through Ohio Department of Public Safety</i>				
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	20.600	69A37519300004020OH0 69A37520300004020OH0	8,262 2,518	
Total State and Community Highway Safety			<u>10,780</u>	
National Priority Safety Programs	20.616	39A3751930000405DOHL	<u>3,472</u>	
Total Highway Safety Cluster			<u>14,252</u>	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37519300001640OHA 69A37520300001640OH0	21,815 2,744	
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>24,559</u>	
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	<u>12,199</u>	
Total United States Department of Transportation			<u>11,681,466</u>	
UNITED STATES DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety</i>				
<i>Emergency Management Performance Grants</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064 N/A	174,010 1,044,952	
Total Emergency Management Performance Grants			<u>1,218,962</u>	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-4447-OH	249,606	
Homeland Security Grant Program	97.067	EMW-2017-SS-00065-S01	<u>313,486</u>	
Total United States Department of Homeland Security			<u>1,782,054</u>	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through Miami Valley Career Technology Center:</i>				
<i>Adult Education - Basic Grants to States</i>				
Adult Education - Basic Grants to States	84.002	051284-AB-SI-2020 051284-AB-SI-2021	17,500 17,500	
Total Adult Education - Basic Grants to States			<u>35,000</u>	
Total United States Department of Education			<u>35,000</u>	
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5969	<u>3,829,578</u>	
Total SNAP Cluster			<u>3,829,578</u>	
<i>Passed Through Ohio Department of Education</i>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	N/A	27,611	
COVID-19 School Breakfast Program		N/A	<u>32,209</u>	
Total School Breakfast Program			<u>59,820</u>	
National School Lunch Program	10.555	N/A	63,753	
COVID-19 National School Lunch Program		N/A	<u>59,254</u>	
Total National School Lunch Program			<u>123,007</u>	
Total Child Nutrition Cluster			<u>182,827</u>	
Total United States Department of Agriculture			<u>4,012,405</u>	

MONTGOMERY COUNTY, OHIO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

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 TREASURY				
<i>Direct:</i>				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	82,958,813	67,022,750
<i>Passed Through Ohio Department of Medicaid</i>				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	872,431	
Total COVID-19 - Coronavirus Relief Fund			<u>83,831,244</u>	<u>67,022,750</u>
Total United States Department of Treasury			<u>83,831,244</u>	<u>67,022,750</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
2018 HAVA Election Security Grants	90.404	N/A	50,125	
COVID-19 2018 HAVA Election Security Grants			453,775	
Total 2018 HAVA Election Security Grants			<u>503,900</u>	
Total United States Election Assistance Commission			<u>503,900</u>	
Total Expenditures of Federal Awards			<u>178,704,408</u>	<u>73,691,172</u>

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

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

MONTGOMERY COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2020

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) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting, except expenditures passed through the Area 7 Workforce Investment Board for the WIOA Cluster which are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the United States Department of Treasury, United States Department of Health and Human Services, United States Department of Housing and Urban Development and 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, except expenditures passed through the Area 7 Workforce Investment Board for the WIOA Cluster which are presented on an accrual basis .

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County local program income account as of December 31, 2020 is \$2,115,988.

MONTGOMERY COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE G - 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.

NOTE H – PRIOR YEAR EXPENDITURES

Federal Emergency Management Agency (FEMA) expenditures incurred in 2019 by the County but approved in 2020 were reported on the Schedule in the amount of \$249,606.

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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 30, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County and the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83 *Certain Asset Retirement Obligations*, Statement No. 84 *Fiduciary Activities*, and Statement No. 87 *Leases*. Our report refers to other auditors who audited the financial statements of Miami Valley In-Ovations, Inc. (a discretely presented component unit), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

July 30, 2021

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

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

Report on Compliance for Each Major Federal Program

We have audited Montgomery County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Montgomery County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies each of 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, 2020.

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 30, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County and the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83 *Certain Asset Retirement Obligations*, Statement No. 84 *Fiduciary Activities*, and Statement No. 87 *Leases*. 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 July 30, 2021. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements.

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



Keith Faber
Auditor of State
Columbus, Ohio

October 20, 2021

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MONTGOMERY COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2020

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):	Social Services Block Grant (CFDA #93.667) Child Support Enforcement (CFDA #93.563) Highway Planning and Construction Cluster (CFDA #20.205) COVID-19 - Coronavirus Relief Fund (CFDA #21.019)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$3,000,000 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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2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT



MONTGOMERY
C O U N T Y
OHIO

For the Year Ended
December 31, 2020

MONTGOMERY COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2020



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

Kris E. Louthan
Financial Reporting Manager

Staff Accountants:
Melissa A. Daulton
Terra E. Homan
Shannon K. Murray
Shannon C. Welch

**MONTGOMERY COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2020**

Table of Contents

		Page
<i>Introductory Section</i>	Transmittal Letter.....	5
	Certificate of Achievement for Excellence in Financial Reporting.....	11
	Elected Officials.....	12
	Organizational Chart.....	13
<i>Financial Section</i>	Independent Auditor's Report.....	15
	Management's Discussion and Analysis.....	18
	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Position.....	27
	Statement of Activities.....	28
	Fund Financial Statements:	
	Balance Sheet - Governmental Funds.....	30
	Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	32
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	33
	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	34
	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective) - General Fund and Annually Budgeted Major Special Revenue Funds:	
	General Fund.....	36
	Board of Developmental Disabilities Services.....	37
	Human Services Levy.....	38
	Children Services.....	39
	CARES Act.....	40
	Statement of Fund Net Position - Proprietary Funds.....	41
	Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	43
	Statement of Cash Flows - Proprietary Funds.....	44
	Statement of Net Position - Fiduciary Funds.....	46
	Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	47
Combining Statement of Net Position - Discretely Presented Component Units.....	48	
Combining Statement of Activities - Discretely Presented Component Units.....	49	
Notes to the Basic Financial Statements.....	50	

**MONTGOMERY COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2020**

Table of Contents

		Page
<i>Financial Section</i>	Required Supplementary Information:	
<i>(Continued)</i>	Ohio Public Employees Retirement System - Traditional and Combined Plans.....	114
	Ohio Public Employees Retirement System - OPEB Plan.....	115
	Ohio Public Employees Retirement System.....	116
	Notes to Required Supplementary Information - Ohio Public Employees Retirement System.....	117
	Condition Assessments of the County's Infrastructure Reported Using the Modified Approach.....	119
	Combining Financial Statements and Individual Fund Schedules:	
	Combining Financial Statements - Other Governmental Funds:	
	Combining Balance Sheet - Nonmajor Governmental Funds by Fund Type.....	127
	Combining Balance Sheet - Nonmajor Special Revenue Funds.....	128
	Combining Balance Sheet - Nonmajor Debt Service Funds.....	131
	Combining Balance Sheet - Nonmajor Capital Projects Funds.....	132
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds by Fund Type.....	134
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	135
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds.....	138
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	139
	Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective):	
	General Fund.....	141
	Individual Annually Budgeted Special Revenue Funds.....	165
	Individual Debt Service Funds.....	222
	Schedules of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective) - Enterprise Funds.....	229
	Internal Service Funds:	
	Combining Statement of Fund Net Position - Internal Service Funds.....	248
	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds.....	250
	Combining Statement of Cash Flows - Internal Service Funds.....	252
	Schedules of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis and Perspective) - Individual Annually Budgeted Internal Service Funds.....	254
	Fiduciary Funds - Custodial Funds:	
	Combining Statement of Fiduciary Net Position - Custodial Funds.....	269
	Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	270

**MONTGOMERY COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2020**

Table of Contents

<i>Statistical Section</i>		Page
	Statistical Section Description.....	271
	<i>Financial Trends:</i>	
	Net Position by Component - Last Ten Years.....	272
	Changes in Net Position - Last Ten Years.....	274
	Governmental Activities Tax Revenues by Source - Last Ten Years.....	278
	Fund Balances of Governmental Funds - Last Ten Years.....	280
	Changes in Fund Balances of Governmental Funds - Last Ten Years.....	282
	<i>Revenue Capacity:</i>	
	Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	284
	Property Tax Rates - Direct and All Overlapping Governments - Last Ten Years.....	285
	Principal Property Taxpayers - Current and Nine Years Ago.....	288
	Property Tax Levies and Collections - Last Ten Years.....	289
	<i>Debt Capacity:</i>	
	Ratios of Outstanding Debt by Type - Last Ten Years.....	290
	Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures - Last Ten Years.....	290
	Legal Debt Margin Information.....	292
	Computation of Direct, Overlapping and Underlying Debt.....	293
	Schedule of Enterprise Fund Revenue Bond Coverage - Last Ten Years.....	294
	<i>Demographic and Economic Information:</i>	
	Demographic and Economic Statistics.....	295
	Principal Employers - Current and Nine Years Ago.....	297
	<i>Operating Information:</i>	
	Selected Operating Indicators - Last Ten Years.....	298
	Employees by Function - Last Ten Years.....	300
	Capital Asset Statistics by Function - Last Ten Years.....	301
	Synopsis of Insurance.....	302



Introductory Section

MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER



July 30, 2021

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

Citizens of Montgomery County,

I am pleased to present the Montgomery County Comprehensive Annual Financial Report for the fiscal year ended December 31, 2020. 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, 2020. 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 Comprehensive Annual Financial Report. 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 531,800 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 intellectual and/or developmental disabilities, and two public parking garages in addition to two employee-only parking garages.

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

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

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

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

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

ECONOMIC CONDITIONS AND EMPLOYMENT

The strength of the Dayton area economy is derived from the importance of its aviation and aerospace industries, coupled with its diverse economic base and its geographic location, with ready access to some of the largest markets in North America. The manufacturing transportation, warehousing and logistics industries remain strong in the region. 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 largest economic impact on the region occurred in March 2020 when coronavirus (COVID-19), was detected. As a result, Ohio Governor Mike DeWine mandated a “Stay at Home” order which caused all non-essential business and school closures, event cancellations, and reduction of travel. The economic effects from the COVID-19 pandemic will have long term implications across the region.

With the onset of the pandemic and the continued recovery from the 2019 Memorial Day tornadoes, the County showed a decrease in growth during 2020. The 2020 annual average unemployment rate for the County was 8.6%, which was an increase of 4.2% from the 2019 annual average. The unemployment rate in December was 5.2%, below the national rate of 6.7%, and the State rate of 5.6%. The Ohio Department of Job & Family Services reports that for the Dayton metropolitan area the workforce in nonagricultural wage and salary employment decreased by 22,700 jobs over the year and decreases also occurred in trade, transportation, and utilities, down 1,100 jobs, financial activities, down 400 jobs, state government, down 1,200 jobs, local government, down 2,800 jobs, and educational and health services, down by 3,600 jobs. There was an increase in federal government, up by 500 jobs.

Some of the largest for-profit employers in the Dayton metropolitan area include Kettering Health Network, Premier Health Partners, 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 30,000. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base.

At the end of the year, Montgomery County employed approximately 4,469 individuals. 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 as documented in the General Fund Financial Plan. The plan was prepared by a financial planning committee comprised of local business leaders, community leaders and elected officials. In early 2020, the Board of County Commissioners launched the 2020-2024 Montgomery County Strategic Plan. This county-wide plan will make investments and implement programs to address five key strategic areas: Sustainable Community Infrastructure; Economic Stability; Thriving Youth; Community Well-Being; and Effective and Efficient Government. These issues are

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

priorities for Montgomery County and will require thoughtful and strategic investment. This five-year plan will streamline and improve operations, target resources where they are needed most, and enhance efficiency and effectiveness across the organization so that we can move the needle in these strategic areas.

The \$171.0 million appropriation for the 2021 General Fund budget is a decrease of 3% across all departments. The 2021 budget functions within the anticipated revenue stream. For the 2021 budget, sales tax revenue is projected at \$95.6 million, representing a 5.7% decrease from the prior year's \$101.3 million estimate. Local Government Fund receipts, which are correlated to state income performance, are projected to be \$7.4 million, with other intergovernmental revenues estimated at \$13.3 million for 2021.

In business-type activities, long-term financial planning includes water and sewer rate adjustments. A Capital Charge and Structure Study was completed in 2017 to determine future revenue and rate requirements. A five-year rate program (2018-2022) to replace the aging infrastructure was approved in December of 2017. The combined water and sewer rate increases for 2018 were 14% and 5.6% respectively for years 2019 through 2022. Total water consumption is expected to remain stable for 2021, projecting slight increases in residential and multi-residential customer classes offset by decreases in commercial, industrial, and institutional classes. Water consumption is projected to remain flat for years 2022-2025. Sewer consumption is expected to remain stable for 2021 projecting decreases in commercial, industrial, and institutional customer classes offset by slight increases in residential and multi-residential consumption. Sewer consumption is projected to decrease slightly for years 2022-2025. Sewer consumption is approximately 92.1% of water consumption levels, which are also based on historical usage. Solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees, are expected to remain relatively unchanged over the next five years. A proposal is pending for increasing tipping fees and tire disposal for out-of-county customers. The increase will not affect the fee for County residents. In addition, a proposal to increase the minimum charge will affect all customers.

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 1.25%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County policy is to maintain a General Fund reserve balance between 18% and 20% of expenses. The fund reserve has been recommended to be at a level to support bond ratings and cash flow. The County's 2020 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

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

be maintained at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

MAJOR INITIATIVES

Significant Events For 2020

The Montgomery County Enterprise Resource Planning (ERP) System Implementation project team was organized to implement a new Countywide accounting system. 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. Crowe LLP. was selected in March 2018 to assist the County with the implementation of Dynamics 365 (D365) for Finance and Operations. During 2020, the County began end user training on D365. Beginning in 2021 all accounting functions will be processed in the new system.

2020 was a challenging year due to the COVID-19 pandemic, which led to uncertainty throughout the United States and the County. Montgomery County responded by implementing programs that would ensure continued employment of their employees during the pandemic by implementing a hiring freeze for non-critical positions and a budget adjustment. The implementation of the hiring freeze and budget adjustment ensured that the County would not have to lay off or furlough any employees. The County also delayed several capital projects and deferred Economic Development grants.

Due to the COVID-19 pandemic, The United States Congress authorized the CARES Act, which brought \$92.8 million in relief to Montgomery County. In response to the CARES Act, the County created a temporary Office of CARES Act to manage and disburse the funds to the community. The office was able to disburse all funds between seven key programs, which were made to support the people and agencies impacted by the pandemic. The majority of the funds were distributed to schools, nonprofits and small businesses.

Plans For 2021 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.

The Montgomery County Engineer's office started the replacement of the Third Street Bridge over the Great Miami River in downtown Dayton in October 2019. The bridge officially closed in January of 2020 with plans of reopening in October 2021. Meetings about the bridge replacement began in September 2014 and the project was officially advertised June 2019. Bids opened July 30, 2019 and was awarded to Eagle Bridge with an award total of \$16,995,137.11. Third Street bridge will have access ramps from the street level down to the river and will have informational panels of inspirational individuals from Dayton and the Miami Valley.

Looking forward to 2022, federal funding received will assist in alleviating the effects of the pandemic. The funds will be used in facilities to make ventilation improvements, restocking Personal Protective Equipment and supplies, and better

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

support the vulnerable population. The County will continue to address the economic impact of the pandemic by providing grants to support small businesses, replace lost public sector revenue, and improve health care capacity at locations such as the jail, Stillwater Center, and Juvenile Court.

The Board of County commissioners continue to address the concerns with the operation of the Montgomery County Jail. A consultant was hired to create the Montgomery County Jail Master Plan which will guide long-term, strategic investments in the jail's infrastructure, programming, and services. This master plan is scheduled to be completed sometime soon.

AWARDS AND ACKNOWLEDGEMENTS

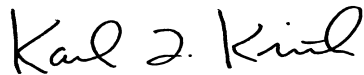
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. This was the thirty-sixth consecutive 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 product of the combined talents and efforts of numerous individuals associated with Montgomery County, Ohio. The sound financial leadership provided by the County's various elected officials and the hard work and diligence of their collective finance and accounting personnel is reflected on the following pages.

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

Sincerely,



Karl L. Keith
Montgomery County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Montgomery
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

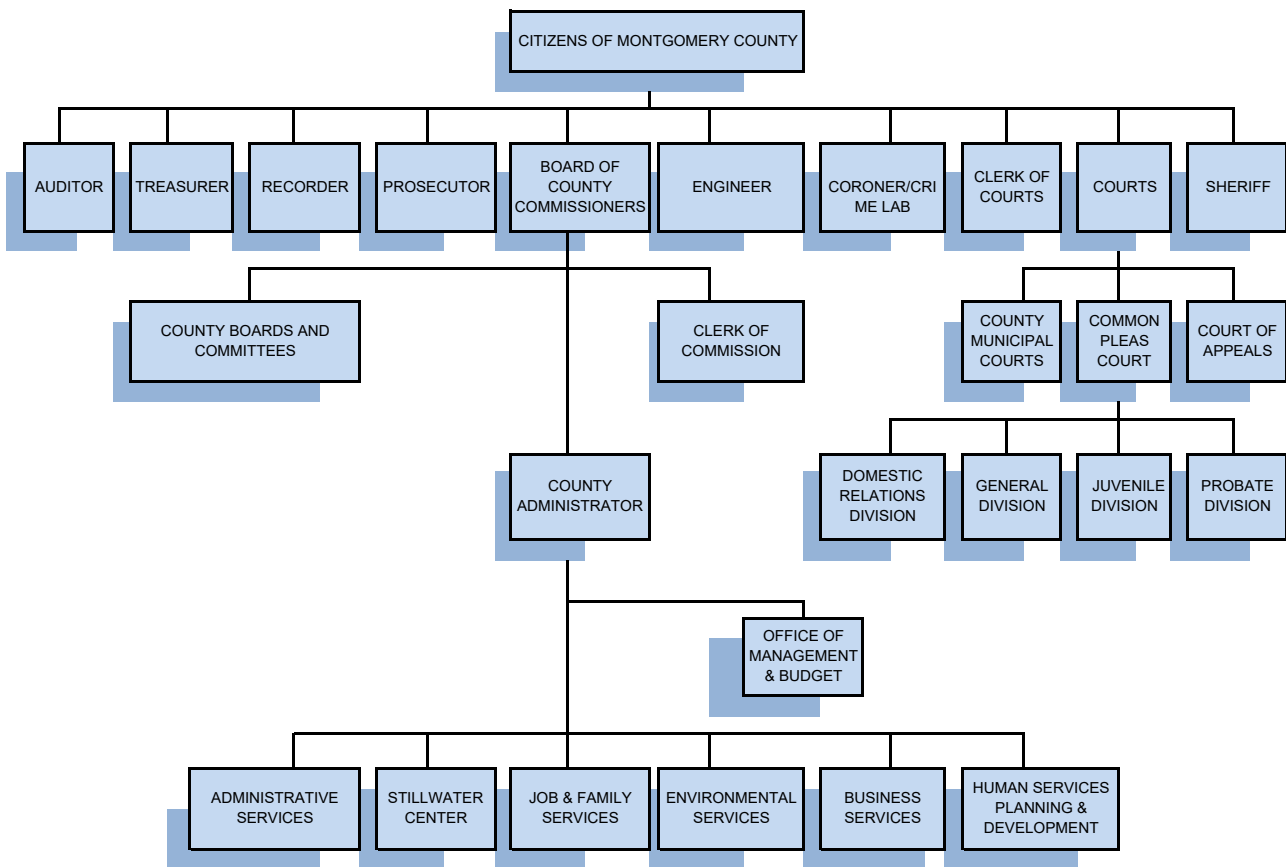
Christopher P. Morill

Executive Director/CEO

**MONTGOMERY COUNTY, OHIO
ELECTED OFFICIALS**

<i>Board of County Commissioners</i>	Judy Dodge	President
	Deborah A. Lieberman	Commissioner
	Carolyn Rice	Commissioner
<i>Other Elected Officials</i>	Karl L. Keith	Auditor
	Mike Foley	Clerk of Courts
	Dr. Kent E. Harshbarger	Coroner
	Paul Gruner	Engineer
	Mathias H. Heck, Jr.	Prosecutor
	Brandon C. McClain	Recorder
	Rob Streck	Sheriff
	Russ Joseph	Treasurer
<i>Second District Court Of Appeals</i>	Honorable Mary E. Donovan	Presiding Judge
	Honorable Michael T. Hall	Administrative Judge
	Honorable Michael L. Tucker	Judge
	Honorable Jeffrey E. Froelich	Judge
	Honorable Jeffrey M. Welbaum	Judge
<i>Common Pleas Court</i>	<i>General Division</i>	
	Honorable Barbara P. Gorman	Presiding Judge
	Honorable Gregory F. Singer	Administrative Judge
	Honorable Dennis J. Adkins	Judge
	Honorable Steven K. Dankof	Judge
	Honorable Mary Katherine Huffman	Judge
	Honorable Michael W. Krumholtz	Judge
	Honorable Mary Montgomery	Judge
	Honorable Timothy N. O'Connell	Judge
	Honorable E. Gerald Parker, Jr	Judge
	Honorable Richard S. Skelton	Judge
	Honorable Mary Wiseman	Judge
	<i>Domestic Relations Division</i>	
	Honorable Denise L. Cross	Administrative Judge
	Honorable Timothy D. Wood	Judge
<i>Juvenile Division</i>		
Honorable Anthony Capizzi	Administrative Judge	
Honorable Helen Wallace	Judge	
<i>Probate Division</i>		
Honorable Alice O. McCollum	Judge	
<i>County Municipal Courts</i>	<i>Eastern & Western Division</i>	
	Honorable James D. Piergies	Presiding and Administrative Judge
	Honorable William C. Cox	Judge

*Montgomery County
Organizational Chart*



County Boards and Committees

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

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Financial Section

OHIO AUDITOR OF STATE KEITH FABER



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Dayton, Ohio 45402-1502
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WestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Montgomery County
451 West Third Street
Dayton, Ohio 45402

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Miami Valley In-Ovations, Inc., which represents 45 percent of the assets, 36 percent of the net position, and 45 percent of the revenues of the aggregate discretely presented component units. Those statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Miami Valley In-Ovations, Inc., is based solely on the report of the other auditor. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio, as of December 31, 2020, 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, and Cares Act funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note C to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83 *Certain Asset Retirement Obligations*, Statement No. 84 *Fiduciary Activities*, and Statement No. 87 *Leases*. We did not modify our opinion regarding this matter.

As discussed in Note V to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We and the other auditors subjected this information to the auditing procedures 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 have also issued our report dated July 30, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 30, 2021

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020. 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

- Despite the economic uncertainty caused by the COVID-19 pandemic, sales tax revenue for 2020 increased by \$3.2 million over 2019.
- In 2020, the Montgomery County Auditor's office completed and released the full property reappraisal, which is a requirement of the State of Ohio. The State ordered adjustments increased property values by 13.3 percent and gained more than \$3.5 billion in value throughout the county. This is largely due to a \$3.1 billion increase in residential values which is a 15.5 percent increase. Despite uncertain times the county is experiencing vigorous growth with property sales and new construction. The new values from the reappraisal will affect the property taxes paid in 2021.
- In March of 2020, the Federal Reserve cut rates by 150 basis points in response to the growing economic threat from the Coronavirus. This led the County to modify its current investment strategy resulting in a 10.47 percent or \$59.9 million increase in the investment portfolio compared to 2019's 11.12 percent or \$57.2 million increase.

Overview of the Financial Statements

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

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

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, environment and public works, social services, and community and economic development. The business-type activities of the County include five enterprise activities: an intermediate care facility for persons with profound intellectual and/or developmental disabilities, a wastewater system, water system, solid waste management system and parking facilities.

The government-wide financial statements include not only the County itself (known as the primary government), but

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020

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

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 and CARES Act, 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 - 40 of this report.

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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020

administration, employee timekeeping, information technology, accounting system services, and other data services. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

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

The basic proprietary fund financial statements can be found on pages 41 - 45 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 basic fiduciary fund financial statements can be found on pages 46 - 47 of this report.

Component Units: The County has two discretely presented component units as described in Note A. Combining statements of the component unit information can be found on pages 48 - 49 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 50 - 113 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 114 - 121, relating to the County's proportionate share of the net pension and net OPEB liability (asset) for the last one to five years and infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 122 - 270 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020

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 \$950 million as of December 31, 2019 and \$1 billion as of December 31, 2020, as follows:

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>Restated</i>		<i>Restated</i>		<i>Restated</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
Current and other assets	\$ 672,646	\$ 640,510	\$ 216,673	\$ 182,119	\$ 889,319	\$ 822,629
Capital assets	638,185	622,560	379,481	369,611	1,017,666	992,171
<i>Total Assets</i>	<u>1,310,831</u>	<u>1,263,070</u>	<u>596,154</u>	<u>551,730</u>	<u>1,906,985</u>	<u>1,814,800</u>
Total deferred outflows of resources	66,478	116,273	12,147	14,144	78,625	130,417
Long-term liabilities outstanding	528,364	630,372	124,592	121,695	652,956	752,067
Other liabilities	44,091	38,534	10,852	11,154	54,943	49,688
<i>Total Liabilities</i>	<u>572,455</u>	<u>668,906</u>	<u>135,444</u>	<u>132,849</u>	<u>707,899</u>	<u>801,755</u>
Total deferred inflows of resources	242,365	163,196	12,048	3,033	254,413	166,229
Net Position:						
Net investment in capital assets	569,324	548,110	316,775	315,520	886,099	863,630
Restricted	235,759	228,164	11,462	9,904	247,221	238,068
Unrestricted	(242,594)	(229,033)	132,572	104,568	(110,022)	(124,465)
<i>Total Net Position</i>	<u>\$ 562,489</u>	<u>\$ 547,241</u>	<u>\$ 460,809</u>	<u>\$ 429,992</u>	<u>\$ 1,023,298</u>	<u>\$ 977,233</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020

the statement of net position.

The largest portion of the County's total net position 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, 24.2 percent, represents resources that are subject to external restriction on how they may be used.

Total current and other assets increased by \$66.7 million or 8.1 percent due to current year increases in cash and cash equivalents and property taxes receivable. Property taxes receivable increases can be attributed to increased property values from the reappraisal. Cash and cash equivalents increased due to revenues exceeding expenditures. Long term liabilities decreased \$102.0 million due to a decrease in net pension liability. This decrease is related to the changes in assumptions for the discount rate from 3.69 percent to 3.16 percent. Net investment in capital assets increased by \$21.2 million. This increase is due to construction in progress related to ongoing road and bridge projects.

The following provides a summary of the County's changes in net position for 2020, along with comparative data for the prior year.

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 87,155	\$ 78,652	\$ 149,697	\$ 137,513	\$ 236,852	\$ 216,165
Operating grants and contributions	251,124	165,907			251,124	165,907
Capital grants and contributions	19,048	13,876	1,241	1,810	20,289	15,686
General revenues:						
Property taxes	139,840	138,676			139,840	138,676
Sales taxes	104,048	101,676			104,048	101,676
Other taxes	14,797	14,906			14,797	14,906
Unrestricted grants	21,371	20,074			21,371	20,074
Unrestricted investment earnings	18,317	18,874	145	15	18,462	18,889
Miscellaneous	7,387	6,280	4,351	2,927	11,738	9,207
<i>Total Revenues</i>	<u>663,087</u>	<u>558,921</u>	<u>155,434</u>	<u>142,265</u>	<u>818,521</u>	<u>701,186</u>
Expenses:						
General government	96,274	48,570			96,274	48,570
Judicial and law enforcement	213,502	224,598			213,502	224,598
Environment and public works	20,977	20,703			20,977	20,703
Social services	255,063	264,699			255,063	264,699
Community and economic development	56,045	14,260			56,045	14,260
Interest and fiscal charges	1,771	540			1,771	540
Stillwater Center			21,325	20,071	21,325	20,071
Wastewater			37,683	41,011	37,683	41,011
Water			39,436	40,009	39,436	40,009
Solid Waste Management			29,406	22,830	29,406	22,830
Parking Facilities			974	1,030	974	1,030
<i>Total Expenses</i>	<u>643,632</u>	<u>573,370</u>	<u>128,824</u>	<u>124,951</u>	<u>772,456</u>	<u>698,321</u>
Change in net position before transfers	19,455	(14,449)	26,610	17,314	46,065	2,865
Transfers	(4,207)	(4,512)	4,207	4,512	0	0
Change in net position	15,248	(18,961)	30,817	21,826	46,065	2,865
Net Position - Beginning, Restated	547,241	566,202	429,992	408,166	977,233	974,368
Net Position - Ending	<u>\$ 562,489</u>	<u>\$ 547,241</u>	<u>\$ 460,809</u>	<u>\$ 429,992</u>	<u>\$ 1,023,298</u>	<u>\$ 977,233</u>

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020

Governmental Activities:

Governmental Activities revenue exceeded expenditures by approximately \$19.5 million before transfers. Revenue for the County increased by \$104.2 million over 2019 primarily due to operating grants and contributions. Operating grants and contributions increased \$85.2 million due to funding received for the CARES Act. Charges for Services increased \$8.5 million due to additional services provided by the County.

In total, the governmental activities expenses increased by \$70.3 million. The major increase in expenses is due to an increase in general government and community and economic development expenditures by \$47.7 and \$41.8 million, respectively. The increase in general government expenses is mainly due to additional costs associated with the County operations and services for safety protocols related to the pandemic and distribution of CARES Act money to local school districts. Community and economic development increased expenses can be attributed to increased costs so workforce training and development could continue during the pandemic and distributions of CARES Act money to small businesses, non-profit organizations, and individuals within the County to assist with housing and utilities.

Business-type Activities:

The net position for business type activities increased by approximately \$30.8 million from 2019, with revenues increasing \$13.2 million primarily due to increased sewer and water rates during 2020 for the Wastewater and Water funds. Overall expenses increased by \$3.9 million in business-type activities with the Solid Waste Management fund having the biggest increase in expenses of \$6.6 million. This increase can be attributed to adjustments made for GASB 84 for undispersed fees due to other government agencies that were previously recorded in an Agency fund.

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 five governmental funds as major including the General, Board of Developmental Disabilities Services, Human Services Levy, Children Services and CARES Act, which combine for 58.27 percent of all governmental fund balances and 70.7 percent of the governmental funds' total assets of \$650,206,166.

Overall, the major governmental funds experienced a fund balance increase of \$9.9 million. The increase is mainly due to intergovernmental revenue increasing due to funding for the CARES Act. 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 \$131,170,522 reflecting an increase of \$21,351,584 from 2019. This is attributed to a decrease in transfers out of \$10.4 million compared to 2019 and an overall increase in revenues primarily lead by an increase in sales tax revenue.

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

The Board of Developmental Disabilities Services fund balance at year end was \$9,891,119. This represents a decrease of \$5,949,313 from 2019. This is primarily due to a decrease in intergovernmental revenue of \$12,426,592, which is related to a delay in the collection of federal revenues and the elimination of an operating subsidy in state revenues.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020

The Human Services Levy fund balance at year end was \$73,139,478. This represents a decrease of \$7,110,352 in fund balance. This decrease can be attributed to an increase of \$7,561,818 in intergovernmental expenditures from 2019. This is largely due to timing issues related to medical billings for indigent residents from area hospitals.

The Children Services fund balance at year end was \$1,066,259. This represents a \$1,575,094 increase from 2019. Expenditures continue to outpace revenues but transfers from the General fund were more than sufficient to cover the increase in expenditures. The increase in expenditures is attributed to an increase in costs associated with the placement of children having complex needs along with the dramatic increase in costs for foster care on a daily rate basis.

The CARES Act fund was established in 2020. The County received revenues of \$90.2 million. \$80.4 million was distribute to local school districts, small businesses, non-profits, and community development programs. Of the remaining \$9.8 million, \$7.3 million was accrued liabilities and \$2.5 million as unearned revenue.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Total operating revenues increased by \$12,102,956 during 2020. The Stillwater Center had an increase of \$350,776, Wastewater fund had an increase of \$1,112,657, Water fund had an increase of \$4,246,711, and Solid Waste Management had an increase of \$6,495,114. The Parking Facilities had a decrease of \$128,769. Total operating expenses increased by \$3,981,197, with the biggest increase in other expenses related to adjustments made for GASB 84 for undispersed fees due to other government agencies that were previously recorded in an Agency fund.

General Fund Budgetary Highlights

The revenue estimate for the General Fund was increased by approximately \$4 million to the final amount of \$177 million. The increase in the estimated resources was due to fees and charges for services and intergovernmental revenues. There were very minor changes made to the estimates for fines and forfeitures revenues. Even after the revisions to the budget, actual revenues came in approximately \$2.7 million more than the final budgeted amount, mostly attributable to an increase in sales tax and investment earnings.

The original appropriation for total expenditures was increased by approximately \$159 thousand during the year. The decrease in the social services function of \$3,000,000 was offset by minimal increases in functions for environmental and public works and community and economic development in addition to a significant increase of \$2,983,905 in the judicial and law function. Transfers out increased by \$6.5 million from original to final appropriation to cover unexpected operating expenses.

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, 2020, approximated \$1.0 billion (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements (including intangible right to use buildings); furniture, fixtures and equipment (including intangible right to use equipment); utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$25.5 million, or approximately 2.57 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$15.6 million. Major events for governmental activity capital assets include the completion of the Sheriff training complex, and several smaller bridge projects as well as continuing road and bridge projects. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020

approximately \$9.9 million. This increase is primarily due to an increase in construction and improvements in water and sewer capital projects. Additional information concerning the County's capital assets is provided in Note I.

The County manages its roadway conditions using a MicroPAVER pavement management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 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 2020, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$4,302,599 and actual expenditures were \$3,739,875, which represents approximately 87 percent of the amount budgeted. The \$562,724 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which include road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2020 of the County's bridges have resulted in ratings consistent with the previous year since they found that 96 percent of the County bridges have a rating of fair or better. For 2020, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,538,087 and actual expenditures were \$1,389,041, which represents approximately 90 percent of the amount budgeted. The \$149,046 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, 2020, the net carrying amount of the County's total bonded debt externally outstanding was \$14,687,384. Of this amount, \$9,557,733 represents general obligation bonds applicable for governmental activities and \$165,000 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 \$3,243,100 of self-supporting general obligation bonds and \$1,721,551 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 \$57,766,852 were payable from business-type activities and \$2,715,165 were payable from governmental activities. The County's total bonded debt decreased by \$4,107,313 during 2020, 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 \$109,161,023, 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 J.

**MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2020**

Request for Information

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

MONTGOMERY COUNTY, OHIO

Statement of Net Position

December 31, 2020

	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 398,080,999	\$ 176,128,337	\$ 574,209,336	\$ 12,203,385
Cash and Cash Equivalents in Segregated Accounts	12,185,397		12,185,397	
Materials and Supplies Inventory	203,114	1,639,839	1,842,953	3,756
Accrued Interest Receivable	3,237,263	3,391	3,240,654	
Accounts Receivable	4,413,707	30,644,736	35,058,443	208,979
Internal Balances	7,590,261	(7,590,261)	0	
Prepaid Items	1,465,056		1,465,056	40,880
Other Local Taxes Receivable	20,079		20,079	
Sales Taxes Receivable	28,496,978		28,496,978	
Property Taxes Receivable	172,436,443		172,436,443	
Due from Other Governments	34,383,873	228,310	34,612,183	174,621
Leases Receivable	6,074,476	394,479	6,468,955	
Special Assessments Receivable	1,359,789		1,359,789	
Other Assets		3,391,489	3,391,489	15,289,623
Cash and Cash Equivalents with Escrow Agents		11,462,294	11,462,294	
Net Pension Asset	2,698,254	371,012	3,069,266	
Capital Assets Not Being Depreciated/Amortized	477,930,060	32,981,486	510,911,546	3,259,255
Capital Assets Being Depreciated/Amortized	160,255,483	346,499,575	506,755,058	14,315,688
<i>Total Assets</i>	<u>1,310,831,232</u>	<u>596,154,687</u>	<u>1,906,985,919</u>	<u>45,496,187</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	244,259	25,409	269,668	
Deferred Outflows - Pension	39,075,146	7,291,352	46,366,498	
Deferred Outflows - OPEB	27,158,439	4,829,810	31,988,249	
<i>Total Deferred Outflows of Resources</i>	<u>66,477,844</u>	<u>12,146,571</u>	<u>78,624,415</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	27,023,646	3,452,908	30,476,554	188,255
Retainage Payable	733,693		733,693	8,070
Accrued Wages and Benefits	5,120,720	1,243,352	6,364,072	
Due to Other Governments	4,810,837	5,352,463	10,163,300	
Matured Compensated Absences	164,305		164,305	
Accrued Interest Payable	32,437	20,823	53,260	
Unearned Revenue	2,549,868		2,549,868	1,036,672
Payroll Withholdings	2,175,105	233,423	2,408,528	
Deposits Held Due to Others	1,481,145	549,269	2,030,414	
Other			0	86,290
Long-Term Liabilities:				
Due Within One Year	28,216,113	6,742,993	34,959,106	
Due in More Than One Year:				
Net Pension Liability (See Note K)	242,350,779	33,323,239	275,674,018	
Net OPEB Liability (See Note L)	169,286,314	23,276,869	192,563,183	
Other Amounts	88,510,958	61,248,950	149,759,908	6,233,002
<i>Total Liabilities</i>	<u>572,455,920</u>	<u>135,444,289</u>	<u>707,900,209</u>	<u>7,552,289</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied to Finance Current Year Operations	148,886,916		148,886,916	
Deferred Inflows - Pension	59,329,731	7,905,139	67,234,870	
Deferred Inflows - OPEB	28,073,451	3,748,315	31,821,766	
Deferred Inflows - Leases	6,074,476	394,479	6,468,955	
<i>Total Deferred Inflows of Resources</i>	<u>242,364,574</u>	<u>12,047,933</u>	<u>254,412,507</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	569,323,929	316,774,967	886,098,896	17,574,943
Restricted for:				
Debt Service	583,171	446,972	1,030,143	
Capital Outlay	7,430,653	11,015,322	18,445,975	
Human services levy-supported service	100,683,697		100,683,697	
Developmental disabilities services	17,351,865		17,351,865	
General government purposes	4,151,012		4,151,012	
Judicial and law enforcement purposes	23,857,552		23,857,552	
Environment and public works purposes	26,940,628		26,940,628	
Social services purposes	42,169,843		42,169,843	
Community and economic development purposes	4,147,575		4,147,575	
Real estate assessment	7,245,364		7,245,364	
Other state and local grants	1,197,501		1,197,501	
Unrestricted	(242,594,208)	132,571,775	(110,022,433)	20,368,955
<i>Total Net Position</i>	<u>\$ 562,488,582</u>	<u>\$ 460,809,036</u>	<u>\$ 1,023,297,618</u>	<u>\$ 37,943,898</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, 2020

	Program Revenues			Capital Grants and Contributions
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ 96,273,855	\$ 24,691,803	\$ 47,317,045	\$ 70,405
Judicial and Law Enforcement	213,501,955	51,452,100	39,419,217	
Environment and Public Works	20,977,102	3,632,313	6,657,650	18,843,380
Social Services	255,063,464	5,365,836	110,967,525	134,000
Community and Economic Development	56,044,509	2,013,163	46,762,885	
Interest and Fiscal Charges	1,771,381			
<i>Total Governmental Activities</i>	<u>643,632,266</u>	<u>87,155,215</u>	<u>251,124,322</u>	<u>19,047,785</u>
Business-type Activities:				
Stillwater Center	21,324,853	15,811,713		
Wastewater	37,682,494	53,706,131		181,752
Water	39,435,994	48,833,186		1,059,552
Solid Waste Management	29,406,344	30,121,403		
Parking Facilities	974,174	1,224,806		
<i>Total Business-type Activities</i>	<u>128,823,859</u>	<u>149,697,239</u>	<u>0</u>	<u>1,241,304</u>
<i>Total Primary Government</i>	<u>\$ 772,456,125</u>	<u>\$ 236,852,454</u>	<u>\$ 251,124,322</u>	<u>\$ 20,289,089</u>
<i>Component Units:</i>	<u>\$ 6,080,454</u>	<u>\$ 1,489,528</u>	<u>\$ 2,654,137</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
Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year, as Restated (See Note C)

Net Position End of Year

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
\$ (24,194,602)	\$	\$ (24,194,602)	\$
(122,630,638)		(122,630,638)	
8,156,241		8,156,241	
(138,596,103)		(138,596,103)	
(7,268,461)		(7,268,461)	
(1,771,381)		(1,771,381)	
<u>(286,304,944)</u>	<u>0</u>	<u>(286,304,944)</u>	<u>0</u>
	(5,513,140)	(5,513,140)	
	16,205,389	16,205,389	
	10,456,744	10,456,744	
	715,059	715,059	
	250,632	250,632	
<u>0</u>	<u>22,114,684</u>	<u>22,114,684</u>	<u>0</u>
<u>(286,304,944)</u>	<u>22,114,684</u>	<u>(264,190,260)</u>	<u>0</u>
			(1,936,789)
18,717,982		18,717,982	
3,325,551		3,325,551	
117,796,055		117,796,055	
104,048,032		104,048,032	
3,766,452		3,766,452	
1,799,324		1,799,324	
9,230,822		9,230,822	
21,371,375		21,371,375	2,021,401
18,316,988	144,743	18,461,731	51,458
7,386,949	4,350,760	11,737,709	13,230
(4,207,130)	4,207,130	0	
<u>301,552,400</u>	<u>8,702,633</u>	<u>310,255,033</u>	<u>2,086,089</u>
15,247,456	30,817,317	46,064,773	149,300
<u>547,241,126</u>	<u>429,991,719</u>	<u>977,232,845</u>	<u>37,794,598</u>
<u>\$ 562,488,582</u>	<u>\$ 460,809,036</u>	<u>\$ 1,023,297,618</u>	<u>\$ 37,943,898</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2020

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 88,967,555	\$ 12,180,939	\$ 76,827,888
Cash and Cash Equivalents in Segregated Accounts	4,162,077		
Accrued Interest Receivable	3,015,739		
Accounts Receivable	582,228	58,304	
Interfund Receivable	19,651,529		
Due from Other Funds	531,738	512,490	282
Prepaid Items	276,263	95,607	
Other Local Taxes			
Sales Taxes Receivable	28,496,978		
Property Taxes Receivable	20,530,638	4,032,010	147,856,694
Due from Other Governments	9,430,841	8,590,053	7,402,215
Leases Receivable	6,069,282		
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	3,695,187		
<i>Total Assets</i>	<u>\$ 185,410,055</u>	<u>\$ 25,469,403</u>	<u>\$ 232,087,079</u>
LIABILITIES:			
Accounts Payable	\$ 3,875,649	\$ 599,038	\$ 3,636,775
Accrued Wages and Benefits	1,579,224	391,529	9,036
Due to Other Governments	2,601,289	511,439	37,701
Matured Compensated Absences	62,105		
Retainage Payable			
Interfund Payable		1,335,700	
Due to Other Funds	812,255	7,442	544
Unearned Revenue			
Payroll Withholdings	1,338,931	169,235	5,151
Deposits Held and Due to Others			
<i>Total Liabilities</i>	<u>10,269,453</u>	<u>3,014,383</u>	<u>3,689,207</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to Finance Current Year Operations	17,691,123	3,564,915	127,630,878
Unavailable Revenue	20,209,675	8,998,986	27,627,516
Deferred Inflows - Leases	6,069,282		
<i>Total Deferred Inflows of Resources</i>	<u>43,970,080</u>	<u>12,563,901</u>	<u>155,258,394</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	276,263	95,607	
Long-term Receivables	9,344,256		
Unclaimed Monies	3,695,187		
Restricted		9,795,512	73,139,478
Committed	3,361,456		
Assigned	4,875,609		
Unassigned (Deficit)	109,617,751		
<i>Total Fund Balances</i>	<u>131,170,522</u>	<u>9,891,119</u>	<u>73,139,478</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 185,410,055</u>	<u>\$ 25,469,403</u>	<u>\$ 232,087,079</u>

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

Children Services	Cares Act	All Other Governmental Funds	Total Governmental Funds
\$ 3,947,841	\$ 9,816,468	\$ 170,174,388	\$ 361,915,079
2,560,253		5,463,067	12,185,397
		221,524	3,237,263
14,152		2,159,695	2,814,379
			19,651,529
46,628		2,378,779	3,469,917
		95,356	467,226
		20,079	20,079
			28,496,978
		17,101	172,436,443
		8,959,315	34,382,424
		5,194	6,074,476
		1,359,789	1,359,789
			3,695,187
<u>\$ 6,568,874</u>	<u>\$ 9,816,468</u>	<u>\$ 190,854,287</u>	<u>\$ 650,206,166</u>
\$ 3,129,255	\$ 4,974,426	\$ 9,212,654	\$ 25,427,797
	15,412	2,959,211	4,954,412
50	246,042	1,414,316	4,810,837
		102,200	164,305
		733,693	733,693
1,685,000		12,847,426	15,868,126
680,148	2,030,720	1,252,570	4,783,679
	2,549,868		2,549,868
		661,788	2,175,105
		1,481,145	1,481,145
<u>5,494,453</u>	<u>9,816,468</u>	<u>30,665,003</u>	<u>62,948,967</u>
			148,886,916
8,162		6,066,499	62,910,838
		5,194	6,074,476
<u>8,162</u>	<u>0</u>	<u>6,071,693</u>	<u>217,872,230</u>
		95,356	467,226
			9,344,256
			3,695,187
1,066,259		117,944,678	201,945,927
		38,128,736	41,490,192
			4,875,609
		(2,051,179)	107,566,572
<u>1,066,259</u>	<u>0</u>	<u>154,117,591</u>	<u>369,384,969</u>
<u>\$ 6,568,874</u>	<u>\$ 9,816,468</u>	<u>\$ 190,854,287</u>	<u>\$ 650,206,166</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2020

Total governmental fund balances		\$ 369,384,969
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
Land	13,323,766	
Construction-in-progress	34,001,405	
Infrastructure	430,604,889	
Land improvements	3,208,393	
Buildings, structures and improvements (including intangible right to use)	279,753,033	
Furniture, fixtures and equipment (including intangible right to use)	71,459,492	
Accumulated Depreciation/Amortization	<u>(194,165,435)</u>	
Total capital assets		638,185,543
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	16,141,912	
Capital assets	(169,185)	
Leases payable	35,678	
Compensated absences payable	<u>838,445</u>	
Net adjustment for internal service funds		16,846,850
Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity.		3,929,100
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	23,568,096	
Other local taxes	20,079	
Sales tax	10,118,464	
Fees and charges for services	319,597	
Special assessments	1,359,789	
Intergovernmental	25,624,519	
Investment earnings	1,865,277	
Miscellaneous	<u>35,017</u>	
Total		62,910,838
The net pension and net OPEB liabilities (assets) are not due and payable in the current period; therefore, the liability (asset) and related deferred inflows/outflows are not reported in the governmental funds:		
Net Pension Asset	2,698,254	
Deferred Outflows - Pension	39,075,146	
Deferred Outflows - OPEB	27,158,439	
Net Pension Liability	(242,350,779)	
Net OPEB Liability	(169,286,314)	
Deferred Inflows - Pension	(59,329,731)	
Deferred Inflows - OPEB	<u>(28,073,451)</u>	
Total		(430,108,436)
Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid.		244,259
Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due.		(32,437)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
Special assessment bonds	(165,000)	
General obligation bonds, net carrying value	(9,350,000)	
Premium on Debt Issued	(207,733)	
Long-term loans payable for OPWC and ODOT Loans	(2,715,165)	
Leases	(56,667,975)	
Compensated absences	<u>(29,766,231)</u>	
Total		(98,872,104)
Net position of governmental activities		<u>\$ 562,488,582</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
For the Year Ended December 31, 2020

	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services	CARES Act	All Other Governmental Funds	Total Governmental Funds
REVENUES:							
Property Taxes	\$ 14,437,511	\$ 3,276,379	\$116,247,106	\$	\$	\$ 3,777,753	\$ 137,738,749
Sales Taxes	104,071,633						104,071,633
Other Local Taxes	3,766,452					11,010,067	14,776,519
Special Assessments						334,519	334,519
Charges for Services	27,568,892	471,257		178,389		44,231,019	72,449,557
Licenses and Permits	31,178					3,375,772	3,406,950
Fines and Forfeitures	9,357,190					1,649,076	11,006,266
Intergovernmental	20,428,924	4,545,608	14,863,912	27,500,716	90,225,413	126,514,660	284,079,233
Interest	19,173,842					591,072	19,764,914
Contributions and Donations				666,169			666,169
Lease Revenue	43,792					453	44,245
Other	2,553,315	153,715	282	53,785		3,431,475	6,192,572
<i>Total Revenues</i>	<u>201,432,729</u>	<u>8,446,959</u>	<u>131,111,300</u>	<u>28,399,059</u>	<u>90,225,413</u>	<u>194,915,866</u>	<u>654,531,326</u>
EXPENDITURES:							
Current:							
General Government	30,946,631				20,792,342	12,628,747	64,367,720
Judicial and Law Enforcement	112,681,425				11,234	79,202,257	191,894,916
Environment and Public Works	709,374					14,442,949	15,152,323
Social Services	5,575,226	27,654,602	17,339,779	57,020,736		102,600,042	210,190,385
Community and Economic Development	3,475,498				45,411,848	5,108,145	53,995,491
Capital Outlay						31,829,294	31,829,294
Intergovernmental:							
General Government	1,094,563				24,009,989	1,696,581	26,801,133
Judicial and Law Enforcement	1,303,431					755,153	2,058,584
Environment and Public Works	237,298					278,809	516,107
Social Services		13,568,247	17,862,261				31,430,508
Community and Economic Development	1,292,864						1,292,864
Debt Service:							
Principal Retirements	151,338	7,756				5,927,295	6,086,389
Interest and Fiscal Charges	40,264	130				1,753,296	1,793,690
<i>Total Expenditures</i>	<u>157,507,912</u>	<u>41,230,735</u>	<u>35,202,040</u>	<u>57,020,736</u>	<u>90,225,413</u>	<u>256,222,568</u>	<u>637,409,404</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>43,924,817</u>	<u>(32,783,776)</u>	<u>95,909,260</u>	<u>(28,621,677)</u>	<u>0</u>	<u>(61,306,702)</u>	<u>17,121,922</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	4,447,259	28,949,349		30,196,771		64,239,541	127,832,920
Proceeds of Loans						524,412	524,412
Transfers Out	(27,020,492)	(2,114,886)	(103,019,612)			(178,735)	(132,333,725)
<i>Total Other Financing Sources and Uses</i>	<u>(22,573,233)</u>	<u>26,834,463</u>	<u>(103,019,612)</u>	<u>30,196,771</u>	<u>0</u>	<u>64,585,218</u>	<u>(3,976,393)</u>
<i>Net Change in Fund Balance</i>	<u>21,351,584</u>	<u>(5,949,313)</u>	<u>(7,110,352)</u>	<u>1,575,094</u>	<u>0</u>	<u>3,278,516</u>	<u>13,145,529</u>
<i>Fund Balance at Beginning of Year, as Restated (See Note C)</i>	<u>109,818,938</u>	<u>15,840,432</u>	<u>80,249,830</u>	<u>(508,835)</u>		<u>150,839,075</u>	<u>356,239,440</u>
<i>Fund Balance at End of Year</i>	<u>\$ 131,170,522</u>	<u>\$ 9,891,119</u>	<u>\$ 73,139,478</u>	<u>\$ 1,066,259</u>	<u>\$ 0</u>	<u>\$ 154,117,591</u>	<u>\$ 369,384,969</u>

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

MONTGOMERY COUNTY, OHIO

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 13,145,529
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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	31,930,844	
Depreciation expense	<u>(14,903,290)</u>	
Total		17,027,554

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

Loss on disposal of capital assets	(1,329,479)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.

Property taxes	2,100,839	
Sales tax	(23,601)	
Other local tax	20,079	
Fees and charges for services	171,481	
Special assessments	(323,283)	
Intergovernmental	6,161,540	
Investment earnings	(823,976)	
Miscellaneous	<u>(26,741)</u>	
Total		7,256,338

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

Pension	25,809,528	
OPEB	<u>284,906</u>	
Total		26,094,434

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

Pension	(31,040,622)	
OPEB	<u>(15,051,333)</u>	
Total		(46,091,955)

MONTGOMERY COUNTY, OHIO

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities (Cont'd.)
For the Year Ended December 31, 2020**

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. 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	(524,412)	
Principal repayment for loans	415,389	
Principal repayment for leases	2,831,000	
Principal repayment for bonds	<u>2,840,000</u>	
Total		5,561,977

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	68,225	
Net Change In Accrued Interest	19,818	
Amortization of Loss on Refunding	<u>(65,734)</u>	
Total		22,309

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

Compensated absences	<u>(6,276,762)</u>	
Total		(6,276,762)

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	(425,332)	
Adjustment to business type activities	<u>262,843</u>	
		(162,489)

Change in net position of governmental activities	<u>\$ 15,247,456</u>
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The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

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

General Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 14,084,090	\$ 14,084,090	\$ 14,506,283	\$ 422,193
Sales Tax	101,321,144	101,321,144	102,883,236	1,562,092
Other Taxes	4,000,000	4,000,000	3,759,803	(240,197)
Licenses and Permits	35,096	35,096	30,070	(5,026)
Fees and Charges for Services	24,064,700	24,282,857	23,607,040	(675,817)
Fines and Forfeitures	1,072,603	1,077,933	933,640	(144,293)
Intergovernmental Revenues	21,988,469	22,171,023	22,542,204	371,181
Investment Earnings	9,564,705	9,564,705	10,872,294	1,307,589
Miscellaneous Revenues	415,503	396,053	528,782	132,729
<i>Total Revenues</i>	<u>176,546,310</u>	<u>176,932,901</u>	<u>179,663,352</u>	<u>2,730,451</u>
Expenditures:				
Current:				
General Government	32,615,588	31,842,304	29,409,960	2,432,344
Judicial & Law Enforcement	108,882,932	111,866,837	109,147,240	2,719,597
Environment & Public Works	851,919	855,919	697,845	158,074
Social Services	5,725,632	2,725,632	2,194,295	531,337
Community & Economic Development	2,194,821	2,948,486	2,310,885	637,601
Intergovernmental:				
General Government	1,104,083	1,104,083	1,082,915	21,168
Judicial & Law Enforcement	1,371,089	1,561,689	1,629,385	(67,696)
Environment & Public Works	250,060	250,060	250,060	-
Community & Economic Development	725,000	725,000	700,000	25,000
<i>Total Expenditures</i>	<u>153,721,124</u>	<u>153,880,010</u>	<u>147,422,585</u>	<u>6,457,425</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>22,825,186</u>	<u>23,052,891</u>	<u>32,240,767</u>	<u>9,187,876</u>
Other Financing Sources And Uses:				
Advances in	200,000	200,000	3,019,478	2,819,478
Advances out	-	(4,915,429)	(6,776,728)	(1,861,299)
Transfers in	4,265,108	4,265,108	7,044,080	2,778,972
Transfers out	(31,724,318)	(38,189,153)	(36,129,792)	2,059,361
<i>Total Other Financing Sources And Uses</i>	<u>(27,259,210)</u>	<u>(38,639,474)</u>	<u>(32,842,962)</u>	<u>5,796,512</u>
<i>Net Change in fund Balance</i>	<u>(4,434,024)</u>	<u>(15,586,583)</u>	<u>(602,195)</u>	<u>14,984,388</u>
<i>Fund Balance at Beginning of Year</i>	48,560,389	48,560,389	48,587,164	26,775
<i>Prior Year Encumbrances Appropriated</i>	4,434,113	4,434,113	4,434,113	-
<i>Fund Balance At End Of Year</i>	<u>\$ 48,560,478</u>	<u>\$ 37,407,919</u>	<u>\$ 52,419,082</u>	<u>\$ 15,011,163</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,222,394	\$ 3,222,394	\$ 3,308,595	\$ 86,201
Fees and Charges for Services	330,007	545,007	428,504	(116,503)
Intergovernmental Revenues	12,110,992	10,059,892	8,003,786	(2,056,106)
Miscellaneous Revenues	3,549,312	3,585,412	256,475	(3,328,937)
<i>Total Revenues</i>	<u>19,212,705</u>	<u>17,412,705</u>	<u>11,997,360</u>	<u>(5,415,345)</u>
Expenditures:				
Current:				
Social Services	30,871,963	33,829,059	30,378,243	3,450,816
Intergovernmental:				
Social Services	21,320,321	15,359,856	13,568,247	1,791,609
<i>Total Expenditures</i>	<u>52,192,284</u>	<u>49,188,915</u>	<u>43,946,490</u>	<u>5,242,425</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(32,979,579)</u>	<u>(31,776,210)</u>	<u>(31,949,130)</u>	<u>(172,920)</u>
Other Financing Sources And Uses:				
Advances in	-	-	1,335,700	1,335,700
Transfers in	28,949,349	30,893,277	29,921,312	(971,965)
Transfers out	-	(971,964)	(971,963)	1
<i>Total Other Financing Sources And Uses</i>	<u>28,949,349</u>	<u>29,921,313</u>	<u>30,285,049</u>	<u>363,736</u>
<i>Net Change in fund Balance</i>	<u>(4,030,230)</u>	<u>(1,854,897)</u>	<u>(1,664,081)</u>	<u>190,816</u>
<i>Fund Balance at Beginning of Year</i>	9,378,330	9,378,330	9,527,254	148,924
<i>Prior Year Encumbrances Appropriated</i>	1,419,577	1,419,577	1,419,577	-
<i>Fund Balance At End Of Year</i>	<u>\$ 6,767,677</u>	<u>\$ 8,943,010</u>	<u>\$ 9,282,750</u>	<u>\$ 339,740</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 114,293,169	\$ 114,293,169	\$ 117,421,090	\$ 3,127,921
Intergovernmental Revenues	14,947,520	14,947,520	14,863,912	(83,608)
<i>Total Revenues</i>	<u>129,240,689</u>	<u>129,240,689</u>	<u>132,285,002</u>	<u>3,044,313</u>
Expenditures:				
Current:				
Social Services	13,507,721	20,384,751	17,931,627	2,453,124
Intergovernmental:				
Social Services	17,953,000	17,953,000	17,862,261	90,739
<i>Total Expenditures</i>	<u>31,460,721</u>	<u>38,337,751</u>	<u>35,793,888</u>	<u>2,543,863</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>97,779,968</u>	<u>90,902,938</u>	<u>96,491,114</u>	<u>5,588,176</u>
Other Financing Sources And Uses:				
Transfers in	6,021,006	9,375,263	9,075,252	(300,011)
Transfers out	(113,105,893)	(119,247,148)	(112,094,864)	7,152,284
<i>Total Other Financing Sources And Uses</i>	<u>(107,084,887)</u>	<u>(109,871,885)</u>	<u>(103,019,612)</u>	<u>6,852,273</u>
<i>Net Change in fund Balance</i>	<u>(9,304,919)</u>	<u>(18,968,947)</u>	<u>(6,528,498)</u>	<u>12,440,449</u>
<i>Fund Balance at Beginning of Year</i>	74,398,599	74,398,599	74,398,599	-
<i>Prior Year Encumbrances Appropriated</i>	792,993	792,993	792,993	-
<i>Fund Balance At End Of Year</i>	<u>\$ 65,886,673</u>	<u>\$ 56,222,645</u>	<u>\$ 68,663,094</u>	<u>\$ 12,440,449</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees and Charges for Services	\$ 7,500	\$ 7,500	\$ 128,752	\$ 121,252
Intergovernmental Revenues	31,056,069	32,905,013	27,503,655	(5,401,358)
Miscellaneous Revenues	789,043	794,518	102,151	(692,367)
<i>Total Revenues</i>	<u>31,852,612</u>	<u>33,707,031</u>	<u>27,734,558</u>	<u>(5,972,473)</u>
Expenditures:				
Current:				
Social Services	62,162,748	64,328,083	64,003,295	324,788
<i>Total Expenditures</i>	<u>62,162,748</u>	<u>64,328,083</u>	<u>64,003,295</u>	<u>324,788</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(30,310,136)</u>	<u>(30,621,052)</u>	<u>(36,268,737)</u>	<u>(5,647,685)</u>
Other Financing Sources And Uses:				
Advances in	-	-	1,685,000	1,685,000
Advances out	(500,000)	-	-	-
Transfers in	28,034,949	28,309,949	30,196,770	1,886,821
<i>Total Other Financing Sources And Uses</i>	<u>27,534,949</u>	<u>28,309,949</u>	<u>31,881,770</u>	<u>3,571,821</u>
<i>Net Change in fund Balance</i>	<u>(2,775,187)</u>	<u>(2,311,103)</u>	<u>(4,386,967)</u>	<u>(2,075,864)</u>
<i>Fund Balance at Beginning of Year</i>	1,650,378	1,650,378	1,650,378	-
<i>Prior Year Encumbrances Appropriated</i>	3,061,571	3,061,571	3,061,571	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,936,762</u>	<u>\$ 2,400,846</u>	<u>\$ 324,982</u>	<u>\$ (2,075,864)</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

CARES Act

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 92,775,281	\$ 92,775,281	\$ 92,775,281	\$ -
<i>Total Revenues</i>	<u>92,775,281</u>	<u>92,775,281</u>	<u>92,775,281</u>	<u>-</u>
Expenditures:				
Current:				
General Government	21,379,956	21,379,956	19,117,762	2,262,194
Judicial & Law Enforcement	11,552	11,552	10,329	1,223
Community & Economic Development	46,695,236	46,695,236	41,754,456	4,940,780
Intergovernmental:				
General Government	24,688,537	24,688,537	22,076,266	2,612,271
<i>Total Expenditures</i>	<u>92,775,281</u>	<u>92,775,281</u>	<u>82,958,813</u>	<u>9,816,468</u>
Excess (Deficiency) Of Revenues Over Expenditures	-	-	9,816,468	9,816,468
<i>Fund Balance At Beginning Of Year</i>	-	-	-	-
<i>Prior Year Encumbrances Appropriated</i>	-	-	-	-
<i>Fund Balance At End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,816,468</u>	<u>\$ 9,816,468</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, 2020

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities		
ASSETS:							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 6,342,343	\$ 78,464,299	\$ 46,830,609	\$ 43,342,759	\$ 1,148,327	\$ 176,128,337	\$ 32,470,733
Materials and Supplies Inventory	98,686	845,273	302,275	392,987	618	1,639,839	203,114
Accrued Interest Receivable		2,591	800			3,391	
Accounts Receivable	1,326,735	12,497,947	9,271,207	7,527,227	21,620	30,644,736	1,599,328
Due from Other Funds		27,766	26,408	24,212	828	79,214	1,454,620
Due from Other Governments		68,918	152,762	6,630		228,310	1,449
Leases Receivable		12,600	381,879			394,479	
Prepaid Items						0	997,830
Other Assets		2,625,668	765,821			3,391,489	
Cash and Cash Equivalents with Escrow Agents				11,462,294		11,462,294	
<i>Total Current Assets</i>	<u>7,767,764</u>	<u>94,545,062</u>	<u>57,731,761</u>	<u>62,756,109</u>	<u>1,171,393</u>	<u>223,972,089</u>	<u>36,727,074</u>
Noncurrent Assets:							
Net Pension Asset	134,913	101,185	67,457	67,457		371,012	
Capital Assets:							
Land		3,470,069	1,272,801	4,048,538	1,300,000	10,091,408	
Construction in Progress		15,913,920	6,920,004	56,154		22,890,078	
Land Improvements		424,882	7,350	4,622,717		5,054,949	
Utility Plant in Service		330,126,105	236,043,493	2,247,213		568,416,811	
Building and Building Improvements	18,968,923	106,114,555	13,396,084	76,061,990	17,173,811	231,715,363	
Furniture, Fixtures, and Equipment	1,083,559	9,287,791	8,295,288	14,283,004	79,947	33,029,589	1,966,838
Intangible Right to Use - FFE						0	138,741
Accumulated Depreciation / Amortization	(8,599,591)	(281,925,460)	(140,949,725)	(50,148,014)	(10,094,347)	(491,717,137)	(1,936,394)
<i>Total Noncurrent Assets</i>	<u>11,587,804</u>	<u>183,513,047</u>	<u>125,052,752</u>	<u>51,239,059</u>	<u>8,459,411</u>	<u>379,852,073</u>	<u>169,185</u>
<i>Total Assets</i>	<u>19,355,568</u>	<u>278,058,109</u>	<u>182,784,513</u>	<u>113,995,168</u>	<u>9,630,804</u>	<u>603,824,162</u>	<u>36,896,259</u>
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Charge on Refunding	25,409					25,409	
Deferred Outflows - Pension	3,875,183	1,464,071	976,049	976,049		7,291,352	
Deferred Outflows - OPEB	2,459,813	1,015,713	677,142	677,142		4,829,810	
<i>Total Deferred Outflows of Resources</i>	<u>6,360,405</u>	<u>2,479,784</u>	<u>1,653,191</u>	<u>1,653,191</u>	<u>0</u>	<u>12,146,571</u>	<u>0</u>

MONTGOMERY COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds (Cont'd.)
December 31, 2020

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Totals	
Current Liabilities:							
Accounts Payable	576,352	1,099,627	977,452	790,268	9,209	3,452,908	1,595,849
Accrued Wages and Benefits	468,538	340,174	238,277	191,480	4,883	1,243,352	166,308
Due to Other Governments	315,389	2,835,865	1,824,409	376,030	770	5,352,463	
Accrued Interest Payable	7,938	3,888		8,997		20,823	
Interfund Payable		451,000			3,083,160	3,534,160	249,243
Due to Other Funds	41,244	28,652	13,505	122,266	548	206,215	13,857
Claims Payable						0	9,408,828
Loans Payable		2,785,860	1,415,279			4,201,139	
Compensated Absences Payable	384,068	373,171	310,183	485,676		1,553,098	366,140
General Obligation Bonds Payable	590,000					590,000	
Revenue Bonds Payable				320,000		320,000	
Leases Payable						0	28,488
Landfill Closure and Postclosure Costs Payable				78,756		78,756	
Payroll Withholdings	85,423	60,155	47,971	39,119	755	233,423	
Deposits Held Due to Others		240,231	309,038			549,269	
Total Current Liabilities	2,468,952	8,218,623	5,136,114	2,412,592	3,099,325	21,335,606	11,828,713
Noncurrent Liabilities:							
Loans Payable - net of current portion		30,648,654	22,917,059			53,565,713	
Claims Payable - net of current portion						0	8,446,139
Compensated Absences Payable - net of current portion	434,382	614,014	423,470	360,986	36,626	1,869,478	472,305
General Obligation Bonds Payable - net of current portion	2,653,100					2,653,100	
Revenue Bonds Payable - net of current portion				1,401,551		1,401,551	
Leases Payable - net of current portion						0	7,190
Asset Retirement Obligation		1,301,031				1,301,031	
Landfill Closure and Postclosure Costs Payable - net of current portion				458,077		458,077	
Net Pension Liability	12,117,537	9,088,156	6,058,773	6,058,773		33,323,239	
Net OPEB Liability	8,464,316	6,348,235	4,232,159	4,232,159		23,276,869	
Total Noncurrent Liabilities	23,669,335	48,000,090	33,631,461	12,511,546	36,626	117,849,058	8,925,634
Total Liabilities	26,138,287	56,218,713	38,767,575	14,924,138	3,135,951	139,184,664	20,754,347
Deferred Inflows of Resources:							
Deferred Inflows - Pension	2,774,299	2,198,932	1,465,954	1,465,954		7,905,139	
Deferred Inflows - OPEB	1,297,656	1,050,283	700,188	700,188		3,748,315	
Deferred Inflows - Leases		12,600	381,879			394,479	
Total Deferred Inflows of Resources	4,071,955	3,261,815	2,548,021	2,166,142	0	12,047,933	0
NET POSITION:							
Net Investment in Capital Assets	8,235,200	149,977,348	100,652,957	49,450,051	8,459,411	316,774,967	133,507
Restricted for Debt Service				446,972		446,972	
Restricted for Capital Outlay				11,015,322		11,015,322	
Unrestricted	(12,729,469)	71,080,017	42,469,151	37,645,734	(1,964,558)	136,500,875	16,008,405
Total Net Position	\$ (4,494,269)	\$ 221,057,365	\$ 143,122,108	\$ 98,558,079	\$ 6,494,853	\$ 464,738,136	\$ 16,141,912
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds						(3,929,100)	
Total Net Position of Business-type Activities						<u>\$ 460,809,036</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, 2020

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Totals	
OPERATING REVENUES:							
Charges for Services	\$ 15,811,713	\$ 53,693,531	\$ 48,781,059	\$ 30,121,403	\$ 1,224,806	\$ 149,632,512	\$ 74,928,474
Lease Revenue		12,600	52,127			64,727	
Other	15,073	1,818,728	677,351	314,765	2,908	2,828,825	4,360,416
<i>Total Operating Revenues</i>	<u>15,826,786</u>	<u>55,524,859</u>	<u>49,510,537</u>	<u>30,436,168</u>	<u>1,227,714</u>	<u>152,526,064</u>	<u>79,288,890</u>
OPERATING EXPENSES:							
Personal Services	15,153,645	10,786,869	7,726,565	6,562,751	162,532	40,392,362	16,205,687
Contractual Services	2,312,160	2,032,992	3,899,992	6,184,449	220,768	14,650,361	7,860,823
Materials and Supplies	1,254,046	1,559,356	1,285,553	620,657	7,556	4,727,168	2,788,972
Utilities	282,673	15,659,573	20,918,017	6,107,816	24,022	42,992,101	1,031,468
Claims						0	51,855,164
Depreciation / Amortization	560,306	6,289,795	4,374,870	4,152,689	395,483	15,773,143	97,659
Other	1,594,055	697,960	792,923	5,649,332	156,565	8,890,835	1,365,762
<i>Total Operating Expenses</i>	<u>21,156,885</u>	<u>37,026,545</u>	<u>38,997,920</u>	<u>29,277,694</u>	<u>966,926</u>	<u>127,425,970</u>	<u>81,205,535</u>
<i>Operating Income (Loss)</i>	<u>(5,330,099)</u>	<u>18,498,314</u>	<u>10,512,617</u>	<u>1,158,474</u>	<u>260,788</u>	<u>25,100,094</u>	<u>(1,916,645)</u>
NON-OPERATING REVENUES (EXPENSES):							
Interest		2,591	1,381	140,771		144,743	
Other Non-Operating Revenues	872,431	129,006	38,660	481,838		1,521,935	1,197,638
Interest and Fiscal Charges	(102,387)	(581,761)	(387,295)	(61,320)	(2,283)	(1,135,046)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>770,044</u>	<u>(450,164)</u>	<u>(347,254)</u>	<u>561,289</u>	<u>(2,283)</u>	<u>531,632</u>	<u>1,197,638</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(4,560,055)</u>	<u>18,048,150</u>	<u>10,165,363</u>	<u>1,719,763</u>	<u>258,505</u>	<u>25,631,726</u>	<u>(719,007)</u>
Capital Contributions from Other Funds							
Capital Contributions from Other Governments		181,752	1,059,552			1,241,304	
Transfers In	3,563,325			666,025		4,229,350	293,675
Transfers Out		(22,220)				(22,220)	
<i>Change in Net Position</i>	<u>(996,730)</u>	<u>18,207,682</u>	<u>11,224,915</u>	<u>2,385,788</u>	<u>258,505</u>	<u>31,080,160</u>	<u>(425,332)</u>
<i>Net Position at Beginning of Year, as Restated (See Note C)</i>	<u>(3,497,539)</u>	<u>202,849,683</u>	<u>131,897,193</u>	<u>96,172,291</u>	<u>6,236,348</u>	<u>433,657,976</u>	<u>16,567,244</u>
<i>Net Position at End of Year</i>	<u>\$ (4,494,269)</u>	<u>\$ 221,057,365</u>	<u>\$ 143,122,108</u>	<u>\$ 98,558,079</u>	<u>\$ 6,494,853</u>	<u>\$ 464,738,136</u>	<u>\$ 16,141,912</u>
						(262,843)	
						<u>\$ 30,817,317</u>	

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, 2020

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	
<i>Increase (Decrease) in Cash and Cash Equivalents</i>							
<i>Cash flows from operating activities:</i>							
Cash receipts from customers	\$ 15,465,675	\$ 53,484,469	\$ 47,319,712	\$ 27,998,124	\$ 1,046,611	\$ 145,314,591	\$ 9,433,640
Cash receipts from leases		12,600	52,127			64,727	
Cash receipts from interfund services provided		206,629	209,444	600,942	179,304	1,196,319	65,436,515
Cash payments to employees for services	(10,108,956)	(8,439,033)	(6,047,578)	(4,934,067)	(112,167)	(29,641,801)	(11,773,237)
Cash payments to suppliers for goods and services	(2,523,029)	(18,284,080)	(24,748,932)	(12,248,297) #	(79,872)	(57,884,210)	(12,032,036)
Cash payments for insurance claims						0	(50,168,231)
Cash payments for interfund services used	(3,438,345)	(3,254,814)	(2,476,035)	(1,925,683)	(237,527)	(11,332,404)	(5,695,769)
Other operating cash receipts	358,398	3,104,160		301,524	2,908	3,766,990	2,942,314
Other non operating cash receipts	872,431	124,094	144,229	481,838		1,622,592	1,197,638
Other non operating cash payments		(54,000)				(54,000)	
Cash from other sources			1,084,634			1,084,634	19,446
Other cash payments	(1,530,670)	(2,062,606)	(850,987)	(5,044,132)	(156,748)	(9,645,143)	(789,277)
<i>Net cash provided by (used for) operating activities</i>	<u>(904,496)</u>	<u>24,837,419</u>	<u>14,686,614</u>	<u>5,230,249</u>	<u>642,509</u>	<u>44,492,295</u>	<u>(1,428,997)</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	3,563,325			666,025		4,229,350	293,675
Amounts repaid on interfund loans					(200,000)	(200,000)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>3,563,325</u>	<u>0</u>	<u>0</u>	<u>666,025</u>	<u>(200,000)</u>	<u>4,029,350</u>	<u>293,675</u>
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on leases						0	(28,059)
Proceeds of long-term loans		10,779,496	4,334,134			15,113,630	
Principal paid on long-term loans		(4,167,033)	(1,140,216)			(5,307,249)	
Interest paid on long-term loans		(604,064)	(387,295)			(991,359)	
Principal paid on revenue bonds				(310,000)		(310,000)	
Interest paid on revenue bonds				(66,431)		(66,431)	
Principal paid on general obligation bonds	(570,000)				(295,000)	(865,000)	
Interest paid on general obligation bonds	(112,350)				(8,850)	(121,200)	
Acquisition and construction of capital assets	(278,554)	(14,290,923)	(8,821,098)	(2,251,990)		(25,642,565)	(25,166)
Capital contribution from other governments		181,752	1,059,552			1,241,304	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(960,904)</u>	<u>(8,100,772)</u>	<u>(4,954,923)</u>	<u>(2,628,421)</u>	<u>(303,850)</u>	<u>(16,948,870)</u>	<u>(53,225)</u>
<i>Cash flows from investing activities:</i>							
Interest received on leases			581			581	
Interest received on investments				140,771		140,771	
<i>Net cash provided by (used for) investing activities</i>	<u>0</u>	<u>0</u>	<u>581</u>	<u>140,771</u>	<u>0</u>	<u>141,352</u>	
Net increase (decrease) in cash and cash equivalents	1,697,925	16,736,647	9,732,272	3,408,624	138,659	31,714,127	(1,188,547)
Cash and cash equivalents at beginning of year	4,644,418	61,727,652	37,098,337	51,396,429	1,009,668	155,876,504	33,659,280
Cash and cash equivalents at end of year	<u>\$ 6,342,343</u>	<u>\$ 78,464,299</u>	<u>\$ 46,830,609</u>	<u>\$ 54,805,053</u>	<u>\$ 1,148,327</u>	<u>\$ 187,590,631</u>	<u>\$ 32,470,733</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, 2020

	Business-type Activities - Enterprise Funds					Total	Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities		
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>							
Operating income (loss)	\$ (5,330,099)	\$ 18,498,314	\$ 10,512,617	\$ 1,158,474	\$ 260,788	\$ 25,100,094	\$ (1,916,645)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>							
Depreciation / Amortization	560,306	6,289,795	4,374,870	4,152,689	395,483	15,773,143	97,659
Landfill Closure and Postclosure Costs				(59,943)		(59,943)	
Miscellaneous nonoperating income (expense)	872,431	140,956	38,660	481,838		1,533,885	1,197,638
(Increase) decrease in accounts receivable	(2,713)	(24,208)	(1,139,000)	(1,519,684)	(1,556)	(2,687,161)	(423,256)
(Increase) decrease in due from other funds		(225)	(1,289)	(9,264)	2,665	(8,113)	(1,032,270)
(Increase) decrease in due from other governments		1,169,224	301,131	(6,630)		1,463,725	(1,449)
(Increase) decrease in inventory of supplies	(40,113)	9,285	(56,520)	(173,411)	(187)	(260,946)	(89,578)
(Increase) decrease in prepaid expenses						0	(587,358)
Increase (decrease) in accounts payable	140,770	(1,548,607)	194,026	176,106	(12,579)	(1,050,284)	(244,927)
Increase (decrease) in due to other funds	6,806	(41,426)	1,301	84,335	46	51,062	(2,356)
Increase (decrease) in due to other governments	24,893	(455,922)	(154,340)	342,781	(2,870)	(245,458)	(193)
Increase (decrease) in accrued wages and benefits	49,579	(14,913)	(18,375)	(10,213)	(2,044)	4,034	(125,851)
Increase (decrease) in payroll withholdings	(5,408)	(20,797)	(200)	(3,574)	(177)	(30,156)	
(Increase) decrease in deferred outflows pension	3,409,840	1,847,456	1,233,843	1,233,843		7,724,982	
Increase (decrease) in deferred inflows pension	(2,440,577)	(1,974,375)	(1,279,126)	(1,279,126)		(6,973,204)	
Increase (decrease) in deposit held and due to others		(44,288)	(49,204)			(93,492)	
Increase (decrease) in net pension asset	(19,624)	(14,719)	(9,813)	(9,813)		(53,969)	
Increase (decrease) in insurance claims payable						0	1,517,053
Increase (decrease) in net pension liability	274,524	205,894	137,262	137,262		754,942	
(Increase) decrease in deferred outflows OPEB	1,851,538	900,189	600,126	600,126		3,951,979	
Increase (decrease) in deferred inflows OPEB	(929,121)	(768,361)	(512,240)	(512,240)		(2,721,962)	
Increase (decrease) in net OPEB liability	515,061	386,296	257,531	257,531		1,416,419	
(Increase) decrease in other assets		115,013	116,017			231,030	
Increase (decrease) in compensated absences	157,411	182,838	139,337	189,162	2,940	671,688	182,536
<i>Total adjustments</i>	<u>4,425,603</u>	<u>6,339,105</u>	<u>4,173,997</u>	<u>4,071,775</u>	<u>381,721</u>	<u>19,392,201</u>	<u>487,648</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ (904,496)</u>	<u>\$ 24,837,419</u>	<u>\$ 14,686,614</u>	<u>\$ 5,230,249</u>	<u>\$ 642,509</u>	<u>\$ 44,492,295</u>	<u>\$ (1,428,997)</u>

Noncash investing, capital and financing activities:

During 2020, there were no noncash investing and financing activities for the Enterprise Funds or Internal Service Funds.

MONTGOMERY COUNTY, OHIO
Statement of Net Position
Fiduciary Funds
December 31, 2020

	Custodial Funds
ASSETS:	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 56,545,834
Cash and Cash Equivalents in Segregated Accounts	3,506,056
Taxes Receivable	816,094,377
Revenue in Lieu of Taxes Receivable	21,196,553
Due from Other Governments	24,861,133
Special Assessments Receivable	109,056,966
	<hr/>
<i>Total Assets</i>	1,031,260,919
	<hr/>
LIABILITIES:	
Current Liabilities:	
Accounts Payable and Other Liabilities	1,266,427
Due to Other Governments	66,499,926
Payroll Withholdings	195,482
	<hr/>
<i>Total Current Liabilities</i>	67,961,835
	<hr/>
<i>Total Liabilities</i>	67,961,835
	<hr/>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes not Levied to Finance Current Year Operations	700,757,522
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	21,196,553
	<hr/>
<i>Total DEFERRED INFLOWS OF RESOURCES</i>	721,954,075
	<hr/>
NET POSITION:	
Restricted for Individuals, Organizations and Other Governments	241,345,009
	<hr/>
<i>Total Net Position</i>	\$ 241,345,009
	<hr/> <hr/>

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, 2020

	Custodial Funds
ADDITIONS:	
Intergovernmental	\$ 90,956,837
Amounts Received as Fiscal Agent	70,273,476
Licenses and Permits and Fees for Other Governments	94,249,545
Fines and Forfeitures for Other Governments	4,222,506
Property Tax Collections for Other Governments	424,693,383
Special Assessment Collections for Other Governments	49,790,334
Contributions from Individuals	5,067,699
Amounts Received for Others	546,576
Miscellaneous	22,041,381
<i>Total Additions</i>	<u>761,841,737</u>
DEDUCTIONS:	
Distributions as Fiscal Agent	69,750,765
Distributions of State Funds to Other Governments	81,948,713
Distributions of the State of Ohio	96,918,537
Fines and Forfeitures Distribution to Other Governments	201,664
Property Tax Distributions to Other Governments	423,211,159
Special Assessment Distributions to Other Governments	16,559,961
Distributions to Other Governments	9,022,307
Distributions to Individuals	7,093,493
TIF Disbursements to Other Governments	21,654,291
Miscellaneous	148,591
<i>Total Deductions</i>	<u>726,509,481</u>
<i>Changes in Net Position</i>	<u>35,332,256</u>
<i>Net Position Beginning of Year, as Restated (See Note C)</i>	<u>206,012,753</u>
<i>Net Position End of Year</i>	<u><u>\$ 241,345,009</u></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, 2020

	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,782,001	\$ 9,421,384	\$ 12,203,385
Materials and Supplies	3,756		3,756
Accounts Receivable	65,149	143,830	208,979
Prepaid Items		40,880	40,880
Due from Other Governments		174,621	174,621
Other Assets	150	15,289,473	15,289,623
Capital Assets not being depreciated	3,259,255		3,259,255
Capital Assets being depreciated	14,296,428	19,260	14,315,688
<i>Total Assets</i>	<u>20,406,739</u>	<u>25,089,448</u>	<u>45,496,187</u>
<i>Liabilities:</i>			
Accounts Payable	31,730	156,525	188,255
Retainage Payable		8,070	8,070
Unearned Revenue	360,212	676,460	1,036,672
Other	86,290		86,290
Long-term liabilities:			
Due in More Than One Year	6,232,202	800	6,233,002
<i>Total Liabilities</i>	<u>6,710,434</u>	<u>841,855</u>	<u>7,552,289</u>
<i>Net Position:</i>			
Net Investment in Capital Assets	17,555,683	19,260	17,574,943
Unrestricted	(3,859,378)	24,228,333	20,368,955
<i>Total Net Position</i>	<u>\$ 13,696,305</u>	<u>\$ 24,247,593</u>	<u>\$ 37,943,898</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, 2020

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Miami Valley In-Ovations, Inc.	Montgomery County Land Reutilization Corp	Total
Component Units:						
Miami Valley In-Ovations, Inc	\$ 1,968,763	\$ 1,155,146	\$ 1,652,665	\$ 839,048	\$	\$ 839,048
Montgomery County Land Reutilization Corp	4,111,691	334,382	1,001,472		(2,775,837)	(2,775,837)
Total	\$ 6,080,454	\$ 1,489,528	\$ 2,654,137	839,048	(2,775,837)	(1,936,789)
General Revenues:						
Grants and contributions not restricted to specific programs					2,021,401	2,021,401
Unrestricted investment earnings				3,819	47,639	51,458
Miscellaneous				13,230		13,230
Total general revenues				17,049	2,069,040	2,086,089
Change in Net Position				856,097	(706,797)	149,300
Net Position - Beginning				12,840,208	24,954,390	37,794,598
Net Position - Ending				\$ 13,696,305	\$ 24,247,593	\$ 37,943,898

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, 2020

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 531,861 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 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. The financial reporting entity also includes the component units' for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but which raise and hold economic resources for the direct benefit of the County or for which the nature and significance of their relationship with the County is such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, *and* (a) the primary government is able to impose its will on the potential component unit *or* (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included. Based on this criteria, the following two entities are included as discretely-presented component units:

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

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

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

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

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

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

Sinclair Community College: Six of the nine Trustees are appointed by the County Commissioners 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 Commissioners, and the remaining four Trustees are elected by the City of Dayton Commission.

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

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

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

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

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

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

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

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

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

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

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

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

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

Coronavirus Aid, Relief, and Economic Security Act (CARES Act): This fund administers and distributes funds received by the United States Treasury to state, local and tribal governments in, but not limited to, the following areas: medical expenses; public health expenses; payroll expenses; expenses of actions to facilitate compliance with COVID-19 related public health measures; expenses associated with the provision of economic support in connection with the COVID-19 public health emergency; and any other COVID-19 related expenses reasonably necessary to the function of government.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

major proprietary funds:

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

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 fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for various entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

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, Microsoft Dynamics 365, 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 Fund financial statements are prepared using the economic resources measurement focus. The Government-wide, Proprietary and Fiduciary 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. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus. 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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from investment trust, private purpose trust funds, and custodial funds.

Budgetary Accounting and Control

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

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

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

The budgetary process does not include annual budgeting for the following Special Revenue Funds: CARES Act, Community Development Block Grant; Youth Services; Community Corrections; Alcohol, Drug Addiction and Mental Health Services (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. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and community development special revenue fund. These custodial funds are not required to be budgeted and appropriated.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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 2020, the County invested in STAR Ohio, Money Market Mutual Funds, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Bonds and Notes, US Treasury Notes, Municipal Bonds, and Corporate Notes. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2020, 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 \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Inventory of Supplies and Prepaid Expenses

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

Restricted Assets

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

Other Assets

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

Capital Assets

All capital assets, which include property, plant and equipment, and infrastructure assets, are reported in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

The County is reporting intangible right to use assets related to leased buildings, structures and improvements as well as furniture, fixtures, and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. Infrastructure assets consisting of County roads and bridges are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance costs regarding the County's roads and bridges appear in the Required Supplementary Information section of this report.

Long-term Liabilities

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

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

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

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

Special Assessments

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

Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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 includes \$38,058 of delinquent amounts outstanding.

Deferred Outflows/Deferred Inflows of Resources

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, leases, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. The deferred inflow for leases is related to the leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, other local taxes, sales taxes, intergovernmental grants, special assessments, fees and charges for services and interest. These amounts are deferred and recognized as revenue in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 32. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes K and L).

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

Sales Tax

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Interfund Transactions

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

Pensions/Other Postemployment Benefits (OPEB)

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

Compensated Absences

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

Insurance

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Fund Balance

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

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in a spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. The nonspendable fund balances for the County include prepaids, unclaimed monies and loans receivable.

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. The assigned fund balance for future appropriations in the General Fund represents 2021 appropriations that exceed estimated resources.

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/amortization, 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 and leases receivable. 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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 Principles and Restatement of Net Position

For 2020, the County implemented the Governmental Accounting Standard Board’s (GASB) Statement No. 83, *Certain Asset Retirement Obligations*; Statement No. 84, *Fiduciary Activities* and related guidance from (GASB) Implementation Guide 2019-2, *Fiduciary Activities*; Statement No. 87 *Leases*; and related guidance from (GASB) Implementation Guide 2019-3, *Leases*.

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This liability resulted in a restatement of the County’s financial statements.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in a restatement of the County’s financial statements.

GASB Statement 87 enhances the relevance and consistency of information of the government’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County’s 2020 financial statements and had an effect on the beginning net position. The County recognized \$6,118,721 and \$459,206, in governmental activities and business-type activities, respectively, in leases receivable at January 1, 2020, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases. The County also recognized \$59,178,863 in governmental activities in leases payable at January 1, 2020 that were not reported as capital leases in prior years; however, this entire amount was offset by the intangible asset, right to use lease - equipment. The County also remeasured leases previously reported as capital leases which resulted in a restatement to net position.

Restatement of Net Position and Fund Balances

The implementation of GASB Statement Nos. 83, 84, and 87 had the following effect on net position as of December 31, 2019:

	<u>Governmental</u>	<u>Business-Type</u>	<u>Total</u>
Net Position			
December 31, 2019	\$523,980,380	\$430,836,485	\$954,816,865
GASB 83	0	(1,301,031)	(1,301,031)
GASB 84	23,265,302	456,265	23,721,567
GASB 87	(4,556)	0	(4,556)
Restated Net Position			
December 31,2019	<u>\$547,241,126</u>	<u>\$429,991,719</u>	<u>\$977,232,845</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE C – Change in Accounting Principles and Restatement of Net Position (Cont’d.)

The implementation of GASB Statement No. 84 had the following effect on fund balances as of December 31, 2019:

	General	Board of Developmental Disabilities Services	Human Services Levy	Children Services
Fund Balance				
December 31, 2019	\$105,046,603	\$15,663,982	\$72,574,243	(\$2,782,633)
GASB 84	4,772,335	176,450	7,675,587	2,273,798
Restated Fund Balance				
December 31,2019	<u>\$109,818,938</u>	<u>\$15,840,432</u>	<u>\$80,249,830</u>	<u>(\$508,835)</u>

	CARES Act	Nonmajor Governmental Funds	Total
Fund Balance			
December 31, 2019	\$0	\$142,471,943	\$332,974,138
GASB 84	0	8,367,132	23,265,302
Restated Fund Balance			
December 31,2019	<u>\$0</u>	<u>\$150,839,075</u>	<u>\$356,239,440</u>

The implementation of GASB Statement Nos. 83 and 84 had the following effect on business-type activities net position as of December 31, 2019:

	Stillwater Center	Wastewater	Water
Net Position			
December 31, 2019	(\$3,497,539)	\$204,126,123	\$131,897,193
GASB 83	0	(1,301,031)	0
GASB 84	0	24,591	0
Restated Net Position			
December 31,2019	<u>(\$3,497,539)</u>	<u>\$202,849,683</u>	<u>\$131,897,193</u>

	Solid Waste Management	Nonmajor Parking Facilities	Total
Net Position			
December 31, 2019	\$95,740,617	\$6,236,348	\$434,502,742
GASB 83	0	0	(1,301,031)
GASB 84	431,674	0	456,265
Restated Net Position			
December 31,2019	<u>\$96,172,291</u>	<u>\$6,236,348</u>	<u>\$433,657,976</u>
		Internal Activity	<u>(\$3,666,257)</u>
Restated Net Position December 31, 2019			<u>\$429,991,719</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

At December 31, 2019, the County's agency funds reported assets and liabilities of \$976,119,521. Due to the implementation of GASB Statement No. 84, the new classification of custodial fund assets resulted in a restated beginning net position of \$206,012,753.

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2020 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>					
<i>Description</i>	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>CARES Act</i>
GAAP Basis	\$ 21,351,584	\$ (5,949,313)	\$ (7,110,352)	\$ 1,575,094	\$ 0
Increase (decrease)					
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Bas	1,869,167				
Due to revenues:					
Property taxes	68,772	32,216	1,173,984		
Sales tax	(1,188,397)				
Other taxes	(6,649)				
Licenses and permits	(1,108)				
Fees and charges for services	137,882	(42,753)		(49,637)	
Fines and forfeitures	(8,423,550)				
Intergovernmental	2,114,078	3,458,178		2,939	2,549,868
Lease revenue	(43,792)				
Investment earnings	(8,301,548)			(666,169)	
Miscellaneous	(2,019,557)	102,760	(282)	48,366	
Due to expenditures:					
Current:					
General government	449,525				1,674,580
Judicial and law enforcement	631,606				905
Environment and public works	8,618				
Social services	(977,100)	(2,723,641)	(591,848)	(6,982,559)	
Community and economic development	(1,641,604)				3,657,392
Intergovernmental:					
General government	11,648				1,933,723
Judicial and law enforcement	(325,954)				
Environment and public works	(12,762)				
Social services					
Community and economic development	592,864				
Debt Service:					
Principal retirement	151,338	7,756			
Interest and fiscal charges	40,264	130			
Due to other financing sources and (uses):					
Inception of leases					
Advances in	3,019,478	1,335,700		1,685,000	
Advances out	(6,776,728)				
Transfers in	10,764,491	971,963	9,075,252	(1)	
Transfers out	(12,094,761)	1,142,923	(9,075,252)		
Budgetary basis	<u>\$ (602,195)</u>	<u>\$ (1,664,081)</u>	<u>\$ (6,528,498)</u>	<u>\$ (4,386,967)</u>	<u>\$ 9,816,468</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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 J, 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 fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days; (4) Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement; (5) Time certificates of deposit or savings or deposit

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2020, \$26,908,843 of the County's total bank balance of \$29,553,225 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent but not in the government's name.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

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

At December 31, 2020, the fair value of investments was \$10,780,711 above the County's net cost. The County includes the change in the fair value of investments as an adjustment to investment earnings.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

The County's investments at December 31, 2020 are as follows:

Measurement/Investment	Amount	Portfolio	Rating	Maturity
Net Asset Value Per Share				
STAR Ohio	<u>\$ 36,409,153</u>	5.75%	AAAm	n/a
Fair Value Level One Inputs				
Money Market Mutual Funds	<u>757,879</u>	0.12%	AAAm	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	275,189,210	43.45%	AA+	1.21 years
Federal Home Loan Bank Bonds	51,006,350	8.05%	AA+	0.35 years
Federal Home Loan Mortgage Corp. Notes	34,967,000	5.52%	AA+	0.19 years
Federal National Mortgage Association	117,265,950	18.51%	AA+	0.46 years
US Treasury Notes	30,157,650	4.76%	AA+	0.01 years
Municipal Bonds	2,276,930	0.36%	Not Rated	0.03 years
Corporate Notes	<u>85,346,600</u>	13.48%	BBB+ to AA+	0.17 years
Total Fair Value Level Two Inputs	<u>596,209,690</u>			
Total Investments	<u>\$ 633,376,722</u>	<u>100.00%</u>		

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The Money Market Mutual Funds are measured at fair value and valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmarks, yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (Level 2 inputs).

Discretely Presented Component Units: Miami Valley In-Ovations, Inc. and the Montgomery County Land Reutilization Corporation had amounts available for deposit at year-end of \$2,782,001 and \$9,421,384, 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, 2020

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2020, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 531,738	\$ 812,255
Board of Developmental Disabilities Services	512,490	7,442
Human Services Levy	282	544
Children Services	46,628	680,148
Cares Act		2,030,720
Other Governmental Funds	2,378,779	1,252,570
	<u>3,469,917</u>	<u>4,783,679</u>
Proprietary Funds:		
Enterprise Funds -		
Stillwater Center		41,244
Wastewater	27,766	28,652
Water	26,408	13,505
Solid Waste Management	24,212	122,266
Parking Facilities	828	548
	<u>79,214</u>	<u>206,215</u>
Internal Service Funds	1,454,620	13,857
Total	<u><u>\$ 5,003,751</u></u>	<u><u>\$ 5,003,751</u></u>

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

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 19,651,529	\$
Board of Developmental Disabilities Services		1,335,700
Children Services		1,685,000
Other Governmental Funds		12,847,426
Wastewater		451,000
Parking Facilities		3,083,160
Internal Service Funds		249,243
	<u><u>\$ 19,651,529</u></u>	<u><u>\$ 19,651,529</u></u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

The preceding interfund receivable/payables includes \$7,160,317 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, 2020</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2020</i>	<i>Amount Due in 2021</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	\$ 5,600	\$	\$ (1,780)	\$ 3,820	\$ 1,870
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	11,210		(3,580)	7,630	3,730
2008	Manning Road Group Drainage Proj	4.350%	2023	8,400		(1,900)	6,500	2,100
2008	Hardin West Group Drainage Proj	4.350%	2023	6,600		(1,500)	5,100	1,600
2011	Tom's Run West Group Drainage Proj	3.900%	2026	8,136		(1,033)	7,103	1,073
2013	Lutheran Road Group Drainage Proj	3.350%	2028	14,468		(1,404)	13,064	1,451
2013	Little Farms Group Drainage Proj	3.350%	2028	30,333		(2,944)	27,389	3,042
2017	Spring Run Ditch Proj	2.720%	2032	18,200		(1,186)	17,014	1,218
2017	Dodson Road Ditch Proj	2.720%	2032	35,275		(2,298)	32,977	2,361
2018	Strunks Ditch Proj	2.600%	2033	52,814		(3,176)	49,638	3,258
Total payable from road assessments				<u>\$ 191,036</u>	<u>\$ 0</u>	<u>\$ (20,801)</u>	<u>\$ 170,235</u>	<u>\$ 21,703</u>
<i>Payable from water/sewer assessments:</i>								
2001	Mad River Rd San Swr Ext	5.000%	2021	\$ 38,117	\$	\$ (18,594)	\$ 19,523	\$ 19,523
2001	Grobby's San Swr Ext	5.000%	2021	8,086		(3,945)	4,141	4,141
2001	Alex-Bell Water Main Ext	5.000%	2021	4,104		(2,002)	2,102	2,102
2001	Tucson San Swr Reloc	5.000%	2021	2,581		(1,259)	1,322	1,322
2005	Centerville Forest San Swr Ext	4.000%	2025	123,774		(18,660)	105,114	19,407
2005	Homestretch Rd Water Main Ext	4.000%	2025	16,535		(2,493)	14,042	2,593
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	69,116		(8,360)	60,756	8,821
2011	Airway Rd Water Main Ext	3.550%	2031	22,960		(1,570)	21,390	1,620
2011	Airway Rd San Sewer Ext	3.550%	2031	20,167		(1,377)	18,790	1,426
2011	Bigger Lane Water Main Ext	3.250%	2031	59,099		(4,105)	54,994	4,239
2011	Bigger Lane San Sewer Ext	3.250%	2031	58,771		(4,083)	54,688	4,215
2012	Centerwood Lane Water Main Ext	2.600%	2032	56,263		(3,693)	52,570	3,789
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	201,112		(11,070)	190,042	11,502
2015	McKenna Gorman Sewer Ext	3.150%	2035	104,890		(5,142)	99,748	5,304
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	89,234		(4,374)	84,860	4,513
Total payable from water/sewer assessments				<u>\$ 874,809</u>	<u>\$ 0</u>	<u>\$ (90,727)</u>	<u>\$ 784,082</u>	<u>\$ 94,517</u>
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center Building:</i>								
2019	Regional Dispatch Centr	2.050%	2039	\$ 6,000,000	\$	\$ (245,000)	\$ 5,755,000	\$ 251,000
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 505,000	\$	\$ (54,000)	\$ 451,000	\$ 57,000
Total Interfund Payables for Treasurer-held Manuscript Debt				<u>\$ 7,570,845</u>	<u>\$ 0</u>	<u>\$ (410,528)</u>	<u>\$ 7,160,317</u>	<u>\$ 424,220</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
Payable from Other Governmental Funds for:			
<u>Treasurer-held Road Assessment Bonds</u>			
	2021	\$ 21,703	\$ 5,295
	2022	22,529	4,509
	2023	17,164	3,697
	2024	13,563	3,124
	2025	13,972	2,713
	2026-2030	58,850	7,484
	2031-2033	22,454	1,069
		<u>\$ 170,235</u>	<u>\$ 27,891</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2021	\$ 94,517	\$ 29,046
	2022	70,045	25,087
	2023	72,745	22,379
	2024	75,558	19,562
	2025	78,490	16,630
	2026-2030	242,970	50,094
	2031-2035	149,757	11,949
		<u>\$ 784,082</u>	<u>\$ 174,747</u>
<u>Treasurer-held Regional Dispatch Center Bonds</u>			
	2021	\$ 251,000	\$ 116,696
	2022	256,000	111,530
	2023	261,000	106,262
	2024	266,000	100,881
	2025	272,000	95,397
	2026-2030	1,445,000	390,628
	2031-2035	1,601,000	235,464
	2036-2039	1,403,000	65,497
		<u>\$ 5,755,000</u>	<u>\$ 1,222,355</u>
		<u>\$ 6,709,317</u>	<u>\$ 1,424,993</u>
Total Other Governmental Funds			
Interfund Payables from Wastewater Fund for:			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2021	\$ 57,000	\$ 19,844
	2022	58,000	17,336
	2023	62,000	14,784
	2024	64,000	12,056
	2025	67,000	9,240
	2026-2027	143,000	9,504
		<u>\$ 451,000</u>	<u>\$ 82,764</u>
		<u>\$ 451,000</u>	<u>\$ 82,764</u>
		<u>\$ 7,160,317</u>	<u>\$ 1,507,757</u>
		<u>\$ 7,160,317</u>	<u>\$ 1,507,757</u>
Total Wastewater Fund			
Total Manuscript Debt:			

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE H - Leases Receivables

The County is reporting leases receivable of \$6,074,476 in the governmental funds and \$381,879 and \$12,600 in the water and wastewater enterprise funds, respectively, at December 31, 2020. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2020, the County reported lease revenue of \$44,245 and interest revenue of \$81,226 in the governmental funds and reported lease revenue of \$52,127 and interest revenue of \$1,381 in the water fund and \$12,600 of lease revenue in the wastewater fund related to lease payments received. A description of the County's leasing arrangements is as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
City of Dayton	2000	99	2099	Quarterly
Miami Valley Career and Technical Center	2020	3	2023	Monthly
Stiver Farms	2017	5	2021	Annual
Verizon	1998	25	2023	Annual
Sprint	1998	25	2023	Annual
AT&T	1998	30	2028	Annual
Verizon	2010	30	2040	Annual

A summary of future payments to be received is as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2021	\$ 46,214	\$ 80,678	\$ 126,391	\$ 2,081
2022	46,870	80,060	83,109	1,180
2023	47,035	79,434	28,706	1,079
2024	46,184	78,816	28,809	976
2025	46,803	78,197	29,203	872
2026-2030	243,581	381,419	67,112	2,941
2031-2035	260,327	364,673	16,207	1,714
2036-2040	278,224	346,776	14,942	518
2041-2045	297,352	327,648	0	0
2046-2050	317,795	307,205	0	0
2051-2055	339,643	285,357	0	0
2056-2060	362,993	262,007	0	0
2061-2065	387,949	237,051	0	0
2066-2070	414,620	210,380	0	0
2071-2075	443,125	181,875	0	0
2076-2080	473,590	151,410	0	0
2081-2085	506,149	118,851	0	0
2086-2090	540,947	84,053	0	0
2091-2095	578,137	46,863	0	0
2096-2099	396,938	9,314	0	0
	<u>\$ 6,074,476</u>	<u>\$ 3,712,067</u>	<u>\$ 394,479</u>	<u>\$ 11,361</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE I - Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

Governmental Activities:

	<i>Restated Balance January 1, 2020</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2020</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 13,237,016	\$ 86,750	\$	\$ 13,323,766
Construction-in-progress	15,142,476	23,843,727	(4,984,798)	34,001,405
Infrastructure	<u>428,195,775</u>	<u>3,738,269</u>	<u>(1,329,155)</u>	<u>430,604,889</u>
<i>Total capital assets, not being depreciated/ amortized</i>	456,575,267	27,668,746	(6,313,953)	477,930,060
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Land improvements	3,208,393			3,208,393
Buildings, structures and improvements	217,722,923	2,987,156	(74,375)	220,635,704
Intangible right to use, buildings, structures and improvements	59,117,329			59,117,329
Furniture, fixtures and equipment	65,200,714	6,284,906	(435,833)	71,049,787
Intangible right to use, furniture, fixtures and equipment	<u>409,705</u>			<u>409,705</u>
<i>Total capital assets, being depreciated/ amortized</i>	345,659,064	9,272,062	(510,208)	354,420,918
<i>Accumulated Depreciation/Amortization:</i>				
Land improvements	2,214,061	138,788		2,352,849
Buildings, structures and improvements	130,571,617	6,156,413	(74,375)	136,653,655
Intangible right to use, buildings, structures and improvements		3,897,219		3,897,219
Furniture, fixtures and equipment	46,888,692	4,673,746	(435,509)	51,126,929
Intangible right to use, furniture, fixtures and equipment		<u>134,783</u>		<u>134,783</u>
<i>Total accumulated depreciation/amortization</i>	<u>179,674,370</u>	<u>15,000,949</u>	<u>(509,884)</u>	<u>194,165,435</u>
<i>Total Capital Assets, Being Depreciated/ Amortized, Net</i>				
	<u>165,984,694</u>	<u>(5,728,887)</u>	<u>(324)</u>	<u>160,255,483</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 622,559,961</u>	<u>\$ 21,939,859</u>	<u>\$ (6,314,277)</u>	<u>\$ 638,185,543</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE I - Capital Assets (Cont'd.)

Business-type Activities:

	<i>Balance January 1, 2020</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2020</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 10,070,455	\$ 20,953	\$	\$ 10,091,408
Construction-in-progress	<u>15,201,581</u>	<u>18,844,126</u>	<u>(11,155,629)</u>	<u>22,890,078</u>
<i>Total capital assets, not being depreciated/ amortized</i>	25,272,036	18,865,079	(11,155,629)	32,981,486
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Land improvements	5,054,949			5,054,949
Utility plant in service	557,424,015	10,992,796		568,416,811
Buildings, structures and improvements	229,154,085	2,561,278		231,715,363
Furniture, fixtures and equipment	<u>29,517,065</u>	<u>4,379,041</u>	<u>(866,517)</u>	<u>33,029,589</u>
<i>Total capital assets, being depreciated/ amortized</i>	821,150,114	17,933,115	(866,517)	838,216,712
<i>Accumulated Depreciation/Amortization:</i>				
Land improvements	3,959,942	217,590		4,177,532
Utility plant in service	289,655,478	7,910,649		297,566,127
Buildings, structures and improvements	162,577,024	4,533,946		167,110,970
Furniture, fixtures and equipment	<u>20,618,067</u>	<u>3,110,958</u>	<u>(866,517)</u>	<u>22,862,508</u>
<i>Total accumulated depreciation/amortization</i>	<u>476,810,511</u>	<u>15,773,143</u>	<u>(866,517)</u>	<u>491,717,137</u>
<i>Total Capital Assets, Being Depreciated/ Amortized, Net</i>				
	<u>344,339,603</u>	<u>2,159,972</u>	<u>0</u>	<u>346,499,575</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 369,611,639</u>	<u>\$ 21,025,051</u>	<u>\$ (11,155,629)</u>	<u>\$ 379,481,061</u>

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

Governmental Activities:

General Government	\$ 2,746,991
Judicial and Law Enforcement	6,752,152
Environment and Public Works	926,450
Social Services	4,084,387
Community and Economic Development	<u>490,969</u>
Total Depreciation/Amortization Expense - Governmental Activities	<u>\$ 15,000,949</u>

Business-type Activities:

Stillwater Center	\$ 560,306
Water	4,374,870
Wastewater	6,289,795
Solid Waste Management	4,152,689
Parking Facilities	<u>395,483</u>
Total Depreciation/Amortization Expense - Business-type Activities	<u>\$ 15,773,143</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE I - Capital Assets (Cont'd.)

Discretely Presented Component Units:

Miami Valley In-Ovations, Inc.:

	<i>Balance January 1, 2020</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2020</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 3,061,371	\$ 23,040	\$	\$ 3,084,411
Construction-in-progress	246,837	521,776	(593,769)	174,844
<i>Total capital assets, not being depreciated</i>	3,308,208	544,816	(593,769)	3,259,255
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements	18,649,671	992,894		19,642,565
Furniture, fixtures and equipment	457,810	98,692		556,502
<i>Total capital assets, being depreciated</i>	19,107,481	1,091,586	0	20,199,067
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements	5,030,392	752,937		5,783,329
Furniture, fixtures and equipment	87,839	31,472		119,311
<i>Total accumulated depreciation</i>	5,118,231	784,409	0	5,902,640
<i>Total Capital Assets, Being Depreciated, Net</i>	13,989,250	307,177	0	14,296,428
<i>Total Capital Assets, Net</i>	<u>\$ 17,297,458</u>	<u>\$ 851,993</u>	<u>\$ (593,769)</u>	<u>\$ 17,555,684</u>

Montgomery County Land Reutilization Corporation:

	<i>Balance January 1, 2020</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2020</i>
<i>Capital Assets, Being Depreciated:</i>				
Furniture, fixtures and equipment	\$ 77,800	\$ 7,804	\$ (3,853)	\$ 81,751
<i>Total capital assets, being depreciated</i>	77,800	7,804	(3,853)	81,751
<i>Accumulated Depreciation:</i>				
Furniture, fixtures and equipment	52,849	13,447	(3,805)	62,491
<i>Total accumulated depreciation</i>	52,849	13,447	(3,805)	62,491
<i>Total Capital Assets, Net</i>	<u>\$ 24,951</u>	<u>\$ (5,643)</u>	<u>\$ (48)</u>	<u>\$ 19,260</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE J - 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 \$34,609,260, with \$23,714,260 issued for governmental activities and \$10,895,000 issued for business-type activities. The 2010 general obligation bonds maturing on or after December 1, 2020, are subject to redemption at the option of the County in whole, or in part on any interest payment date, at the price of par plus accrued interest. 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
	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
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

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. In the event of a default the lender may seek acceleration of the payoff on the outstanding bonds and/or seek foreclosure of security interest in revenues. The County may seek to accelerate the payoff on the bonds on or after November 1, 2020. 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 \$1,140,000, all of which were issued for governmental activities. The 2002 special assessment bonds maturing on or after December 1, 2012, are subject to redemption at the option of the County in whole, or in part on any interest payment date, at the price of par plus accrued interest. Special assessment bonds currently outstanding are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
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. These loans are a direct borrowing with ODOT. The loans have a prepayment penalty if paid off prior to the 36 months of the loan agreement. In the event of a default, ODOT may: if the loan has not been fully disbursed, terminate of any and all of ODOT's obligations under this loan agreement; declare the entire amount of loan is immediately due and payable; and have the County pay and or all cost incurred to remedy the default situation. The original amount of the finalized loans is \$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

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 \$24,124,699 with \$1,777,761 issued for governmental activities and \$22,346,938 issued for business-type activities. These loans are a direct borrowing from OPWC. In the event of a default, the loan(s) will bear interest at a default rate from date of default until date of payment; at the discretion of OPWC, under Ohio Revised Code Section 164.05, force the County Auditor to pay the amount of the default from the County's portion of the undivided local government fund; OPWC will be released from any and all obligations of the loan(s) agreement; and at OPWC's discretion, the remaining unpaid principal and any accrued interest becomes immediately due and payable. OPWC loans currently outstanding are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

	<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	2039
Hunt Drive Culvert Replacement	2015	0%	55,000	2021
Dayton-Cincinnati Pike Bridge Replacement	2015	0%	69,997	2046
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	2047
Harshman Rd Bridge Replacement	2017	0%	117,637	2048
Stroop Rd Bridge	2018	0%	80,467	2049
Keowee St Bridge	2019	0%	141,584	2050
Woodman Dr Bridge	2020	0%	190,189	2050

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Water Fund:				
M-4 Wtr Pump Station	2002	0%	\$ 1,700,000	2024
David Rd Wtr Tank	2003	0%	1,268,581	2025
SR 35 Wtr Main Replacement	2005	0%	228,801	2026
Munger Rd Wtr Main Rehab	2006	1%	345,795	2028
Needmore Wtr Main Replacement	2009	0%	600,000	2030
Main Street Waterline	2011	0%	547,500	2032
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%	79,560	2036
Lakeview, Cherry, & Martha Wtr Main	2015	0%	223,129	2037
Oakley/Vale Water Main Replacement	2015	0%	299,325	2036
Mad River/Folkestone/ViewPoint Water Main	2015	0%	492,500	2036
N Main Street Wtr Main Replacement	2015	0%	242,402	2036
Arthur Plat Ph 1 Wtr Main Replacement	2016	0%	181,762	2036
Woodland Hills Phase 1 Wtr Main Street Improvement	2016	0%	492,500	2037
Big Hill Water Main Replacement	2016	0%	99,219	2037
Braddock/La Plate Wtr Main Phase II	2016	0%	159,704	2038
East Franklin Water Main Replacement	2016	0%	93,831	2037
Cushing, Rockhill, Shroyer Water Main Replacement	2016	0%	739,000	2039
West Ridgeway Water Main	2017	0%	193,370	2038

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE J - 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>				
Water Fund (Cont'd.):				
Woodland Hills Water Main Replacement Ph II	2017	0%	\$ 228,166	2039
Broomfield Water Main Replacement	2017	0%	457,263	2040
Arthur Plat Ph II Wtr Main Replacement	2018	0%	131,889	2039
Seville and Templehurst Water Main Replacement	2018	0%	193,146	2040
Hilton, Glenbeck, Gaylord Water Main Replacement	2018	0%	491,970	2040
Wenzler Park Water Main Replacement	2018	0%	399,927	2040
Waving Willow Water Main Replacement	2018	0%	134,770	2039
Division and Homesite Water Main	2018	0%	296,651	2040
Waco Water Main	2019	0%	59,920	2040
Woodland Hills Water Main Replacement Ph III	2019	0%	250,236	2040
Wastewater Fund:				
Uplands Camp Sewer	2000	3%	379,255	2021
Manhole Rehab	2001	3%	303,359	2021
Bayside-Orinoco Sewer	2001	3%	165,819	2022
Western Regional Screening	2001	0%	1,492,500	2021
Environmental Lab Roof	2003	0%	349,985	2024
Easttown Lift Station	2003	3%	156,338	2025
Uplands Camp Sewer	2003	3%	348,890	2024
Manhole Rehab	2003	3%	360,000	2025
Manhole Rehab	2005	0%	341,284	2026
Woodman Ctr Sewer Replacement	2006	1%	254,403	2027
Sugarcreek Manhole Rehab	2006	1%	554,700	2027
Salem Bend Sewer Replacement	2006	1%	667,000	2027
Uplands Camp Sewer Rehab	2006	0%	562,016	2027
Manhole Rehab	2006	0%	368,298	2029
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	2030
Ome Gardens Sanitary Sewer Rehab	2010	0%	281,754	2030
Sludge Storage Facilities	2011	0%	1,460,926	2032
Brandt Pike Lift Station & Force Main N-12	2018	0%	375,000	2041
Western Regional Activated Sludge Improvement	2015	0%	250,000	2036

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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 \$76,142,342 represents the finalized original OWDA total loans. The OWDA loans are direct borrowing from OWDA. In the event of a default, the loans shall bear interest at a default rate from the due date until the date of payment; if over 30 days delinquent, will occur an additional one percent late charge on the amount of unpaid principal; and pay any cost incurred by OPWC to cure the default. 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	2036
Big Hill Water Main Replacement	2015	2.92%	496,519	2036
North Dixie Drive Improvement 5B Water Line	2015	2.91%	638,777	2036
Woodland Hills Phase I Water Main Replacement	2015	2.91%	1,903,343	2036
East Franklin Street Water Main Replacement	2016	2.46%	146,574	2036
Booster Pump Station Upgrades	2016	2.53%	1,829,758	2037
Cushing, Rockhill, Shroyer & Lewiston Water Main Replacement	2016	2.01%	740,112	2037
West Ridgeway Water Main Replacement	2016	2.01 - 2.30%	195,051	2037
Braddock Water Main Replacement Phase II	2016	2.01%	204,362	2036
Bromfield Water Main Replacement	2017	3.03%	405,469	2037
Arthur Plat Phase 2 Water Main Replacement	2017	2.88 - 3.03%	1,191,005	2038
Woodland Hills Phase II Water Main Replacement	2017	3.08%	886,783	2038
Stroop Bridge Water Main Replacement	2017	3.03%	146,510	2037
Nutt Road Improvement Phase 3	2017	2.75%	139,847	2037
Seville and Templehurst Water Main Replacement	2018	2.90%	117,153	2038
Hilton Water Main Replacement	2019	2.10%	92,852	2039
Wenzler Park Water Main Replacement Phase I	2018	2.90%	1,164,298	2039
Wenzler Park Phase II Water Main Replacement	2019	2.92%	1,524,188	2039
Hilton, Glenbeck, Gaylord, West Water Main Replacement	2019	2.92%	497,293	2039
Division Avenue & Homesite Drive Water Main Replacement	2019	2.10%	125,987	2040

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Water Development Authority Loans:</i>				
Wastewater Fund:				
Equalization Basins	1999	3.79%	\$ 12,928,635	2020
Northwest EQ Basin	2000	4.64%	6,192,499	2021
Northridge Relief Sewers	2000	4.64%	7,303,179	2021
WRRSP Projects	2001	0.20%	1,388,900	2022
Central/South Holes Creek	2001	0.20%	6,770,949	2022
East Holes Creek Relief Sewer	2003	3.50%	2,856,617	2023
Fort McKinley Relief Sewer	2004	3.76%	2,509,445	2024
East Holes Creek Sewer-Supplement	2005	3.35%	1,093,103	2023
Southeast Holes Creek Sewer	2006	3.15%	4,281,854	2027
Clyo Rd Pump Station/Trunk Swr	2006	3.92%	2,445,538	2027
Eastern Regional Trickling Filter	2008	3.25%	979,234	2028
Western Regional Tertiary Filters	2010	3.25%	2,067,061	2031
Western Regional Sludge Thickener Improvement	2010	3.25%	1,430,706	2031
Western Regional Tertiary Filters Supplement	2011	2.62%	168,713	2031
Western Regional Sludge Thickener Improvement Supplement	2011	2.62%	70,933	2031
Western Regional Aeration Improvement	2014	4.24%	2,886,272	2035
Miami Shores Sanitary Sewer Improvements Design	2019	2.93%	3,384,386	2039

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. This loan is a direct borrowing from the USDA. If a payment is not made within 20 days of the due date, a ten percent penalty will be added to the net amount due. The original amount of the loan is \$2,248,000. USDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>United States Department of Agricultural</i>				
Wastewater Fund:				
Phillipsburg Sewer Project	2016	2.25%	\$ 2,248,000	2056

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2020 were as follows:

<i>Types / Issues</i>	<i>Restated Balance</i>		<i>(Reductions)</i>	<i>Balance</i>	<i>Due Within</i>
	<i>12/31/2019</i>	<i>Additions</i>		<i>12/31/2020</i>	<i>One Year</i>
<u>Governmental Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Reibold Renovation					
Refunding Bonds	\$ 585,000	\$	\$ (585,000)	\$	\$
Premium	16,293		(16,293)		
2013 - Juvenile Detention					
Refunding Bonds	11,525,000		(2,175,000)	9,350,000	2,225,000
Premium	259,665		(51,932)	207,733	
Total General Obligation Bonds	<u>12,385,958</u>	<u>0</u>	<u>(2,828,225)</u>	<u>9,557,733</u>	<u>2,225,000</u>
<u>Special Assessment Bonds</u>					
2002 - Blackbird Lane Trunk Sewer					
	245,000		(80,000)	165,000	80,000
Total Special Assessment Bonds	<u>245,000</u>	<u>0</u>	<u>(80,000)</u>	<u>165,000</u>	<u>80,000</u>
<u>Direct Borrowing:</u>					
<u>Ohio Public Works Commission (OPWC) Loans</u>					
2013 - Yankee Street Improvement					
	723,995		(19,052)	704,943	38,105
2015 - Hunt Dr Culvert Replacement					
	11,000		(5,500)	5,500	5,500
2015 - Dayton-Cincinnati Pike Bridge					
#Msb-99-2.23 Replacement	60,665		(1,167)	59,498	2,333
2016 - Social Row Rd Culvert Replacement					
	103,500		(1,917)	101,583	3,833
2016 - Chamb Rd Br, Day-Chamb-0.55					
	49,736		(921)	48,815	1,842
2017 - Harshman Road Bridge					
	111,754		(1,961)	109,793	3,922
2018 - Stroop Road Bridge Replacement					
	77,785		(1,341)	76,444	2,682
2019 - Keowee Street Bridge Replacement					
	128,025	13,559	(2,360)	139,224	4,720
2020 - Woodman Dr Bridge					
		190,189	(3,170)	187,019	6,340
2020 - Third Street Bridge					
		4,435		4,435	
2020 - Alex Bell Rd Bridge					
		316,229		316,229	
Total OPWC Loans	<u>\$ 1,266,460</u>	<u>\$ 524,412</u>	<u>\$ (37,389)</u>	<u>\$ 1,753,483</u>	<u>\$ 69,277</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

<i>Types / Issues</i>	<i>Restated Balance</i>			<i>Balance</i>	
	<i>12/31/2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>12/31/2020</i>	<i>Due Within One Year</i>
Governmental Activities: (Cont'd)					
<u>Ohio Department of Transportation</u>					
<u>(ODOT) Loans</u>					
2014 Austin Pike - Miami Township	\$ 706,694	\$	\$ (168,862)	\$ 537,832	\$ 173,966
2014 Yankee Street Phase 1B	632,988		(209,138)	423,850	116,627
Total ODOT Loans	1,339,682	0	(378,000)	961,682	290,593
Total Direct Borrowings	2,606,142	524,412	(415,389)	2,715,165	359,870
<u>Other Long-Term Obligations</u>					
Net Pension Liability	349,641,985		(107,291,206)	242,350,779	
Net OPEB Liability	166,321,303	2,965,011		169,286,314	
Compensated Absences	23,306,933	16,829,399	(10,370,101)	29,766,231	13,141,042
Leases Payable	59,527,034		(2,859,059)	56,667,975	3,001,373
Claims Payable	16,337,914	50,032,014	(48,514,961)	17,854,967	9,408,828
Total Other Obligations	615,135,169	69,826,424	(169,035,327)	515,926,266	25,551,243
Total Governmental Obligations	\$ 630,372,269	\$ 70,350,836	\$ (172,358,941)	\$ 528,364,164	\$ 28,216,113

The County has received funding in the amount of \$320,664 from the Ohio Public Works Commission for the Third Street Bridge and Alex Bell Road Bridge projects. The loan amount for these projects have not been issued in full and final payment schedules are not available.

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2020 are as follows:

<i>Year Ending</i>	<u>Governmental Activities</u>					
	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>Long-term Loans from Direct Borrowing</u>	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2021	\$ 2,225,000	\$ 328,438	\$ 80,000	\$ 7,425	\$ 359,870	\$ 26,688
2022	2,285,000	261,687	85,000	3,825	363,154	17,904
2023	2,375,000	181,650			372,202	8,856
2024	2,465,000	94,525			127,066	949
2025					63,777	
2026-2030					318,888	
2031-2035					318,887	
2036-2040					261,730	
2041-2045					128,365	
2046-2050					80,562	
	<u>\$ 9,350,000</u>	<u>\$ 866,300</u>	<u>\$ 165,000</u>	<u>\$ 11,250</u>	<u>\$ 2,394,501</u>	<u>\$ 54,397</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Changes in long-term obligations reported in the business-type activities of the County during 2020 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2020</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Parking Garage Facility					
Refunding Bonds	\$ 295,000	\$	\$ (295,000)	\$	\$
Premium	8,159		(8,159)		
2010 - Stillwater Center					
Repl Facility Refunding Bonds	3,745,000		(570,000)	3,175,000	590,000
Premium	81,719		(13,619)	68,100	
Total General Obligation Bonds	<u>4,129,878</u>	<u>0</u>	<u>(886,778)</u>	<u>3,243,100</u>	<u>590,000</u>
<u>Revenue Bonds</u>					
2010 - Solid Waste Revenue Bonds	2,020,000		(310,000)	1,710,000	320,000
Premium	13,861		(2,310)	11,551	
Total Revenue Bonds	<u>2,033,861</u>	<u>0</u>	<u>(312,310)</u>	<u>1,721,551</u>	<u>320,000</u>
<u>Direct Borrowing:</u>					
<u>Ohio Public Works Commission (OPWC) Loans</u>					
2002 - M-4 Water Pump Station	340,000		(42,500)	297,500	85,000
2003 - David Rd Water Tank	317,146		(31,715)	285,431	63,429
2005 - SR35 Water Main					
Replacement	74,360		(5,720)	68,640	11,440
2009 - Needmore Wtr Main					
Replacement	300,000		(15,000)	285,000	30,000
2011 - Main Street Waterline	328,500		(13,688)	314,812	27,375
2011 - Woodman Drive Water Main	172,500		(7,500)	165,000	15,000
2012 - Nordic/Ashcroft/ Longines					
Water Main	435,890		(17,436)	418,454	34,871
2006 - Munger Rd Water					
Main Rehabilitation	146,645		(8,826)	137,819	17,786
2015 - Braddock & La Plate Water					
Main Replacement	63,648		(1,989)	61,659	3,978
2015 - Lakeview, Cherry & Martha					
Water Main Replacement	195,238		(5,578)	189,660	11,156
2015 - Oakley & Vale Water Main					
Replacement	246,944		(7,483)	239,461	14,966
2015 - Mad River, Folkstone &					
View Pointe Water Main Replacement	394,000		(12,313)	381,687	24,625
2015 - North Main Street Water					
Main Replacement	199,982		(6,060)	193,922	12,120

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

<i>Types / Issues</i>	<i>Balance 12/31/2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2020</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2016 - Arthur Plat Ph 1 Wtr Main	149,954		(4,544)	145,410	9,088
2016 - Woodland Hills Phase 1 Wtr Main Street Improvement	418,625		(12,313)	406,312	24,625
2016 - Big Hill Water Main Replacement	84,336		(2,480)	81,856	4,961
2016 - Braddock Water Main Phase II	143,734		(3,993)	139,741	7,985
2016 - East Franklin Water Main Replacement	82,102		(2,346)	79,756	4,691
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	702,050		(18,475)	683,575	36,950
2017 - West Ridgeway Water Main Replacement	178,868		(4,834)	174,034	9,669
2017 - Bromfield Wtr Main Replacement	457,263		(11,432)	445,831	22,863
2017 - Woodland Hills Water Main Replacement Ph II	216,758		(5,704)	211,054	11,408
2018 - Arthur Plat Phase II Water Main	125,295		(3,297)	121,998	6,594
2018 - Seville and Templehurst Water Main Replacement	193,146		(4,829)	188,317	9,657
2018 - Hilton, Glenbeck, Gaylord Water Main Replacement	414,271	77,699	(12,299)	479,671	24,598
2018 - Wenzler Parl Water Main Replacement	399,927		(9,998)	389,929	19,997
2018 - Waving Willow Water Main Replacement	131,401		(3,369)	128,032	6,739
2019 - Waco Water Main	47,950	11,970	(1,498)	58,422	2,996
2019 - Woodland Hills Water Main Replacement PH III	250,236		(6,256)	243,980	12,512
2018 - Division and Homesite Wtr Main	99,078	197,573	(7,416)	289,235	14,833
2019 - Crown and Victory Water Main		230,053		230,053	
2019 - Seton Hill Water Main Replacement		95,845		95,845	
2019 - Bradstreet and Linden Water Main		126,640		126,640	
2001 - Western Regional Screening	111,938		(37,313)	74,625	74,625
2003 - Environmental Lab Roof	78,748		(8,750)	69,998	17,499
2005 - Manhole Rehabilitation	102,387		(8,532)	93,855	17,064
2006 - Uplands Camp Sewer	196,704		(14,050)	182,654	28,101
2006 - Manhole Rehabilitation	165,733		(9,207)	156,526	18,415
2007 - Uplands Camp Sewer	125,340		(7,373)	117,967	14,745

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

<i>Types / Issues</i>	<i>Balance 12/31/2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2020</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2007 - Western Regional Roof Replacement	\$ 162,492	\$	\$ (10,833)	\$ 151,659	\$ 21,665
2007 - Sugarcreek Manhole Rehabilitation	262,769		(12,513)	250,256	25,026
2007 - Sanitary Sewer Main Rehabilitation	130,775		(8,718)	122,057	17,436
2008 - Sugarcreek Manhole Rehabilitation	234,808		(11,740)	223,068	23,480
2010 - Ome Gardens Sanitary Sewer Rehabilitation	147,919		(7,044)	140,875	14,088
2011 - Sludge Storage Facility	876,557		(36,523)	840,034	73,046
2000 - Uplands Camp Sewer	24,796		(12,306)	12,490	12,490
2001 - Manhole Rehabilitation	29,531		(9,697)	19,834	19,834
2001 - Bayside-Orinoco Sewer	26,510		(5,145)	21,365	10,523
2003 - Easttown Lift Station	48,195		(4,503)	43,692	9,210
2003 - Uplands Camp Sewer	97,495		(10,199)	87,296	20,859
2003 - Manhole Rehabilitation	110,977		(10,369)	100,608	21,207
2006 - Woodman Ctr Sewer Replacement	94,867		(6,559)	88,308	13,216
2006 - Sugarcreek Manhole Rehabilitation	206,849		(14,301)	192,548	28,816
2006 - Salem Bend Sewer Rehabilitation	265,837		(17,110)	248,727	34,478
2015 - Western Regional Activated Sludge Improvement	200,000		(6,250)	193,750	12,500
2018 Brandt Pike Lift Station and Force Main		375,000		375,000	18,750
Total OPWC Loans	<u>11,011,074</u>	<u>1,114,780</u>	<u>(559,926)</u>	<u>11,565,928</u>	<u>1,128,985</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

<i>Types / Issues</i>	<i>Balance 12/31/2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2020</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
<u>Ohio Water Development Authority (OWDA) Loans</u>					
2008 - Crain's Run Water Line	\$ 418,806	\$	\$ (74,835)	\$ 343,971	\$ 79,053
2008 - Crain's Run Water System Phase II Water Main Replacement	902,197		(161,137)	741,060	170,257
2015 - North Dixie Drive Improvement 5B Water Line	551,874		(26,487)	525,387	27,263
2015 - Woodland Hills Phase 1 Water Main Replacement	1,644,401		(78,922)	1,565,479	81,235
2015 - North Main Street Water Main Replacement	719,578		(34,535)	685,043	35,548
2015 - Big Hill Water Main Replacement	429,032		(20,574)	408,458	21,179
2016 - East Franklin Street Water Main Replacement	125,810		(6,266)	119,544	6,421
2016 - Booster Pump Station Upgrades Main Replacement	1,601,039		(91,488)	1,509,551	91,488
2016 - Cushing, Rockhill, Shroyer, & Lewiston Water Main	647,598		(37,006)	610,592	37,006
2016 - West Ridgeway Water Main Replacement	170,669		(9,753)	160,916	9,753
2016 - Braddock Water Main Replacement Phase 2	177,980		(10,218)	167,762	10,218
2017 - Bromfield Water Main Replacement	354,786		(20,273)	334,513	20,273
2017 - Arthur Plat Phase 2 Water Main Replacement	1,094,620		(52,490)	1,042,130	59,550
2017 - Woodland Hills Phase 2 Wtr Main Replacement	837,422		(34,188)	803,234	35,249
2017 - Stroop Bridge Wtr Main Loc	135,498		(5,759)	129,739	5,935
2017 - Nutt Road Improv Phase 3	128,833		(5,416)	123,417	5,783
2018 - Seville and Templehurst Water Main Replacement	112,758		(4,524)	108,234	4,655
2018 - Wenzler Park Water Main	1,087,267	54,280	(43,245)	1,098,302	45,607
2018 - Water Redundancy - Design	693,620	162,615	(43,000)	813,235	
2019 - Wenzler Park, Phase II Water Main Replacement	1,277,847	246,341	(57,064)	1,467,124	58,742
2019 - Hilton, Glenbeck, Gaylord, West Water Main Replacement	497,293		(18,617)	478,676	19,165
2019 - MCES Enviromental Lab	106,789	172,373	(9,748)	269,414	
2019 - Hilton Water Main Replacement	1,037	91,815	(3,780)	89,072	3,859
2019 - Division Ave & Homesite Drive Water Main Replacement	111,819	14,168		125,987	5,128
2020 - Centerville South Tank Rehab		1,723,087		1,723,087	
2020 - W Franklin Water Main Replacement		432,170		432,170	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

<i>Types / Issues</i>	<i>Balance</i> <i>12/31/2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance</i> <i>12/31/2020</i>	<i>Due Within</i> <i>One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2020 - Bradstreet and Linden Water Main Replacement	\$	\$ 255,371	\$	\$ 255,371	\$
2020 - Crown & Victory Water Main Replacement		115,901		115,901	
2020 - Brydon Road Water Main Replacement		1,051		1,051	
2020 - Woodland Hills Water Main Replacement		325,182		325,182	
1999 - Equalization Basins	455,328		(455,328)	0	
2000 - Northwest EQ Basin	685,738		(451,897)	233,841	233,841
2000 - Northridge Relief	808,732		(532,949)	275,783	275,783
2001 - WRRSP Projects	176,664		(70,560)	106,104	70,701
2001 - Central/South Holes Creek	861,246		(343,982)	517,264	344,670
2003 - East Holes Creek Relief	739,779		(175,433)	564,346	181,627
2004 - Fort McKinley Relief	737,308		(153,335)	583,973	159,155
2005 - East Holes Creek Sewer Supplement	290,612		(69,073)	221,539	71,407
2006 - Southeast Holes Creek	1,925,061		(231,362)	1,693,699	238,708
2006 - Clys Rd Pump Station	1,144,082		(133,997)	1,010,085	139,302
2008 - Eastern Region Trickling Filter	493,904		(51,331)	442,573	53,013
2010 - Western Regional Tertiary Filter	1,347,452		(98,366)	1,249,086	101,589
2010 - Western Regional Sludge Thickener Improvement	932,632		(68,083)	864,549	70,314
2011 - Western Regional Sludge Thickener Improvement Supp	45,215		(3,417)	41,798	3,507
2011 - Western Regional Tertiary Filters	107,545		(8,127)	99,418	8,341
2014 - Western Regional Aeration Improvements	2,429,942		(113,648)	2,316,294	118,518
2017 - Sewer Extension to Brookville Lake Estates MHP	1,097,829		(66,831)	1,030,998	
2017 - Dryden Road Pretreatment & Pumping Station	992,046	29,256	(49,577)	971,725	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

<i>Types / Issues</i>	<i>Balance 12/31/2019</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2020</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2018 - Vertical Asset Management	\$ 473,889	\$ 246,709	\$ (40,346)	\$ 680,252	\$
2018 - Sanitary Conveyance & Treatment West Reg	471,995	15,313	(26,091)	461,217	
2019 - Miami Shores Sanitary Sewer Improvements	3,384,386		(126,576)	3,257,810	130,311
2019 - MCES Environmental Lab	106,789	172,373	(9,748)	269,414	
2019 - Trickling Filter Rehab Eastern Regional	1,291,650	3,139,066	(89,834)	4,340,882	
2020 - Wolf Creek Relief Sewer Erosion Control Phase 2		2,452,798		2,452,798	
2020 Sanitary Convergence Treatment Imp - Western Reg		4,348,981	(490,107)	3,858,874	
Total OWDA Loans	<u>34,828,397</u>	<u>13,998,850</u>	<u>(4,709,323)</u>	<u>44,117,924</u>	<u>3,034,154</u>
United States Department of Agriculture Rural Development (USDA) Loans					
2016 - Phillipsburg Sewer Project	2,121,000		(38,000)	2,083,000	38,000
Total Direct Borrowings	<u>47,960,471</u>	<u>15,113,630</u>	<u>(5,307,249)</u>	<u>57,766,852</u>	<u>4,201,139</u>
<u>Other Long-Term Obligations</u>					
Net Pension Liability	42,639,275		(9,316,036)	33,323,239	
Net OPEB Liability	20,283,086	2,993,783		23,276,869	
Compensated Absences	2,750,888	2,132,657	(1,460,969)	3,422,576	1,553,098
Asset Retirement Obligation	1,301,031			1,301,031	
Landfill Post-Closure	596,776	18,813	(78,756)	536,833	78,756
Total Other Long-Term Obligations	<u>67,571,056</u>	<u>5,145,253</u>	<u>(10,855,761)</u>	<u>61,860,548</u>	<u>1,631,854</u>
Total Business-Type Activities	<u>\$ 121,695,266</u>	<u>\$ 20,258,883</u>	<u>\$ (17,362,098)</u>	<u>\$ 124,592,051</u>	<u>\$ 6,742,993</u>

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: Crown and Victory Water Main, Seton Hill Water Main Replacement, and Bradstreet and Landon Water Main. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for the Water Fund for these loans is \$452,538.

Unfinalized OWDA Project Loans: As of December 31, 2020, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction at Centerville South Tank Rehab, West Franklin Water Main Replacement, Bradstreet and Linden Water Main Replacement, Crown and Victory Water Main Replacement, Brydon Road Water Main Replacement, Woodland Hills Water Main Replacement, Water Redundancy-Design, MCES Environmental Lab, Sewer Extension to Brookville Lake Estates MHP, Dryden Road Pretreatment and Pumping Station, Vertical Asset Management, Sanitary Conveyance and Treatment West Reg, Trickling Filter Rehab Eastern Regional, Sanitary Conveyance Treatment Imp – Western Reg and Wolf Creek Relief Sewer. 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: \$3,935,411 and \$14,066,160.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE J - 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, 2020 are as follows:

Business-type Activities <i>Enterprise Funds</i>						
Self-Supporting General Obligation Bonds			Revenue Bonds			
<i>Year Ending</i>	<i>Stillwater Center</i>		<i>Solid Waste Management</i>			
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>		<i>Interest</i>	
2021	\$ 590,000	\$ 95,250	\$ 320,000	\$ 53,981		
2022	615,000	77,550	330,000	44,381		
2023	630,000	59,100	340,000	34,481		
2024	660,000	40,200	355,000	23,856		
2025	680,000	20,400	365,000	12,319		
Total	<u>\$ 3,175,000</u>	<u>\$ 292,500</u>	<u>\$ 1,710,000</u>	<u>\$ 169,018</u>		

Long-term Loans Obligations from Direct Borrowing						
<i>Year Ending</i>	<i>Wastewater</i>		<i>Water</i>		<i>Total Enterprise Funds</i>	
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2021	\$ 2,785,860	\$ 458,284	\$ 1,415,279	\$ 379,927	\$ 4,201,139	\$ 838,211
2022	2,011,117	404,711	1,439,939	349,397	3,451,056	754,108
2023	1,841,791	358,582	1,465,703	317,766	3,307,494	676,348
2024	1,521,733	313,631	1,450,126	285,079	2,971,859	598,710
2025	1,412,735	277,262	1,093,394	252,323	2,506,129	529,585
2026-2030	5,009,288	936,978	5,384,086	989,351	10,393,374	1,926,329
2031-2035	2,445,062	464,767	5,267,477	508,685	7,712,539	973,452
2036-2040	1,226,768	199,859	2,428,385	75,565	3,655,153	275,424
2041-2045	318,000	109,583			318,000	109,583
2046-2050	356,000	71,934			356,000	71,934
2051-2055	398,000	29,783			398,000	29,783
2056-2057	42,000	474			42,000	474
Total	<u>\$ 19,368,354</u>	<u>\$ 3,625,848</u>	<u>\$ 19,944,389</u>	<u>\$ 3,158,093</u>	<u>\$ 39,312,743</u>	<u>\$ 6,783,941</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE J - 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, 2020:

	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:				
2013 Juvenile Detention Refunding Bonds	\$ 244,259	\$ 9,350,000	\$ 207,733	\$ 9,557,733
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	\$ 25,409	\$ 3,175,000	\$ 68,100	\$ 3,243,100
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	\$	\$ 1,710,000	\$ 11,551	\$ 1,721,551
Total Business-type Activities	<u>\$ 25,409</u>	<u>\$ 4,885,000</u>	<u>\$ 79,651</u>	<u>\$ 4,964,651</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 at the employee's current wage rate. Upon an employee's termination, liabilities for compensated absences are paid from the General Fund, Board of Developmental Disabilities, Human Services Levy, Children Services, CARES Act, Real Estate Assessment, Youth Services, Community Development Block Grant, Child Support and Enforcement, Jobs and Family Services, ADAMHS Board Federal grants, Community Corrections, ADAMHS Board State and Local grants, ADAMHS Board, Road Auto and Gas, Sheriff Contracts, Job Center, Public Works Building Maintenance, Other Federal Grants, Other State & Local Grants, Other Special Revenue Funds, Stillwater Center, Wastewater, Water, Solid Waste Management and Parking Facilities Enterprise Funds, Printing Services, Mailroom, Stockroom, Service Depot, Other Data Services, Kronos Timekeeping Services, Information Technology, Microsoft Dynamics 365, Telecommunications, Workers' Compensation Risk Management, Property/Casualty Risk Management, Family Medical Leave Act, and Healthcare – Self Insurance Internal Service Funds.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Net Pension/OPEB Liability: There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from the following funds: General Fund, Board of Developmental Disabilities, Human Services Levy, Children Services, CARES Act, Real Estate Assessment, Youth Services, Community Development Block Grant, Child Support Enforcement, 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, Stillwater Center, Wastewater, Water, Solid Waste Management Enterprise Funds, Printing Services, Mailroom, Stockroom, Service Depot, Kronos Timekeeping Services, Information Technology, Telecommunications, Workers' Compensation Risk Management, Property/Casualty Risk Management, Family Medical Leave Act, and Healthcare Self Insurance Internal Service Funds. For additional information related to the net pension/OPEB liability see Note K and Note L.

Leases Payable – The County has outstanding agreements to lease data processing equipment, copiers, printers, postage meters, office space and buildings. Due to the implementation of GASB Statement 87, these leases plus existing prior year capital leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

Governmental Activities		
Lease Payments		
Year	Principal	Interest
2021	\$ 3,001,373	\$ 1,293,400
2022	3,105,125	1,225,830
2023	3,204,830	1,155,540
2024	3,312,701	1,083,116
2025	3,079,997	1,008,861
2026-2030	17,359,581	3,866,490
2031-2035	21,607,110	1,602,757
2036	1,997,258	11,748
	\$ 56,667,975	\$ 11,247,742

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 2020 amounted to \$78,756. The \$536,833 reported as the total estimated liability for landfill postclosure costs at December 31, 2020 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$59,943 from 2019. The \$78,756 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2021, leaving \$458,077 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 2020. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2020, the changes in the estimated liability for landfill postclosure costs are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Business-type Activities:

Enterprise Funds:

Payable from the Solid Waste Management Fund:

<u>January 1, 2020</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2020</u>	<u>Amount Due in 2021</u>
\$596,776	\$18,813	(\$78,756)	\$536,833	\$78,756

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

Conduit Debt Obligations: From time to time, the County has issued 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, 2020 there were twenty-four series of Hospital Revenue Bonds and seven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$1.2 billion and \$100.9 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, \$800,000 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. 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. 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 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, 2020 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, 2020

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

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

<u>Governmental Activities:</u>		
<i>Internal Service Funds-</i>	<u>2020</u>	<u>2019</u>
<i>Healthcare Self-insurance</i>		
Claim liability at January 1	\$ 6,347,256	\$ 4,378,000
Current year claims and estimates	47,447,338	51,231,500
Claim payments	<u>(47,238,219)</u>	<u>(49,262,244)</u>
Claims liability at December 31	6,556,375	6,347,256
 <i>Property/Casualty Risk Management:</i>		
Claim liability at January 1	\$ 1,823,555	\$ 2,359,880
Change in provision for prior years' claims	719,920	584,269
Current year claims and estimates	937,162	800,000
Claim payments	<u>(1,720,523)</u>	<u>(1,920,594)</u>
Claims liability at December 31	1,760,114	1,823,555
 <i>Workers' Compensation Risk Management:</i>		
Claim liability at January 1	\$ 8,167,103	\$ 8,229,053
Current year claims and estimates	2,580,764	1,179,838
Claim payments	<u>(1,209,389)</u>	<u>(1,241,788)</u>
Claims liability at December 31	<u>9,538,478</u>	<u>8,167,103</u>
 Total claims liability at December 31	 <u>\$ 17,854,967</u>	 <u>\$ 16,337,914</u>

At December 31, 2020, the \$17,854,967 total claims liability is comprised of \$9,408,828 in estimated insurance claims due within one year and \$8,446,139 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE K - Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

	State and Local	Public Safety	Law Enforcement
2020			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2020			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

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

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

For 2020, the County's contractually required contribution was \$28,421,115 for the traditional plan, \$937,223 for the combined plan and \$810,201 for the member-directed plan. Of these amounts, \$712,969 is reported as an intergovernmental payable for the traditional plan, \$21,329 for the combined plan, and \$29,860 for the member-directed plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	1.39471059%	1.47189952%	
Prior Measurement Date	<u>1.43231212%</u>	<u>1.49842240%</u>	
Change in Proportionate Share	<u>-0.03760153%</u>	<u>-0.02652288%</u>	
Proportionate Share of the:			
Net Pension Liability	\$275,674,018	\$0	\$275,674,018
Net Pension Asset	0	3,069,266	3,069,266
Pension Expense	35,816,345	225,838	36,042,183

2020 pension expense for the member-directed defined contribution plan was \$1,246,464. The aggregate pension expense for all pension plans was \$37,288,647 for 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Changes of assumptions	\$14,724,218	\$316,474	\$15,040,692
Changes in proportion and differences between County contributions and proportionate share of contributions	1,923,555	43,913	1,967,468
County contributions subsequent to the measurement date	<u>28,421,115</u>	<u>937,223</u>	<u>29,358,338</u>
Total Deferred Outflows of Resources	<u><u>\$45,068,888</u></u>	<u><u>\$1,297,610</u></u>	<u><u>\$46,366,498</u></u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$3,485,505	\$720,569	\$4,206,074
Net difference between projected and actual earnings on pension plan investments	54,990,771	398,094	55,388,865
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>7,556,957</u>	<u>82,974</u>	<u>7,639,931</u>
Total Deferred Inflows of Resources	<u><u>\$66,033,233</u></u>	<u><u>\$1,201,637</u></u>	<u><u>\$67,234,870</u></u>

\$29,358,338 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 or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	Total
Year Ending December 31:			
2021	(\$10,298,649)	(\$201,333)	(\$10,499,982)
2022	(19,529,009)	(193,857)	(19,722,866)
2023	2,277,152	(82,854)	2,194,298
2024	(21,834,954)	(228,600)	(22,063,554)
2025	0	(47,331)	(47,331)
Thereafter	<u>0</u>	<u>(87,375)</u>	<u>(87,375)</u>
Total	<u><u>(\$49,385,460)</u></u>	<u><u>(\$841,350)</u></u>	<u><u>(\$50,226,810)</u></u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Actuarial Assumptions – OPERS: Actuarial valuations of an ongoing plan involve estimates of the value 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, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	<u>1% Decrease (6.20%)</u>	<u>Current Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$454,675,652	\$275,674,018	\$114,756,787
OPERS Combined Plan	(1,854,593)	(3,069,266)	(3,944,691)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE L – Defined Benefit OPEB Plan

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment 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 separation, 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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual Financial Report 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 allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 2020 was 4.0 percent.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$324,081 for 2020. Of this amount, \$8,531 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Date	1.39411272%
Prior Measurement Date	1.43127436%
Change in Proportionate Share	-0.03716164%
Proportionate Share of the Net OPEB Liability	\$192,563,183
OPEB Expense	\$17,736,944

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

	OPERS
Deferred Outflows of Resources	
Differences between expected and actual experience	\$5,166
Changes of assumptions	30,480,702
Changes in proportion and differences between County contributions and proportionate share of contributions	1,178,300
County contributions subsequent to the measurement date	324,081
Total Deferred Outflows of Resources	\$31,988,249
Deferred Inflows of Resources	
Differences between expected and actual experience	\$17,610,792
Net difference between projected and actual earnings on OPEB plan investments	9,805,266
Changes in proportion and differences between County contributions and proportionate share of contributions	4,405,708
Total Deferred Inflows of Resources	\$31,821,766

\$324,081 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Year Ending December 31:	
2021	\$2,864,496
2022	1,159,996
2023	7,799
2024	(4,189,889)
Total	(\$157,598)

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 health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

Discount Rate: A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate: The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$251,999,815	\$192,563,183	\$144,973,782

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$186,880,810	\$192,563,183	\$198,173,123

Changes between Measurement Date and Reporting Date: On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE M – Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2020 were levied after October 1, 2019 on the assessed value as of January 1, 2019, the lien date. Public utility property taxes collected in 2020 attached as a lien on December 31, 2018 and were levied after October 31, 2019. Taxpayers were required to pay one half of real property taxes by February 14, 2020 with the remaining half due August 14, 2020. 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 2020 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 statistical updated was completed in 2017 and a revaluation was completed in 2020. The assessed value by property classification, upon which the 2020 tax levy was based, follows:

Real property	\$ 10,412,248,940
Public utility real property.....	2,763,100
Public utility tangible personal property.....	<u>501,090,300</u>
Total.....	<u>\$ 10,916,102,340</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	6.79	7.79	2021
Human Services B	2017	6.03	4.99	5.72	2025
Developmental Disabilities	1977	<u>1.00</u>	<u>0.26</u>	<u>0.49</u>	cont.
<i>Total</i>		15.24	12.04	14.00	

(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 custodial 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, 2020. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2021 were recorded as 2020 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 2020 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, 2020

NOTE N – Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>								<i>TOTAL</i>
	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Children Services</i>	<i>All Other Governmental Funds</i>	<i>Stillwater</i>	<i>Solid Waste Management</i>	<i>Stockroom</i>	<i>Service Depot</i>	
General	\$	\$	\$	\$ 26,060,792	\$	\$ 666,025	\$ 100,000	\$ 193,675	\$ 27,020,492
Board of Developmental Disability Services				2,114,886					\$ 2,114,886
Human Services Levy	4,246,304	28,949,349	30,196,771	36,063,863	3,563,325				\$ 103,019,612
All Other Governmental Funds	178,735								\$ 178,735
Wastewater	22,220								\$ 22,220
TOTAL	\$ 4,447,259	\$ 28,949,349	\$ 30,196,771	\$ 64,239,541	\$ 3,563,325	\$ 666,025	\$ 100,000	\$ 193,675	\$ 132,355,945

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 O – Individual Fund Deficits

At December 31, 2020, the following funds had deficit fund balances:

<i>Funds</i>	<i>Amounts</i>
Special Revenue Funds:	
Community Development Block Grant	\$ 148,416
Job and Family Services	285,922
Other Federal Grants	814,764
Debt Service Funds:	
Road Assessment Debt Service	126,158
Water and Sewer Assessment Debt Service	620,424
Proprietary Funds:	
Stillwater Center	4,494,269

The General Fund is liable for the deficit in these funds and will provide transfers when cash is required, not when accruals occur.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE P – Other Non-Operating Revenues

For the year ended December 31, 2020, Other Non-Operating Revenues consist of the following:

	Stillwater Center	Wastewater	Water	Solid Waste Management
Federal Reimbursements	\$	\$ 112,144	\$ 38,660	\$ 481,838
Ohio Department of Medicaid	872,431			
Receipts from Other Governments		16,862		
Total	\$ <u>872,431</u>	\$ <u>129,006</u>	\$ <u>38,660</u>	\$ <u>481,838</u>

NOTE Q – Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Miami Valley In-Ovations, Inc., which is a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$279,843, was recorded as operating revenues and expenses in their 2020 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE R – 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	General	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	<i>Cares Act</i>	<i>All Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Nonspendable:							
Prepays	\$ 276,263	\$ 95,607	\$	\$	\$	\$ 95,356	\$ 467,226
For noncurrent receivables	9,344,256						9,344,256
For unclaimed monies	3,695,187						3,695,187
Total Nonspendable	13,315,706	95,607	0	0	0	95,356	13,506,669
Restricted for:							
Debt service						2,401	2,401
Capital outlay						7,423,364	7,423,364
Human services levy programs			73,139,478				73,139,478
Developmental disabilities services		9,795,512				148,924	9,944,436
General government purposes						5,049,813	5,049,813
Judicial and law enforcement purposes						22,676,478	22,676,478
Environment and public works purposes						24,920,504	24,920,504
Social services purposes				1,066,259		43,180,265	44,246,524
Real Estate Assessment						7,504,411	7,504,411
Other state and local grants						1,556,379	1,556,379
Community and Economic development purposes						5,482,139	5,482,139
Total Restricted	0	9,795,512	73,139,478	1,066,259	0	117,944,678	201,945,927
Committed for:							
Capital Reserve	3,361,456						3,361,456
Capital outlay and improvement						29,790,944	29,790,944
Public works building Maintenance						2,681,674	2,681,674
Job Center						751,518	751,518
Sheriff contracts						4,904,600	4,904,600
Total Committed	3,361,456	0	0	0	0	38,128,736	41,490,192
Assigned for:							
Future Appropriations	2,202,321						2,202,321
General government purposes	240,516						240,516
Judicial and law enforcement purposes	2,274,853						2,274,853
Community and Economic development purposes	35,244						35,244
Environment and public works purposes	8,815						8,815
Social services purposes	113,860						113,860
Total Assigned	4,875,609	0	0	0	0	0	4,875,609
Unassigned (Deficit)	109,617,751	0	0	0	0	(2,051,179)	107,566,572
Total Fund Balances	\$ 131,170,522	\$ 9,891,119	\$ 73,139,478	\$ 1,066,259	\$ 0	\$ 154,117,591	\$ 369,384,969

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE S – 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, 2020 was \$10,000,000.

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, 2020 was \$3,361,456.

NOTE T - 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 2020, County property taxes were reduced by \$2,076,138 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

Municipality	Amount of County Tax Reduction
Brookville	\$ 230,534
Centerville	102,761
Clayton	220,529
Dayton	835,322
Englewood	81,867
Harrison Twp	9,588
Huber Heights	36,091
Jefferson Twp	4,029
Miamisburg	222,761
Miami Twp	3,254
Moraine	177,645
Springboro	17,939
Union	12,839
Vandalia	97,766
West Carrollton	23,213
	<hr/>
Total County	<u>\$ 2,076,138</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE T - Tax Abatements (Cont'd.)

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

1. Brookville (4 Commercial and Industrial Parcels)
2. Centerville (13 Commercial Parcels, 13 Residential Parcels)
3. Dayton (17 Commercial Parcels, 283 Residential Parcels)
4. Englewood (14 Commercial and Industrial Parcels)
5. Harrison Twp (25 Residential Parcels)
6. Huber Heights (6 Commercial and Industrial Parcels)
7. Jefferson Twp (40 Residential Parcels)
8. Miamisburg (44 Commercial and Industrial Parcels)
9. Moraine (10 Commercial and Industrial Parcels, 6 Residential Parcels)
10. Springboro (4 Commercial and Industrial Parcels)
11. Union (1 Commercial Parcel)
12. Vandalia (13 Commercial and Industrial Parcels)
13. West Carrollton (5 Commercial and Industrial Parcels and 1 Residential Parcels)

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

Clayton

1. Caterpillar (Pledged 500 Jobs and 510 were created. Pledged \$65,000,000 investments and total investment was \$89,980,000.)

Dayton

1. Real Wire LLC (Pledged 12 jobs with 27 created. Pledged \$2,200,000 investment and total investment was \$3,550,416.)
2. Norwood Tool (Pledged 10 jobs with 408 created. Pledged \$4,200,000 investment and total investment was \$15,607,514.)
3. Malt Products Corporation (Pledged 30 jobs with 70 created. Pledged \$16,000,000 investment and total investment was \$46,879,427.)
4. KBK Eight LLC (Pledged 50 jobs and 93 were created. Pledged \$7,500,000 with a total investment of \$13,976,596.)
5. Emerson Climate Technologies Inc. (Pledged 35 jobs and 21 were created. Pledged \$19,000,000 in investments and the total investment was \$19,289,584.)

Miami Township

1. Brixey & Meyer (Pledged 10 jobs and 21 were created. Pledged \$1,700,000 in investments and the total investment was \$1,685,232)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE U – Significant Commitments

Construction Commitments

The County's outstanding construction commitments as of December 31, 2020, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Nicholas Center Project	\$ 132,428
Reibold Building Projects	78,620
Jail Commander System	1,563,751
Coroner Crime Lab X ray Installation Project	59,491
Sheriff's Office Software and Hardware Projects	191,787
Court Security System	1,200,365
Jail Renovations Project	368,439
Administration Building Projects	722,210
Trotwood Court Building Project	153,579
Courts Software Project	94,727
Road and Bridge Projects	16,827,481
Total	<u>\$ 21,392,878</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 3,071,396
Wastewater Projects	7,021,776
Solid Waste Management Projects	15,504
Total	<u>\$ 10,108,676</u>

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrance 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, 2020, the amount of encumbrances outstanding are as follows:

<u>Governmental Activities:</u>	<u>Encumbrances</u>
General	\$ 5,832,863
Board of Developmental Disabilities Services	1,950,683
Human Services Levy	1,653,701
Children Services	3,622,854
All Other Governmental	58,947,930
Total Governmental Funds	<u>\$ 72,008,031</u>
<u>Business-type Activities:</u>	
Parking Facilities	\$ 43,360
Stillwater Center	1,632,796
Wastewater	12,498,020
Water	8,342,169
Solid Waste Management	2,466,828
Total Business-type Activities	<u>\$ 24,983,173</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE V – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$13,223,975 was given to small businesses, \$9,303,428 was spent on housing and utilities, \$5,000,000 was spent on rental assistance, \$13,676,237 was given to non-profits, \$24,009,988 was given to schools, \$6,853,100 was spent on agriculture, \$5,000,000 was spent on healthcare, and \$5,892,085 was given to other Montgomery County Agencies. These amounts are reflected as general government, judicial & law enforcement, and community & economic development expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

NOTE W – Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their wastewater treatment facilities. The County is currently in the process of deactivating a pretreatment facility. The County has recorded an ARO of \$1,301,031 in the Wastewater fund based on quotes received by the County Wastewater department. This asset is fully depreciated and is in the process of being deactivated. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. Currently, there is significant uncertainty as to what additional items would need addressed; therefore, a reliable estimated amount related to these items could not be determined.

NOTE X – Subsequent Events

On March 11, 2021 Congress passed the American Rescue Plan Act to provide additional funding to state and local governments to counteract the adverse economic effects of the COVID-19 pandemic. The U.S. Department of the Treasury has designated \$103,273,967 for Montgomery County. The County received the first payment of \$51,636,984 on May 24, 2021 and the second payment is anticipated to be received May 24, 2022.

On January 12, 2021 the County authorized the issuance and sale of Hospital Facilities Improvement and Refunding Revenue Bonds, Series 2021, for Kettering Health Network Obligated Group Project in a principal amount not to exceed \$250,000,000.

On July 20, 2021 the County authorized the issuance and sale of Health Care Facilities Revenue Bonds (Ohio's Hospice, Inc. Obligated Group) in an aggregate amount not to exceed \$15,000,000 and other actions and documents in connection with the issuance of the bonds.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System – Traditional and Combined Plans
As of and For the Year Ended December 31, 2020

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

	2020	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	1.39471059%	1.43231212%	1.44489664%	1.51717808%	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$275,674,018	\$392,281,260	\$226,676,273	\$344,525,342	\$260,899,064	\$182,182,084	\$178,067,198
County's Covered Payroll	\$179,793,217	\$166,227,733	\$188,464,374	\$193,303,277	\$183,626,152	\$180,569,683	\$166,838,296
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	153.33%	235.99%	120.28%	178.23%	142.08%	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

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

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

Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
Last Three Years (1)

	2020	2019	2018
County's Proportion of the Net Pension Asset	1.47189952%	1.49842240%	1.39906976%
County's Proportionate Share of the Net Pension Asset	(\$3,069,266)	(\$1,675,574)	(\$1,904,588)
County's Covered Payroll	\$5,734,379	\$5,319,257	\$5,015,962
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	53.52%	31.50%	37.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	145.28%	126.64%	137.28%

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

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

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System – OPEB Plan
As of and For the Year Ended December 31, 2020

Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB Liability
Ohio Public Employees Retirement System - OPEB Plan
Last Four Years (1)

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	1.39411272%	1.43127436%	1.43703120%	1.50459760%
County's Proportionate Share of the Net OPEB Liability	\$192,563,183	\$186,604,389	\$156,051,001	\$151,969,469
County's Covered Payroll	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	99.48%	104.44%	77.76%	37.22%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2020

Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Eight Years (1)(2)

	2020	2019	2018	2017	2016	2015	2014	2013
Net Pension Liability - Traditional Plan								
Contractually Required Contribution	\$28,421,115	\$25,876,044	\$23,915,512	\$25,125,947	\$23,829,899	\$22,633,325	\$22,255,089	\$22,249,793
Contributions in Relation to the Contractually Required Contribution	(28,421,115)	(25,876,044)	(23,915,512)	(25,125,947)	(23,829,899)	(22,633,325)	(22,255,089)	(22,249,793)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Covered Payroll	\$197,752,037	\$179,793,217	\$166,227,733	\$188,464,374	\$193,303,277	\$183,626,152	\$180,569,683	\$166,838,296
Pension Contributions as a Percentage of Covered Payroll	14.37%	14.39%	14.39%	13.33%	12.33%	12.33%	12.32%	13.34%
Net Pension Liability - Combined Plan								
Contractually Required Contribution	\$937,223	\$802,813	\$744,696	\$652,075	\$572,114	\$460,107		
Contributions in Relation to the Contractually Required Contribution	(937,223)	(802,813)	(744,696)	(652,075)	(572,114)	(460,107)		
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0		
County Covered Payroll	\$6,694,450	\$5,734,379	\$5,319,257	\$5,015,962	\$4,767,617	\$3,834,225		
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%		
Net OPEB Liability - OPEB Plan								
Contractually Required Contribution	\$324,081	\$321,473	\$297,868	\$2,088,036	\$12,372,483			
Contributions in Relation to the Contractually Required Contribution	(324,081)	(321,473)	(297,868)	(2,088,036)	(12,372,483)			
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0			
County Covered Payroll (3)	\$212,548,512	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519			
OPEB Contributions as a Percentage of Covered Payroll	0.15%	0.17%	0.17%	1.04%	3.03%			

- (1) Information prior to 2013 is not available for traditional plan.
- (2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.
- (3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2020

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2020 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 prior years are presented below:

	2020	2017 through 2019	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for post-January 7, 2013 retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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

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

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information (Cont'd.)
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2020

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:

Beginning in 2019	6.00 percent
2018	6.50 percent

Municipal Bond Rate:

2020	2.75 percent
2019	3.71 percent
2018	3.31 percent

Single Discount Rate:

2020	3.16 percent
2019	3.96 percent
2018	3.85 percent

Health Care Cost Trend Rate:

2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

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, 2020

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, 2020, 2019, 2018, 2017, and 2016:

	2020		2019		2018		2017		2016	
	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	277	81%	262	78%	251	75%	236	72%	217	66%
Condition Assessment of Less than Fair	67	19%	74	22%	84	25%	92	28%	111	34%

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, 2020**

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2016	\$5,811,445	\$5,171,786	\$639,659
2017	\$6,794,327	\$6,324,278	\$470,049
2018	\$6,402,992	\$5,882,707	\$520,285
2019	\$4,285,304	\$3,963,286	\$322,018
2020	\$4,302,599	\$3,739,875	\$562,724

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, 2020, 2019, 2018, 2017, and 2016:

	2020		2019		2018		2017		2016	
	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	499	96%	491	94%	494	95%	495	95%	493	95%
Condition Assessment of Less than Fair	23	4%	29	6%	26	5%	24	5%	28	5%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2016	\$1,536,118	\$1,473,828	\$62,290
2017	\$1,602,436	\$1,330,638	\$271,798
2018	\$1,351,313	\$1,229,624	\$121,689
2019	\$1,484,814	\$1,236,271	\$248,543
2020	\$1,538,087	\$1,389,041	\$149,046

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**COMBINING FINANCIAL
STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

MONTGOMERY COUNTY, OHIO

NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other – This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. Subfunds with no cash activity will not be presented on the budgetary statement. Subfunds included in this fund include:

- Treasurer's Prepayment Interest
- Hospital Bond Fees
- Internet Auction Administration
- County Recorder Equipment Needs
- Emergency Management Operating
- MCOEM – MGCLERC
- MCO Futures
- Auditor License Bureau – Deputy Registrar
- DETAC – Treasurer
- Treasurer – Tax Certificate Administration
- Dog and Kennel
- Caring Program – Animal Shelter
- Animal Control Contracts
- Juvenile Court Probation IV-E
- Juvenile Detention Education Program
- Coroner’s Special Lab Fee Account
- Forensic Crime Laboratory
- Probate Court Dispute Resolution
- Alternative Dispute Resolution
- Co Municipal Court Probation Services
- Clerk of Courts - Victims of Domestic Violence
- Common Pleas Court Probation Services
- Indigent Guardianship
- Clerk of Courts MIS
- Indigent Drivers Interlock/Alcohol Monitor
- Co Municipal Court Indigent Drug Alcohol
- RANGE Federal Seized Assets
- RANGE Law Enforcement Trust Funds
- Sheriff Seized Assets
- OPOTA Professional Training Program
- Jail Commissary
- Sheriff’s Concealed Handgun License
- Prosecutor’s Pretrial Diversion Program
- County Prosecutor Victim – Witness Account
- Prosecutor’s Seminar Account
- Office of Re-Entry
- 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 – Legal Research Fees
- Common Pleas – Automation Fees
- Common Pleas – Special Project Fees
- Common Pleas – Technology Advancement
- Juvenile Court – Legal Research Fees
- Juvenile Court – Automation Fees
- Juvenile Court – Special Project Fee
- Juvenile Human Services Levy Contracts
- Juvenile Court – Mediation Fees
- Nicholas Residential Treatment Center
- Co Municipal Ct Automation/Legal Research
- Co Municipal Ct Automation – Clerk
- Co Municipal Ct Special Projects Fund
- Court of Appeals – Special Projects
- County Law Library Resources Fund
- DETAC – Prosecutor
- Economic Development Initiatives
- Cultural Facilities
- Business First!
- Building Regulations
- Hotel/Motel Tax Administration
- Plat and Site Review
- HB 592 District Planning Fee
- Environmental Services Stormwater Management
- Development Fee
- Housing Bond Fees
- HSPD-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
- HS Plan/Dev Preschool Promise Program

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.

Regional Dispatch Center Building Debt Service - This fund is used to account for the accumulation of resources for, and the payment of, principal and interest on special obligation bonds issued to purchase the Regional Dispatch 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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 125,630,101	\$ 210,135	\$ 44,334,152	\$170,174,388
Cash and Cash Equivalets in Segergated Accounts	5,463,067			5,463,067
Accrued Interest Receivable	221,524			221,524
Accounts Receivable	2,159,695			2,159,695
Due from Other Funds	2,378,779			2,378,779
Prepaid Items	95,356			95,356
Other Local Taxes	20,079			20,079
Property Taxes Receivable	17,101			17,101
Due from Other Governments	8,941,172		18,143	8,959,315
Leases Receivable	5,194			5,194
Special Assessments Receivable		1,359,789		1,359,789
<i>Total Assets</i>	<u>\$ 144,932,068</u>	<u>\$ 1,569,924</u>	<u>\$ 44,352,295</u>	<u>\$190,854,287</u>
LIABILITIES:				
Accounts Payable	\$ 7,864,491	\$	\$ 1,348,163	\$ 9,212,654
Accrued Wages and Benefits	2,959,211			2,959,211
Due to Other Governments	1,397,635		16,681	1,414,316
Matured Compensated Absences	102,200			102,200
Retainage Payable	733,693			733,693
Interfund Payable	6,138,110	954,316	5,755,000	12,847,426
Due to Other Funds	1,252,570			1,252,570
Payroll Withholdings	661,788			661,788
Deposits Held and due to Others	1,481,145			1,481,145
<i>Total Liabilities</i>	<u>22,590,843</u>	<u>954,316</u>	<u>7,119,844</u>	<u>30,665,003</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	4,688,567	1,359,789	18,143	6,066,499
Deferred Inflows - Leases	5,194			5,194
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>4,693,761</u>	<u>1,359,789</u>	<u>18,143</u>	<u>6,071,693</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items	95,356			95,356
Restricted	110,518,913	2,401	7,423,364	117,944,678
Committed	8,337,792		29,790,944	38,128,736
Unassigned (Deficit)	(1,304,597)	(746,582)		(2,051,179)
<i>Total Fund Balances (Deficits)</i>	<u>117,647,464</u>	<u>(744,181)</u>	<u>37,214,308</u>	<u>154,117,591</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 144,932,068</u>	<u>\$ 1,569,924</u>	<u>\$ 44,352,295</u>	<u>\$190,854,287</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Real Estate Assessment	Youth Services	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 7,759,760	\$ 3,610,158	\$ 544,407	\$ 431,484	\$ 4,276,108
Cash and Cash Equivalents in Segregated Accounts				7,817	
Accrued Interest Receivable					
Accounts Receivable	75			1,000	217,336
Due from Other Funds		63,365			626,821
Prepaid Items					8,250
Taxes Receivable					
Property Taxes Receivable					
Due from Other Governments		640,531			732
Leases Receivable					
<i>Total Assets</i>	<u>\$ 7,759,835</u>	<u>\$ 4,314,054</u>	<u>\$ 544,407</u>	<u>\$ 440,301</u>	<u>\$ 5,129,247</u>
LIABILITIES:					
Accounts Payable	\$ 161,328	\$ 300,884	\$ 127,078	\$ 152,362	\$ 35,539
Accrued Wages and Benefits	36,110	162,330	5,093		323,645
Due to Other Governments		12,677	17,460	3,421	3,241
Matured Compensated Absences					
Retainage Payable					
Interfund Payable		302,000	543,000		1,300,736
Due to Other Funds	57,986	3,884	192	65,123	565,290
Payroll Withholding		304			8,128
Deposits Held on Due to Others					
<i>Total Liabilities</i>	<u>255,424</u>	<u>782,079</u>	<u>692,823</u>	<u>220,906</u>	<u>2,236,579</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue		321,873			732
Deferred Inflows - Leases					
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>321,873</u>	<u>0</u>	<u>0</u>	<u>732</u>
FUND BALANCES:					
Nonspendable:					
Prepaid Items					8,250
Restricted	7,504,411	3,210,102		219,395	2,883,686
Committed					
Unassigned (Deficit)			(148,416)		
<i>Total Fund Balances (Deficits)</i>	<u>7,504,411</u>	<u>3,210,102</u>	<u>(148,416)</u>	<u>219,395</u>	<u>2,891,936</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,759,835</u>	<u>\$ 4,314,054</u>	<u>\$ 544,407</u>	<u>\$ 440,301</u>	<u>\$ 5,129,247</u>

(Cont'd.)

Job & Family Services	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	ADAMHS Board	Road, Auto and Gas	Sheriff Contracts	Job Center
\$ 3,967,608 15,143 82,743 920,980 23,966	\$ 637,119	\$ 843,828 282,645 2,169 28,025	\$ 3,552,503	\$ 20,183,551 158,111	\$ 21,050,715 2,224,317 115,679 526,446 22,905	\$ 5,159,777 548,203	\$ 797,317 13,821
210,735	1,845,343	146,287	362,802	14,361	4,730,566	107,999	
<u>\$ 5,221,175</u>	<u>\$ 2,482,462</u>	<u>\$ 1,302,954</u>	<u>\$ 3,915,305</u>	<u>\$ 20,356,023</u>	<u>\$ 28,670,628</u>	<u>\$ 5,815,979</u>	<u>\$ 811,138</u>
\$ 968,108 1,424,392 427,568	\$ 329,291 4,520 62,138	\$ 114,838 163,098 8,097	\$ 122,253 462	\$ 1,793,590 31,265 313,463 4,983	\$ 159,664 176,179 153,011 33,390 733,693	\$ 61,475 184,109 116,690	\$ 45,799
2,091,500 189,661 403,956	734 300	10,058 280	141,725 162	71,655 2,556	1,481,145	358,500 13,190 74,167	
<u>5,505,185</u>	<u>396,983</u>	<u>296,371</u>	<u>264,602</u>	<u>2,217,512</u>	<u>2,737,082</u>	<u>808,131</u>	<u>45,799</u>
1,912	39,511	144,640	131,923	1,020	2,991,658	103,248	13,821
<u>1,912</u>	<u>39,511</u>	<u>144,640</u>	<u>131,923</u>	<u>1,020</u>	<u>2,991,658</u>	<u>103,248</u>	<u>13,821</u>
23,966 (309,888)	2,045,968	861,943	3,518,780	18,137,491	22,941,888	4,904,600	751,518
<u>(285,922)</u>	<u>2,045,968</u>	<u>861,943</u>	<u>3,518,780</u>	<u>18,137,491</u>	<u>22,941,888</u>	<u>4,904,600</u>	<u>751,518</u>
<u>\$ 5,221,175</u>	<u>\$ 2,482,462</u>	<u>\$ 1,302,954</u>	<u>\$ 3,915,305</u>	<u>\$ 20,356,023</u>	<u>\$ 28,670,628</u>	<u>\$ 5,815,979</u>	<u>\$ 811,138</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (Cont'd.)

December 31, 2020

	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	\$ 3,169,657	\$	\$ 1,897,843	\$ 47,748,266	\$ 125,630,100
Cash and Cash Equivalents in Segregated Accounts				2,933,145	5,463,067
Accrued Interest Receivable		357		105,488	221,524
Accounts Receivable	1,628		24,789	1,131,577	2,159,695
Due from Other Funds			33,914	134,566	2,378,779
Prepaid Items		31,529		31,611	95,356
Taxes Receivable				20,079	20,079
Property Taxes Receivable				17,101	17,101
Due from Other Governments		167,049	98,777	615,990	8,941,172
Leases Receivable				5,194	5,194
<i>Total Assets</i>	<u>\$ 3,171,285</u>	<u>\$ 198,935</u>	<u>\$ 2,055,323</u>	<u>\$ 52,743,017</u>	<u>\$ 144,932,067</u>
LIABILITIES:					
Accounts Payable	\$ 387,332	\$ 125,480	\$ 280,193	\$ 2,699,277	\$ 7,864,491
Accrued Wages and Benefits	87,783	4,772	875	354,578	2,959,211
Due to Other Governments	8,391	1,601	4,839	265,038	1,397,635
Matured Compensated Absences			40,232	23,595	102,200
Retainage Payable					733,693
Interfund Payable		738,774		803,600	6,138,110
Due to Other Funds	4,480	548	74,028	54,016	1,252,570
Payroll Withholding				171,935	661,788
Deposits Held on Due to Others					1,481,145
<i>Total Liabilities</i>	<u>487,986</u>	<u>871,175</u>	<u>400,167</u>	<u>4,372,039</u>	<u>22,590,843</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	1,625	142,524	98,777	695,303	4,688,567
Deferred Inflows - Leases				5,194	5,194
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>1,625</u>	<u>142,524</u>	<u>98,777</u>	<u>700,497</u>	<u>4,693,761</u>
FUND BALANCES:					
Nonspendable:					
Prepaid Items		31,529		31,611	95,356
Restricted			1,556,379	47,638,870	110,518,913
Committed	2,681,674				8,337,792
Unassigned (Deficit)		(846,293)			(1,304,597)
<i>Total Fund Balances (Deficits)</i>	<u>2,681,674</u>	<u>(814,764)</u>	<u>1,556,379</u>	<u>47,670,481</u>	<u>117,647,464</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,171,285</u>	<u>\$ 198,935</u>	<u>\$ 2,055,323</u>	<u>\$ 52,743,017</u>	<u>\$ 144,932,068</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Regional Dispatch Ctr Bldg Debt Svc	Total Nonmajor Debt Service
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 44,076	\$ 163,658	\$ 9	\$ 2,392	\$ 210,135
Special Assessments Receivable	<u>184,719</u>	<u>1,175,070</u>	<u> </u>	<u> </u>	<u>1,359,789</u>
<i>Total Assets</i>	<u><u>\$ 228,795</u></u>	<u><u>\$ 1,338,728</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ 2,392</u></u>	<u><u>\$ 1,569,924</u></u>
LIABILITIES:					
Interfund Payable	<u>\$ 170,234</u>	<u>\$ 784,082</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 954,316</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	<u>184,719</u>	<u>1,175,070</u>	<u> </u>	<u> </u>	<u>1,359,789</u>
FUND BALANCES:					
Restricted			9	2,392	2,401
Unassigned (Deficit)	<u>(126,158)</u>	<u>(620,424)</u>	<u> </u>	<u> </u>	<u>(746,582)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(126,158)</u>	<u>(620,424)</u>	<u>9</u>	<u>2,392</u>	<u>(744,181)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$ 228,795</u></u>	<u><u>\$ 1,338,728</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ 2,392</u></u>	<u><u>\$ 1,569,924</u></u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	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	\$ 7,342,103	\$ 39,327	\$ 3,561,556	\$ 20,600,152	\$ 4,368,564
Due from Other Governments				10,854	
<i>Total Assets</i>	<u>\$ 7,342,103</u>	<u>\$ 39,327</u>	<u>\$ 3,561,556</u>	<u>\$ 20,611,006</u>	<u>\$ 4,368,564</u>
LIABILITIES:					
Accounts Payable	\$ 630,493	\$	\$ 54,065	\$ 523,722	\$ 96,032
Due to Other Governments	16,681				
Interfund Payable				5,755,000	
<i>Total Liabilities</i>	<u>647,174</u>	<u>0</u>	<u>54,065</u>	<u>6,278,722</u>	<u>96,032</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue				10,854	
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,854</u>	<u>0</u>
FUND BALANCES:					
Restricted	6,694,929				
Committed		39,327	3,507,491	14,321,430	4,272,532
<i>Total Fund Balances (Deficit)</i>	<u>6,694,929</u>	<u>39,327</u>	<u>3,507,491</u>	<u>14,321,430</u>	<u>4,272,532</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,342,103</u>	<u>\$ 39,327</u>	<u>\$ 3,561,556</u>	<u>\$ 20,611,006</u>	<u>\$ 4,368,564</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	\$ 515,553 7,289	\$ 174,503	\$ 7,671,025	\$ 38,379	\$ 44,334,152 18,143
<u>\$ 22,990</u>	<u>\$ 522,842</u>	<u>\$ 174,503</u>	<u>\$ 7,671,025</u>	<u>\$ 38,379</u>	<u>\$ 44,352,295</u>
\$	\$	\$	\$ 43,851	\$	\$ 1,348,163 16,681 5,755,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>43,851</u>	<u>0</u>	<u>7,119,844</u>
	<u>7,289</u>				<u>18,143</u>
<u>0</u>	<u>7,289</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,143</u>
<u>22,990</u>	<u>515,553</u>	<u>174,503</u>	<u>7,627,174</u>	<u>38,379</u>	<u>7,423,364</u> <u>29,790,944</u>
<u>22,990</u>	<u>515,553</u>	<u>174,503</u>	<u>7,627,174</u>	<u>38,379</u>	<u>37,214,308</u>
<u>\$ 22,990</u>	<u>\$ 522,842</u>	<u>\$ 174,503</u>	<u>\$ 7,671,025</u>	<u>\$ 38,379</u>	<u>\$ 44,352,295</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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 3,777,753	\$	\$	\$ 3,777,753
Other Local Taxes	11,010,067			11,010,067
Special Assessments		233,991	100,528	334,519
Charges for Services	43,503,128		727,891	44,231,019
Licenses and Permits	3,375,772			3,375,772
Fines and Forfeitures	1,649,076			1,649,076
Intergovernmental	107,734,678		18,779,982	126,514,660
Interest	591,072			591,072
Lease Revenue	453			453
Other	3,071,606		359,869	3,431,475
<i>Total Revenues</i>	<u>174,713,605</u>	<u>233,991</u>	<u>19,968,270</u>	<u>194,915,866</u>
EXPENDITURES:				
Current:				
General Government	12,199,492		429,255	12,628,747
Judicial and Law Enforcement	76,652,286		2,549,971	79,202,257
Environment and Public Works	14,431,716		11,233	14,442,949
Social Services	102,197,765		402,277	102,600,042
Community and Economic Development	5,108,145			5,108,145
Capital Outlay			31,829,294	31,829,294
Intergovernmental:				
General Government	1,696,581			1,696,581
Judicial and Law Enforcement	755,153			755,153
Environment and Public Works	278,809			278,809
Debt Service:				
Principal Retirements	3,087,295	2,840,000		5,927,295
Interest and Fiscal Charges	1,341,983	411,313		1,753,296
<i>Total Expenditures</i>	<u>217,749,225</u>	<u>3,251,313</u>	<u>35,222,030</u>	<u>256,222,568</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(43,035,620)</u>	<u>(3,017,322)</u>	<u>(15,253,760)</u>	<u>(61,306,702)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	52,016,918	2,557,737	9,664,886	64,239,541
Proceeds of Loans			524,412	524,412
Transfers Out		(38,877)	(139,858)	(178,735)
<i>Total Other Financing Sources and Uses</i>	<u>52,016,918</u>	<u>2,518,860</u>	<u>10,049,440</u>	<u>64,585,218</u>
<i>Net Change in Fund Balance</i>	8,981,298	(498,462)	(5,204,320)	3,278,516
<i>Restated Fund Balance (Deficit) at Beginning of Year</i>	<u>108,666,166</u>	<u>(245,719)</u>	<u>42,418,628</u>	<u>150,839,075</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 117,647,464</u>	<u>\$ (744,181)</u>	<u>\$ 37,214,308</u>	<u>\$ 154,117,591</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

(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	7,304,122				1,983,969
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	282,882	11,310,677	1,856,093	3,353,394	10,533,216
Interest					
Lease Revenue					
Other		1,900		1,000	508,827
<i>Total Revenues</i>	<u>7,587,004</u>	<u>11,312,577</u>	<u>1,856,093</u>	<u>3,354,394</u>	<u>13,026,012</u>
EXPENDITURES:					
Current:					
General Government	6,094,902				
Judicial and Law Enforcement		8,937,033			13,504,124
Environment and Public Works					
Social Services			451,782	2,616,947	
Community and Economic Development			1,108,189		
Intergovernmental:					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Debt Service:					
Principal Retirements					486,293
Interest and Fiscal Charges					292,868
<i>Total Expenditures</i>	<u>6,094,902</u>	<u>8,937,033</u>	<u>1,559,971</u>	<u>2,616,947</u>	<u>14,283,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,492,102</u>	<u>2,375,544</u>	<u>296,122</u>	<u>737,447</u>	<u>(1,257,273)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In				146,593	2,266,418
<i>Net Change in Fund Balance</i>	1,492,102	2,375,544	296,122	884,040	1,009,145
<i>Restated Fund Balance (Deficit) at Beginning of Year</i>	<u>6,012,309</u>	<u>834,558</u>	<u>(444,538)</u>	<u>(664,645)</u>	<u>1,882,791</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 7,504,411</u>	<u>\$ 3,210,102</u>	<u>\$ (148,416)</u>	<u>\$ 219,395</u>	<u>\$ 2,891,936</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, 2020

	Job & Family Services	ADAMHS Board Federal Grants	Community Corrections	ADAMHS Board State & Local Grants	ADAMHS Board
REVENUES:					
Property Taxes	\$	\$	\$	\$	\$
Other Local Taxes					
Charges for Services	290,940		458,047	5,984	129,407
Licenses and Permits					
Fines and Forfeitures					
Intergovernmental	35,168,711	6,349,512	8,198,181	8,120,238	274,612
Interest					
Lease Revenue					
Other	418,998		144,958	3,075	1,485,514
<i>Total Revenues</i>	<u>35,878,649</u>	<u>6,349,512</u>	<u>8,801,186</u>	<u>8,129,297</u>	<u>1,889,533</u>
EXPENDITURES:					
Current:					
General Government					
Judicial and Law Enforcement			8,719,025		
Environment and Public Works					
Social Services	42,768,002	4,991,688		6,183,015	26,893,836
Community and Economic Development					
Intergovernmental:					
General Government					
Judicial and Law Enforcement					
Environment and Public Works					
Debt Service:					
Principal Retirements	1,653,105				321,419
Interest and Fiscal Charges	980,798				23,679
<i>Total Expenditures</i>	<u>45,401,905</u>	<u>4,991,688</u>	<u>8,719,025</u>	<u>6,183,015</u>	<u>27,238,934</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,523,256)</u>	<u>1,357,824</u>	<u>82,161</u>	<u>1,946,282</u>	<u>(25,349,401)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In	3,233,207				22,323,697
<i>Net Change in Fund Balance</i>	(6,290,049)	1,357,824	82,161	1,946,282	(3,025,704)
<i>Restated Fund Balance (Deficit) at Beginning of Year</i>	6,004,127	688,144	779,782	1,572,498	21,163,195
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (285,922)</u>	<u>\$ 2,045,968</u>	<u>\$ 861,943</u>	<u>\$ 3,518,780</u>	<u>\$ 18,137,491</u>

Road, Auto and Gas	Sheriff Contracts	Job Center	Public Works Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Total Nonmajor Special Revenue
\$	\$	\$	\$	\$	\$	\$ 3,777,753	\$ 3,777,753
9,230,822						1,779,245	11,010,067
219,097	17,390,537	3,647,165	2,693,211		48,706	9,331,943	43,503,128
						3,375,772	3,375,772
281,272						1,367,804	1,649,076
7,769,285	1,082,463			3,276,756	5,234,641	4,924,017	107,734,678
368,039				1,714		221,319	591,072
						453	453
50,277	50,235		5,133		122,355	279,334	3,071,606
<u>17,918,792</u>	<u>18,523,235</u>	<u>3,647,165</u>	<u>2,698,344</u>	<u>3,278,470</u>	<u>5,405,702</u>	<u>25,057,640</u>	<u>174,713,605</u>
			1,793,621	1,489,030	528,434	2,293,505	12,199,492
	19,068,809		1,670,299	1,208,071	3,841,054	19,703,871	76,652,286
12,211,652				291,207	30,238	1,898,619	14,431,716
		3,583,517	832,048	836,276	1,056,214	11,984,440	102,197,765
						3,999,956	5,108,145
						1,696,581	1,696,581
	480,886			1,731		272,536	755,153
29,288						249,521	278,809
427,372		16,969				182,137	3,087,295
25,667		436				18,535	1,341,983
<u>12,693,979</u>	<u>19,549,695</u>	<u>3,600,922</u>	<u>4,295,968</u>	<u>3,826,315</u>	<u>5,455,940</u>	<u>42,299,701</u>	<u>217,749,225</u>
<u>5,224,813</u>	<u>(1,026,460)</u>	<u>46,243</u>	<u>(1,597,624)</u>	<u>(547,845)</u>	<u>(50,238)</u>	<u>(17,242,061)</u>	<u>(43,035,620)</u>
	2,230,500		2,360,437		600,000	18,856,066	52,016,918
5,224,813	1,204,040	46,243	762,813	(547,845)	549,762	1,614,005	8,981,298
17,717,075	3,700,560	705,275	1,918,861	(266,919)	1,006,617	46,056,476	108,666,166
<u>\$ 22,941,888</u>	<u>\$ 4,904,600</u>	<u>\$ 751,518</u>	<u>\$ 2,681,674</u>	<u>\$ (814,764)</u>	<u>\$ 1,556,379</u>	<u>\$ 47,670,481</u>	<u>\$ 117,647,464</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Ctr Bldg Debt Svc	Total Nonmajor Debt Service
REVENUES:						
Special Assessments	\$ 24,159	\$ 207,440	\$	\$	\$ 2,392	\$ 233,991
EXPENDITURES:						
Debt Service:						
Principal Retirements		80,000	585,000	2,175,000		2,840,000
Interest and Fiscal Charges		11,026	17,550	382,737		411,313
<i>Total Expenditures</i>	<u>0</u>	<u>91,026</u>	<u>602,550</u>	<u>2,557,737</u>	<u>0</u>	<u>3,251,313</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>24,159</u>	<u>116,414</u>	<u>(602,550)</u>	<u>(2,557,737)</u>	<u>2,392</u>	<u>(3,017,322)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In				2,557,737		2,557,737
Transfers Out	(6,037)	(32,840)				(38,877)
<i>Total Other Financing Sources and Uses</i>	<u>(6,037)</u>	<u>(32,840)</u>	<u>0</u>	<u>2,557,737</u>	<u>0</u>	<u>2,518,860</u>
<i>Net Change in Fund Balance</i>	18,122	83,574	(602,550)	0	2,392	(498,462)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(144,280)</u>	<u>(703,998)</u>	<u>602,559</u>	<u>0</u>	<u>0</u>	<u>(245,719)</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (126,158)</u>	<u>\$ (620,424)</u>	<u>\$ 9</u>	<u>\$ 0</u>	<u>\$ 2,392</u>	<u>\$ (744,181)</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2020

(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	272,543			448,257	
Intergovernmental	4,228,580	2,499,199		490,991	
Other			1,323	358,546	
<i>Total Revenues</i>	<u>4,501,123</u>	<u>2,499,199</u>	<u>1,323</u>	<u>1,297,794</u>	<u>0</u>
EXPENDITURES:					
Current:					
General Government			13,209	416,046	
Judicial and Law Enforcement			464	2,549,507	
Environment and Public Works	11,233				
Social Services			402,277		
Capital Outlay	7,317,242	2,984,284	678,858	5,824,646	2,786,955
<i>Total Expenditures</i>	<u>7,328,475</u>	<u>2,984,284</u>	<u>1,094,808</u>	<u>8,790,199</u>	<u>2,786,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,827,352)</u>	<u>(485,085)</u>	<u>(1,093,485)</u>	<u>(7,492,405)</u>	<u>(2,786,955)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In			500,000	4,650,000	2,400,000
Proceeds of Loans		524,412			
Transfers Out				(139,858)	
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>524,412</u>	<u>500,000</u>	<u>4,510,142</u>	<u>2,400,000</u>
<i>Net Change in Fund Balance</i>	(2,827,352)	39,327	(593,485)	(2,982,263)	(386,955)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>9,522,281</u>	<u>0</u>	<u>4,100,976</u>	<u>17,303,693</u>	<u>4,659,487</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 6,694,929</u>	<u>\$ 39,327</u>	<u>\$ 3,507,491</u>	<u>\$ 14,321,430</u>	<u>\$ 4,272,532</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, 2020

	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	\$	\$ 100,528	\$	\$	\$	\$ 100,528
Charges for Services		7,091				727,891
Intergovernmental				134,000	11,427,212	18,779,982
Other						359,869
<i>Total Revenues</i>	<u>0</u>	<u>107,619</u>	<u>0</u>	<u>134,000</u>	<u>11,427,212</u>	<u>19,968,270</u>
EXPENDITURES:						
Current:						
General Government						429,255
Judicial and Law Enforcement						2,549,971
Environment and Public Works						11,233
Social Services						402,277
Capital Outlay				810,097	11,427,212	31,829,294
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>810,097</u>	<u>11,427,212</u>	<u>35,222,030</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>107,619</u>	<u>0</u>	<u>(676,097)</u>	<u>0</u>	<u>(15,253,760)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In				2,114,886		9,664,886
Proceeds of Loans						524,412
Transfers Out						(139,858)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,114,886</u>	<u>0</u>	<u>10,049,440</u>
<i>Net Change in Fund Balance</i>	0	107,619	0	1,438,789	0	(5,204,320)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>22,990</u>	<u>407,934</u>	<u>174,503</u>	<u>6,188,385</u>	<u>38,379</u>	<u>42,418,628</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 22,990</u>	<u>\$ 515,553</u>	<u>\$ 174,503</u>	<u>\$ 7,627,174</u>	<u>\$ 38,379</u>	<u>\$ 37,214,308</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, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 14,084,090	\$ 14,084,090	\$ 14,506,283	\$ 422,193
Sales Tax	101,321,144	101,321,144	102,883,236	1,562,092
Other Taxes	4,000,000	4,000,000	3,759,803	(240,197)
Licenses and Permits	35,096	35,096	30,070	(5,026)
Fees and Charges for Services	24,064,700	24,282,857	23,607,040	(675,817)
Fines and Forfeitures	1,072,603	1,077,933	933,640	(144,293)
Intergovernmental Revenues	21,988,469	22,171,023	22,542,204	371,181
Investment Earnings	9,564,705	9,564,705	10,872,294	1,307,589
Miscellaneous Revenues	415,503	396,053	528,782	132,729
<i>Total Revenues</i>	<u>176,546,310</u>	<u>176,932,901</u>	<u>179,663,352</u>	<u>2,730,451</u>
Expenditures:				
<i>General Government</i>				
<i>General Fund Subfund</i>				
<i>Board of County Commissioners - Board of County Commissioners</i>				
Statutory Salaries	292,800	300,900	297,840	3,060
Salaries	415,251	411,251	399,782	11,469
Fringe Benefits	203,482	209,613	207,883	1,730
Special Fringe Benefits	-	708	360	348
Pre-Employment Services	-	110	108	2
Operating Supplies	5,133	10,043	5,169	4,874
Routine Business	5,325	1,325	984	341
Board Approved Travel	20,926	5,481	3,180	2,301
Staff Training and Development	1,600	1,620	1,264	356
Contractual Professional Services	1,200	1,200	991	209
Maintenance and Repair Services	250	250	-	250
Communications	13,379	11,020	11,020	-
<i>Total Board of County Commissioners - Board of County Commissioners</i>	<u>959,346</u>	<u>953,521</u>	<u>928,581</u>	<u>24,940</u>
<i>County Administrator - County Administrator</i>				
Salaries	211,996	227,996	219,763	8,233
Fringe Benefits	69,469	72,579	72,054	525
Special Fringe Benefits	1,600	1,600	816	784
Operating Supplies	2,934	2,934	2,705	229
Routine Business	4,400	790	625	165
Board Approved Travel	3,455	1,355	125	1,230
Staff Training and Development	2,400	2,400	1,240	1,160
Contractual Professional Services	1,200	2,890	1,364	1,526
Communications	8,100	9,010	8,230	780
Capital Outlays	-	5,825	5,825	-
<i>Total County Administrator - County Administrator</i>	<u>305,554</u>	<u>327,379</u>	<u>312,747</u>	<u>14,632</u>
<i>Clerk of Commission - Clerk of Commission</i>				
Salaries	119,830	127,830	127,633	197
Fringe Benefits	21,114	24,750	23,305	1,445
Special Fringe Benefits	-	140	120	20
Operating Supplies	10,139	7,364	4,824	2,540
Routine Business	900	900	623	277
Board Approved Travel	3,906	3,906	441	3,465

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, 2020

(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	550	-	550
Contractual Professional Services	3,500	2,950	1,256	1,694
Maintenance and Repair Services	1,000	860	-	860
Communications	8,600	9,150	6,997	2,153
Rentals	14,185	7,149	4,519	2,630
Capital Outlays	6,421	4,596	4,514	82
<i>Total Clerk of Commission - Clerk of Commission</i>	<u>190,145</u>	<u>190,145</u>	<u>174,232</u>	<u>15,913</u>
<i>Office of Management & Budget - Office of Management & Budget</i>				
Salaries	688,640	688,640	658,591	30,049
Fringe Benefits	164,128	166,128	165,719	409
Special Fringe Benefits	1,500	1,500	881	619
Pre-Employment Services	185	407	266	141
Operating Supplies	6,350	10,798	7,092	3,706
Routine Business	950	950	367	583
Board Approved Travel	9,839	2,239	-	2,239
Staff Training and Development	1,844	1,474	1,370	104
Contractual Professional Services	23,071	23,071	19,085	3,986
Maintenance and Repair Services	100	-	-	-
Communications	11,620	13,020	12,686	334
<i>Total Office of Management & Budget - Office of Management & Budget</i>	<u>908,227</u>	<u>908,227</u>	<u>866,057</u>	<u>42,170</u>
<i>Administrative Services Director</i>				
Salaries	170,410	197,910	192,325	5,585
Fringe Benefits	50,919	53,419	52,450	969
Special Fringe Benefits	2,100	2,100	960	1,140
Operating Supplies	500	500	291	209
Routine Business	450	450	51	399
Staff Training and Development	750	450	75	375
Contractual Professional Services	100	600	419	181
Communications	3,116	9,716	9,033	683
Public Utility Services	250	250	220	30
Rentals	497	497	-	497
<i>Total Administrative Services Director</i>	<u>229,092</u>	<u>265,892</u>	<u>255,824</u>	<u>10,068</u>
<i>Purchasing</i>				
Salaries	411,625	411,625	377,193	34,432
Fringe Benefits	94,732	110,282	106,447	3,835
Special Fringe Benefits	2,794	2,794	1,639	1,155
Pre-Employment Services	200	200	177	23
Operating Supplies	7,200	7,200	4,905	2,295
Routine Business	1,700	350	282	68
Board Approved Travel	16,500	1,600	570	1,030
Staff Training and Development	4,600	5,800	5,267	533
Contractual Professional Services	8,500	6,500	5,329	1,171
Maintenance and Repair Services	11,000	11,000	10,350	650
Communications	11,600	11,100	9,770	1,330
Rentals	1,600	1,600	1,497	103
Capital Outlays	-	6,000	5,126	874
<i>Total Purchasing</i>	<u>572,051</u>	<u>576,051</u>	<u>528,552</u>	<u>47,499</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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Communications</i>				
Salaries	604,709	577,209	574,102	3,107
Fringe Benefits	212,625	190,625	176,923	13,702
Special Fringe Benefits	2,160	2,160	1,993	167
Pre-Employment Services	150	150	147	3
Operating Supplies	14,555	14,555	10,322	4,233
Routine Business	3,000	3,000	880	2,120
Board Approved Travel	13,735	1,938	318	1,620
Staff Training and Development	13,749	13,749	9,238	4,511
Contractual Professional Services	23,700	24,700	22,172	2,528
Communications	20,200	27,897	24,561	3,336
Rentals	900	4,000	3,753	247
Miscellaneous	200	200	-	200
Capital Outlays	5,869	5,869	2,503	3,366
<i>Total Communications</i>	<u>915,552</u>	<u>866,052</u>	<u>826,912</u>	<u>39,140</u>
<i>Financial and Customer Services</i>				
Salaries	243,451	198,451	139,111	59,340
Fringe Benefits	41,358	44,358	42,438	1,920
Special Fringe Benefits	3,060	3,060	1,663	1,397
Operating Supplies	3,559	4,355	3,710	645
Board Approved Travel	3,507	3,007	1,683	1,324
Staff Training and Development	446	300	220	80
Contractual Professional Services	5,013	2,513	15	2,498
Communications	2,664	2,664	1,661	1,003
Public Utility Services	67,861	26,061	1,566	24,495
Miscellaneous	7,985	7,985	-	7,985
Capital Outlays	26,975	26,975	25,979	996
<i>Total Financial and Customer Services</i>	<u>405,879</u>	<u>319,729</u>	<u>218,046</u>	<u>101,683</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries	660,621	639,621	636,879	2,742
Fringe Benefits	234,859	249,859	245,261	4,598
Special Fringe Benefits	3,980	3,430	2,343	1,087
Pre-Employment Services	200	400	319	81
Operating Supplies	21,789	22,425	18,298	4,127
Routine Business	1,300	536	520	16
Staff Training and Development	8,000	2,324	2,253	71
Contractual Professional Services	29,263	44,480	43,518	962
Maintenance and Repair Services	94,984	94,293	89,333	4,960
Communications	15,460	20,064	18,025	2,039
Rentals	2,150	2,410	2,378	32
Capital Outlays	-	19,085	19,085	-
<i>Total Building Eng. & Maintenance Services</i>	<u>1,072,606</u>	<u>1,098,927</u>	<u>1,078,212</u>	<u>20,715</u>
<i>Administrative Services - Strategic Initiatives</i>				
Salaries	439,667	439,667	387,022	52,645
Fringe Benefits	138,068	127,068	93,854	33,214
Special Fringe Benefits	1,780	1,780	1,469	311
Pre-Employment Services	400	400	138	262
Operating Supplies	4,150	12,150	4,170	7,980
Routine Business	5,100	5,100	1,188	3,912
Board Approved Travel	11,950	3,950	1,249	2,701

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administrative Services - Strategic Initiatives</i>				
Staff Training and Development	3,600	3,600	3,003	597
Contractual Professional Services	10,778	10,778	5,963	4,815
Communications	2,625	2,625	1,158	1,467
Rentals	8,000	8,000	-	8,000
Miscellaneous	240	240	-	240
<i>Total Administrative Services - Strategic Initiatives</i>	<u>626,358</u>	<u>615,358</u>	<u>499,214</u>	<u>116,144</u>
<i>Human Resources Administration</i>				
Salaries	1,107,021	1,007,521	902,709	104,812
Fringe Benefits	279,365	278,765	269,414	9,351
Special Fringe Benefits	9,083	9,083	5,568	3,515
Pre-Employment Services	1,000	1,000	856	144
Operating Supplies	17,535	17,535	10,823	6,712
Routine Business	3,700	3,700	2,823	877
Board Approved Travel	17,905	11,705	410	11,295
Staff Training and Development	36,500	36,350	2,019	34,331
Contractual Professional Services	41,721	41,721	13,966	27,755
Maintenance and Repair Services	29,580	29,580	27,960	1,620
Communications	19,550	34,102	26,254	7,848
Public Utility Services	1,000	1,000	283	717
Rentals	1,300	1,300	835	465
Capital Outlays	18,281	7,729	5,458	2,271
<i>Total Human Resources Administration</i>	<u>1,583,541</u>	<u>1,481,091</u>	<u>1,269,378</u>	<u>211,713</u>
<i>Dayton Regional Green</i>				
Salaries	126,329	126,329	116,165	10,164
Fringe Benefits	40,205	40,205	38,938	1,267
Special Fringe Benefits	180	920	415	505
Pre-Employment Services	400	400	-	400
Operating Supplies	1,300	1,300	1,139	161
Routine Business	600	600	61	539
Board Approved Travel	3,000	1,900	-	1,900
Staff Training and Development	4,400	4,160	2,316	1,844
Contractual Professional Services	10,478	5,678	3,800	1,878
Communications	600	600	568	32
Rentals	10,469	10,469	4,399	6,070
Miscellaneous	240	240	167	73
Capital Outlays	-	4,800	4,736	64
<i>Total Dayton Regional Green</i>	<u>198,201</u>	<u>197,601</u>	<u>172,704</u>	<u>24,897</u>
<i>Administration Building</i>				
Salaries	249,295	304,295	277,968	26,327
Fringe Benefits	127,720	124,720	122,270	2,450
Special Fringe Benefits	27,948	2,848	1,228	1,620
Post Employment Services	200	200	68	132
Pre-Employment Services	-	300	188	112
Operating Supplies	83,202	100,002	98,701	1,301
Contractual Professional Services	166,845	174,795	174,433	362
Maintenance and Repair Services	269,984	386,013	359,980	26,033
Communications	6,373	6,673	5,911	762
Public Utility Services	491,248	445,248	357,510	87,738
Miscellaneous	40,700	44,200	43,578	622

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Administration Building</i>				
Construction and Improvements	28,591	28,591	-	28,591
Budget Control Account	90,000	-	-	-
<i>Total Administration Building</i>	<u>1,582,106</u>	<u>1,617,885</u>	<u>1,441,835</u>	<u>176,050</u>
<i>All Other Buildings</i>				
Salaries	148,754	180,254	175,656	4,598
Fringe Benefits	46,124	61,124	60,477	647
Special Fringe Benefits	96	446	276	170
Operating Supplies	60,784	60,434	58,590	1,844
Contractual Professional Services	7,500	32,300	31,835	465
Maintenance and Repair Services	201,070	371,705	355,077	16,628
Communications	7,462	7,962	7,534	428
Public Utility Services	240,639	257,139	254,857	2,282
Miscellaneous	5,125	6,125	6,055	70
Budget Control Account	199,000	-	-	-
<i>Total All Other Buildings</i>	<u>916,554</u>	<u>977,489</u>	<u>950,357</u>	<u>27,132</u>
<i>Child Care Center</i>				
Operating Supplies	9,500	6,500	5,619	881
Maintenance and Repair Services	28,408	28,408	20,621	7,787
Public Utility Services	26,639	26,639	17,279	9,360
Miscellaneous	11,160	11,160	11,023	137
<i>Total Child Care Center</i>	<u>75,707</u>	<u>72,707</u>	<u>54,542</u>	<u>18,165</u>
<i>Merrimac Building</i>				
Salaries	14,124	17,124	16,612	512
Fringe Benefits	3,795	6,595	5,439	1,156
Special Fringe Benefits	12	62	59	3
Operating Supplies	12,120	9,570	8,364	1,206
Contractual Professional Services	25,460	25,460	24,713	747
Maintenance and Repair Services	26,800	50,407	47,558	2,849
Communications	264	264	263	1
Public Utility Services	56,746	51,439	49,514	1,925
Miscellaneous	301	301	301	-
Budget Control Account	20,000	-	-	-
<i>Total Merrimac Building</i>	<u>159,622</u>	<u>161,222</u>	<u>152,823</u>	<u>8,399</u>
<i>Emergency Operations Center - GF</i>				
Salaries	11,513	10,466	3,828	6,638
Fringe Benefits	3,213	3,213	1,355	1,858
Special Fringe Benefits	-	20	8	12
Operating Supplies	11,661	11,641	9,508	2,133
Contractual Professional Services	38,500	38,500	38,500	-
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	23,875	23,432	21,939	1,493
Public Utility Services	725	725	-	725
Rentals	-	1,490	1,490	-
Capital Outlays	28,759	28,759	28,367	392
<i>Total Emergency Operations Center - GF</i>	<u>119,246</u>	<u>119,246</u>	<u>104,995</u>	<u>14,251</u>
<i>Business Services - Board of Revision</i>				
Salaries	30,049	30,424	30,420	4
Fringe Benefits	4,913	5,078	4,963	115
Special Fringe Benefits	-	60	60	-

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Business Services - Board of Revision</i>	34,962	35,562	35,443	119
<i>Non-Departmental - Revenues</i>				
Contractual Professional Services	31,000	49,000	49,000	-
Intergovernmental	1,050,000	1,050,000	1,028,832	21,168
Tax Settlement Fees and Expenses	300,000	300,000	247,655	52,345
<i>Total Non-Departmental - Revenues</i>	1,381,000	1,399,000	1,325,487	73,513
<i>Non-Departmental - Agricultural Society</i>				
Intergovernmental	54,083	54,083	54,083	-
<i>Total Non-Departmental - Agricultural Society</i>	54,083	54,083	54,083	-
<i>Non-Departmental - Audit Services</i>				
Contractual Professional Services	148,527	165,132	130,573	34,559
Communications	1,000	1,000	348	652
<i>Total Non-Departmental - Audit Services</i>	149,527	166,132	130,921	35,211
<i>Non-Departmental - Contingencies</i>				
Miscellaneous	1,250,000	-	-	-
<i>Total Non-Departmental - Contingencies</i>	1,250,000	-	-	-
<i>Non-Departmental - Insurance - Property & Casualty Premiums</i>				
Insurance	835,000	1,232,949	1,232,949	-
<i>Total Non-Departmental - Insurance - Property & Casualty Premiums</i>	835,000	1,232,949	1,232,949	-
<i>Non-Departmental - Kronos General Fund Obligation</i>				
Contractual Professional Services	172,200	189,144	189,144	-
<i>Total Non-Departmental - Kronos General Fund Obligation</i>	172,200	189,144	189,144	-
<i>Non-Departmental - Information Technology GF Obligation</i>				
Contractual Professional Services	46,125	95,893	84,539	11,354
<i>Total Non-Departmental - Information Technology GF Obligation</i>	46,125	95,893	84,539	11,354
<i>Non-Departmental - Microsoft Dynamics 365</i>				
Contractual Professional Services	-	190,255	190,255	-
<i>Total Non-Departmental - Microsoft Dynamics 365</i>	-	190,255	190,255	-
<i>Non-Departmental - Miscellaneous</i>				
Operating Supplies	28,783	28,783	5,069	23,714
Staff Training and Development	30,000	30,000	24,106	5,894
Contractual Professional Services	206,598	171,698	2,000	169,698
Rentals	1,000	1,000	-	1,000
<i>Total Non-Departmental - Miscellaneous</i>	266,381	231,481	31,175	200,306
<i>Non-Departmental - Miscellaneous Sponsors</i>				
Routine Business	45,339	45,339	45,000	339
<i>Total Non-Departmental - Miscellaneous Sponsors</i>	45,339	45,339	45,000	339
<i>Non-Departmental - Personal Services Cost</i>				
Salaries	2,332,497	496,492	-	496,492
Fringe Benefits	360,371	90,207	5,757	84,450
Special Fringe Benefits	126,000	128,650	128,648	2
<i>Total Non-Departmental - Personal Services Cost</i>	2,818,868	715,349	134,405	580,944
<i>Non-Departmental - Poll Worker Pilot Program</i>				
Salaries	95,613	79,253	48,700	30,553
Fringe Benefits	14,770	14,770	10,355	4,415
<i>Total Non-Departmental - Poll Worker Pilot Program</i>	110,383	94,023	59,055	34,968
<i>Non-Departmental - COVID-19 Expenditures</i>				
Operating Supplies	-	175,648	175,648	-
Contractual Professional Services	-	60,000	58,433	1,567

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Non-Departmental - COVID-19 Expenditures</i>	-	235,648	234,081	1,567
<i>Non-Departmental - Joint Office of Citizen Complaints</i>				
Contractual Professional Services	90,745	90,745	90,745	-
<i>Total Non-Departmental - Joint Office of Citizen Complaints</i>	90,745	90,745	90,745	-
<i>Automatic Data Processing Ctr - General Fund Operations</i>				
Salaries	2,367,723	2,367,623	2,180,585	187,038
Fringe Benefits	692,572	692,572	617,073	75,499
Operating Supplies	19,645	19,645	14,477	5,168
Routine Business	650	650	24	626
Staff Training and Development	34,240	10,876	10,876	-
Contractual Professional Services	139,764	139,764	92,388	47,376
Maintenance and Repair Services	450,329	749,343	739,974	9,369
Communications	28,500	28,500	25,413	3,087
Insurance	-	100	-	100
Rentals	700	700	617	83
Capital Outlays	702,054	1,818,083	1,817,748	335
<i>Total Automatic Data Processing Ctr - General Fund Operations</i>	4,436,177	5,827,856	5,499,175	328,681
<i>Auditor - General Fund Operations</i>				
Statutory Salaries	110,913	110,913	110,913	-
Salaries	2,151,213	2,229,630	2,220,468	9,162
Fringe Benefits	676,470	735,142	734,659	483
Special Fringe Benefits	24,895	23,895	9,987	13,908
Operating Supplies	60,966	49,416	48,473	943
Routine Business	3,771	1,918	1,918	-
Board Approved Travel	590	590	-	590
Staff Training and Development	25,416	14,727	14,640	87
Contractual Professional Services	51,227	51,197	47,034	4,163
Maintenance and Repair Services	285,505	298,900	281,357	17,543
Communications	190,997	107,252	107,193	59
Rentals	766	66	-	66
Capital Outlays	1,483	8,983	7,449	1,534
<i>Total Auditor - General Fund Operations</i>	3,584,212	3,632,629	3,584,091	48,538
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating Supplies	5,105	5,105	4,587	518
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	5,105	5,105	4,587	518
<i>Treasurer - General Fund Operations</i>				
Statutory Salaries	89,090	89,090	89,090	-
Salaries	833,846	833,846	816,749	17,097
Fringe Benefits	290,844	290,844	280,809	10,035
Special Fringe Benefits	3,534	5,534	3,702	1,832
Pre-Employment Services	-	250	90	160
Operating Supplies	21,501	21,501	19,211	2,290
Routine Business	8,400	1,849	1,426	423
Board Approved Travel	14,255	675	420	255
Staff Training and Development	15,360	12,360	4,920	7,440
Contractual Professional Services	211,084	240,965	226,935	14,030
Maintenance and Repair Services	42,350	42,350	37,782	4,568
Communications	165,000	155,000	150,342	4,658
Rentals	2,300	2,300	1,378	922
Miscellaneous	250	250	111	139

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Treasurer - General Fund Operations</i>				
Capital Outlays	32,172	33,172	32,588	584
<i>Total Treasurer - General Fund Operations</i>	<u>1,729,986</u>	<u>1,729,986</u>	<u>1,665,553</u>	<u>64,433</u>
<i>Recorder - General Fund Operations</i>				
Statutory Salaries	86,650	86,650	86,650	-
Salaries	668,417	668,417	646,404	22,013
Fringe Benefits	320,751	320,751	320,057	694
Special Fringe Benefits	2,218	2,218	1,732	486
Routine Business	2,724	2,724	75	2,649
Board Approved Travel	4,395	4,395	-	4,395
Staff Training and Development	4,689	4,689	3,144	1,545
Contractual Professional Services	2,900	2,900	-	2,900
Communications	13,476	13,476	9,554	3,922
Miscellaneous	1,695	1,695	762	933
<i>Total Recorder - General Fund Operations</i>	<u>1,107,915</u>	<u>1,107,915</u>	<u>1,068,378</u>	<u>39,537</u>
<i>Board of Elections - Board of Elections</i>				
Statutory Salaries	81,492	81,492	79,792	1,700
Salaries	2,219,909	2,358,409	2,352,168	6,241
Fringe Benefits	588,079	646,379	645,634	745
Special Fringe Benefits	6,200	6,300	6,261	39
Operating Supplies	100,000	257,345	256,866	479
Outside Agency Bd Approved Travel	33,300	6,700	5,325	1,375
Routine Business	4,000	3,199	2,599	600
Staff Training and Development	11,800	500	425	75
Contractual Professional Services	112,808	301,652	300,255	1,397
Maintenance and Repair Services	222,206	38,706	38,479	227
Communications	125,250	159,393	159,392	1
Rentals	62,000	42,164	42,149	15
Capital Outlays	2,510	2,510	-	2,510
<i>Total Board of Elections - Board of Elections</i>	<u>3,569,554</u>	<u>3,904,749</u>	<u>3,889,345</u>	<u>15,404</u>
<i>Records Center & Archives - Record Center</i>				
Salaries	234,581	234,581	224,618	9,963
Fringe Benefits	92,794	92,794	69,808	22,986
Special Fringe Benefits	-	1,000	520	480
Operating Supplies	1,207	60	60	-
Contractual Professional Services	617	617	552	65
Communications	5,459	6,459	5,870	589
Rentals	1,000	1,000	637	363
Capital Outlays	145,348	141,659	141,659	-
<i>Total Records Center & Archives - Record Center</i>	<u>481,006</u>	<u>478,170</u>	<u>443,724</u>	<u>34,446</u>
<i>Microfilm Center</i>				
Salaries	318,529	318,273	314,824	3,449
Fringe Benefits	108,111	111,611	111,564	47
Special Fringe Benefits	600	1,600	936	664
Operating Supplies	42,241	61,902	58,071	3,831
Routine Business	430	430	143	287
Staff Training and Development	1,100	646	646	-
Contractual Professional Services	169,676	126,401	64,937	61,464
Maintenance and Repair Services	65,982	87,837	87,836	1
Communications	5,741	6,741	6,361	380

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Microfilm Center</i>				
Capital Outlays	18,906	20,411	20,411	-
<i>Total Microfilm Center</i>	<u>731,316</u>	<u>735,852</u>	<u>665,729</u>	<u>70,123</u>
<i>Judicial & Law Enforcement</i>				
General Fund Subfund				
<i>Administrative Services - Criminal Justice Council</i>				
Salaries	83,809	88,809	86,312	2,497
Fringe Benefits	33,824	34,824	34,563	261
Special Fringe Benefits	-	1,460	1,256	204
Operating Supplies	3,900	3,900	3,302	598
Routine Business	5,550	8,550	2,938	5,612
Staff Training and Development	760	760	295	465
Contractual Professional Services	386,823	352,863	302,648	50,215
Maintenance and Repair Services	-	500	-	500
Communications	2,750	7,750	6,357	1,393
Rentals	2,400	2,400	-	2,400
Capital Outlays	-	24,000	22,094	1,906
<i>Total Administrative Services - Criminal Justice Council</i>	<u>519,816</u>	<u>525,816</u>	<u>459,765</u>	<u>66,051</u>
<i>Criminal Justice Council-Office Re-Entry</i>				
Salaries	297,651	317,651	315,478	2,173
Fringe Benefits	102,105	102,105	92,539	9,566
Special Fringe Benefits	-	2,000	1,279	721
Operating Supplies	3,864	2,664	183	2,481
Routine Business	7,738	6,238	1,918	4,320
Contractual Professional Services	29,234	30,934	26,155	4,779
Maintenance and Repair Services	-	5,000	-	5,000
Communications	6,912	6,912	3,590	3,322
Rentals	18,471	17,471	17,404	67
<i>Total Criminal Justice Council-Office Re-Entry</i>	<u>465,975</u>	<u>490,975</u>	<u>458,546</u>	<u>32,429</u>
<i>Common Pleas Court</i>				
Salaries	387,821	387,821	375,934	11,887
Fringe Benefits	174,500	174,500	168,376	6,124
Special Fringe Benefits	960	1,360	1,360	-
Post Employment Services	500	900	644	256
Pre-Employment Services	-	450	408	42
Operating Supplies	60,492	58,642	53,811	4,831
Staff Training and Development	1,500	1,000	-	1,000
Contractual Professional Services	2,200	2,200	2,190	10
Maintenance and Repair Services	113,956	128,356	123,284	5,072
Communications	6,568	6,568	5,663	905
Public Utility Services	322,780	245,980	214,032	31,948
Miscellaneous	43,270	44,770	43,704	1,066
Capital Outlays	17,000	17,000	17,000	-
Budget Control Account	10,000	-	-	-
<i>Total Common Pleas Court</i>	<u>1,141,547</u>	<u>1,069,547</u>	<u>1,006,406</u>	<u>63,141</u>
<i>Jail Building</i>				
Salaries	367,820	401,820	401,735	85
Fringe Benefits	150,766	193,670	190,404	3,266
Special Fringe Benefits	36,600	16,600	1,796	14,804
Post Employment Services	250	250	170	80

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jail Building</i>				
Pre-Employment Services	700	700	348	352
Operating Supplies	22,979	32,229	32,221	8
Staff Training and Development	1,000	-	-	-
Contractual Professional Services	2,000	2,000	2,000	-
Maintenance and Repair Services	103,899	154,149	143,760	10,389
Communications	2,624	2,624	1,949	675
Public Utility Services	715,282	667,282	591,849	75,433
Miscellaneous	45,518	47,018	46,360	658
Capital Outlays	8,000	4,096	4,096	-
Budget Control Account	15,000	-	-	-
<i>Total Jail Building</i>	<u>1,472,438</u>	<u>1,522,438</u>	<u>1,416,688</u>	<u>105,750</u>
<i>Sheriff's Administration Building</i>				
Operating Supplies	1,208	1,208	665	543
Maintenance and Repair Services	10,945	10,945	7,994	2,951
Public Utility Services	45,227	44,972	41,025	3,947
Miscellaneous	4,300	4,555	4,552	3
<i>Total Sheriff's Administration Building</i>	<u>61,680</u>	<u>61,680</u>	<u>54,236</u>	<u>7,444</u>
<i>Juvenile Justice Center</i>				
Salaries	325,374	357,374	357,202	172
Fringe Benefits	135,185	149,185	147,005	2,180
Special Fringe Benefits	740	1,840	1,316	524
Post Employment Services	250	250	-	250
Operating Supplies	74,130	49,330	47,897	1,433
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	5,558	5,558	4,751	807
Maintenance and Repair Services	122,220	190,220	160,660	29,560
Communications	4,400	4,400	4,110	290
Public Utility Services	389,826	364,626	282,512	82,114
Miscellaneous	45,171	48,071	47,579	492
Budget Control Account	15,000	-	-	-
<i>Total Juvenile Justice Center</i>	<u>1,118,854</u>	<u>1,171,854</u>	<u>1,053,032</u>	<u>118,822</u>
<i>Human Services Plan & Develop - Criminal Justice Council</i>				
Contractual Professional Services	174,172	174,172	68,072	106,100
<i>Total Human Services Plan & Develop - Criminal Justice Council</i>	<u>174,172</u>	<u>174,172</u>	<u>68,072</u>	<u>106,100</u>
<i>Undisbursed Indigent Application Fees</i>				
Intergovernmental	-	-	142,467	(142,467)
<i>Total Undisbursed Indigent Application Fees</i>	<u>-</u>	<u>-</u>	<u>142,467</u>	<u>(142,467)</u>
<i>Non-Departmental - Common Pleas Court</i>				
Contractual Professional Services	-	700	700	-
Law Enforcement Services	1,633,049	1,793,604	1,765,888	27,716
Intergovernmental	108,846	182,614	124,398	58,216
<i>Total Non-Departmental - Common Pleas Court</i>	<u>1,741,895</u>	<u>1,976,918</u>	<u>1,890,986</u>	<u>85,932</u>
<i>Non-Departmental - Court of Appeals</i>				
Law Enforcement Services	258,988	298,088	253,563	44,525
<i>Total Non-Departmental - Court of Appeals</i>	<u>258,988</u>	<u>298,088</u>	<u>253,563</u>	<u>44,525</u>
<i>Non-Departmental - Domestic Relations</i>				
Contractual Professional Services	-	147	147	-
Law Enforcement Services	10,007	10,007	6,952	3,055
<i>Total Non-Departmental - Domestic Relations</i>	<u>10,007</u>	<u>10,154</u>	<u>7,099</u>	<u>3,055</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, 2020

(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	58,829	58,829	31,680	27,149
<i>Total Non-Departmental - County Municipal Court - Western</i>	58,829	58,829	31,680	27,149
<i>Non-Departmental - County Municipal Court - Eastern</i>				
Law Enforcement Services	19,588	19,588	15,638	3,950
<i>Total Non-Departmental - County Municipal Court - Eastern</i>	19,588	19,588	15,638	3,950
<i>Non-Departmental - Juvenile Court</i>				
Law Enforcement Services	1,767,576	2,004,976	1,870,060	134,916
<i>Total Non-Departmental - Juvenile Court</i>	1,767,576	2,004,976	1,870,060	134,916
<i>Non-Departmental - Guardianship Services</i>				
Contractual Professional Services	54,167	54,167	54,167	-
<i>Total Non-Departmental - Guardianship Services</i>	54,167	54,167	54,167	-
<i>Non-Departmental - Daymont Courts Building Rental Transfer</i>				
Maintenance and Repair Services	30,103	-	-	-
<i>Total Non-Departmental - Daymont Courts Building Rental Transfer</i>	30,103	-	-	-
<i>Prosecutor - Administration</i>				
Statutory Salaries	146,574	146,574	146,574	-
Salaries	7,532,141	7,639,437	7,518,523	120,914
Fringe Benefits	2,260,148	2,448,525	2,391,743	56,782
Special Fringe Benefits	13,053	11,782	11,781	1
Operating Supplies	138,419	121,237	120,235	1,002
Routine Business	28,289	6,794	6,631	163
Board Approved Travel	2,500	-	-	-
Staff Training and Development	34,600	5,529	5,528	1
Contractual Professional Services	156,530	140,075	123,434	16,641
Maintenance and Repair Services	57,890	40,217	40,217	-
Communications	109,610	96,114	96,114	-
Public Utility Services	3,255	2,162	2,162	-
Rentals	30,000	20,709	20,708	1
Miscellaneous	68,598	72,027	72,027	-
Capital Outlays	58,000	60,767	60,767	-
<i>Total Prosecutor - Administration</i>	10,639,607	10,811,949	10,616,444	195,505
<i>Administration</i>				
Statutory Salaries	124,097	124,097	124,097	-
Salaries	767,041	819,041	818,084	957
Fringe Benefits	330,570	341,265	340,886	379
Special Fringe Benefits	23,814	34,095	30,961	3,134
Pre-Employment Services	5,000	5,000	4,654	346
Operating Supplies	23,431	32,742	22,852	9,890
Routine Business	5,113	789	788	1
Board Approved Travel	3,000	1,381	925	456
Staff Training and Development	2,362	4,362	2,291	2,071
Contractual Professional Services	88,772	112,295	106,690	5,605
Maintenance and Repair Services	16,169	265	265	-
Communications	22,172	11,460	11,460	-
Rentals	5,325	4,022	3,589	433
Miscellaneous	58,078	46,825	45,983	842
<i>Total Administration</i>	1,474,944	1,537,639	1,513,525	24,114

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Radio Repair</i>				
Salaries	132,772	103,624	103,624	-
Fringe Benefits	64,547	48,547	48,145	402
Operating Supplies	54,710	45,710	45,082	628
Staff Training and Development	835	835	-	835
Contractual Professional Services	4,011	4,011	-	4,011
Maintenance and Repair Services	14,857	14,857	2,735	12,122
Communications	4,048	4,048	2,203	1,845
Rentals	18,125	18,125	10,827	7,298
Miscellaneous	779	779	-	779
<i>Total Radio Repair</i>	<u>294,684</u>	<u>240,536</u>	<u>212,616</u>	<u>27,920</u>
<i>Support Services</i>				
Salaries	4,747,924	5,182,471	5,177,237	5,234
Fringe Benefits	1,839,271	1,913,891	1,907,107	6,784
Special Fringe Benefits	106,028	96,028	88,342	7,686
Operating Supplies	393,630	389,418	388,171	1,247
Board Approved Travel	-	3,000	1,465	1,535
Staff Training and Development	8,948	8,948	8,899	49
Contractual Professional Services	140,300	159,300	153,935	5,365
Maintenance and Repair Services	202,571	213,364	191,709	21,655
Communications	137,620	282,430	258,282	24,148
Rentals	20,642	16,862	9,580	7,282
Miscellaneous	1,555	10,665	9,414	1,251
Cost Recovery and Intergov't Transfers	-	2,000	2,000	-
Capital Outlays	821,998	1,388,226	1,387,967	259
<i>Total Support Services</i>	<u>8,420,487</u>	<u>9,666,603</u>	<u>9,584,108</u>	<u>82,495</u>
<i>Information Technology Services</i>				
Operating Supplies	37,165	19,130	17,506	1,624
Staff Training and Development	10,150	6,254	6,253	1
Contractual Professional Services	180,804	141,187	126,022	15,165
Maintenance and Repair Services	327,750	237,306	192,510	44,796
Capital Outlays	51,117	61,909	61,909	-
<i>Total Information Technology Services</i>	<u>606,986</u>	<u>465,786</u>	<u>404,200</u>	<u>61,586</u>
<i>MARCS - System Administration (800 MHz)</i>				
Salaries	100,948	110,973	107,491	3,482
Fringe Benefits	21,399	23,399	22,679	720
Operating Supplies	9,000	9,000	9,000	-
Maintenance and Repair Services	70,141	57,516	53,387	4,129
<i>Total MARCS - System Administration (800 MHz)</i>	<u>201,488</u>	<u>200,888</u>	<u>192,557</u>	<u>8,331</u>
<i>Jail Operations</i>				
Salaries	9,106,300	10,355,325	10,339,166	16,159
Fringe Benefits	3,299,225	3,494,309	3,494,309	-
Special Fringe Benefits	50,000	78,432	77,350	1,082
Operating Supplies	343,431	341,778	306,417	35,361
Routine Business	-	3,000	573	2,427
Board Approved Travel	-	6,568	6,568	-
Staff Training and Development	10,708	31,361	22,168	9,193
Contractual Professional Services	7,177,624	7,229,880	7,112,891	116,989
Maintenance and Repair Services	88,739	60,323	37,264	23,059
Communications	76,621	76,621	63,282	13,339

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jail Operations</i>				
Public Utility Services	4,284	4,284	-	4,284
Rentals	15,000	15,000	10,308	4,692
Miscellaneous	3,008	3,008	-	3,008
Capital Outlays	93,000	90,093	90,092	1
<i>Total Jail Operations</i>	<u>20,267,940</u>	<u>21,789,982</u>	<u>21,560,388</u>	<u>229,594</u>
<i>Facility Management</i>				
Operating Supplies	178,611	208,071	205,198	2,873
Maintenance and Repair Services	60,460	33,000	33,000	-
Capital Outlays	42,700	39,325	39,324	1
<i>Total Facility Management</i>	<u>281,771</u>	<u>280,396</u>	<u>277,522</u>	<u>2,874</u>
<i>Inmate Work Program</i>				
Salaries	78,265	82,265	81,555	710
Fringe Benefits	38,041	39,641	38,702	939
<i>Total Inmate Work Program</i>	<u>116,306</u>	<u>121,906</u>	<u>120,257</u>	<u>1,649</u>
<i>Security General Fund</i>				
Salaries	2,825,463	2,875,048	2,872,123	2,925
Fringe Benefits	1,135,384	1,223,179	1,217,812	5,367
Operating Supplies	4,991	4,991	589	4,402
Contractual Professional Services	509,527	509,527	508,888	639
Maintenance and Repair Services	9,835	9,835	6,262	3,573
Communications	28,363	28,363	20,922	7,441
Rentals	1,920	1,920	-	1,920
Capital Outlays	119,000	119,000	119,000	-
<i>Total Security General Fund</i>	<u>4,634,483</u>	<u>4,771,863</u>	<u>4,745,596</u>	<u>26,267</u>
<i>Coroner - Coroner General Operating</i>				
Statutory Salaries	133,275	133,275	133,081	194
Salaries	2,489,204	2,592,198	2,531,358	60,840
Fringe Benefits	791,672	806,453	801,630	4,823
Special Fringe Benefits	2,770	3,640	3,640	-
Post Employment Services	485	-	-	-
Operating Supplies	8,089	4,637	4,637	-
Routine Business	50	-	-	-
Staff Training and Development	8,800	8,450	8,450	-
Contractual Professional Services	46,597	104,237	104,078	159
Maintenance and Repair Services	62,424	54,327	54,323	4
Communications	27,940	33,326	33,326	-
Capital Outlays	412,278	207,903	207,902	1
<i>Total Coroner - Coroner General Operating</i>	<u>3,983,584</u>	<u>3,948,446</u>	<u>3,882,425</u>	<u>66,021</u>
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Statutory Salaries	40,404	42,704	42,648	56
Salaries	1,535,096	1,512,096	1,411,335	100,761
Fringe Benefits	629,354	646,154	646,094	60
Special Fringe Benefits	13,540	13,540	9,476	4,064
Pre-Employment Services	675	675	40	635
Operating Supplies	17,400	17,400	15,685	1,715
Routine Business	2,950	2,950	261	2,689
Board Approved Travel	13,482	1,132	-	1,132
Staff Training and Development	9,040	9,040	6,682	2,358
Contractual Professional Services	21,401	33,401	29,796	3,605

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - Legal/Child Support General Fund</i>				
Maintenance and Repair Services	4,500	4,500	1,116	3,384
Communications	418,802	404,002	382,854	21,148
Public Utility Services	900	1,250	1,198	52
Capital Outlays	64,000	64,000	35,737	28,263
Debt Service	4,500	4,500	4,348	152
<i>Total Clerk of Courts - Legal/Child Support General Fund</i>	<u>2,776,044</u>	<u>2,757,344</u>	<u>2,587,270</u>	<u>170,074</u>
<i>Clerk of Courts - COC County Municipal Court One</i>				
Statutory Salaries	9,091	9,091	8,754	337
Salaries	476,639	477,839	477,800	39
Fringe Benefits	187,631	209,931	209,926	5
Special Fringe Benefits	1,793	2,593	1,864	729
Pre-Employment Services	162	162	54	108
Operating Supplies	35,051	42,496	42,432	64
Routine Business	2,807	2,207	1,570	637
Board Approved Travel	9,000	-	-	-
Staff Training and Development	2,197	1,480	1,480	-
Contractual Professional Services	12,062	18,662	18,209	453
Maintenance and Repair Services	1,020	1,237	1,199	38
Communications	8,700	8,700	7,597	1,103
Rentals	126,032	117,018	117,017	1
Debt Service	3,891	3,891	3,305	586
<i>Total Clerk of Courts - COC County Municipal Court One</i>	<u>876,076</u>	<u>895,307</u>	<u>891,207</u>	<u>4,100</u>
<i>Clerk of Courts - COC County Municipal Court Two</i>				
Statutory Salaries	11,111	11,111	10,700	411
Salaries	492,457	492,457	490,422	2,035
Fringe Benefits	183,521	183,571	183,544	27
Special Fringe Benefits	-	540	540	-
Pre-Employment Services	162	162	67	95
Operating Supplies	51,811	76,723	75,199	1,524
Routine Business	2,510	2,510	1,811	699
Board Approved Travel	9,600	60	-	60
Staff Training and Development	775	325	250	75
Contractual Professional Services	10,598	20,213	20,210	3
Maintenance and Repair Services	400	850	400	450
Communications	7,600	7,485	7,079	406
Rentals	103,501	84,000	84,000	-
Debt Service	3,000	3,000	2,859	141
<i>Total Clerk of Courts - COC County Municipal Court Two</i>	<u>877,046</u>	<u>883,007</u>	<u>877,081</u>	<u>5,926</u>
<i>Common Pleas Court - General - Judicial</i>				
Statutory Salaries	154,000	154,000	154,000	-
Salaries	2,027,937	2,156,770	2,156,568	202
Fringe Benefits	789,742	852,957	845,734	7,223
Special Fringe Benefits	1,116	2,116	2,040	76
Operating Supplies	68,300	61,041	54,028	7,013
Routine Business	2,395	2,395	820	1,575
Board Approved Travel	36,444	8,453	4,824	3,629
Staff Training and Development	16,142	19,142	18,534	608
Contractual Professional Services	68,567	49,022	48,439	583
Law Enforcement Services	77,401	67,450	67,449	1

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - Judicial</i>				
Maintenance and Repair Services	1,619	1,619	1,000	619
Capital Outlays	-	34,228	34,228	-
Budget Control Account	39,570	-	-	-
<i>Total Common Pleas Court - General - Judicial</i>	<u>3,283,233</u>	<u>3,409,193</u>	<u>3,387,664</u>	<u>21,529</u>
<i>Common Pleas Court - General - Court Services</i>				
Statutory Salaries	-	7,400	-	7,400
Salaries	2,485,483	2,644,828	2,644,419	409
Fringe Benefits	1,043,289	1,081,624	1,080,731	893
Special Fringe Benefits	1,163	2,060	2,060	-
Operating Supplies	25,509	20,699	19,610	1,089
Routine Business	4,056	4,056	3,525	531
Board Approved Travel	-	800	600	200
Staff Training and Development	1,546	1,546	750	796
Contractual Professional Services	158,934	177,721	156,129	21,592
Law Enforcement Services	276,272	185,052	182,852	2,200
Maintenance and Repair Services	7,176	7,176	6,138	1,038
Capital Outlays	132,039	136,069	136,017	52
<i>Total Common Pleas Court - General - Court Services</i>	<u>4,135,467</u>	<u>4,269,031</u>	<u>4,232,831</u>	<u>36,200</u>
<i>Common Pleas Court - General - MIS</i>				
Salaries	542,445	542,445	521,084	21,361
Fringe Benefits	157,063	167,273	167,213	60
Special Fringe Benefits	150	430	420	10
Operating Supplies	27,717	32,237	30,436	1,801
Routine Business	2,050	2,050	662	1,388
Board Approved Travel	2,486	2,486	987	1,499
Staff Training and Development	2,220	2,220	75	2,145
Contractual Professional Services	-	200	177	23
Maintenance and Repair Services	376,669	395,669	388,856	6,813
Communications	178,517	147,627	120,501	27,126
Rentals	60,112	57,912	46,861	11,051
Capital Outlays	88,883	99,763	87,626	12,137
<i>Total Common Pleas Court - General - MIS</i>	<u>1,438,312</u>	<u>1,450,312</u>	<u>1,364,898</u>	<u>85,414</u>
<i>Common Pleas Court - General - Criminal Justice Services</i>				
Salaries	1,470,119	1,468,749	1,465,700	3,049
Fringe Benefits	528,478	481,478	468,735	12,743
Special Fringe Benefits	987	1,688	1,688	-
Operating Supplies	50,009	35,409	29,265	6,144
Routine Business	17,735	17,735	17,188	547
Board Approved Travel	510	1,110	288	822
Staff Training and Development	1,061	1,111	1,080	31
Contractual Professional Services	53,658	53,458	34,665	18,793
Maintenance and Repair Services	18,489	18,889	13,021	5,868
Communications	100	100	-	100
Insurance	-	150	139	11
Rentals	57,576	20,126	20,000	126
Miscellaneous	930	930	345	585
Capital Outlays	-	8,320	-	8,320
<i>Total Common Pleas Court - General - Criminal Justice Services</i>	<u>2,199,652</u>	<u>2,109,253</u>	<u>2,052,114</u>	<u>57,139</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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Common Pleas Court - General - STOP Program</i>				
Salaries	390,881	384,881	357,231	27,650
Fringe Benefits	133,275	133,275	129,874	3,401
Special Fringe Benefits	93	360	360	-
Operating Supplies	126,725	126,225	48,695	77,530
Contractual Professional Services	458,611	411,211	371,810	39,401
Maintenance and Repair Services	10,977	12,477	10,720	1,757
Capital Outlays	30,300	30,300	12,039	18,261
<i>Total Common Pleas Court - General - STOP Program</i>	<u>1,150,862</u>	<u>1,098,729</u>	<u>930,729</u>	<u>168,000</u>
<i>Common Pleas Court - General - Court Administrator's Office</i>				
Salaries	639,365	611,357	610,030	1,327
Fringe Benefits	213,818	197,046	194,343	2,703
Special Fringe Benefits	6,310	3,460	3,460	-
Operating Supplies	15,877	2,782	452	2,330
Routine Business	813	813	148	665
Staff Training and Development	1,325	1,325	1,325	-
Contractual Professional Services	19,898	21,573	17,504	4,069
Maintenance and Repair Services	200	200	-	200
Communications	50,500	62,185	62,097	88
<i>Total Common Pleas Court - General - Court Administrator's Office</i>	<u>948,106</u>	<u>900,741</u>	<u>889,359</u>	<u>11,382</u>
<i>Juvenile Court - Administration</i>				
Salaries	1,334,400	1,240,288	1,228,330	11,958
Fringe Benefits	484,138	505,874	504,457	1,417
Special Fringe Benefits	8,260	23,260	13,723	9,537
Operating Supplies	49,500	102,990	100,670	2,320
Routine Business	30,649	20,649	17,199	3,450
Board Approved Travel	36,112	10,312	2,740	7,572
Staff Training and Development	5,815	17,815	17,813	2
Contractual Professional Services	60,623	76,623	74,115	2,508
Maintenance and Repair Services	287,817	265,747	262,746	3,001
Communications	55,116	56,186	55,424	762
Insurance	-	5,785	5,781	4
Public Utility Services	1,000	1,000	148	852
Rentals	6,000	6,000	5,811	189
Miscellaneous	2,000	2,000	210	1,790
Capital Outlays	-	50,000	49,906	94
<i>Total Juvenile Court - Administration</i>	<u>2,361,430</u>	<u>2,384,529</u>	<u>2,339,073</u>	<u>45,456</u>
<i>Juvenile Court - Juvenile Court Clerk</i>				
Salaries	718,302	718,302	709,507	8,795
Fringe Benefits	302,506	302,506	300,434	2,072
Special Fringe Benefits	1,100	3,100	1,340	1,760
Operating Supplies	23,500	26,138	26,137	1
Board Approved Travel	4,352	102	-	102
Contractual Professional Services	25,306	27,556	22,314	5,242
Maintenance and Repair Services	1,123	1,123	1,123	-
Communications	121,510	111,510	108,603	2,907
Rentals	9,000	9,000	8,194	806
<i>Total Juvenile Court - Juvenile Court Clerk</i>	<u>1,206,699</u>	<u>1,199,337</u>	<u>1,177,652</u>	<u>21,685</u>
<i>Juvenile Court - Intervention Center</i>				
Salaries	1,343,861	1,455,948	1,455,739	209

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Fringe Benefits	518,504	515,758	515,749	9
Special Fringe Benefits	3,485	8,765	8,765	-
Operating Supplies	8,656	8,656	8,651	5
Routine Business	2,000	500	408	92
Staff Training and Development	500	500	300	200
Contractual Professional Services	4,403	5,123	4,898	225
Maintenance and Repair Services	1,401	175	23	152
Communications	23,070	23,296	23,295	1
Rentals	5,800	5,800	5,751	49
Miscellaneous	291	291	-	291
<i>Total Juvenile Court - Intervention Center</i>	<u>1,911,971</u>	<u>2,024,812</u>	<u>2,023,579</u>	<u>1,233</u>
<i>Juvenile Court - Legal-General Fund</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	1,014,445	1,014,445	1,007,081	7,364
Fringe Benefits	400,822	382,492	371,442	11,050
Special Fringe Benefits	7,500	7,500	5,523	1,977
Operating Supplies	5,000	5,000	4,546	454
Routine Business	750	-	-	-
Board Approved Travel	6,050	50	-	50
Staff Training and Development	5,500	5,150	4,400	750
Contractual Professional Services	16,145	22,145	19,025	3,120
Law Enforcement Services	750	750	-	750
Communications	3,621	4,721	4,617	104
Rentals	7,500	7,500	1,913	5,587
<i>Total Juvenile Court - Legal-General Fund</i>	<u>1,496,083</u>	<u>1,477,753</u>	<u>1,446,547</u>	<u>31,206</u>
<i>Juvenile Court - Child Support</i>				
Salaries	1,368,566	1,487,248	1,487,240	8
Fringe Benefits	493,976	539,176	531,176	8,000
Special Fringe Benefits	500	3,500	1,759	1,741
Operating Supplies	19,248	10,248	9,724	524
Routine Business	1,250	1,250	-	1,250
Board Approved Travel	6,450	2,450	-	2,450
Staff Training and Development	4,867	4,867	2,058	2,809
Contractual Professional Services	15,760	17,849	17,832	17
Maintenance and Repair Services	6,086	6,086	752	5,334
Communications	35,529	19,440	9,718	9,722
Rentals	9,400	9,400	5,904	3,496
Miscellaneous	271	271	-	271
Capital Outlays	-	2,800	2,453	347
<i>Total Juvenile Court - Child Support</i>	<u>1,961,903</u>	<u>2,104,585</u>	<u>2,068,616</u>	<u>35,969</u>
<i>Juvenile Court - Probation-General Fund</i>				
Salaries	1,432,557	1,495,557	1,483,444	12,113
Fringe Benefits	579,780	579,780	567,643	12,137
Special Fringe Benefits	23,388	23,388	18,572	4,816
Operating Supplies	36,097	23,146	21,711	1,435
Routine Business	50,419	9,419	7,524	1,895
Board Approved Travel	9,616	1,116	981	135
Staff Training and Development	3,500	1,000	450	550
Contractual Professional Services	114,850	127,078	107,635	19,443

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Probation-General Fund</i>				
Social Services Contractual Services	1,008,044	425,516	310,855	114,661
Maintenance and Repair Services	16,448	9,448	9,341	107
Communications	43,199	45,150	45,150	-
Public Utility Services	500	-	-	-
Rentals	10,200	10,200	7,724	2,476
Miscellaneous	1,686	486	156	330
Cost Recovery and Intergov't Transfers	190,000	-	-	-
Capital Outlays	288	288	-	288
<i>Total Juvenile Court - Probation-General Fund</i>	<u>3,520,572</u>	<u>2,751,572</u>	<u>2,581,186</u>	<u>170,386</u>
<i>Juvenile Court - Detention Center Operations</i>				
Salaries	3,843,360	3,599,969	3,599,959	10
Fringe Benefits	1,464,242	1,471,603	1,471,603	-
Special Fringe Benefits	6,500	10,512	10,512	-
Operating Supplies	126,250	104,238	94,217	10,021
Routine Business	4,000	2,000	1,269	731
Board Approved Travel	6,798	798	-	798
Staff Training and Development	12,501	3,501	3,380	121
Contractual Professional Services	353,733	346,733	318,089	28,644
Maintenance and Repair Services	47,170	26,170	25,319	851
Communications	49,496	36,252	36,252	-
Public Utility Services	1,786	1,030	-	1,030
Rentals	14,999	14,999	14,164	835
Miscellaneous	1,000	1,000	142	858
Capital Outlays	63,545	63,545	61,493	2,052
Construction and Improvements	19,460	19,460	19,460	-
<i>Total Juvenile Court - Detention Center Operations</i>	<u>6,014,840</u>	<u>5,701,810</u>	<u>5,655,859</u>	<u>45,951</u>
<i>Domestic Relations Court - Child Support General Fund</i>				
Salaries	2,265,201	2,272,701	2,239,377	33,324
Fringe Benefits	771,557	781,557	781,327	230
Special Fringe Benefits	6,665	9,905	8,705	1,200
Operating Supplies	39,654	42,929	42,376	553
Routine Business	5,600	4,500	844	3,656
Board Approved Travel	6,441	3,241	304	2,937
Staff Training and Development	12,790	10,690	8,129	2,561
Contractual Professional Services	40,035	37,035	26,916	10,119
Maintenance and Repair Services	45,377	44,177	37,881	6,296
Communications	55,994	50,554	42,301	8,253
Capital Outlays	21,694	21,694	16,653	5,041
Debt Service	33,584	26,584	25,096	1,488
<i>Total Domestic Relations Court - Child Support General Fund</i>	<u>3,304,592</u>	<u>3,305,567</u>	<u>3,229,909</u>	<u>75,658</u>
<i>Domestic Relations Court - Judicial Operating</i>				
Statutory Salaries	28,000	28,000	28,000	-
Salaries	318,035	319,235	316,483	2,752
Fringe Benefits	94,833	96,833	96,588	245
Special Fringe Benefits	-	500	439	61
Operating Supplies	1,820	2,020	529	1,491
Routine Business	800	800	68	732
Board Approved Travel	3,327	1,602	-	1,602
Staff Training and Development	2,645	2,970	2,962	8

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Domestic Relations Court - Judicial Operating</i>				
Contractual Professional Services	1,545	1,545	40	1,505
Law Enforcement Services	2,300	2,300	364	1,936
Maintenance and Repair Services	647	647	266	381
Communications	3,164	2,864	455	2,409
Capital Outlays	9,669	17,969	11,035	6,934
<i>Total Domestic Relations Court - Judicial Operating</i>	<u>466,785</u>	<u>477,285</u>	<u>457,229</u>	<u>20,056</u>
<i>Domestic Relations Court - Parent Education</i>				
Contractual Professional Services	29,289	29,289	17,174	12,115
<i>Total Domestic Relations Court - Parent Education</i>	<u>29,289</u>	<u>29,289</u>	<u>17,174</u>	<u>12,115</u>
<i>Probate Court - Court Operations</i>				
Statutory Salaries	14,000	14,000	14,000	-
Salaries	1,358,147	1,431,247	1,430,887	360
Fringe Benefits	497,246	511,446	510,948	498
Special Fringe Benefits	3,390	5,906	3,188	2,718
Pre-Employment Services	500	500	-	500
Operating Supplies	19,054	14,193	13,444	749
Contractual Professional Services	116,857	112,899	85,613	27,286
Maintenance and Repair Services	14,428	8,773	5,975	2,798
Communications	46,331	47,789	47,392	397
Rentals	7,317	7,317	7,171	146
Capital Outlays	29,854	29,854	22,080	7,774
<i>Total Probate Court - Court Operations</i>	<u>2,107,124</u>	<u>2,183,924</u>	<u>2,140,698</u>	<u>43,226</u>
<i>County Municipal Court - County Municipal Court General Fund</i>				
Statutory Salaries	125,008	125,008	125,000	8
Salaries	412,571	405,932	401,289	4,643
Fringe Benefits	202,077	202,077	182,126	19,951
Special Fringe Benefits	4,499	1,279	1,131	148
Operating Supplies	4,409	7,164	7,015	149
Routine Business	1,314	1,314	975	339
Contractual Professional Services	16,309	23,448	23,274	174
Law Enforcement Services	6,775	515	498	17
Maintenance and Repair Services	460	935	716	219
Communications	7,946	13,696	13,305	391
<i>Total County Municipal Court - County Municipal Court General Fund</i>	<u>781,368</u>	<u>781,368</u>	<u>755,329</u>	<u>26,039</u>
<i>Municipal Courts - Dayton</i>				
Salaries	46,757	44,780	29,228	15,552
Fringe Benefits	8,850	7,750	4,516	3,234
Contractual Professional Services	-	1,977	1,976	1
Law Enforcement Services	79,593	83,191	70,733	12,458
Intergovernmental	378,710	418,024	413,228	4,796
<i>Total Municipal Courts - Dayton</i>	<u>513,910</u>	<u>555,722</u>	<u>519,681</u>	<u>36,041</u>
<i>Municipal Courts - Vandalia</i>				
Salaries	13,809	9,857	625	9,232
Fringe Benefits	2,135	2,135	97	2,038
Contractual Professional Services	-	3,952	3,952	-
Law Enforcement Services	21,378	21,378	14,847	6,531
Intergovernmental	252,403	238,146	234,725	3,421
<i>Total Municipal Courts - Vandalia</i>	<u>289,725</u>	<u>275,468</u>	<u>254,246</u>	<u>21,222</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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Municipal Courts - Oakwood</i>				
Salaries	1,948	1,948	1,846	102
Fringe Benefits	302	302	285	17
Contractual Professional Services	-	500	124	376
Law Enforcement Services	2,208	2,208	526	1,682
Intergovernmental	51,625	44,939	44,939	-
<i>Total Municipal Courts - Oakwood</i>	<u>56,083</u>	<u>49,897</u>	<u>47,720</u>	<u>2,177</u>
<i>Municipal Courts - Kettering</i>				
Salaries	39,180	37,383	10,921	26,462
Fringe Benefits	6,206	6,206	1,687	4,519
Contractual Professional Services	-	1,297	1,297	-
Law Enforcement Services	28,538	34,138	28,971	5,167
Intergovernmental	230,968	254,270	245,935	8,335
<i>Total Municipal Courts - Kettering</i>	<u>304,892</u>	<u>333,294</u>	<u>288,811</u>	<u>44,483</u>
<i>Municipal Courts - Miamisburg</i>				
Salaries	8,195	4,119	833	3,286
Fringe Benefits	31	2,221	906	1,315
Contractual Professional Services	-	4,076	4,076	-
Law Enforcement Services	26,883	26,293	23,017	3,276
Intergovernmental	225,033	297,104	297,101	3
<i>Total Municipal Courts - Miamisburg</i>	<u>260,142</u>	<u>333,813</u>	<u>325,933</u>	<u>7,880</u>
<i>Municipal Courts - Municipal Court Prosecution Costs</i>				
Intergovernmental	123,504	126,592	126,592	-
<i>Total Municipal Courts - Municipal Court Prosecution Costs</i>	<u>123,504</u>	<u>126,592</u>	<u>126,592</u>	<u>-</u>
<i>Court of Appeals - Court of Appeals</i>				
Salaries	13,882	6,882	4,774	2,108
Fringe Benefits	2,354	2,354	945	1,409
Special Fringe Benefits	1,097	1,097	-	1,097
Operating Supplies	64,018	45,428	37,162	8,266
Routine Business	1,375	1,375	215	1,160
Board Approved Travel	2,000	2,500	-	2,500
Staff Training and Development	16,530	16,530	10,706	5,824
Contractual Professional Services	7,060	8,560	4,580	3,980
Law Enforcement Services	500	500	300	200
Maintenance and Repair Services	2,800	5,585	5,036	549
Communications	36,802	36,802	28,899	7,903
Rentals	4,100	4,100	2,880	1,220
Capital Outlays	-	22,305	22,249	56
<i>Total Court of Appeals - Court of Appeals</i>	<u>152,518</u>	<u>154,018</u>	<u>117,746</u>	<u>36,272</u>
<i>Public Defender - Public Defender</i>				
Salaries	4,095,995	4,334,095	4,333,218	877
Fringe Benefits	1,456,952	1,459,252	1,458,011	1,241
Special Fringe Benefits	3,480	2,480	1,681	799
Operating Supplies	41,602	56,291	55,925	366
Routine Business	24,774	24,774	20,348	4,426
Board Approved Travel	94	894	800	94
Staff Training and Development	42,052	47,563	37,012	10,551
Contractual Professional Services	101,235	63,235	59,000	4,235
Maintenance and Repair Services	4,000	4,000	1,546	2,454
Communications	55,857	50,857	49,519	1,338

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Defender - Public Defender</i>				
Rentals	3,518	6,518	6,513	5
Capital Outlays	58,319	79,819	74,276	5,543
<i>Total Public Defender - Public Defender</i>	<u>5,887,878</u>	<u>6,129,778</u>	<u>6,097,849</u>	<u>31,929</u>
<i>Community & Economic Development</i>				
<i>General Fund Subfund</i>				
<i>Parks and Grounds Maintenance</i>				
Salaries	285,067	285,067	249,613	35,454
Fringe Benefits	131,779	140,749	134,594	6,155
Special Fringe Benefits	296	616	396	220
Post Employment Services	200	200	-	200
Pre-Employment Services	400	400	-	400
Operating Supplies	55,413	70,093	64,591	5,502
Staff Training and Development	500	500	500	-
Contractual Professional Services	181,423	152,299	122,639	29,660
Maintenance and Repair Services	24,959	52,724	52,403	321
Communications	6,376	5,876	5,713	163
Public Utility Services	63,603	56,103	50,300	5,803
Rentals	3,136	566	562	4
Miscellaneous	3,550	4,150	4,083	67
Capital Outlays	59,075	71,699	71,585	114
<i>Total Parks and Grounds Maintenance</i>	<u>815,777</u>	<u>841,042</u>	<u>756,979</u>	<u>84,063</u>
<i>Business Services - Community & Economic Development</i>				
Salaries	432,343	487,758	485,592	2,166
Fringe Benefits	119,749	153,229	146,971	6,258
Special Fringe Benefits	5,991	5,991	4,664	1,327
Pre-Employment Services	150	350	317	33
Operating Supplies	10,568	10,368	8,656	1,712
Routine Business	11,169	10,754	3,693	7,061
Board Approved Travel	23,797	22,197	4,845	17,352
Staff Training and Development	23,706	21,586	19,354	2,232
Contractual Professional Services	32,172	591,972	118,916	473,056
Maintenance and Repair Services	1,549	1,549	291	1,258
Communications	24,311	59,311	47,081	12,230
Rentals	6,497	6,497	3,146	3,351
Intergovernmental	25,000	25,000	-	25,000
Interfund Agreements	-	48,840	48,760	80
Capital Outlays	10,000	10,000	10,000	-
<i>Total Business Services - Community & Economic Development</i>	<u>727,002</u>	<u>1,455,402</u>	<u>902,286</u>	<u>553,116</u>
<i>Business Services - Planning Commission Administration</i>				
Salaries	116,917	119,387	119,385	2
Fringe Benefits	46,666	47,826	47,824	2
Special Fringe Benefits	-	120	120	-
Operating Supplies	4,600	3,920	2,293	1,627
Routine Business	1,466	1,466	125	1,341
Staff Training and Development	5,100	5,100	1,250	3,850
Contractual Professional Services	7,004	6,304	444	5,860
Maintenance and Repair Services	1,814	1,814	-	1,814
Communications	8,845	6,375	2,281	4,094
Rentals	-	100	7	93

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Planning Commission Administration</i>				
Capital Outlays	3,000	3,000	2,540	460
<i>Total Business Services - Planning Commission Administration</i>	195,412	195,412	176,269	19,143
<i>Non-Departmental - MVRPC Annual Dues</i>				
Staff Training and Development	18,430	18,430	13,085	5,345
<i>Total Non-Departmental - MVRPC Annual Dues</i>	18,430	18,430	13,085	5,345
<i>Non-Departmental - Conservancy District Assessments</i>				
Miscellaneous	463,200	463,200	462,266	934
<i>Total Non-Departmental - Conservancy District Assessments</i>	463,200	463,200	462,266	934
<i>Non-Departmental - Arts & Culture Programs</i>				
Intergovernmental	700,000	700,000	700,000	-
<i>Total Non-Departmental - Arts & Culture Programs</i>	700,000	700,000	700,000	-
<i>Environment & Public Works</i>				
<i>General Fund Subfund</i>				
<i>Non-Departmental - Apiary Inspection</i>				
Contractual Professional Services	3,600	7,600	3,333	4,267
<i>Total Non-Departmental - Apiary Inspection</i>	3,600	7,600	3,333	4,267
<i>Non-Departmental - Soil & Water Conservation Subsidy</i>				
Intergovernmental	250,060	250,060	250,060	-
<i>Total Non-Departmental - Soil & Water Conservation Subsidy</i>	250,060	250,060	250,060	-
<i>Non-Departmental - Emergency Management Authority</i>				
Interfund Agreements	108,000	108,000	107,031	969
<i>Total Non-Departmental - Emergency Management Authority</i>	108,000	108,000	107,031	969
<i>Non-Departmental - Hazardous Materials Response Team</i>				
Contractual Professional Services	17,230	17,230	-	17,230
<i>Total Non-Departmental - Hazardous Materials Response Team</i>	17,230	17,230	-	17,230
<i>Engineer - Maps Division</i>				
Salaries	218,490	209,269	201,779	7,490
Fringe Benefits	64,958	75,679	72,496	3,183
Special Fringe Benefits	-	180	180	-
Operating Supplies	1,000	-	-	-
Staff Training and Development	1,500	-	-	-
Contractual Professional Services	2,000	-	-	-
Maintenance and Repair Services	14,490	2,238	2,237	1
Communications	339	339	319	20
<i>Total Engineer - Maps Division</i>	302,777	287,705	277,011	10,694
<i>Engineer - Office Expenses</i>				
Operating Supplies	26,326	33,802	32,914	888
Contractual Professional Services	25,177	19,190	18,093	1,097
Maintenance and Repair Services	67,348	54,281	54,240	41
Communications	34,980	32,268	28,321	3,947
Capital Outlays	-	29,362	29,361	1
Debt Service	17,160	17,160	14,213	2,947
<i>Total Engineer - Office Expenses</i>	170,991	186,063	177,142	8,921
<i>Engineer - General Fund Ditch Maintenance</i>				
Construction and Improvements	5,125	5,125	2,306	2,819
<i>Total Engineer - General Fund Ditch Maintenance</i>	5,125	5,125	2,306	2,819
<i>Engineer - General Fund Storm Water Management</i>				
Salaries	171,173	171,173	84,314	86,859
Fringe Benefits	39,017	39,017	25,841	13,176

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - General Fund Storm Water Management</i>				
Special Fringe Benefits	1,990	1,990	-	1,990
Operating Supplies	2,220	2,220	-	2,220
Staff Training and Development	2,650	2,650	1,983	667
Contractual Professional Services	1,000	-	-	-
Maintenance and Repair Services	14,720	10,900	8,822	2,078
Communications	726	65	65	-
Miscellaneous	10,700	10,700	4,516	6,184
Capital Outlays	-	5,481	5,481	-
<i>Total Engineer - General Fund Storm Water Management</i>	<u>244,196</u>	<u>244,196</u>	<u>131,022</u>	<u>113,174</u>
<i>Social Services</i>				
<i>General Fund Subfund</i>				
<i>Human Services Plan & Develop - Office of Re-Entry</i>				
Routine Business	3,500	3,500	3,498	2
<i>Total Human Services Plan & Develop - Office of Re-Entry</i>	<u>3,500</u>	<u>3,500</u>	<u>3,498</u>	<u>2</u>
<i>Non-Departmental - Registration of Vital Statistics</i>				
Miscellaneous	4,000	4,000	3,491	509
<i>Total Non-Departmental - Registration of Vital Statistics</i>	<u>4,000</u>	<u>4,000</u>	<u>3,491</u>	<u>509</u>
<i>Non-Departmental - Cooperative Extension Service</i>				
Contractual Professional Services	204,795	204,795	204,795	-
<i>Total Non-Departmental - Cooperative Extension Service</i>	<u>204,795</u>	<u>204,795</u>	<u>204,795</u>	<u>-</u>
<i>Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>				
Social Services Contractual Services	30,000	30,000	-	30,000
<i>Total Non-Departmental - Miscellaneous NonDepartmental Social Svc</i>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<i>Non-Departmental - Memorial Day Allowance</i>				
Miscellaneous	33,017	33,017	21,653	11,364
<i>Total Non-Departmental - Memorial Day Allowance</i>	<u>33,017</u>	<u>33,017</u>	<u>21,653</u>	<u>11,364</u>
<i>Non-Departmental - Grave Markers</i>				
Social Services Contractual Services	25,000	25,000	-	25,000
<i>Total Non-Departmental - Grave Markers</i>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<i>Non-Departmental - PreSchool Promise</i>				
Contractual Professional Services	3,000,000	-	-	-
<i>Total Non-Departmental - PreSchool Promise</i>	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Veteran Services Commission - Veteran Services Commission</i>				
Statutory Salaries	44,748	46,648	46,474	174
Salaries	865,344	863,544	582,846	280,698
Fringe Benefits	162,640	187,140	184,261	2,879
Special Fringe Benefits	2,290	1,798	1,746	52
Operating Supplies	62,729	46,702	46,631	71
Routine Business	108,391	6,091	3,160	2,931
Board Approved Travel	34,026	9,392	3,010	6,382
Staff Training and Development	6,100	1,927	1,927	-
Contractual Professional Services	31,122	35,622	25,976	9,646
Maintenance and Repair Services	25,500	26,445	25,067	1,378
Communications	107,368	462,202	456,105	6,097
Rentals	125,384	121,188	120,998	190
Other Social Services	849,678	554,678	401,680	152,998
Capital Outlays	-	61,943	60,977	966

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Veteran Services Commission - Veteran Services Commission</i>	2,425,320	2,425,320	1,960,858	464,462
<i>Total Expenditures</i>	153,721,124	153,880,010	147,422,585	6,457,425
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	22,825,186	23,052,891	32,240,767	9,187,876
Other Financing Sources:				
Advances in	200,000	200,000	3,019,478	2,819,478
Advances out	-	(4,915,429)	(6,776,728)	(1,861,299)
Transfers in	4,265,108	4,265,108	7,044,080	2,778,972
Transfers out	(31,724,318)	(38,189,153)	(36,129,792)	2,059,361
<i>Total Other Financing Sources And Uses</i>	(27,259,210)	(38,639,474)	(32,842,962)	5,796,512
<i>Net Change in Fund Balance</i>	(4,434,024)	(15,586,583)	(602,195)	14,984,388
<i>Fund Balance at Beginning of Year</i>	48,560,389	48,560,389	48,587,164	26,775
<i>Prior Year Encumbrances Appropriated</i>	4,434,113	4,434,113	4,434,113	-
<i>Fund Balance At End Of Year</i>	\$ 48,560,478	\$ 37,407,919	\$ 52,419,082	\$ 15,011,163

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,222,394	\$ 3,222,394	\$ 3,308,595	\$ 86,201
Fees and Charges for Services	330,007	545,007	428,504	(116,503)
Intergovernmental Revenues	12,110,992	10,059,892	8,003,786	(2,056,106)
Miscellaneous Revenues	3,549,312	3,585,412	256,475	(3,328,937)
<i>Total Revenues</i>	<u>19,212,705</u>	<u>17,412,705</u>	<u>11,997,360</u>	<u>(5,415,345)</u>
Expenditures:				
<i>Social Services</i>				
MC Board of DDS Reserve Balance Fund Subfund				
<i>Montgomery County Board of DDS - MC Board of DDS</i>				
<i>Reserve Balance Fund</i>				
Intergovernmental	822,926	422,926	-	422,926
<i>Total Montgomery County Board of DDS - MC Board of DDS</i>	<u>822,926</u>	<u>422,926</u>	<u>-</u>	<u>422,926</u>
MC Board of Development Disabilities Subfund				
<i>Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>				
Operating Supplies	140,421	140,421	51,491	88,930
Contractual Professional Services	324,933	324,933	242,243	82,690
Maintenance and Repair Services	334,501	334,501	170,383	164,118
Public Utility Services	282,435	282,435	228,459	53,976
Rentals	1,950	1,950	1,747	203
Miscellaneous	14,550	14,550	4,559	9,991
<i>Total Montgomery County Board of DDS - F.O.C. - Total MR/DD</i>	<u>1,098,790</u>	<u>1,098,790</u>	<u>698,882</u>	<u>399,908</u>
<i>Montgomery County Board of DDS - Administration</i>				
Salaries	2,628,315	3,023,315	2,842,268	181,047
Fringe Benefits	1,061,777	1,133,782	1,057,400	76,382
Special Fringe Benefits	6,008	8,588	4,742	3,846
Post Employment Services	750	750	-	750
Pre-Employment Services	17,603	17,603	11,600	6,003
Operating Supplies	89,422	191,922	187,831	4,091
Outside Agency Bd Approved Travel	16,750	16,750	4,299	12,451
Routine Business	38,581	38,581	23,404	15,177
Staff Training and Development	97,600	113,500	97,022	16,478
Contractual Professional Services	678,410	698,410	654,133	44,277
Social Services Contractual Services	2,000	2,000	-	2,000
Maintenance and Repair Services	196,200	281,200	246,007	35,193
Communications	106,500	154,660	147,514	7,146
Insurance	54,000	57,000	56,869	131
Public Utility Services	73,729	73,729	61,689	12,040
Rentals	9,356	9,356	7,888	1,468
Miscellaneous	306,826	91,186	6,399	84,787
Tax Settlement Fees and Expenses	62,000	62,000	54,049	7,951
Capital Outlays	227,129	142,129	96,998	45,131
<i>Total Montgomery County Board of DDS - Administration</i>	<u>5,672,956</u>	<u>6,116,461</u>	<u>5,560,112</u>	<u>556,349</u>
<i>Montgomery County Board of DDS - Recreation Services</i>				
Salaries	557,439	557,439	323,707	233,732
Fringe Benefits	162,796	162,796	112,700	50,096
Special Fringe Benefits	500	3,080	3,013	67
Operating Supplies	23,182	28,182	23,497	4,685

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Recreation Services</i>				
Routine Business	3,000	5,000	3,228	1,772
Contractual Professional Services	14,481	14,481	6,241	8,240
Social Services Contractual Services	49,381	133,381	106,273	27,108
Communications	1,000	1,000	-	1,000
Public Utility Services	2,113	2,113	1,662	451
Rentals	22,176	7,176	2,196	4,980
<i>Total Montgomery County Board of DDS - Recreation Services</i>	<u>836,068</u>	<u>914,648</u>	<u>582,517</u>	<u>332,131</u>
<i>Montgomery County Board of DDS - Transportation</i>				
Fringe Benefits	20,000	20,000	3,344	16,656
Operating Supplies	78,686	78,686	43,271	35,415
Contractual Professional Services	3,998	3,998	1,500	2,498
Maintenance and Repair Services	46,803	46,803	13,869	32,934
Insurance	35,000	35,000	34,858	142
<i>Total Montgomery County Board of DDS - Transportation</i>	<u>184,487</u>	<u>184,487</u>	<u>96,842</u>	<u>87,645</u>
<i>Montgomery County Board of DDS - Investigative</i>				
Salaries	732,176	787,176	747,325	39,851
Fringe Benefits	280,498	292,018	284,357	7,661
Special Fringe Benefits	-	540	540	-
Operating Supplies	4,672	4,672	2,009	2,663
Outside Agency Bd Approved Travel	3,895	3,895	295	3,600
Routine Business	6,010	6,010	1,462	4,548
Contractual Professional Services	750	1,250	565	685
Communications	6,500	-	-	-
Public Utility Services	1,563	1,563	1,462	101
<i>Total Montgomery County Board of DDS - Investigative</i>	<u>1,036,064</u>	<u>1,097,124</u>	<u>1,038,015</u>	<u>59,109</u>
<i>Montgomery County Board of DDS - Service and Support</i>				
Salaries	6,290,727	6,390,727	6,104,361	286,366
Fringe Benefits	2,619,966	2,665,596	2,538,791	126,805
Special Fringe Benefits	4,000	10,600	7,362	3,238
Operating Supplies	3,606	4,606	3,013	1,593
Outside Agency Bd Approved Travel	11,510	11,510	5,733	5,777
Routine Business	126,700	55,700	25,696	30,004
Contractual Professional Services	28,250	28,250	23,457	4,793
Social Services Contractual Services	500	500	-	500
Communications	22,000	-	-	-
Public Utility Services	29,023	29,023	23,065	5,958
Rentals	1,000	1,000	-	1,000
<i>Total Montgomery County Board of DDS - Service and Support</i>	<u>9,137,282</u>	<u>9,197,512</u>	<u>8,731,478</u>	<u>466,034</u>
<i>Montgomery County Board of DDS - Adult Services</i>				
Fringe Benefits	170,000	170,000	90,331	79,669
Operating Supplies	204	204	-	204
Contractual Professional Services	1,283,562	1,722,062	1,399,524	322,538
Social Services Contractual Services	83,110	83,110	49,515	33,595
Communications	-	1,500	-	1,500
Intergovernmental	8,168,442	6,477,882	5,109,200	1,368,682
Miscellaneous	275,000	275,000	275,000	-
<i>Total Montgomery County Board of DDS - Adult Services</i>	<u>9,980,318</u>	<u>8,729,758</u>	<u>6,923,570</u>	<u>1,806,188</u>
<i>Montgomery County Board of DDS - Waiver Department</i>				
Operating Supplies	300	300	75	225

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - Waiver Department</i>				
Outside Agency Bd Approved Travel	2,255	2,255	888	1,367
Routine Business	8,710	8,710	2,088	6,622
Contractual Professional Services	3,550	3,550	750	2,800
Social Services Contractual Services	1,025,000	1,625,000	1,550,000	75,000
Communications	160	-	-	-
Public Utility Services	4,101	4,101	4,027	74
<i>Total Montgomery County Board of DDS - Waiver Department</i>	<u>1,044,076</u>	<u>1,643,916</u>	<u>1,557,828</u>	<u>86,088</u>
<i>Montgomery County Board of DDS - Children's Program and Services Director</i>				
Salaries	3,447,284	3,395,284	3,113,293	281,991
Fringe Benefits	1,179,065	1,190,470	1,075,727	114,743
Special Fringe Benefits	2,200	5,140	4,412	728
Operating Supplies	15,997	85,997	43,665	42,332
Outside Agency Bd Approved Travel	9,405	9,405	3,521	5,884
Routine Business	107,525	47,525	27,864	19,661
Staff Training and Development	-	7,000	6,587	413
Contractual Professional Services	89,275	69,275	25,414	43,861
Communications	4,000	-	-	-
Public Utility Services	10,943	10,943	10,786	157
<i>Total Montgomery County Board of DDS - Children's Program and Services Director</i>	<u>4,865,694</u>	<u>4,821,039</u>	<u>4,311,269</u>	<u>509,770</u>
<i>Montgomery County Board of DDS - MCBDDS Private Funds</i>				
Operating Supplies	-	-	7,590	(7,590)
Contractual Professional Services	-	-	10,562	(10,562)
Social Services Contractual Services	-	-	69,338	(69,338)
Rentals	-	-	589	(589)
<i>Total Montgomery County Board of DDS - MCBDDS Private Funds</i>	<u>-</u>	<u>-</u>	<u>88,079</u>	<u>(88,079)</u>
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS - Residential Services</i>				
Social Services Contractual Services	3,330,442	4,832,694	4,274,059	558,635
Intergovernmental	12,328,953	8,459,048	8,459,047	1
Miscellaneous	700,000	649,107	649,107	-
Cost Recovery and Intergov't Transfers	20,000	-	-	-
<i>Total Montgomery County Board of DDS - Residential Services</i>	<u>16,379,395</u>	<u>13,940,849</u>	<u>13,382,213</u>	<u>558,636</u>
MC Bd of DDS Mental Health Program Subfund				
<i>Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>				
Salaries	603,887	582,275	582,274	1
Fringe Benefits	242,917	219,226	219,225	1
Special Fringe Benefits	500	1,040	540	500
Operating Supplies	9,250	2,250	1,102	1,148
Outside Agency Bd Approved Travel	2,135	2,135	1,200	935
Routine Business	25,000	5,676	5,675	1
Staff Training and Development	150	150	-	150
Contractual Professional Services	210,489	169,293	148,307	20,986
Social Services Contractual Services	-	1,000	318	682
Maintenance and Repair Services	15,000	15,000	9,767	5,233
Communications	2,000	5,500	5,164	336
Public Utility Services	1,400	2,400	2,113	287
Interfund Agreements	20,000	13,960	-	13,960

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>				
Capital Outlays	1,500	1,500	-	1,500
<i>Total Montgomery County Board of DDS - MRDD/MH Support and Services Program</i>	<u>1,134,228</u>	<u>1,021,405</u>	<u>975,685</u>	<u>45,720</u>
<i>Total Expenditures</i>	<u>52,192,284</u>	<u>49,188,915</u>	<u>43,946,490</u>	<u>5,242,425</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(32,979,579)</u>	<u>(31,776,210)</u>	<u>(31,949,130)</u>	<u>(172,920)</u>
Other Financing Sources:				
Advances in	-	-	1,335,700	1,335,700
Transfers in	28,949,349	30,893,277	29,921,312	(971,965)
Transfers out	-	(971,964)	(971,963)	1
<i>Total Other Financing Sources And Uses</i>	<u>28,949,349</u>	<u>29,921,313</u>	<u>30,285,049</u>	<u>363,736</u>
<i>Net Change in Fund Balance</i>	<u>(4,030,230)</u>	<u>(1,854,897)</u>	<u>(1,664,081)</u>	<u>190,816</u>
<i>Fund Balance at Beginning of Year</i>	9,378,330	9,378,330	9,527,254	148,924
<i>Prior Year Encumbrances Appropriated</i>	1,419,577	1,419,577	1,419,577	-
<i>Fund Balance At End Of Year</i>	<u>\$ 6,767,677</u>	<u>\$ 8,943,010</u>	<u>\$ 9,282,750</u>	<u>\$ 339,740</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, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 114,293,169	\$ 114,293,169	\$ 117,421,090	\$ 3,127,921
Intergovernmental Revenues	14,947,520	14,947,520	14,863,912	(83,608)
Total Revenues	129,240,689	129,240,689	132,285,002	3,044,313
Expenditures:				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Plan & Develop - Human Services Levy</i>				
Intergovernmental	25,000	25,000	-	25,000
Tax Settlement Fees and Expenses	1,129,073	1,145,709	1,145,708	1
<i>Total Human Services Plan & Develop - Human Services Levy</i>	1,154,073	1,170,709	1,145,708	25,001
<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>	116,289	116,289	116,289	-
<i>Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>				
Cost Recovery and Intergov't Transfers	17,063,000	17,063,000	17,022,261	40,739
<i>Total Human Services Plan & Develop - Public Health Dayton & Mont Co Transfer</i>	17,063,000	17,063,000	17,022,261	40,739
<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>	840,000	840,000	840,000	-
<i>Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>				
Social Services Contractual Services	200,000	200,000	185,271	14,729
<i>Total Human Services Plan & Develop - Sheriff Prisoner Care Transfer</i>	200,000	200,000	185,271	14,729
<i>Human Services Plan & Develop - Supported Services</i>				
Salaries	84,394	84,294	82,589	1,705
Fringe Benefits	9,914	38,981	38,937	44
Special Fringe Benefits	-	120	120	-
Pre-Employment Services	150	150	-	150
Operating Supplies	1,700	1,680	608	1,072
Routine Business	1,000	1,000	-	1,000
Board Approved Travel	4,000	4,000	-	4,000
Staff Training and Development	500	500	-	500
Contractual Professional Services	64,813	35,746	4,656	31,090
Social Services Contractual Services	3,358,447	3,733,447	3,202,410	531,037
Communications	2,900	2,900	1,455	1,445
Rentals	7,750	7,750	6,099	1,651
Capital Outlays	13,000	13,000	12,995	5
<i>Total Human Services Plan & Develop - Supported Services</i>	3,548,568	3,923,568	3,349,869	573,699
<i>Human Services Plan & Develop - County Collaborative Project</i>				
Routine Business	10,000	10,000	-	10,000
Contractual Professional Services	65,000	65,000	-	65,000
Cost Recovery and Intergov't Transfers	25,000	25,000	-	25,000
<i>Total Human Services Plan & Develop - County Collaborative Project</i>	100,000	100,000	-	100,000
Human Services Levy B (6.03 Mill) Subfund				

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Human Services Levy</i>				
Intergovernmental	25,000	25,000	-	25,000
Tax Settlement Fees and Expenses	1,000,000	1,000,000	841,801	158,199
<i>Total Human Services Plan & Develop - Human Services Levy</i>	<u>1,025,000</u>	<u>1,025,000</u>	<u>841,801</u>	<u>183,199</u>
<i>Human Services Plan & Develop - FCFC Community Initiatives</i>				
Contractual Professional Services	550,268	178,268	176,556	1,712
<i>Total Human Services Plan & Develop - FCFC Community Initiatives</i>	<u>550,268</u>	<u>178,268</u>	<u>176,556</u>	<u>1,712</u>
<i>Human Services Plan & Develop - Handicapped Children</i>				
Social Services Contractual Services	959,355	959,355	959,354	1
<i>Total Human Services Plan & Develop - Handicapped Children</i>	<u>959,355</u>	<u>959,355</u>	<u>959,354</u>	<u>1</u>
Indigent Care Subfund				
<i>Human Services Plan & Develop - Indigent Ill Hospital Payments</i>				
Social Services Contractual Services	5,000,000	10,000,000	9,421,691	578,309
<i>Total Human Services Plan & Develop - Indigent Ill Hospital Payments</i>	<u>5,000,000</u>	<u>10,000,000</u>	<u>9,421,691</u>	<u>578,309</u>
Levy Administration Subfund				
<i>Human Services Plan & Develop - Levy Administration</i>				
Salaries	375,809	375,809	337,195	38,614
Fringe Benefits	113,004	113,004	98,775	14,229
Special Fringe Benefits	3,100	3,100	560	2,540
Pre-Employment Services	150	150	-	150
Operating Supplies	4,500	4,500	2,754	1,746
Routine Business	10,600	10,600	10,494	106
Board Approved Travel	5,000	5,000	-	5,000
Staff Training and Development	750	750	-	750
Contractual Professional Services	29,780	24,888	15,239	9,649
Maintenance and Repair Services	1,000	1,000	-	1,000
Communications	10,600	10,600	7,742	2,858
Insurance	4,500	6,342	6,342	-
Rentals	35,618	35,618	27,895	7,723
Capital Outlays	9,174	12,224	12,123	101
<i>Total Human Services Plan & Develop - Levy Administration</i>	<u>603,585</u>	<u>603,585</u>	<u>519,119</u>	<u>84,466</u>
Community Education Subfund				
<i>Human Services Plan & Develop - FCFC/Levy Community Education</i>				
Interfund Agreements	121,006	100,000	-	100,000
<i>Total Human Services Plan & Develop - FCFC/Levy Community Education</i>	<u>121,006</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Supported Services Subfund				
<i>Human Services Plan & Develop - Supported Services Fund</i>				
Operating Supplies	-	11,000	7,999	3,001
Contractual Professional Services	-	1,200	-	1,200
Social Services Contractual Services	55,395	1,911,395	1,131,356	780,039
Maintenance and Repair Services	-	10,200	8,514	1,686
<i>Total Human Services Plan & Develop - Supported Services Fund</i>	<u>55,395</u>	<u>1,933,795</u>	<u>1,147,869</u>	<u>785,926</u>
FCFC Community Initiatives Subfund				
<i>Human Services Plan & Develop - FCFC Community Initiatives Fund</i>				
Social Services Contractual Services	124,182	124,182	68,100	56,082

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Human Services Plan & Develop - FCFC Community Initiatives Fund</i>	124,182	124,182	68,100	56,082
<i>Total Expenditures</i>	31,460,721	38,337,751	35,793,888	2,543,863
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	97,779,968	90,902,938	96,491,114	5,588,176
Other Financing Sources:				
Transfers in	6,021,006	9,375,263	9,075,252	(300,011)
Transfers out	(113,105,893)	(119,247,148)	(112,094,864)	7,152,284
<i>Total Other Financing Sources And Uses</i>	(107,084,887)	(109,871,885)	(103,019,612)	6,852,273
<i>Net Change in Fund Balance</i>	(9,304,919)	(18,968,947)	(6,528,498)	12,440,449
<i>Fund Balance at Beginning of Year</i>	74,398,599	74,398,599	74,398,599	-
<i>Prior Year Encumbrances Appropriated</i>	792,993	792,993	792,993	-
<i>Fund Balance At End Of Year</i>	\$ 65,886,673	\$ 56,222,645	\$ 68,663,094	\$ 12,440,449

MONTGOMERY COUNTY , OHIO

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

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 7,500	\$ 7,500	\$ 128,752	\$ 121,252
Intergovernmental Revenues	31,056,069	32,905,013	27,503,655	(5,401,358)
Miscellaneous Revenues	789,043	794,518	102,151	(692,367)
Total Revenues	31,852,612	33,707,031	27,734,558	(5,972,473)
Expenditures:				
<i>Social Services</i>				
Children Services Subfund				
<i>Job and Family Services - Interagency Clinical Assessment Team</i>				
Social Services Contractual Services	80,000	31,725	31,724	1
Cost Recovery and Intergov't Transfers	10,000	-	-	-
<i>Total Job and Family Services - Interagency Clinical Assessment Team</i>	<u>90,000</u>	<u>31,725</u>	<u>31,724</u>	<u>1</u>
<i>Job and Family Services - Foster Parenting Licensing/Training</i>				
Social Services Contractual Services	16,360	16,360	3,980	12,380
<i>Total Job and Family Services - Foster Parenting Licensing/Training</i>	<u>16,360</u>	<u>16,360</u>	<u>3,980</u>	<u>12,380</u>
<i>Job and Family Services - Foster Care Placement Costs</i>				
Routine Business	6,937	732	731	1
Contractual Professional Services	6,000	4,323	4,323	-
Social Services Contractual Services	25,623,925	27,150,700	27,080,896	69,804
Communications	-	925	925	-
Other Social Services	539,049	482,420	477,122	5,298
Miscellaneous	450,375	302,526	277,970	24,556
<i>Total Job and Family Services - Foster Care Placement Costs</i>	<u>26,626,286</u>	<u>27,941,626</u>	<u>27,841,967</u>	<u>99,659</u>
<i>Job and Family Services - Post Adoption Special Services Subsidy</i>				
Other Social Services	50,355	50,355	33,229	17,126
<i>Total Job and Family Services - Post Adoption Special Services Subsidy</i>	<u>50,355</u>	<u>50,355</u>	<u>33,229</u>	<u>17,126</u>
<i>Job and Family Services - Kinship Permanency Incentive</i>				
Other Social Services	676,443	59,539	59,538	1
<i>Total Job and Family Services - Kinship Permanency Incentive</i>	<u>676,443</u>	<u>59,539</u>	<u>59,538</u>	<u>1</u>
<i>Job and Family Services - Adoption Assistance Local</i>				
Other Social Services	206,659	206,659	177,399	29,260
<i>Total Job and Family Services - Adoption Assistance Local</i>	<u>206,659</u>	<u>206,659</u>	<u>177,399</u>	<u>29,260</u>
<i>Job and Family Services - Non-Recurring Adoption</i>				
Other Social Services	20,000	20,000	8,086	11,914
<i>Total Job and Family Services - Non-Recurring Adoption</i>	<u>20,000</u>	<u>20,000</u>	<u>8,086</u>	<u>11,914</u>
<i>Job and Family Services - Independent Living</i>				
Operating Supplies	-	555	554	1
Contractual Professional Services	-	225	225	-
Rentals	10,000	-	-	-
Other Social Services	38,958	41,687	31,052	10,635
Miscellaneous	58,600	46,625	40,775	5,850
<i>Total Job and Family Services - Independent Living</i>	<u>107,558</u>	<u>89,092</u>	<u>72,606</u>	<u>16,486</u>
<i>Job and Family Services - Parent Partnership Grant</i>				
Operating Supplies	400	-	-	-
Routine Business	2,000	116	116	-

MONTGOMERY COUNTY , OHIO

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

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Parent Partnership Grant</i>				
Board Approved Travel	1,100	-	-	-
Staff Training and Development	2,900	-	-	-
Contractual Professional Services	11,500	-	-	-
Other Social Services	400	400	400	-
Miscellaneous	4,600	1,200	350	850
<i>Total Job and Family Services - Parent Partnership Grant</i>	<u>22,900</u>	<u>1,716</u>	<u>866</u>	<u>850</u>
<i>Job and Family Services - CSD Direct Client Contracts</i>				
Social Services Contractual Services	32,013	32,013	29,914	2,099
Rentals	13,040	13,040	4,776	8,264
<i>Total Job and Family Services - CSD Direct Client Contracts</i>	<u>45,053</u>	<u>45,053</u>	<u>34,690</u>	<u>10,363</u>
<i>Job and Family Services - CSD Levy Contracts</i>				
Operating Supplies	-	3,476	3,475	1
Routine Business	1,000	-	-	-
Contractual Professional Services	25,500	22,400	22,400	-
Social Services Contractual Services	202,551	202,551	133,001	69,550
Maintenance and Repair Services	25,923	8,425	8,424	1
Other Social Services	1,831,500	1,942,735	1,942,735	-
Miscellaneous	30,500	25,050	25,050	-
Cost Recovery and Intergov't Transfers	30,479,087	31,740,983	31,740,983	-
Capital Outlays	53,000	81,738	81,737	1
Construction and Improvements	395,000	319,284	319,284	-
<i>Total Job and Family Services - CSD Levy Contracts</i>	<u>33,044,061</u>	<u>34,346,642</u>	<u>34,277,089</u>	<u>69,553</u>
<i>Job and Family Services - Children Services Best Practices</i>				
Special Fringe Benefits	-	51,665	51,665	-
Operating Supplies	-	29,030	29,029	1
Routine Business	-	250	-	250
Staff Training and Development	-	190	190	-
Communications	-	21,721	21,720	1
Other Social Services	-	2,561	2,560	1
<i>Total Job and Family Services - Children Services Best Practices</i>	<u>-</u>	<u>105,417</u>	<u>105,164</u>	<u>253</u>
<i>Job and Family Services - Multi-System Youth</i>				
Interfund Agreements	-	135,289	135,288	1
<i>Total Job and Family Services - Multi-System Youth</i>	<u>-</u>	<u>135,289</u>	<u>135,288</u>	<u>1</u>
<i>Job and Family Services - CSD Direct Client Services</i>				
Contractual Professional Services	136,618	77,500	66,970	10,530
Social Services Contractual Services	3,430	3,430	2,500	930
Other Social Services	188,738	166,633	121,154	45,479
<i>Total Job and Family Services - CSD Direct Client Services</i>	<u>328,786</u>	<u>247,563</u>	<u>190,624</u>	<u>56,939</u>
<i>Job and Family Services - Prosecutors Office</i>				
Special Fringe Benefits	3,250	3,456	3,456	-
Routine Business	15,000	7,133	7,133	-
Staff Training and Development	-	3,220	3,220	-
Contractual Professional Services	-	917	916	1
Interfund Agreements	902,561	1,008,845	1,008,844	1
<i>Total Job and Family Services - Prosecutors Office</i>	<u>920,811</u>	<u>1,023,571</u>	<u>1,023,569</u>	<u>2</u>
<i>Job and Family Services - CSD Direct Services Non-Reimbursable</i>				
Capital Outlays	1,896	1,896	1,896	-
Construction and Improvements	5,580	5,580	5,580	-

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 and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - CSD Direct Services Non-Reimbursable</i>	7,476	7,476	7,476	-
<i>Total Expenditures</i>	62,162,748	64,328,083	64,003,295	324,788
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(30,310,136)	(30,621,052)	(36,268,737)	(5,647,685)
Other Financing Sources:				
Advances in	-	-	1,685,000	1,685,000
Advances out	(500,000)	-	-	-
Transfers in	28,034,949	28,309,949	30,196,770	1,886,821
<i>Total Other Financing Sources And Uses</i>	27,534,949	28,309,949	31,881,770	3,571,821
<i>Net Change in Fund Balance</i>	(2,775,187)	(2,311,103)	(4,386,967)	(2,075,864)
<i>Fund Balance at Beginning of Year</i>	1,650,378	1,650,378	1,650,378	-
<i>Prior Year Encumbrances Appropriated</i>	3,061,571	3,061,571	3,061,571	-
<i>Fund Balance At End Of Year</i>	\$ 1,936,762	\$ 2,400,846	\$ 324,982	\$ (2,075,864)

MONTGOMERY COUNTY, OHIO

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

CARES Act - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Federal Revenues	\$ 92,775,281	\$ 92,775,281	\$ 92,775,281	\$ -
<i>Total Revenues</i>	<u>92,775,281</u>	<u>92,775,281</u>	<u>92,775,281</u>	<u>-</u>
Expenditures:				
Salaries	175,380	175,380	156,823	18,557
Fringe Benefits	40,153	40,153	35,905	4,248
Special Fringe Benefits	89	89	80	9
Operating Supplies	759,894	759,894	679,490	80,404
Contractual Professional Services	442,806	442,806	395,953	46,853
Social Services Contractual Services	86,175,349	86,175,349	77,057,213	9,118,136
Maintenance and Repair Services	82,622	82,622	73,880	8,742
Communications	108,917	108,917	97,393	11,524
Rentals	841	841	752	89
Cost Recovery and Intergov't Transfers	1,089,778	1,089,778	974,469	115,309
Capital Outlays	3,716,613	3,716,613	3,323,362	393,251
Construction and Improvements	182,839	182,839	163,493	19,346
<i>Total Expenditures</i>	<u>92,775,281</u>	<u>92,775,281</u>	<u>82,958,813</u>	<u>9,816,468</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>9,816,468</u>	<u>9,816,468</u>
<i>Fund Balance At Beginning Of Year</i>	-	-	-	-
<i>Prior Year Encumbrances Appropriated</i>	-	-	-	-
<i>Fund Balance At End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,816,468</u>	<u>\$ 9,816,468</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 and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,005,306	\$ 4,005,306	\$ 7,304,047	\$ 3,298,741
Intergovernmental Revenues	285,000	285,000	282,882	(2,118)
<i>Total Revenues</i>	<u>4,290,306</u>	<u>4,290,306</u>	<u>7,586,929</u>	<u>3,296,623</u>
Expenditures:				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	2,289,699	2,289,699	2,191,437	98,262
Fringe Benefits	746,092	746,092	733,870	12,222
Special Fringe Benefits	19,000	19,000	6,175	12,825
Operating Supplies	202,500	205,500	36,728	168,772
Routine Business	1,950	1,950	-	1,950
Board Approved Travel	22,213	22,213	-	22,213
Staff Training and Development	10,500	10,500	725	9,775
Contractual Professional Services	3,783,603	3,808,603	2,998,002	810,601
Maintenance and Repair Services	431,995	431,995	248,364	183,631
Communications	396,245	396,245	373,917	22,328
Insurance	4,000	4,000	3,836	164
Rentals	87,436	87,436	81,377	6,059
Capital Outlays	157,610	129,610	22,995	106,615
<i>Total Expenditures</i>	<u>8,152,843</u>	<u>8,152,843</u>	<u>6,697,426</u>	<u>1,455,417</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(3,862,537)</u>	<u>(3,862,537)</u>	<u>889,503</u>	<u>4,752,040</u>
<i>Fund Balance at Beginning of Year</i>	5,712,196	5,712,196	5,712,196	-
<i>Prior Year Encumbrances Appropriated</i>	822,305	822,305	822,305	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,671,964</u>	<u>\$ 2,671,964</u>	<u>\$ 7,424,004</u>	<u>\$ 4,752,040</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 and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 2,011,463	\$ 2,011,463	\$ 2,139,144	\$ 127,681
Intergovernmental Revenues	11,132,087	11,132,087	10,533,216	(598,871)
Miscellaneous Revenues	398,490	398,490	312,238	(86,252)
<i>Total Revenues</i>	<u>13,542,040</u>	<u>13,542,040</u>	<u>12,984,598</u>	<u>(557,442)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - CSEA Cost Pool</i>				
Salaries	7,644,849	7,644,849	6,929,642	715,207
Fringe Benefits	2,937,872	2,937,872	2,777,111	160,761
Special Fringe Benefits	40,048	40,048	28,900	11,148
Operating Supplies	16,200	35,200	27,658	7,542
Routine Business	13,820	7,820	3,047	4,773
Board Approved Travel	16,856	1,606	-	1,606
Staff Training and Development	32,775	35,075	18,873	16,202
Contractual Professional Services	407,047	408,997	403,618	5,379
Maintenance and Repair Services	37,000	99,500	97,757	1,743
Communications	159,100	148,100	125,894	22,206
Public Utility Services	137,000	241,000	233,477	7,523
Rentals	816,636	794,636	781,069	13,567
Other Social Services	11,000	1,000	-	1,000
Miscellaneous	310,138	199,638	190,155	9,483
Interfund Agreements	3,340,479	3,328,479	2,925,867	402,612
Cost Recovery and Intergov't Transfers	980,550	957,550	896,044	61,506
Capital Outlays	700	20,700	20,383	317
<i>Total Job and Family Services - CSEA Cost Pool</i>	<u>16,902,070</u>	<u>16,902,070</u>	<u>15,459,495</u>	<u>1,442,575</u>
<i>Job and Family Services - CSEA Administrative Costs</i>				
Routine Business	295	295	-	295
Contractual Professional Services	19,628	19,628	18,134	1,494
Maintenance and Repair Services	63	63	63	-
Communications	1,253	1,253	-	1,253
Public Utility Services	8,000	8,000	7,594	406
<i>Total Job and Family Services - CSEA Administrative Costs</i>	<u>29,239</u>	<u>29,239</u>	<u>25,791</u>	<u>3,448</u>
<i>Job and Family Services - Fatherhood Non-Reimbursable</i>				
Routine Business	-	500	-	500
Contractual Professional Services	1,457	957	-	957
Other Social Services	19,000	19,000	12,072	6,928
<i>Total Job and Family Services - Fatherhood Non-Reimbursable</i>	<u>20,457</u>	<u>20,457</u>	<u>12,072</u>	<u>8,385</u>
<i>Job and Family Services - CSEA Contracts</i>				
Contractual Professional Services	41,645	41,645	14,730	26,915
Interfund Agreements	653,667	653,667	404,631	249,036
<i>Total Job and Family Services - CSEA Contracts</i>	<u>695,312</u>	<u>695,312</u>	<u>419,361</u>	<u>275,951</u>
<i>Total Expenditures</i>	<u>17,647,078</u>	<u>17,647,078</u>	<u>15,916,719</u>	<u>1,730,359</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(4,105,038)</u>	<u>(4,105,038)</u>	<u>(2,932,121)</u>	<u>1,172,917</u>
Other Financing Sources:				
Transfers in	3,379,379	3,379,379	3,395,733	16,354
<i>Net Change in Fund Balance</i>	<u>(725,659)</u>	<u>(725,659)</u>	<u>463,612</u>	<u>1,189,271</u>

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 and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Fund Balance at Beginning of Year</i>	1,635,485	1,635,485	1,635,485	-
<i>Prior Year Encumbrances Appropriated</i>	725,657	725,657	725,657	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,635,483</u>	<u>\$ 1,635,483</u>	<u>\$ 2,824,754</u>	<u>\$ 1,189,271</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 and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 776,660	\$ 906,660	\$ 435,101	\$ (471,559)
Intergovernmental Revenues	52,190,646	53,324,172	34,946,707	(18,377,465)
Miscellaneous Revenues	32,654,987	32,654,987	33,224,550	569,563
Total Revenues	85,622,293	86,885,819	68,606,358	(18,279,461)
Expenditures:				
<i>Social Services</i>				
Job & Family Services Subfund				
<i>Job and Family Services - Shared Finance</i>				
Salaries	3,133,678	2,767,168	2,767,168	-
Fringe Benefits	1,088,522	944,573	944,572	1
Special Fringe Benefits	44,075	35,282	35,152	130
Post Employment Services	1,700	2,006	2,006	-
Pre-Employment Services	22,000	9,048	9,048	-
Operating Supplies	223,825	88,965	88,834	131
Routine Business	36,580	4,941	4,940	1
Board Approved Travel	53,871	3,956	3,954	2
Staff Training and Development	45,791	22,858	22,858	-
Contractual Professional Services	319,837	159,143	159,142	1
Maintenance and Repair Services	252,603	267,142	267,142	-
Communications	55,150	21,245	21,245	-
Public Utility Services	90,000	110,591	110,590	1
Rentals	318,893	398,142	398,140	2
Miscellaneous	89,517	260,276	260,276	-
Interfund Agreements	103,592	136,837	136,836	1
Cost Recovery and Intergov't Transfers	1,000	-	-	-
Capital Outlays	6,200	5,453	5,452	1
Total Job and Family Services - Shared Finance	5,886,834	5,237,626	5,237,355	271
<i>Job and Family Services - Shared Administration</i>				
Operating Supplies	2,173	2,173	1,863	310
Contractual Professional Services	4,367	4,367	1,841	2,526
Maintenance and Repair Services	12,019	12,019	1,974	10,045
Public Utility Services	6,800	6,800	6,453	347
Total Job and Family Services - Shared Administration	25,359	25,359	12,131	13,228
<i>Job and Family Services - Shared IT Administration</i>				
Communications	1,383	1,383	153	1,230
Total Job and Family Services - Shared IT Administration	1,383	1,383	153	1,230
<i>Job and Family Services - HR Shared Administration</i>				
Post Employment Services	2,097	2,097	194	1,903
Pre-Employment Services	4,000	4,000	2,616	1,384
Total Job and Family Services - HR Shared Administration	6,097	6,097	2,810	3,287
<i>Job and Family Services - Shared Non-Reimbursable</i>				
Special Fringe Benefits	1,000	1,442	1,442	-
Total Job and Family Services - Shared Non-Reimbursable	1,000	1,442	1,442	-
<i>Job and Family Services - I-Income Maintenance Cost Pool</i>				
Salaries	17,817,215	15,351,460	15,351,458	2
Fringe Benefits	7,135,663	6,330,068	6,330,067	1
Special Fringe Benefits	118,879	74,501	74,410	91
Operating Supplies	41,558	29,474	29,399	75

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 and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - 1-Income Maintenance Cost Pool</i>				
Routine Business	30,825	13,874	13,874	-
Board Approved Travel	27,124	1,826	1,134	692
Staff Training and Development	13,213	1,711	1,711	-
Contractual Professional Services	1,692,406	1,079,998	1,079,998	-
Maintenance and Repair Services	141,601	88,235	88,235	-
Communications	247,000	141,644	141,642	2
Public Utility Services	382,308	607,923	607,922	1
Rentals	2,343,815	2,162,015	2,162,015	-
Other Social Services	750	983	983	-
Miscellaneous	861,970	424,496	424,496	-
Interfund Agreements	160,350	111,158	111,158	-
Cost Recovery and Intergov't Transfers	1,000	-	-	-
Capital Outlays	7,450	36,055	36,055	-
<i>Total Job and Family Services - 1-Income Maintenance Cost Pool</i>	<u>31,023,127</u>	<u>26,455,421</u>	<u>26,454,557</u>	<u>864</u>
<i>Job and Family Services - Medicaid Hospital</i>				
Salaries	306,799	285,000	285,000	-
Fringe Benefits	149,931	111,001	111,000	1
Special Fringe Benefits	-	280	280	-
Operating Supplies	200	-	-	-
Routine Business	200	-	-	-
Contractual Professional Services	-	25	24	1
Communications	12,400	5,600	5,600	-
<i>Total Job and Family Services - Medicaid Hospital</i>	<u>469,530</u>	<u>401,906</u>	<u>401,904</u>	<u>2</u>
<i>Job and Family Services - FAD Administrative Costs</i>				
Operating Supplies	2,549	2,549	982	1,567
Maintenance and Repair Services	175	175	175	-
Communications	5,000	5,000	4,029	971
Public Utility Services	14,200	14,200	13,496	704
Capital Outlays	6,452	6,452	6,037	415
<i>Total Job and Family Services - FAD Administrative Costs</i>	<u>28,376</u>	<u>28,376</u>	<u>24,719</u>	<u>3,657</u>
<i>Job and Family Services - FAD IT Administration</i>				
Operating Supplies	1,820	1,820	1,820	-
Maintenance and Repair Services	746	746	-	746
Communications	4,623	4,623	573	4,050
<i>Total Job and Family Services - FAD IT Administration</i>	<u>7,189</u>	<u>7,189</u>	<u>2,393</u>	<u>4,796</u>
<i>Job and Family Services - TANF Contracts</i>				
Contractual Professional Services	40,000	264	263	1
Social Services Contractual Services	2,098,257	1,965,366	1,636,162	329,204
Communications	2,000	-	-	-
Other Social Services	761,443	15,155	15,154	1
Interfund Agreements	34,748	42,494	42,493	1
Cost Recovery and Intergov't Transfers	-	40,467	40,466	1
<i>Total Job and Family Services - TANF Contracts</i>	<u>2,936,448</u>	<u>2,063,746</u>	<u>1,734,538</u>	<u>329,208</u>
<i>Job and Family Services - TANF CCMEP</i>				
Contractual Professional Services	126,048	-	-	-
Social Services Contractual Services	1,715,991	1,715,991	1,443,865	272,126
<i>Total Job and Family Services - TANF CCMEP</i>	<u>1,842,039</u>	<u>1,715,991</u>	<u>1,443,865</u>	<u>272,126</u>
<i>Job and Family Services - Title XX Domestic Violence</i>				
Social Services Contractual Services	112,975	112,554	106,285	6,269

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 and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Job and Family Services - Title XX Domestic Violence</i>	112,975	112,554	106,285	6,269
<i>Job and Family Services - Title XX Adult Protective Services</i>				
Social Services Contractual Services	149,152	149,202	146,562	2,640
Other Social Services	-	527	526	1
<i>Total Job and Family Services - Title XX Adult Protective Services</i>	149,152	149,729	147,088	2,641
<i>Job and Family Services - Day Care</i>				
Contractual Professional Services	-	21,000	21,000	-
Social Services Contractual Services	41,515	10,000	342	9,658
Miscellaneous	-	852	851	1
<i>Total Job and Family Services - Day Care</i>	41,515	31,852	22,193	9,659
<i>Job and Family Services - Food Assistance Education & Training</i>				
Contractual Professional Services	141,828	141,828	127,135	14,693
Other Social Services	-	8,688	8,688	-
<i>Total Job and Family Services - Food Assistance Education & Training</i>	141,828	150,516	135,823	14,693
<i>Job and Family Services - TANF Prevention, Retention & Contingency</i>				
Other Social Services	-	1,196,259	1,196,258	1
<i>Total Job and Family Services - TANF Prevention, Retention & Contingency</i>	-	1,196,259	1,196,258	1
<i>Job and Family Services - Enhanced Medicaid Transportation</i>				
Contractual Professional Services	-	1,076	1,075	1
Social Services Contractual Services	5,984,209	4,875,500	4,680,951	194,549
<i>Total Job and Family Services - Enhanced Medicaid Transportation</i>	5,984,209	4,876,576	4,682,026	194,550
<i>Job and Family Services - Social Services Cost Pool</i>				
Salaries	18,636,845	17,425,720	17,416,504	9,216
Fringe Benefits	7,090,204	6,440,223	6,440,222	1
Special Fringe Benefits	99,688	32,109	32,109	-
Post Employment Services	1,000	-	-	-
Operating Supplies	105,776	51,417	51,219	198
Routine Business	791,532	505,274	505,273	1
Board Approved Travel	56,677	12,104	10,451	1,653
Staff Training and Development	125,415	23,168	22,903	265
Contractual Professional Services	1,110,031	1,063,330	1,063,330	-
Social Services Contractual Services	413,763	290,403	290,403	-
Maintenance and Repair Services	266,734	138,375	138,374	1
Communications	189,553	119,955	119,955	-
Public Utility Services	304,540	503,637	503,637	-
Rentals	156,506	114,848	114,848	-
Other Social Services	84,500	56,913	56,913	-
Miscellaneous	586,931	835,963	835,963	-
Interfund Agreements	1,000,000	734,420	734,420	-
Capital Outlays	5,700	20,029	20,029	-
<i>Total Job and Family Services - Social Services Cost Pool</i>	31,025,395	28,367,888	28,356,553	11,335
<i>Job and Family Services - CSD Administrative Costs</i>				
Operating Supplies	1,642	1,642	786	856
Board Approved Travel	2,835	2,835	340	2,495
Staff Training and Development	220	220	-	220
Contractual Professional Services	57,012	57,012	9,976	47,036
Maintenance and Repair Services	13,784	13,784	3,500	10,284

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 and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - CSD Administrative Costs</i>				
Communications	1,600	1,600	1,582	18
Public Utility Services	51,159	51,159	25,358	25,801
Capital Outlays	6,462	6,462	6,462	-
<i>Total Job and Family Services - CSD Administrative Costs</i>	<u>134,714</u>	<u>134,714</u>	<u>48,004</u>	<u>86,710</u>
<i>Job and Family Services - CSD IT Administration</i>				
Operating Supplies	3,152	3,152	3,152	-
Communications	24,956	24,956	9,810	15,146
Capital Outlays	19,150	19,150	-	19,150
<i>Total Job and Family Services - CSD IT Administration</i>	<u>47,258</u>	<u>47,258</u>	<u>12,962</u>	<u>34,296</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	251,951	255,153	255,152	1
Fringe Benefits	104,725	93,353	93,352	1
Special Fringe Benefits	3,120	920	920	-
Operating Supplies	1,100	-	-	-
Routine Business	28,000	19,890	19,890	-
Board Approved Travel	4,796	396	-	396
Maintenance and Repair Services	1,000	-	-	-
Other Social Services	14,000	1,378	1,378	-
Miscellaneous	20,000	51	51	-
<i>Total Job and Family Services - Wendy's Wonderful Kids</i>	<u>428,692</u>	<u>371,141</u>	<u>370,743</u>	<u>398</u>
<i>Job and Family Services - Job and Family Services</i>				
Special Fringe Benefits	18,813	18,813	16,507	2,306
Board Approved Travel	1,115	1,115	235	880
Communications	305	305	-	305
<i>Total Job and Family Services - Job and Family Services</i>	<u>20,233</u>	<u>20,233</u>	<u>16,742</u>	<u>3,491</u>
<i>Business Services - Workforce Development</i>				
Salaries	1,244,926	1,162,091	1,162,091	-
Fringe Benefits	428,883	416,966	416,965	1
Special Fringe Benefits	4,400	7,434	7,434	-
Pre-Employment Services	-	61	60	1
Operating Supplies	58,500	48,859	48,858	1
Routine Business	20,719	14,213	13,724	489
Board Approved Travel	22,500	210	209	1
Staff Training and Development	11,000	10,903	10,902	1
Contractual Professional Services	178,500	382,389	382,389	-
Maintenance and Repair Services	79,279	61,410	60,980	430
Communications	27,000	31,354	31,353	1
Miscellaneous	-	233,935	233,935	-
Interfund Agreements	-	11,387	11,386	1
Capital Outlays	42,964	26,898	26,713	185
<i>Total Business Services - Workforce Development</i>	<u>2,118,671</u>	<u>2,408,110</u>	<u>2,406,999</u>	<u>1,111</u>
<i>Business Services - Finance Division Workforce</i>				
Salaries	231,275	201,710	201,710	-
Fringe Benefits	98,123	91,231	91,231	-
Special Fringe Benefits	2,000	488	488	-
Operating Supplies	9,500	3,524	3,523	1
Routine Business	6,000	309	309	-
Board Approved Travel	7,900	-	-	-
Staff Training and Development	-	169	169	-

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 and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Finance Division Workforce</i>				
Contractual Professional Services	500	487	487	-
Communications	3,000	2,778	2,777	1
Rentals	-	11,856	11,856	-
Capital Outlays	-	7,820	7,820	-
<i>Total Business Services - Finance Division Workforce</i>	<u>358,298</u>	<u>320,372</u>	<u>320,370</u>	<u>2</u>
<i>Business Services - Business Services</i>				
Salaries	958,496	988,508	988,508	-
Fringe Benefits	339,171	353,753	353,752	1
Special Fringe Benefits	4,400	1,680	1,680	-
Operating Supplies	10,000	3,929	3,929	-
Routine Business	7,000	1,371	1,370	1
Board Approved Travel	18,200	2,808	2,808	-
Staff Training and Development	7,500	320	320	-
Contractual Professional Services	2,000	13,920	13,919	1
Communications	10,000	13,472	13,471	1
Insurance	-	710	710	-
Capital Outlays	-	589	588	1
<i>Total Business Services - Business Services</i>	<u>1,356,767</u>	<u>1,381,060</u>	<u>1,381,055</u>	<u>5</u>
<i>Business Services - Youth Career Services</i>				
Salaries	579,455	501,253	501,253	-
Fringe Benefits	184,548	181,218	181,218	-
Special Fringe Benefits	-	780	780	-
Pre-Employment Services	-	274	273	1
Operating Supplies	1,035	25,267	24,231	1,036
Routine Business	4,542	2,151	1,609	542
Board Approved Travel	5,800	-	-	-
Contractual Professional Services	3,000	1,762	1,762	-
Maintenance and Repair Services	17,000	-	-	-
Communications	10,200	15,415	15,414	1
Insurance	-	86	86	-
Capital Outlays	8,000	20,229	20,228	1
<i>Total Business Services - Youth Career Services</i>	<u>813,580</u>	<u>748,435</u>	<u>746,854</u>	<u>1,581</u>
<i>Business Services - Talent</i>				
Salaries	825,033	781,003	781,002	1
Fringe Benefits	328,330	297,359	297,359	-
Special Fringe Benefits	4,443	5,647	5,646	1
Pre-Employment Services	-	383	383	-
Operating Supplies	10,076	5,538	5,537	1
Routine Business	10,590	339	249	90
Board Approved Travel	19,500	-	-	-
Staff Training and Development	9,000	-	-	-
Contractual Professional Services	10,000	49,127	49,127	-
Communications	8,500	8,009	8,009	-
Capital Outlays	-	1,374	1,374	-
<i>Total Business Services - Talent</i>	<u>1,225,472</u>	<u>1,148,779</u>	<u>1,148,686</u>	<u>93</u>
<i>Business Services - Job Fairs/Events</i>				
Operating Supplies	1,200	-	-	-
Contractual Professional Services	6,000	921	921	-
Communications	37,700	19,182	16,481	2,701

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 and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Job Fairs/Events</i>				
Rentals	15,000	-	-	-
Other Social Services	24,725	4,825	4,725	100
<i>Total Business Services - Job Fairs/Events</i>	<u>84,625</u>	<u>24,928</u>	<u>22,127</u>	<u>2,801</u>
<i>Business Services - Cost Avoidance Services</i>				
Contractual Professional Services	5,000	-	-	-
Communications	5,000	-	-	-
<i>Total Business Services - Cost Avoidance Services</i>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Business Services - Business Services - TANF Services</i>				
Contractual Professional Services	-	20,198	20,198	-
Capital Outlays	-	3,298	3,297	1
<i>Total Business Services - Business Services - TANF Services</i>	<u>-</u>	<u>23,496</u>	<u>23,495</u>	<u>1</u>
<i>Business Services - TANF Year Round Youth</i>				
Contractual Professional Services	2,000	-	-	-
Social Services Contractual Services	15,580	-	-	-
Miscellaneous	4,000	-	-	-
<i>Total Business Services - TANF Year Round Youth</i>	<u>21,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Business Services - Youth CCMEP</i>				
Salaries	49,420	-	-	-
Fringe Benefits	21,633	247	247	-
Staff Training and Development	4,325	4,325	4,325	-
Contractual Professional Services	345,000	718,864	718,863	1
Social Services Contractual Services	68,456	88,761	88,761	-
Communications	-	3,671	3,670	1
Rentals	2,500	1,921	1,920	1
Other Social Services	1,086	63,452	62,365	1,087
Miscellaneous	1,266,561	583,113	582,994	119
<i>Total Business Services - Youth CCMEP</i>	<u>1,758,981</u>	<u>1,464,354</u>	<u>1,463,145</u>	<u>1,209</u>
<i>Business Services - OMJ Contracts</i>				
Pre-Employment Services	72,874	8,098	5,045	3,053
Contractual Professional Services	2,500	94	93	1
Maintenance and Repair Services	34,166	25,057	16,150	8,907
Other Social Services	30,000	83,056	83,056	-
<i>Total Business Services - OMJ Contracts</i>	<u>139,540</u>	<u>116,305</u>	<u>104,344</u>	<u>11,961</u>
<i>Business Services - Development Services</i>				
Salaries	189,891	84,620	84,619	1
Fringe Benefits	46,647	33,523	33,523	-
Special Fringe Benefits	2,202	1,096	1,095	1
Pre-Employment Services	-	80	79	1
Operating Supplies	500	4,732	4,732	-
Routine Business	5,000	291	290	1
Board Approved Travel	13,000	-	-	-
Staff Training and Development	-	265	265	-
Contractual Professional Services	10,420	204,702	194,282	10,420
Communications	1,000	2,300	2,300	-
Public Utility Services	45,679	-	-	-
Rentals	376,144	19,044	19,043	1
Interfund Agreements	38,000	37,374	37,374	-
<i>Total Business Services - Development Services</i>	<u>728,483</u>	<u>388,027</u>	<u>377,602</u>	<u>10,425</u>
<i>Total Expenditures</i>	<u>88,929,350</u>	<u>79,427,122</u>	<u>78,405,221</u>	<u>1,021,901</u>

MONTGOMERY COUNTY , OHIO

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

Job & Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(3,307,057)	7,458,697	(9,798,863)	(17,257,560)
Other Financing Sources:				
Advances in	500,000	500,000	2,091,500	1,591,500
Transfers in	2,303,694	2,303,694	3,233,207	929,513
<i>Total Other Financing Sources And Uses</i>	2,803,694	2,803,694	5,324,707	2,521,013
<i>Net Change in Fund Balance</i>	(503,363)	10,262,391	(4,474,156)	(14,736,547)
<i>Fund Balance at Beginning of Year</i>	2,798,910	2,798,910	2,798,910	-
<i>Prior Year Encumbrances Appropriated</i>	2,697,225	2,697,225	2,697,225	-
<i>Fund Balance At End Of Year</i>	\$ 4,992,772	\$ 15,758,526	\$ 1,021,979	\$ (14,736,547)

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 and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 150,000	\$ 150,000	\$ 152,415	\$ 2,415
Intergovernmental Revenues	250,000	257,500	343,458	85,958
Miscellaneous Revenues	55,000	571,255	1,380,926	809,671
<i>Total Revenues</i>	<u>455,000</u>	<u>978,755</u>	<u>1,876,799</u>	<u>898,044</u>
Expenditures:				
<i>Social Services</i>				
<i>ADAMHS Board-CY Subfund</i>				
<i>ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>				
Salaries	2,490,267	2,161,888	2,161,888	-
Fringe Benefits	838,602	704,284	694,778	9,506
Special Fringe Benefits	6,000	6,000	896	5,104
Operating Supplies	150,299	120,244	96,626	23,618
Outside Agency Bd Approved Travel	95,289	50,289	12,244	38,045
Routine Business	81,152	49,152	37,774	11,378
Staff Training and Development	41,000	44,000	38,346	5,654
Contractual Professional Services	981,342	981,342	839,712	141,630
Social Services Contractual Services	33,036,095	30,370,361	27,138,969	3,231,392
Maintenance and Repair Services	351,985	365,390	342,655	22,735
Communications	37,250	52,250	39,808	12,442
Insurance	16,000	16,055	16,055	-
Public Utility Services	46,481	58,481	38,273	20,208
Rentals	345,098	345,098	345,098	-
Cost Recovery and Intergov't Transfers	50,000	501,870	465,848	36,022
Capital Outlays	89,876	89,876	81,360	8,516
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Admin</i>	<u>38,656,736</u>	<u>35,916,580</u>	<u>32,350,330</u>	<u>3,566,250</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>				
Social Services Contractual Services	600,240	635,439	584,992	50,447
Maintenance and Repair Services	3,500	3,500	1,475	2,025
Miscellaneous	1,500	1,500	1,320	180
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-New Hope Villa</i>	<u>605,240</u>	<u>640,439</u>	<u>587,787</u>	<u>52,652</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>				
Social Services Contractual Services	1,659,513	1,659,513	1,064,122	595,391
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-Morningstar</i>	<u>1,659,513</u>	<u>1,659,513</u>	<u>1,064,122</u>	<u>595,391</u>
<i>ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>				
Social Services Contractual Services	2,500,000	347,687	347,686	1
<i>Total ADAMHS Board - ADAMHS HSL Op Funds-One-Time Levy</i>	<u>2,500,000</u>	<u>347,687</u>	<u>347,686</u>	<u>1</u>
<i>Total Expenditures</i>	<u>43,421,489</u>	<u>38,564,219</u>	<u>34,349,925</u>	<u>4,214,294</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(42,966,489)</u>	<u>(37,585,464)</u>	<u>(32,473,126)</u>	<u>5,112,338</u>
Other Financing Sources:				
Transfers in	28,275,567	28,275,567	22,323,697	(5,951,870)
<i>Net Change in Fund Balance</i>	<u>(14,690,922)</u>	<u>(9,309,897)</u>	<u>(10,149,429)</u>	<u>(839,532)</u>
<i>Fund Balance at Beginning of Year</i>	17,403,602	17,403,602	17,403,602	-
<i>Prior Year Encumbrances Appropriated</i>	6,500,704	6,500,704	6,500,704	-
<i>Fund Balance At End Of Year</i>	<u>\$ 9,213,384</u>	<u>\$ 14,594,409</u>	<u>\$ 13,754,877</u>	<u>\$ (839,532)</u>

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Auto and Gas - Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Other Taxes	\$ 6,200,000	\$ 6,200,000	\$ 8,730,239	\$ 2,530,239
Fees and Charges for Services	85,550	84,000	58,847	(25,153)
Fines and Forfeitures	332,000	332,000	275,654	(56,346)
Intergovernmental Revenues	4,223,063	4,412,539	7,939,557	3,527,018
Investment Earnings	160,000	288,036	356,301	68,265
Miscellaneous Revenues	51,500	41,443	49,850	8,407
<i>Total Revenues</i>	<u>11,052,113</u>	<u>11,358,018</u>	<u>17,410,448</u>	<u>6,052,430</u>
Expenditures:				
<i>Environment & Public Works</i>				
Road Auto and Gas Subfund				
<i>Engineer - Engineering</i>				
Statutory Salaries	126,693	126,693	114,914	11,779
Salaries	2,876,616	2,876,616	2,432,584	444,032
Fringe Benefits	908,358	908,358	781,732	126,626
Special Fringe Benefits	57,459	56,259	8,447	47,812
Pre-Employment Services	-	300	190	110
Operating Supplies	13,000	13,000	1,076	11,924
Routine Business	11,800	13,000	10,587	2,413
Board Approved Travel	35,984	35,984	3,792	32,192
Staff Training and Development	55,200	55,189	40,080	15,109
Contractual Professional Services	76,845	89,345	70,935	18,410
Maintenance and Repair Services	1,000	2,000	831	1,169
Communications	-	11	10	1
Insurance	290,000	290,000	92,808	197,192
Public Utility Services	3,500	4,500	1,643	2,857
Intergovernmental	50,000	49,000	29,288	19,712
Miscellaneous	20,500	22,250	8,350	13,900
Cost Recovery and Intergov't Transfers	1,000	1,000	-	1,000
<i>Total Engineer - Engineering</i>	<u>4,527,955</u>	<u>4,543,505</u>	<u>3,597,267</u>	<u>946,238</u>
<i>Engineer - Roads</i>				
Salaries	1,926,255	1,926,255	1,857,117	69,138
Fringe Benefits	723,966	723,966	677,779	46,187
Special Fringe Benefits	10,731	10,731	3,800	6,931
Post Employment Services	1,876	2,176	1,151	1,025
Pre-Employment Services	600	600	481	119
Operating Supplies	882,066	880,566	571,297	309,269
Board Approved Travel	3,141	3,141	-	3,141
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	124,594	124,594	85,137	39,457
Maintenance and Repair Services	2,500	2,500	-	2,500
Communications	51,434	51,434	44,879	6,555
Rentals	4,952	4,952	2,000	2,952
Capital Outlays	2,000	2,000	-	2,000
Debt Service	568,685	568,685	496,236	72,449
<i>Total Engineer - Roads</i>	<u>4,303,800</u>	<u>4,302,600</u>	<u>3,739,877</u>	<u>562,723</u>
<i>Engineer - Bridges</i>				
Salaries	877,733	879,858	879,843	15

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - Bridges</i>				
Fringe Benefits	297,621	295,496	278,057	17,439
Special Fringe Benefits	2,000	2,900	901	1,999
Operating Supplies	310,076	310,076	208,442	101,634
Board Approved Travel	3,141	3,141	-	3,141
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	3,500	3,500	2,433	1,067
Rentals	15,000	15,000	8,671	6,329
Debt Service	27,116	27,116	10,693	16,423
<i>Total Engineer - Bridges</i>	<u>1,537,187</u>	<u>1,538,087</u>	<u>1,389,040</u>	<u>149,047</u>
<i>Engineer - Fleet & Maintenance</i>				
Salaries	633,231	632,031	584,361	47,670
Fringe Benefits	247,858	249,058	249,046	12
Special Fringe Benefits	17,550	17,550	7,700	9,850
Operating Supplies	864,557	884,174	668,917	215,257
Board Approved Travel	3,120	3,120	-	3,120
Staff Training and Development	3,000	3,000	99	2,901
Contractual Professional Services	38,087	36,337	4,788	31,549
Maintenance and Repair Services	78,704	78,704	43,988	34,716
Public Utility Services	2,458	2,458	1,500	958
Rentals	5,000	5,000	2,886	2,114
Capital Outlays	1,113,000	798,695	726,650	72,045
Debt Service	33,049	15,054	10,279	4,775
<i>Total Engineer - Fleet & Maintenance</i>	<u>3,039,614</u>	<u>2,725,181</u>	<u>2,300,214</u>	<u>424,967</u>
<i>Engineer - Facilities</i>				
Operating Supplies	36,764	37,764	13,054	24,710
Contractual Professional Services	35,280	63,280	58,321	4,959
Maintenance and Repair Services	274,434	221,934	58,552	163,382
Public Utility Services	166,576	176,576	127,606	48,970
Rentals	3,133	3,133	30	3,103
<i>Total Engineer - Facilities</i>	<u>516,187</u>	<u>502,687</u>	<u>257,563</u>	<u>245,124</u>
<i>Engineer - Motor Veh Lic Tax</i>				
Intergovernmental	-	-	2,096,212	(2,096,212)
<i>Total Engineer - Motor Veh Lic Tax</i>	<u>-</u>	<u>-</u>	<u>2,096,212</u>	<u>(2,096,212)</u>
<i>Total Expenditures</i>	<u>13,924,743</u>	<u>13,612,060</u>	<u>13,380,173</u>	<u>231,887</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,872,630)	(2,254,042)	4,030,275	6,284,317
<i>Fund Balance at Beginning of Year</i>	9,899,484	9,899,484	14,897,575	4,998,091
<i>Prior Year Encumbrances Appropriated</i>	708,298	708,298	708,298	-
<i>Fund Balance At End Of Year</i>	<u>\$ 7,735,152</u>	<u>\$ 8,353,740</u>	<u>\$ 19,636,148</u>	<u>\$ 11,282,408</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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 151,312	\$ 163,312	\$ 160,250	\$ (3,062)
Miscellaneous Revenues	-	1,700	-	(1,700)
Total Revenues	151,312	165,012	160,250	(4,762)
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	93	4,387
<i>Total Soil & Water Ditch Maintenance - Villages of Miami</i>	<u>4,480</u>	<u>4,480</u>	<u>93</u>	<u>4,387</u>
Ditch Maintenance-Chimney Springs Subfund				
<i>Soil & Water Ditch Maintenance - Chimney Springs</i>				
Construction and Improvements	3,020	3,020	158	2,862
<i>Total Soil & Water Ditch Maintenance - Chimney Springs</i>	<u>3,020</u>	<u>3,020</u>	<u>158</u>	<u>2,862</u>
Ditch Maintenance-Wolfe Creek Subfund				
<i>Soil & Water Ditch Maintenance - Wolfe Creek</i>				
Construction and Improvements	4,900	4,900	2,016	2,884
<i>Total Soil & Water Ditch Maintenance - Wolfe Creek</i>	<u>4,900</u>	<u>4,900</u>	<u>2,016</u>	<u>2,884</u>
Ditch Maintenance-Kingery Subfund				
<i>Soil & Water Ditch Maintenance - Kingery</i>				
Construction and Improvements	6,650	10,030	8,711	1,319
<i>Total Soil & Water Ditch Maintenance - Kingery</i>	<u>6,650</u>	<u>10,030</u>	<u>8,711</u>	<u>1,319</u>
Ditch Maintenance-Kingery North Waterway Subfund				
<i>Soil & Water Ditch Maintenance - Kingery North Waterway</i>				
Construction and Improvements	2,500	3,700	-	3,700
<i>Total Soil & Water Ditch Maintenance - Kingery North Waterway</i>	<u>2,500</u>	<u>3,700</u>	<u>-</u>	<u>3,700</u>
Ditch Maintenance-Horning Subfund				
<i>Soil & Water Ditch Maintenance - Horning</i>				
Construction and Improvements	6,652	6,652	1,876	4,776
<i>Total Soil & Water Ditch Maintenance - Horning</i>	<u>6,652</u>	<u>6,652</u>	<u>1,876</u>	<u>4,776</u>
Ditch Maintenance-Routsong Subfund				
<i>Engineer - Special Assessment Ditch Maintenance</i>				
Maintenance and Repair Services	-	1,351	-	1,351
Rentals	-	1,294	-	1,294
Construction and Improvements	6,500	9,355	8,341	1,014
<i>Total Engineer - Special Assessment Ditch Maintenance</i>	<u>6,500</u>	<u>12,000</u>	<u>8,341</u>	<u>3,659</u>
Ditch Maintenance-Tom's Run Subfund				
<i>Soil & Water Ditch Maintenance - Tom's Run</i>				
Construction and Improvements	8,750	9,775	9,659	116
<i>Total Soil & Water Ditch Maintenance - Tom's Run</i>	<u>8,750</u>	<u>9,775</u>	<u>9,659</u>	<u>116</u>
Ditch Maintenance-Wysong Subfund				
<i>Soil & Water Ditch Maintenance - Wysong</i>				
Construction and Improvements	5,971	5,971	1,087	4,884
<i>Total Soil & Water Ditch Maintenance - Wysong</i>	<u>5,971</u>	<u>5,971</u>	<u>1,087</u>	<u>4,884</u>
Ditch Maintenance-Marshall/Sweet Potato Subfund				
<i>Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>				
Construction and Improvements	6,500	6,500	5,989	511
<i>Total Soil & Water Ditch Maintenance - Marshall/Sweet Potato</i>	<u>6,500</u>	<u>6,500</u>	<u>5,989</u>	<u>511</u>
Ditch Maintenance-Swamp Creek Subfund				

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Soil & Water Ditch Maintenance - Swamp Creek</i>				
Construction and Improvements	11,383	14,483	14,365	118
<i>Total Soil & Water Ditch Maintenance - Swamp Creek</i>	11,383	14,483	14,365	118
Ditch Maintenance-Mohler Joint County Subfund				
<i>Soil & Water Ditch Maintenance - Mohler Joint County</i>				
Construction and Improvements	36,433	36,433	19,816	16,617
<i>Total Soil & Water Ditch Maintenance - Mohler Joint County</i>	36,433	36,433	19,816	16,617
Ditch Maintenance-Pleasant Plain Group Subfund				
<i>Soil & Water Ditch Maintenance - Pleasant Plain Group</i>				
Construction and Improvements	2,967	2,967	569	2,398
<i>Total Soil & Water Ditch Maintenance - Pleasant Plain Group</i>	2,967	2,967	569	2,398
Ditch Maintenance-Arlington Drain Group Subfund				
<i>Soil & Water Ditch Maintenance - Arlington Drain Group</i>				
Construction and Improvements	120	513	287	226
<i>Total Soil & Water Ditch Maintenance - Arlington Drain Group</i>	120	513	287	226
Ditch Maintenance-Shafer/Carr Ditch Subfund				
<i>Soil & Water Ditch Maintenance - Shafer/Carr Ditch</i>				
Construction and Improvements	1,993	1,993	135	1,858
<i>Total Soil & Water Ditch Maintenance - Shafer/Carr Ditch</i>	1,993	1,993	135	1,858
Ditch Maintenance - Wolf Creek North Subfund				
<i>Soil & Water Ditch Maintenance - Wolf Creek North</i>				
Construction and Improvements	851	5,126	4,757	369
<i>Total Soil & Water Ditch Maintenance - Wolf Creek North</i>	851	5,126	4,757	369
Ditch Maint - Butternut Volunteer Group Subfund				
<i>Soil & Water Ditch Maintenance - Butternut Volunteer Group</i>				
Construction and Improvements	3,996	3,996	1,670	2,326
<i>Total Soil & Water Ditch Maintenance - Butternut Volunteer Group</i>	3,996	3,996	1,670	2,326
Ditch Maint - Wolf Creek North Tile Subfund				
<i>Soil & Water Ditch Maintenance - Wolf Creek North Tile</i>				
Construction and Improvements	150	350	287	63
<i>Total Soil & Water Ditch Maintenance - Wolf Creek North Tile</i>	150	350	287	63
Ditch Maint - Waitman North Group Subfund				
<i>Soil & Water Ditch Maintenance - Waitman North Group</i>				
Construction and Improvements	307	3,807	3,410	397
<i>Total Soil & Water Ditch Maintenance - Waitman North Group</i>	307	3,807	3,410	397
Ditch Maint - Keeneland Drive Group Subfund				
<i>Soil & Water Ditch Maintenance - Keeneland Drive Group</i>				
Construction and Improvements	110	110	-	110
<i>Total Soil & Water Ditch Maintenance - Keeneland Drive Group</i>	110	110	-	110
Ditch Maint - Hardin West Subfund				
<i>Soil & Water Ditch Maintenance - Hardin West</i>				
Construction and Improvements	2,672	3,972	3,956	16
<i>Total Soil & Water Ditch Maintenance - Hardin West</i>	2,672	3,972	3,956	16
Ditch Maint - Manning Road Group Subfund				
<i>Soil & Water Ditch Maintenance - Manning Road Group</i>				
Construction and Improvements	1,300	1,300	-	1,300
<i>Total Soil & Water Ditch Maintenance - Manning Road Group</i>	1,300	1,300	-	1,300
Ditch Maint-Tom's Run West Group Drain Subfund				
<i>Soil & Water Ditch Maintenance - Tom's Run West Group Drain</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Soil & Water Ditch Maintenance - Tom's Run West Group Drain</i>				
Construction and Improvements	2,671	3,171	1,440	1,731
<i>Total Soil & Water Ditch Maintenance - Tom's Run West Group Drain</i>	<u>2,671</u>	<u>3,171</u>	<u>1,440</u>	<u>1,731</u>
Ditch Maint-Lutheran Road Subfund				
<i>Soil & Water Ditch Maintenance - Lutheran Road</i>				
Construction and Improvements	3,040	3,040	228	2,812
<i>Total Soil & Water Ditch Maintenance - Lutheran Road</i>	<u>3,040</u>	<u>3,040</u>	<u>228</u>	<u>2,812</u>
Ditch Maint-Little Farms Group Subfund				
<i>Soil & Water Ditch Maintenance - Little Farms Group</i>				
Construction and Improvements	3,515	5,515	5,492	23
<i>Total Soil & Water Ditch Maintenance - Little Farms Group</i>	<u>3,515</u>	<u>5,515</u>	<u>5,492</u>	<u>23</u>
Ditch Maint-Wylie Joint County Ditch Subfund				
<i>Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>				
Construction and Improvements	2,000	2,000	1,530	470
<i>Total Soil & Water Ditch Maintenance - Wylie Joint County Ditch</i>	<u>2,000</u>	<u>2,000</u>	<u>1,530</u>	<u>470</u>
Ditch Maintenance - Dodson Road Subfund				
<i>Soil & Water Ditch Maintenance - Dodson Road</i>				
Construction and Improvements	3,590	3,590	840	2,750
<i>Total Soil & Water Ditch Maintenance - Dodson Road</i>	<u>3,590</u>	<u>3,590</u>	<u>840</u>	<u>2,750</u>
Ditch Maintenance - Springs Run West Subfund				
<i>Soil & Water Ditch Maintenance - Springs Run West</i>				
Construction and Improvements	3,995	3,995	210	3,785
<i>Total Soil & Water Ditch Maintenance - Springs Run West</i>	<u>3,995</u>	<u>3,995</u>	<u>210</u>	<u>3,785</u>
Ditch Maintenance - Strunks Group Subfund				
<i>Soil & Water Ditch Maintenance - Strunks Group</i>				
Construction and Improvements	8,300	6,880	2,696	4,184
<i>Total Soil & Water Ditch Maintenance - Strunks Group</i>	<u>8,300</u>	<u>6,880</u>	<u>2,696</u>	<u>4,184</u>
SW Maint-The Exchange at Spring Valley Subfund				
<i>Engineer - Special Assess. Storm Water Maintenance</i>				
Construction and Improvements	50,000	50,000	-	50,000
<i>Total Engineer - Special Assess. Storm Water Maintenance</i>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<i>Total Expenditures</i>	<u>195,316</u>	<u>220,269</u>	<u>99,618</u>	<u>120,651</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(44,004)</u>	<u>(55,257)</u>	<u>60,632</u>	<u>115,889</u>
<i>Fund Balance at Beginning of Year</i>	527,476	527,476	527,476	-
<i>Fund Balance At End Of Year</i>	<u>\$ 483,472</u>	<u>\$ 472,219</u>	<u>\$ 588,108</u>	<u>\$ 115,889</u>

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

(Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 19,490,572	\$ 18,725,674	\$ 18,589,197	\$ (136,477)
Intergovernmental Revenues	1,142,723	1,142,724	1,076,607	(66,117)
Miscellaneous Revenues	-	500	50,235	49,735
<i>Total Revenues</i>	<u>20,633,295</u>	<u>19,868,898</u>	<u>19,716,039</u>	<u>(152,859)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Sheriff Northland Village Contract Subfund				
<i>Northland Village</i>				
Salaries	161,869	140,623	140,623	-
Fringe Benefits	76,916	50,720	50,720	-
Special Fringe Benefits	1,000	-	-	-
Communications	800	-	-	-
Insurance	1,500	7,166	7,166	-
Miscellaneous	-	3,647	3,646	1
<i>Total Northland Village</i>	<u>242,085</u>	<u>202,156</u>	<u>202,155</u>	<u>1</u>
Sheriff Harrison Township Contract Subfund				
<i>Harrison Township</i>				
Salaries	2,845,843	2,897,043	2,897,027	16
Fringe Benefits	1,312,133	1,079,133	1,078,768	365
Special Fringe Benefits	16,500	12,932	12,931	1
Operating Supplies	15,000	4,706	4,705	1
Contractual Professional Services	712,760	718,360	718,304	56
Communications	60,317	55,717	55,458	259
Insurance	100,000	226,633	226,633	-
Intergovernmental	200,000	200,000	200,000	-
<i>Total Harrison Township</i>	<u>5,262,553</u>	<u>5,194,524</u>	<u>5,193,826</u>	<u>698</u>
Sheriff Washington Township Contract Subfund				
<i>Washington Township</i>				
Salaries	2,707,672	2,584,514	2,584,513	1
Fringe Benefits	1,262,624	946,762	946,762	-
Special Fringe Benefits	16,500	16,500	12,972	3,528
Operating Supplies	15,000	15,500	6,866	8,634
Contractual Professional Services	366,269	317,367	317,367	-
Communications	59,107	59,107	54,429	4,678
Insurance	100,000	38,017	38,017	-
Intergovernmental	200,000	200,000	200,000	-
Miscellaneous	-	126,858	126,857	1
Cost Recovery and Intergov't Transfers	-	2,000	2,000	-
<i>Total Washington Township</i>	<u>4,727,172</u>	<u>4,306,625</u>	<u>4,289,783</u>	<u>16,842</u>
Sheriff Jefferson Township Contract Subfund				
<i>Jefferson Township</i>				
Salaries	476,191	476,231	469,483	6,748
Fringe Benefits	185,667	223,616	208,207	15,409
Special Fringe Benefits	3,000	-	-	-
Operating Supplies	12,000	10,400	10,400	-
Contractual Professional Services	210,371	193,538	193,538	-
Maintenance and Repair Services	4,000	320	320	-
Communications	4,546	2,983	2,883	100

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jefferson Township</i>				
Insurance	10,000	16,027	16,027	-
Miscellaneous	-	6,405	6,405	-
Capital Outlays	-	7,660	7,659	1
<i>Total Jefferson Township</i>	<u>905,775</u>	<u>937,180</u>	<u>914,922</u>	<u>22,258</u>
Sheriff CSB Security Contract Subfund				
<i>Children Services Board Security</i>				
Salaries	170,728	170,728	154,789	15,939
Fringe Benefits	78,684	53,684	52,018	1,666
Special Fringe Benefits	850	835	-	835
Communications	800	800	-	800
Insurance	125	140	138	2
Intergovernmental	26,873	26,873	26,873	-
<i>Total Children Services Board Security</i>	<u>278,060</u>	<u>253,060</u>	<u>233,818</u>	<u>19,242</u>
Sheriff Recycle Ohio Contract Subfund				
<i>Sheriff's Recycle Ohio</i>				
Salaries	160,207	160,207	154,799	5,408
Fringe Benefits	76,570	76,570	73,995	2,575
Special Fringe Benefits	1,000	1,000	-	1,000
Communications	446	446	-	446
Insurance	1,000	1,000	136	864
Intergovernmental	13,705	13,705	13,705	-
<i>Total Sheriff's Recycle Ohio</i>	<u>252,928</u>	<u>252,928</u>	<u>242,635</u>	<u>10,293</u>
Sheriff Child Support Security Subfund				
<i>Child Support Security</i>				
Salaries	81,604	67,604	67,419	185
Fringe Benefits	38,514	36,514	35,237	1,277
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	66	434
Intergovernmental	13,436	13,436	13,436	-
<i>Total Child Support Security</i>	<u>135,350</u>	<u>119,350</u>	<u>116,158</u>	<u>3,192</u>
Sheriff's Overtime Reimbursement Subfund				
<i>Sheriff's Overtime Reimbursements</i>				
Salaries	150,000	150,000	104,547	45,453
Fringe Benefits	33,000	33,000	20,513	12,487
Operating Supplies	9,000	9,000	-	9,000
Maintenance and Repair Services	5,000	5,000	-	5,000
Insurance	500	500	170	330
<i>Total Sheriff's Overtime Reimbursements</i>	<u>197,500</u>	<u>197,500</u>	<u>125,230</u>	<u>72,270</u>
Sheriff Public Health Security Contract Subfund				
<i>Sheriff Public Health Security Contract</i>				
Salaries	83,098	73,098	63,015	10,083
Fringe Benefits	40,881	40,881	29,931	10,950
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	59	441
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Public Health Security Contract</i>	<u>139,211</u>	<u>129,211</u>	<u>106,441</u>	<u>22,770</u>
Regional Dispatch Subfund				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Regional Dispatching</i>				
Salaries	6,050,859	6,050,859	5,948,789	102,070
Fringe Benefits	2,056,773	2,056,773	1,972,532	84,241
Special Fringe Benefits	25,000	25,000	18,516	6,484
Operating Supplies	49,500	65,500	54,614	10,886
Board Approved Travel	8,800	2,000	-	2,000
Staff Training and Development	17,000	17,000	16,850	150
Contractual Professional Services	93,613	100,413	90,159	10,254
Maintenance and Repair Services	719,199	709,199	677,579	31,620
Communications	196,123	196,123	192,758	3,365
Insurance	25,500	19,500	17,042	2,458
Public Utility Services	127,446	127,446	122,623	4,823
Rentals	453,849	453,849	453,094	755
Capital Outlays	20,000	20,000	934	19,066
<i>Total Regional Dispatching</i>	<u>9,843,662</u>	<u>9,843,662</u>	<u>9,565,490</u>	<u>278,172</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff Job Center Security Contract</i>				
Salaries	81,604	81,604	77,659	3,945
Fringe Benefits	38,514	25,514	23,240	2,274
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	500	500	70	430
Intergovernmental	13,436	13,436	13,436	-
<i>Total Sheriff Job Center Security Contract</i>	<u>135,350</u>	<u>122,350</u>	<u>114,405</u>	<u>7,945</u>
Regional Dispatch Capital Set-A-Side Subfund				
<i>Regional Dispatching Capital Set-A-Side</i>				
Capital Outlays	1,251,446	1,847,159	895,554	951,605
<i>Total Regional Dispatching Capital Set-A-Side</i>	<u>1,251,446</u>	<u>1,847,159</u>	<u>895,554</u>	<u>951,605</u>
Sheriff South Information Technology Subfund				
<i>South Information Technology Contract</i>				
Salaries	55,570	55,570	48,712	6,858
Fringe Benefits	34,135	34,135	29,182	4,953
Contractual Professional Services	8,000	8,000	-	8,000
Communications	561	561	561	-
Insurance	500	500	20	480
Capital Outlays	1,500	1,500	-	1,500
<i>Total South Information Technology Contract</i>	<u>100,266</u>	<u>100,266</u>	<u>78,475</u>	<u>21,791</u>
Sheriff ODOT Litter Contract Fund Subfund				
<i>ODOT Litter Program</i>				
Salaries	85,364	19,364	19,210	154
Fringe Benefits	39,443	19,443	4,538	14,905
Special Fringe Benefits	850	850	-	850
Communications	446	446	-	446
Insurance	250	250	46	204
<i>Total ODOT Litter Program</i>	<u>126,353</u>	<u>40,353</u>	<u>23,794</u>	<u>16,559</u>
Sheriff Centerville-Wash Park Overtime Subfund				
<i>Sheriff Centerville-Wash Park Overtime</i>				
Salaries	9,000	1,000	288	712
Fringe Benefits	1,980	1,980	57	1,923
Insurance	20	20	4	16

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Sheriff Centerville-Wash Park Overtime</i>	11,000	3,000	349	2,651
<i>Total Expenditures</i>	23,608,711	23,549,324	22,103,035	1,446,289
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,975,416)	(3,680,426)	(2,386,996)	1,293,430
Other Financing Sources:				
Advances in	-	-	258,000	258,000
Advances out	-	(41,000)	(41,000)	-
Transfers in	2,766,200	2,766,200	2,770,700	4,500
Transfers out	(540,200)	(540,200)	(540,200)	-
<i>Total Other Financing Sources And Uses</i>	2,226,000	2,185,000	2,447,500	262,500
<i>Net Change in Fund Balance</i>	(749,416)	(1,495,426)	60,504	1,555,930
<i>Fund Balance at Beginning of Year</i>	3,753,978	3,753,978	3,753,978	-
<i>Prior Year Encumbrances Appropriated</i>	691,117	691,117	691,117	-
<i>Fund Balance At End Of Year</i>	\$ 3,695,679	\$ 2,949,669	\$ 4,505,599	\$ 1,555,930

MONTGOMERY COUNTY , OHIO

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

Job Center - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 3,651,589	\$ 3,807,510	\$ 3,648,096	\$ (159,414)
<i>Total Revenues</i>	<u>3,651,589</u>	<u>3,807,510</u>	<u>3,648,096</u>	<u>(159,414)</u>
Expenditures:				
<i>Social Services</i>				
Job Center Subfund				
Contractual Professional Services	-	760	760	-
Insurance	-	3,394	3,394	-
Public Utility Services	487,845	483,691	336,398	147,293
Rentals	3,232,035	3,387,956	3,387,655	301
<i>Total Expenditures</i>	<u>3,719,880</u>	<u>3,875,801</u>	<u>3,728,207</u>	<u>147,594</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(68,291)</u>	<u>(68,291)</u>	<u>(80,111)</u>	<u>(11,820)</u>
<i>Fund Balance at Beginning of Year</i>	627,683	627,683	627,683	-
<i>Prior Year Encumbrances Appropriated</i>	107,845	107,845	107,845	-
<i>Fund Balance At End Of Year</i>	<u>\$ 667,237</u>	<u>\$ 667,237</u>	<u>\$ 655,417</u>	<u>\$ (11,820)</u>

MONTGOMERY COUNTY , OHIO

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

Certificate of Title Administration - Special Revenue Fund (1)

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 3,201,455	\$ 3,201,455	\$ 3,552,401	\$ 350,946
Intergovernmental Revenues	-	2,000	798	(1,202)
Miscellaneous Revenues	-	1,500	2,010	510
<i>Total Revenues</i>	<u>3,201,455</u>	<u>3,204,955</u>	<u>3,555,209</u>	<u>350,254</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Certificate of Title Administration Subfund				
Statutory Salaries	40,403	40,403	38,907	1,496
Salaries	1,993,093	1,993,093	1,815,330	177,763
Fringe Benefits	765,522	765,522	663,069	102,453
Special Fringe Benefits	24,100	24,100	5,663	18,437
Pre-Employment Services	1,000	1,000	200	800
Operating Supplies	71,600	71,600	27,483	44,117
Routine Business	2,550	2,550	276	2,274
Board Approved Travel	23,085	20,805	-	20,805
Staff Training and Development	21,000	21,000	9,804	11,196
Contractual Professional Services	81,812	81,812	42,424	39,388
Maintenance and Repair Services	55,473	55,473	24,613	30,860
Communications	112,595	114,875	114,871	4
Insurance	7,807	7,807	7,163	644
Public Utility Services	32,440	32,440	13,558	18,882
Rentals	109,000	109,000	94,345	14,655
Capital Outlays	17,000	16,450	10,368	6,082
Debt Service	1,200	1,750	1,543	207
<i>Total Expenditures</i>	<u>3,359,680</u>	<u>3,359,680</u>	<u>2,869,617</u>	<u>490,063</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(158,225)</u>	<u>(154,725)</u>	<u>685,592</u>	<u>840,317</u>
Other Financing Sources:				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
<i>Net Change in Fund Balance</i>	<u>(1,158,225)</u>	<u>(1,154,725)</u>	<u>(314,408)</u>	<u>840,317</u>
<i>Fund Balance at Beginning of Year</i>	10,675,708	10,675,708	10,675,708	-
<i>Prior Year Encumbrances Appropriated</i>	9,231	9,231	9,231	-
<i>Fund Balance At End Of Year</i>	<u>\$ 9,526,714</u>	<u>\$ 9,530,214</u>	<u>\$ 10,370,531</u>	<u>\$ 840,317</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, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 2,640,152	\$ 2,640,152	\$ 2,695,310	\$ 55,158
Miscellaneous Revenues	4,000	4,000	5,174	1,174
<i>Total Revenues</i>	<u>2,644,152</u>	<u>2,644,152</u>	<u>2,700,484</u>	<u>56,332</u>
Expenditures:				
<i>General Government</i>				
Reibold Building Subfund				
<i>Reibold Building</i>				
Salaries	475,777	475,777	416,206	59,571
Fringe Benefits	127,020	135,020	133,402	1,618
Special Fringe Benefits	432	1,052	992	60
Post Employment Services	150	150	28	122
Pre-Employment Services	-	200	-	200
Operating Supplies	87,587	88,367	83,480	4,887
Routine Business	10	10	-	10
Staff Training and Development	2,500	2,500	-	2,500
Contractual Professional Services	384,826	487,076	482,428	4,648
Maintenance and Repair Services	176,801	251,651	238,165	13,486
Communications	20,461	20,461	13,795	6,666
Insurance	57,198	57,198	45,145	12,053
Public Utility Services	617,573	480,873	441,595	39,278
Miscellaneous	71,504	74,904	73,498	1,406
Capital Outlays	-	16,600	15,296	1,304
Budget Control Account	70,000	-	-	-
<i>Total Reibold Building</i>	<u>2,091,839</u>	<u>2,091,839</u>	<u>1,944,030</u>	<u>147,809</u>
Dora Tate Building Subfund				
<i>Dora Tate Building</i>				
Public Utility Services	7,000	7,000	5,653	1,347
<i>Total Dora Tate Building</i>	<u>7,000</u>	<u>7,000</u>	<u>5,653</u>	<u>1,347</u>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>DayMont Courts Building</i>				
Salaries	256,839	261,339	260,998	341
Fringe Benefits	133,076	133,076	129,421	3,655
Special Fringe Benefits	9,480	4,980	1,260	3,720
Post Employment Services	100	400	207	193
Pre-Employment Services	-	200	-	200
Operating Supplies	61,998	54,998	45,968	9,030
Staff Training and Development	1,500	700	-	700
Contractual Professional Services	49,150	51,650	49,049	2,601
Maintenance and Repair Services	134,877	224,474	216,083	8,391
Communications	2,316	2,316	2,192	124
Insurance	6,700	6,700	4,969	1,731
Public Utility Services	227,692	181,095	159,662	21,433
Miscellaneous	392,500	379,300	354,848	24,452
Capital Outlays	18,520	18,520	18,520	-
Construction and Improvements	2,160	2,160	-	2,160
Budget Control Account	25,000	-	-	-
<i>Total DayMont Courts Building</i>	<u>1,321,908</u>	<u>1,321,908</u>	<u>1,243,177</u>	<u>78,731</u>

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner/Crime Lab Building Subfund				
<i>Coroner/Crime Lab</i>				
Salaries	61,673	94,763	92,790	1,973
Fringe Benefits	29,035	35,335	34,121	1,214
Special Fringe Benefits	228	428	406	22
Operating Supplies	24,797	15,103	9,457	5,646
Contractual Professional Services	1,500	2,548	2,287	261
Maintenance and Repair Services	47,801	78,124	74,138	3,986
Communications	300	300	5	295
Insurance	13,968	13,038	1,495	11,543
Public Utility Services	165,609	142,549	129,577	12,972
Miscellaneous	6,053	6,453	6,244	209
Capital Outlays	-	42,323	42,322	1
Budget Control Account	80,000	-	-	-
<i>Total Coroner/Crime Lab</i>	<u>430,964</u>	<u>430,964</u>	<u>392,842</u>	<u>38,122</u>
Nicholas Building Contract Subfund				
<i>Nicholas Building Contract</i>				
Salaries	100,676	100,676	81,697	18,979
Fringe Benefits	47,337	47,337	26,021	21,316
Special Fringe Benefits	228	1,228	60	1,168
Post Employment Services	-	100	57	43
Operating Supplies	22,300	10,670	10,500	170
Contractual Professional Services	1,800	1,800	1,330	470
Maintenance and Repair Services	51,500	64,345	58,133	6,212
Communications	300	2,800	1,684	1,116
Insurance	15,000	15,000	25	14,975
Public Utility Services	156,000	148,452	85,732	62,720
Miscellaneous	500	1,500	1,330	170
Capital Outlays	-	14,578	14,578	-
Budget Control Account	50,000	37,155	-	37,155
<i>Total Nicholas Building Contract</i>	<u>445,641</u>	<u>445,641</u>	<u>281,147</u>	<u>164,494</u>
<i>Social Services</i>				
Stillwater Center Contract Subfund				
<i>Stillwater Center Contract</i>				
Salaries	170,519	165,519	139,669	25,850
Fringe Benefits	62,571	69,171	67,587	1,584
Special Fringe Benefits	48	298	268	30
Operating Supplies	89,116	60,566	45,539	15,027
Staff Training and Development	1,500	800	-	800
Contractual Professional Services	2,200	3,200	2,392	808
Maintenance and Repair Services	104,645	145,645	141,653	3,992
Communications	780	1,180	1,140	40
Insurance	6,000	6,000	5,608	392
Miscellaneous	300	300	-	300
Budget Control Account	15,000	-	-	-
<i>Total Stillwater Center Contract</i>	<u>452,679</u>	<u>452,679</u>	<u>403,856</u>	<u>48,823</u>
Children Services Board Contract Subfund				
<i>Children Services Board</i>				
Salaries	112,670	145,670	138,171	7,499
Fringe Benefits	34,110	48,510	46,825	1,685

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Children Services Board</i>				
Special Fringe Benefits	312	792	724	68
Post Employment Services	200	200	-	200
Operating Supplies	28,459	30,739	20,605	10,134
Contractual Professional Services	201,260	203,060	202,362	698
Maintenance and Repair Services	62,925	73,815	66,159	7,656
Communications	1,000	1,000	523	477
Insurance	9,200	9,200	5,330	3,870
Miscellaneous	33,197	19,237	18,664	573
Budget Control Account	80,000	31,110	-	31,110
<i>Total Children Services Board</i>	<u>563,333</u>	<u>563,333</u>	<u>499,363</u>	<u>63,970</u>
<i>Total Expenditures</i>	<u>5,313,364</u>	<u>5,313,364</u>	<u>4,770,068</u>	<u>543,296</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>(2,669,212)</u>	<u>(2,669,212)</u>	<u>(2,069,584)</u>	<u>599,628</u>
Other Financing Sources:				
Advances out	-	(4,000)	(4,000)	-
Transfers in	2,637,432	2,637,432	2,360,438	(276,994)
<i>Total Other Financing Sources And Uses</i>	<u>2,637,432</u>	<u>2,633,432</u>	<u>2,356,438</u>	<u>(276,994)</u>
<i>Net Change in Fund Balance</i>	<u>(31,780)</u>	<u>(35,780)</u>	<u>286,854</u>	<u>322,634</u>
<i>Fund Balance at Beginning of Year</i>	1,846,475	1,846,475	1,846,475	-
<i>Prior Year Encumbrances Appropriated</i>	380,361	380,361	380,361	-
<i>Fund Balance At End Of Year</i>	<u>\$ 2,195,056</u>	<u>\$ 2,191,056</u>	<u>\$ 2,513,690</u>	<u>\$ 322,634</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, 2020

(Cont'd.)

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			
Revenues:					
Property Taxes	\$ 3,740,000	\$ 3,740,000	\$ 3,768,709	\$ 28,709	
Other Taxes	3,349,503	1,949,503	1,858,772	(90,731)	
Licenses and Permits	3,519,222	3,519,222	3,350,731	(168,491)	
Fees and Charges for Services	9,482,580	10,104,927	9,853,036	(251,891)	
Fines and Forfeitures	612,666	810,330	829,712	19,382	
Intergovernmental Revenues	5,862,787	5,794,248	5,483,479	(310,769)	
Investment Earnings	125,000	125,000	211,760	86,760	
Miscellaneous Revenues	445,605	263,402	220,362	(43,040)	
<i>Total Revenues</i>	<u>27,137,363</u>	<u>26,306,632</u>	<u>25,576,561</u>	<u>(730,071)</u>	
Expenditures:					
<i>General Government</i>					
<i>Treasurer's Prepayment Interest Subfund</i>					
<i>Treasurer - Tax Prepayment Program</i>					
Salaries	109,797	112,797	112,464	333	
Fringe Benefits	57,077	57,017	54,085	2,932	
Special Fringe Benefits	-	60	60	-	
Operating Supplies	500	500	-	500	
Board Approved Travel	5,000	2,000	-	2,000	
Contractual Professional Services	35,547	26,047	19,992	6,055	
Communications	22,467	31,967	31,579	388	
Insurance	200	200	93	107	
<i>Total Treasurer - Tax Prepayment Program</i>	<u>230,588</u>	<u>230,588</u>	<u>218,273</u>	<u>12,315</u>	
<i>Hospital Bond Fees Subfund</i>					
<i>Office of Management & Budget - Office of Management & Budget</i>					
Salaries	33,313	33,313	-	33,313	
Fringe Benefits	12,356	12,356	333	12,023	
Contractual Professional Services	-	300,000	300,000	-	
<i>Total Office of Management & Budget - Office of Management & Budget</i>	<u>45,669</u>	<u>345,669</u>	<u>300,333</u>	<u>45,336</u>	
<i>Internet Auction Administration Subfund</i>					
<i>Internet Auction Administration</i>					
Salaries	53,065	68,565	63,602	4,963	
Fringe Benefits	34,316	37,416	36,355	1,061	
Special Fringe Benefits	-	60	60	-	
Operating Supplies	950	950	346	604	
Contractual Professional Services	55,712	53,804	47,646	6,158	
Maintenance and Repair Services	2,000	1,840	1,768	72	
Communications	1,500	1,500	1,327	173	
Insurance	1,600	1,600	78	1,522	
Public Utility Services	500	1,500	545	955	
Rentals	28,310	17,560	16,746	814	
Miscellaneous	100	350	293	57	
<i>Total Internet Auction Administration</i>	<u>178,053</u>	<u>185,145</u>	<u>168,766</u>	<u>16,379</u>	
<i>County Recorder Equipment Needs Subfund</i>					
<i>Recorder - Set-Aside Fund</i>					
Salaries	105,320	105,320	62,151	43,169	
Fringe Benefits	52,747	52,747	39,056	13,691	

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Recorder - Set-Aside Fund</i>				
Special Fringe Benefits	-	120	120	-
Operating Supplies	52,800	52,800	32,348	20,452
Contractual Professional Services	11,992	11,992	3,842	8,150
Maintenance and Repair Services	210,460	210,460	74,204	136,256
Communications	21,473	21,473	11,081	10,392
Rentals	5,000	5,000	3,593	1,407
Miscellaneous	174,650	174,650	112,309	62,341
Capital Outlays	40,000	40,000	21,398	18,602
<i>Total Recorder - Set-Aside Fund</i>	<u>674,442</u>	<u>674,562</u>	<u>360,102</u>	<u>314,460</u>
Emergency Management Operating Subfund				
<i>Emergency Management Director</i>				
Salaries	236,054	201,365	201,364	1
Fringe Benefits	106,221	88,019	88,017	2
Special Fringe Benefits	3,228	2,309	2,309	-
Operating Supplies	1,000	861	861	-
Routine Business	1,400	257	256	1
Board Approved Travel	1,431	31	-	31
Staff Training and Development	600	500	500	-
Contractual Professional Services	5,751	9,696	9,695	1
Maintenance and Repair Services	2,300	1,777	1,777	-
Communications	10,485	12,706	12,706	-
Insurance	800	675	675	-
Public Utility Services	4,250	1,594	1,593	1
Rentals	26,988	28,220	28,219	1
Miscellaneous	-	49	48	1
<i>Total Emergency Management Director</i>	<u>400,508</u>	<u>348,059</u>	<u>348,020</u>	<u>39</u>
<i>MCOEM - MGCLERC</i>				
Salaries	42,199	44,095	44,002	93
Fringe Benefits	14,103	14,536	14,514	22
Special Fringe Benefits	-	60	60	-
Routine Business	750	254	254	-
Contractual Professional Services	679	1,186	1,186	-
Communications	20	20	-	20
<i>Total MCOEM - MGCLERC</i>	<u>57,751</u>	<u>60,151</u>	<u>60,016</u>	<u>135</u>
MCO Futures Subfund				
<i>Administrative Services - MCO Future Program</i>				
Contractual Professional Services	71,403	446,403	426,659	19,744
Insurance	125	125	52	73
<i>Total Administrative Services - MCO Future Program</i>	<u>71,528</u>	<u>446,528</u>	<u>426,711</u>	<u>19,817</u>
Auditor License Bureau-Deputy Registrar Subfund				
<i>Auditor - License Bureau</i>				
Salaries	181,881	178,881	164,009	14,872
Fringe Benefits	87,402	92,202	90,723	1,479
Special Fringe Benefits	4,800	-	-	-
Pre-Employment Services	1,400	412	70	342
Operating Supplies	400	400	55	345
Contractual Professional Services	850	1,833	1,733	100
Communications	200	200	130	70
Insurance	320	320	130	190

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Auditor - License Bureau</i>				
Rentals	14,179	14,184	14,184	-
<i>Total Auditor - License Bureau</i>	291,432	288,432	271,034	17,398
DETAC-Treasurer Subfund				
<i>Treasurer - DETAC</i>				
Salaries	659,763	659,763	626,504	33,259
Fringe Benefits	260,734	260,734	248,818	11,916
Special Fringe Benefits	900	2,400	1,148	1,252
Operating Supplies	14,540	14,540	8,485	6,055
Routine Business	1,500	1,500	-	1,500
Board Approved Travel	8,265	8,265	-	8,265
Staff Training and Development	13,000	13,000	180	12,820
Contractual Professional Services	195,922	192,997	102,031	90,966
Maintenance and Repair Services	400	825	816	9
Communications	262,979	262,279	175,558	86,721
Insurance	1,200	1,900	1,900	-
Rentals	2,700	2,700	768	1,932
Miscellaneous	-	1,000	-	1,000
<i>Total Treasurer - DETAC</i>	1,421,903	1,421,903	1,166,208	255,695
<i>Treasurer - DETAC Land Re-utilization</i>				
Intergovernmental	1,600,000	1,696,582	1,696,581	1
<i>Total Treasurer - DETAC Land Re-utilization</i>	1,600,000	1,696,582	1,696,581	1
Treasurer-Tax Certificate Administration Subfund				
<i>Treasurer - Tax Certificate Administration</i>				
Salaries	52,029	52,029	48,748	3,281
Fringe Benefits	15,836	15,776	14,131	1,645
Special Fringe Benefits	-	60	60	-
Contractual Professional Services	36,020	101,020	83,167	17,853
Communications	120,000	55,000	7,369	47,631
Insurance	150	150	67	83
<i>Total Treasurer - Tax Certificate Administration</i>	224,035	224,035	153,542	70,493
Judicial & Law Enforcement				
Dog and Kennel Subfund				
<i>Animal Rescue</i>				
Operating Supplies	374	374	374	-
<i>Total Animal Rescue</i>	374	374	374	-
<i>Animal Shelter</i>				
Operating Supplies	4,189	4,189	2,777	1,412
Agricultural Supplies	4,715	4,715	2,202	2,513
Contractual Professional Services	10,593	10,593	776	9,817
Maintenance and Repair Services	1,127	1,127	834	293
Communications	2,284	2,284	2,022	262
Public Utility Services	20,463	20,463	5,614	14,849
Capital Outlays	778	778	-	778
<i>Total Animal Shelter</i>	44,149	44,149	14,225	29,924
<i>Animal Licensing</i>				
Communications	7,485	7,485	4,485	3,000
<i>Total Animal Licensing</i>	7,485	7,485	4,485	3,000
<i>Business Services - Animal Rescue</i>				
Salaries	567,668	567,668	531,230	36,438

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Animal Rescue</i>				
Fringe Benefits	285,657	263,957	244,776	19,181
Special Fringe Benefits	-	1,386	1,356	30
Pre-Employment Services	-	100	-	100
Operating Supplies	7,100	19,000	18,903	97
Routine Business	1,040	984	788	196
Contractual Professional Services	7,700	16,315	16,115	200
Maintenance and Repair Services	43,500	32,765	26,536	6,229
Communications	5,048	5,998	5,764	234
Insurance	30,000	29,400	-	29,400
<i>Total Business Services - Animal Rescue</i>	<u>947,713</u>	<u>937,573</u>	<u>845,468</u>	<u>92,105</u>
<i>Business Services - Animal Shelter</i>				
Salaries	1,390,579	1,403,979	1,377,631	26,348
Fringe Benefits	469,599	531,899	520,985	10,914
Special Fringe Benefits	5,068	6,656	6,469	187
Pre-Employment Services	1,250	3,770	3,285	485
Operating Supplies	39,200	95,513	95,255	258
Agricultural Supplies	110,000	204,150	204,087	63
Routine Business	-	300	299	1
Board Approved Travel	-	100	-	100
Staff Training and Development	720	820	776	44
Contractual Professional Services	35,981	338,308	325,123	13,185
Maintenance and Repair Services	54,100	89,550	87,312	2,238
Communications	28,500	27,835	27,826	9
Insurance	-	70,499	70,499	-
Public Utility Services	167,350	153,290	149,826	3,464
Rentals	2,900	6,125	6,105	20
Miscellaneous	4,300	2,400	2,218	182
Interfund Agreements	21,000	82,280	82,277	3
Capital Outlays	19,200	26,300	26,252	48
<i>Total Business Services - Animal Shelter</i>	<u>2,349,747</u>	<u>3,043,774</u>	<u>2,986,225</u>	<u>57,549</u>
<i>Business Services - Animal Licensing</i>				
Special Fringe Benefits	18,000	10,400	-	10,400
Operating Supplies	500	500	-	500
Contractual Professional Services	4,700	17,150	16,824	326
Maintenance and Repair Services	5,300	800	-	800
Communications	10,400	7,050	6,900	150
Intergovernmental	6,500	6,500	5,989	511
Interfund Agreements	-	52,703	52,569	134
Cost Recovery and Intergov't Transfers	49,703	-	-	-
<i>Total Business Services - Animal Licensing</i>	<u>95,103</u>	<u>95,103</u>	<u>82,282</u>	<u>12,821</u>
<i>Caring Program-Animal Shelter Subfund</i>				
<i>Animal Resource Center Education Classes</i>				
Board Approved Travel	335	335	-	335
<i>Total Animal Resource Center Education Classes</i>	<u>335</u>	<u>335</u>	<u>-</u>	<u>335</u>
<i>Business Services - Animal Shelter Caring Program</i>				
Salaries	-	2,200	-	2,200
Operating Supplies	1,000	1,000	-	1,000
Contractual Professional Services	5,800	5,800	-	5,800
Insurance	100	100	32	68

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Business Services - Animal Shelter Caring Program</i>	6,900	9,100	32	9,068
<i>Business Services - Tiny Tim Disabled Animal Medical Fund</i>				
Agricultural Supplies	600	600	-	600
Contractual Professional Services	1,650	18,400	14,900	3,500
<i>Total Business Services - Tiny Tim Disabled Animal Medical Fund</i>	2,250	19,000	14,900	4,100
<i>Business Services - Animal Resource Center Retail Store</i>				
Operating Supplies	400	400	-	400
<i>Total Business Services - Animal Resource Center Retail Store</i>	400	400	-	400
<i>Business Services - Animal Resource Center Education Classes</i>				
Salaries	11,820	13,870	13,844	26
Fringe Benefits	5,323	5,723	5,695	28
Routine Business	-	800	-	800
Board Approved Travel	8,051	3,601	3,597	4
Staff Training and Development	3,000	2,000	1,329	671
Contractual Professional Services	1,320	1,320	1,262	58
<i>Total Business Services - Animal Resource Center Education Classes</i>	29,514	27,314	25,727	1,587
<i>Business Services - BallPark Fund</i>				
Operating Supplies	1,000	1,000	640	360
Public Utility Services	1,500	1,500	1,452	48
<i>Total Business Services - BallPark Fund</i>	2,500	2,500	2,092	408
Animal Control Contracts Subfund				
<i>Business Services - Animal Rescue - Contract Fund (2)</i>				
Salaries	31,533	4,808	4,808	-
Fringe Benefits	12,692	2,832	2,138	694
Agricultural Supplies	24,450	-	-	-
Contractual Professional Services	500	500	-	500
Maintenance and Repair Services	4,200	-	-	-
<i>Total Business Services - Animal Rescue - Contract Fund (2)</i>	73,375	8,140	6,946	1,194
Juvenile Court Probation IV-E Subfund				
<i>Juvenile Court - Juvenile Court Probation IV-E</i>				
Salaries	942,996	886,561	886,561	-
Fringe Benefits	368,926	324,106	324,106	-
Special Fringe Benefits	7,000	6,219	6,219	-
Operating Supplies	4,500	3,500	3,500	-
Routine Business	7,918	3,887	3,886	1
Board Approved Travel	8,901	-	-	-
Staff Training and Development	2,800	-	-	-
Contractual Professional Services	241,801	156,211	106,410	49,801
Maintenance and Repair Services	11,000	3,970	3,970	-
Communications	13,904	4,462	4,462	-
Insurance	700	-	-	-
<i>Total Juvenile Court - Juvenile Court Probation IV-E</i>	1,610,446	1,388,916	1,339,114	49,802
Juvenile Detention Education Program Subfund				
<i>Juvenile Court - Juvenile Court Schools</i>				
Salaries	1,227,375	1,167,375	1,164,517	2,858
Fringe Benefits	451,864	376,864	357,229	19,635
Special Fringe Benefits	1,200	2,200	1,320	880
Operating Supplies	21,000	10,000	8,168	1,832
Routine Business	2,100	2,100	1,725	375

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Juvenile Court Schools</i>				
Board Approved Travel	2,500	-	-	-
Staff Training and Development	1,225	1,225	750	475
Contractual Professional Services	93,101	53,601	39,100	14,501
Insurance	600	600	-	600
Miscellaneous	2,000	-	-	-
<i>Total Juvenile Court - Juvenile Court Schools</i>	<u>1,802,965</u>	<u>1,613,965</u>	<u>1,572,809</u>	<u>41,156</u>
Coroner's Special Lab Fee Account Subfund				
<i>Coroner - Coroner Special Lab Fee</i>				
Statutory Salaries	62,717	62,717	38,714	24,003
Salaries	1,508,806	1,567,456	1,537,573	29,883
Fringe Benefits	421,874	430,924	426,421	4,503
Special Fringe Benefits	740	1,060	1,025	35
Operating Supplies	387,722	403,754	378,066	25,688
Routine Business	2,000	2,000	966	1,034
Board Approved Travel	19,500	-	-	-
Staff Training and Development	9,600	9,600	9,099	501
Contractual Professional Services	211,738	218,086	201,666	16,420
Maintenance and Repair Services	95,000	97,800	94,869	2,931
Communications	9,000	19,400	17,010	2,390
Insurance	1,500	2,100	2,081	19
Rentals	21,200	8,200	7,620	580
Capital Outlays	352,806	905,060	703,099	201,961
<i>Total Coroner - Coroner Special Lab Fee</i>	<u>3,104,203</u>	<u>3,728,157</u>	<u>3,418,209</u>	<u>309,948</u>
<i>Coroner - Ohio Mortuary Operational Response Team</i>				
Operating Supplies	1,000	1,000	468	532
Contractual Professional Services	1,000	1,000	-	1,000
Maintenance and Repair Services	2,500	2,500	-	2,500
Rentals	3,600	3,600	3,600	-
Miscellaneous	2,200	2,200	-	2,200
<i>Total Coroner - Ohio Mortuary Operational Response Team</i>	<u>10,300</u>	<u>10,300</u>	<u>4,068</u>	<u>6,232</u>
Forensic Crime Laboratory Subfund				
<i>Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>				
Salaries	1,588,895	1,654,895	1,650,441	4,454
Fringe Benefits	511,494	544,994	542,829	2,165
Special Fringe Benefits	-	480	480	-
Operating Supplies	193,161	123,811	110,469	13,342
Routine Business	-	1,000	200	800
Staff Training and Development	200	200	200	-
Contractual Professional Services	44,025	28,545	27,168	1,377
Maintenance and Repair Services	267,653	262,653	260,281	2,372
Communications	20,040	17,040	15,668	1,372
Insurance	4,800	12,050	12,013	37
Rentals	5,600	1,700	1,465	235
Miscellaneous	19,000	7,500	7,500	-
<i>Total Miami Val Regional Crime Lab - Miami Valley Regional Crime Lab</i>	<u>2,654,868</u>	<u>2,654,868</u>	<u>2,628,714</u>	<u>26,154</u>
Probate Court Dispute Resolution Subfund				
<i>Probate Court - Dispute Resolution</i>				
Salaries	24,011	24,936	24,725	211

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Probate Court - Dispute Resolution</i>				
Fringe Benefits	9,807	10,072	10,021	51
Board Approved Travel	4,100	2,910	-	2,910
Contractual Professional Services	2,544	2,544	202	2,342
<i>Total Probate Court - Dispute Resolution</i>	<u>40,462</u>	<u>40,462</u>	<u>34,948</u>	<u>5,514</u>
Alternative Dispute Resolution Subfund				
<i>Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>				
Salaries	62,210	70,683	70,672	11
Fringe Benefits	8,079	27,929	26,637	1,292
Special Fringe Benefits	-	60	40	20
Operating Supplies	500	500	-	500
Board Approved Travel	1,000	-	-	-
Contractual Professional Services	-	487	487	-
Communications	900	-	-	-
<i>Total Common Pleas Court - General - Mediation/Alternative Dispute Resolution</i>	<u>72,689</u>	<u>99,659</u>	<u>97,836</u>	<u>1,823</u>
<i>Common Pleas Court - General - Mediation Services</i>				
Contractual Professional Services	125	125	-	125
Law Enforcement Services	99,875	72,905	72,600	305
<i>Total Common Pleas Court - General - Mediation Services</i>	<u>100,000</u>	<u>73,030</u>	<u>72,600</u>	<u>430</u>
Co Municipal Court Probation Services Subfund				
<i>County Municipal Court - Probation Services Fee</i>				
Salaries	47,970	50,410	47,933	2,477
Fringe Benefits	9,150	9,650	9,169	481
Special Fringe Benefits	-	83	60	23
Contractual Professional Services	-	37	37	-
Insurance	130	70	-	70
<i>Total County Municipal Court - Probation Services Fee</i>	<u>57,250</u>	<u>60,250</u>	<u>57,199</u>	<u>3,051</u>
Victims of Domestic Violence Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Contractual Professional Services	-	32	32	-
<i>Total Clerk of Courts - Legal/Child Support</i>	<u>-</u>	<u>32</u>	<u>32</u>	<u>-</u>
Common Pleas Court Probation Services Subfund				
<i>Common Pleas Court - General - Probation Services Fee</i>				
Operating Supplies	-	6,000	5,198	802
Staff Training and Development	-	1,500	-	1,500
Contractual Professional Services	-	5,000	5,000	-
Capital Outlays	8,600	93,100	93,052	48
<i>Total Common Pleas Court - General - Probation Services Fee</i>	<u>8,600</u>	<u>105,600</u>	<u>103,250</u>	<u>2,350</u>
Indigent Guardianship Subfund				
<i>Probate Court - Indigent Guardianship</i>				
Routine Business	750	750	-	750
Contractual Professional Services	22,480	22,480	5,376	17,104
Interfund Agreements	50,000	50,000	-	50,000
<i>Total Probate Court - Indigent Guardianship</i>	<u>73,230</u>	<u>73,230</u>	<u>5,376</u>	<u>67,854</u>
Clerk of Courts MIS Subfund				
<i>Clerk of Courts - Clerk of Courts MIS</i>				
Operating Supplies	5,000	5,000	4,785	215
Board Approved Travel	16,311	16,311	-	16,311
Staff Training and Development	11,000	11,000	2,380	8,620

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - Clerk of Courts MIS</i>				
Contractual Professional Services	2,888	2,888	1,908	980
Maintenance and Repair Services	11,714	11,714	8,128	3,586
Capital Outlays	3,346	3,346	2,229	1,117
Debt Service	2,052	2,052	2,052	-
<i>Total Clerk of Courts - Clerk of Courts MIS</i>	<u>52,311</u>	<u>52,311</u>	<u>21,482</u>	<u>30,829</u>
Indigent Drivrs Interlock/Alcohol Monitor Subfund				
<i>County Municipal Court - Indigent Drivrs Interlock/Alcohol Monitor</i>				
Contractual Professional Services	20,000	20,000	64	19,936
<i>Total County Municipal Court - Indigent Drivrs Interlock/Alcohol Monitor</i>	<u>20,000</u>	<u>20,000</u>	<u>64</u>	<u>19,936</u>
Co Municipal Court Indigent Drug Alcohol Subfund				
<i>County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>				
Contractual Professional Services	50,000	50,000	43	49,957
<i>Total County Municipal Court - Indigent Drivers Alcohol Treatment Fund</i>	<u>50,000</u>	<u>50,000</u>	<u>43</u>	<u>49,957</u>
RANGE Federal Seized Assets Subfund				
<i>RANGE Federal Seized Assets</i>				
Cost Recovery and Intergov't Transfers	-	8,288	8,288	-
<i>Total RANGE Federal Seized Assets</i>	<u>-</u>	<u>8,288</u>	<u>8,288</u>	<u>-</u>
RANGE Law Enforcement Trust Funds Subfund				
<i>RANGE Law Enforcement Trust Funds</i>				
Operating Supplies	-	8,200	4,370	3,830
Board Approved Travel	-	1,400	-	1,400
Staff Training and Development	-	2,000	1,669	331
Contractual Professional Services	-	2,400	1,516	884
Maintenance and Repair Services	-	6,600	5,723	877
Communications	-	10,000	4,019	5,981
Rentals	-	52,000	50,991	1,009
Intergovernmental	-	98,832	98,832	-
Cost Recovery and Intergov't Transfers	-	2,000	1,000	1,000
Capital Outlays	-	27,500	20,618	6,882
<i>Total RANGE Law Enforcement Trust Funds</i>	<u>-</u>	<u>210,932</u>	<u>188,738</u>	<u>22,194</u>
Sheriff Seized Assets Subfund				
<i>Seized Assets - Federal Seizures</i>				
Salaries	161,398	-	-	-
Fringe Benefits	79,461	-	-	-
Operating Supplies	28,500	-	-	-
Maintenance and Repair Services	10,000	9,814	9,813	1
Capital Outlays	-	22,080	22,080	-
<i>Total Seized Assets - Federal Seizures</i>	<u>279,359</u>	<u>31,894</u>	<u>31,893</u>	<u>1</u>
<i>Seized Assets - State Seizures</i>				
Operating Supplies	30,000	30,000	1,060	28,940
Capital Outlays	11,495	11,495	11,495	-
<i>Total Seized Assets - State Seizures</i>	<u>41,495</u>	<u>41,495</u>	<u>12,555</u>	<u>28,940</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating Supplies	15,000	15,000	-	15,000
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
OPOTA Professional Training Program Subfund				
<i>OPOTA Professional Training Program</i>				

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>OPOTA Professional Training Program</i>				
Board Approved Travel	21,091	21,091	7,518	13,573
Staff Training and Development	10,000	10,000	5,490	4,510
<i>Total OPOTA Professional Training Program</i>	<u>31,091</u>	<u>31,091</u>	<u>13,008</u>	<u>18,083</u>
Jail Commissary Subfund				
<i>Jail Operations</i>				
Salaries	214,910	232,910	223,398	9,512
Fringe Benefits	105,025	115,025	107,442	7,583
Operating Supplies	199,133	189,087	155,738	33,349
Contractual Professional Services	179,380	159,380	143,037	16,343
Insurance	-	2,046	2,046	-
Public Utility Services	8,000	8,000	6,631	1,369
Capital Outlays	18,816	18,816	18,816	-
<i>Total Jail Operations</i>	<u>725,264</u>	<u>725,264</u>	<u>657,108</u>	<u>68,156</u>
Sheriff's Concealed Handgun License Fund Subfund				
<i>Sheriff's Concealed Handgun License</i>				
Salaries	138,117	148,117	145,609	2,508
Fringe Benefits	59,610	69,610	61,099	8,511
Operating Supplies	50,000	155,000	140,172	14,828
Contractual Professional Services	255,290	185,290	160,730	24,560
Maintenance and Repair Services	1,500	1,500	-	1,500
Insurance	500	500	237	263
Capital Outlays	23,291	33,291	31,462	1,829
<i>Total Sheriff's Concealed Handgun License</i>	<u>528,308</u>	<u>593,308</u>	<u>539,309</u>	<u>53,999</u>
Prosecutor's Pretrial Diversion Program Subfund				
<i>Prosecutor - Prosecutor's Pretrial Diversion Program</i>				
Special Fringe Benefits	400	400	-	400
Operating Supplies	4,120	4,120	2,682	1,438
Contractual Professional Services	9,400	9,400	573	8,827
Maintenance and Repair Services	9,580	9,580	6,495	3,085
Communications	5,000	5,000	2,612	2,388
Rentals	6,500	6,500	1,569	4,931
<i>Total Prosecutor - Prosecutor's Pretrial Diversion Program</i>	<u>35,000</u>	<u>35,000</u>	<u>13,931</u>	<u>21,069</u>
County Prosecutor Victim-Witness Account Subfund				
<i>Prosecutor - Administration</i>				
Operating Supplies	500	800	775	25
<i>Total Prosecutor - Administration</i>	<u>500</u>	<u>800</u>	<u>775</u>	<u>25</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>
Office of Re-Entry Subfund				
<i>Criminal Justice Council-Office Re-Entry</i>				
Operating Supplies	3,000	3,000	-	3,000
Routine Business	2,000	2,000	-	2,000
Contractual Professional Services	15,000	7,000	1,773	5,227
Rentals	7,000	9,137	2,625	6,512
Capital Outlays	-	2,000	1,422	578
Construction and Improvements	-	6,000	5,660	340
<i>Total Criminal Justice Council-Office Re-Entry</i>	<u>27,000</u>	<u>29,137</u>	<u>11,480</u>	<u>17,657</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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Domestic Relations-Legal Research Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Contractual Professional Services	-	32	32	-
<i>Total Clerk of Courts - Legal/Child Support</i>	-	32	32	-
<i>Domestic Relations Court - Legal Research</i>				
Contractual Professional Services	6,000	6,000	-	6,000
<i>Total Domestic Relations Court - Legal Research</i>	6,000	6,000	-	6,000
Domestic Relations-Automation Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	11,703	12,728	12,132	596
Fringe Benefits	3,669	5,494	4,615	879
Operating Supplies	1,100	1,100	1,041	59
Board Approved Travel	1,500	840	649	191
Staff Training and Development	1,400	350	350	-
Contractual Professional Services	1,361	1,721	1,419	302
Maintenance and Repair Services	14,203	14,203	13,634	569
Capital Outlays	6,300	6,050	4,706	1,344
Debt Service	2,700	2,950	2,898	52
<i>Total Clerk of Courts - Legal/Child Support</i>	43,936	45,436	41,444	3,992
Domestic Relations-Special Project Fees Subfund				
<i>Domestic Relations Court - Special Project Fees</i>				
Routine Business	1,650	1,650	463	1,187
Board Approved Travel	700	700	-	700
Staff Training and Development	1,000	1,000	-	1,000
Contractual Professional Services	1,150	951	718	233
Communications	-	199	-	199
<i>Total Domestic Relations Court - Special Project Fees</i>	4,500	4,500	1,181	3,319
E-Filing Fees Subfund				
<i>Domestic Relations Court - NEW E-Filing Fees</i>				
Contractual Professional Services	-	43	43	-
Maintenance and Repair Services	-	15,537	12,580	2,957
<i>Total Domestic Relations Court - NEW E-Filing Fees</i>	-	15,580	12,623	2,957
Probate Court Special Projects Subfund				
<i>Probate Court - Special Projects</i>				
Special Fringe Benefits	1,000	1,000	-	1,000
Operating Supplies	-	16,012	16,011	1
Routine Business	6,100	6,100	1,511	4,589
Board Approved Travel	9,803	9,233	-	9,233
Staff Training and Development	18,500	18,500	7,335	11,165
Contractual Professional Services	3,000	43,570	43,070	500
Maintenance and Repair Services	40,546	2,546	637	1,909
Capital Outlays	16,450	50,850	45,046	5,804
<i>Total Probate Court - Special Projects</i>	95,399	147,811	113,610	34,201
Probate Court-Legal Research Fees Subfund				
<i>Probate Court - Legal Research</i>				
Salaries	49,356	51,441	51,310	131
Fringe Benefits	15,120	16,153	15,508	645
Special Fringe Benefits	-	40	40	-
Operating Supplies	2,280	2,099	2,094	5
Contractual Professional Services	146	267	267	-

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Probate Court - Legal Research</i>	66,902	70,000	69,219	781
Probate Court-Automation Fees Subfund				
<i>Probate Court - Automation Fund</i>				
Salaries	60,880	63,581	63,475	106
Fringe Benefits	34,390	37,530	35,196	2,334
Special Fringe Benefits	2,400	1,918	60	1,858
Operating Supplies	500	477	-	477
Staff Training and Development	1,000	649	-	649
Contractual Professional Services	96,000	96,505	96,505	-
Maintenance and Repair Services	24,028	18,538	15,911	2,627
<i>Total Probate Court - Automation Fund</i>	219,198	219,198	211,147	8,051
Common Pleas-Legal Research Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Contractual Professional Services	-	64	64	-
<i>Total Clerk of Courts - Legal/Child Support</i>	-	64	64	-
<i>Common Pleas Court - General - Legal Research</i>				
Board Approved Travel	2,500	2,320	-	2,320
Staff Training and Development	14,200	14,200	8,132	6,068
Contractual Professional Services	7,815	7,995	7,380	615
Capital Outlays	4,000	4,000	-	4,000
<i>Total Common Pleas Court - General - Legal Research</i>	28,515	28,515	15,512	13,003
Common Pleas- Automation Fees Subfund				
<i>Clerk of Courts - Legal/Child Support</i>				
Salaries	200,878	211,528	211,486	42
Fringe Benefits	51,673	58,573	58,552	21
Special Fringe Benefits	-	180	180	-
Operating Supplies	4,000	4,000	3,963	37
Board Approved Travel	5,101	3,991	3,989	2
Staff Training and Development	5,000	6,110	4,466	1,644
Contractual Professional Services	68,865	81,155	53,027	28,128
Maintenance and Repair Services	86,663	86,843	86,393	450
Capital Outlays	32,000	29,300	28,909	391
Debt Service	16,200	17,700	17,527	173
<i>Total Clerk of Courts - Legal/Child Support</i>	470,380	499,380	468,492	30,888
Common Pleas - Special Project Fees Subfund				
<i>Common Pleas Court - General - Special Project Fees</i>				
Special Fringe Benefits	-	60	-	60
Contractual Professional Services	-	165	-	165
<i>Total Common Pleas Court - General - Special Project Fees</i>	-	225	-	225
<i>Common Pleas Court - General - Special Project Fees</i>				
Salaries	99,927	105,907	105,688	219
Fringe Benefits	36,770	39,770	37,111	2,659
Special Fringe Benefits	-	20	20	-
Routine Business	6,000	5,775	5,179	596
<i>Total Common Pleas Court - General - Special Project Fees</i>	142,697	151,472	147,998	3,474
<i>Common Pleas Court - General - Special Project Fees E</i>				
<i>Filing</i>				
Salaries	62,826	56,826	-	56,826
Fringe Benefits	26,592	23,592	315	23,277
Operating Supplies	5,200	5,200	4,821	379

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, 2020

(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>				
Contractual Professional Services	14,364	14,364	14,353	11
Maintenance and Repair Services	63,938	63,938	59,601	4,337
Capital Outlays	9,560	9,560	9,502	58
Debt Service	8,750	8,750	8,748	2
<i>Total Common Pleas Court - General - Special Project Fees E Filing</i>	<u>191,230</u>	<u>182,230</u>	<u>97,340</u>	<u>84,890</u>
Common Pleas - Technology Advancement Subfund				
<i>Common Pleas Court - General - CPC Technology Advancement</i>				
Salaries	58,388	108,908	95,990	12,918
Fringe Benefits	14,750	22,950	22,568	382
Special Fringe Benefits	-	180	60	120
Contractual Professional Services	-	680	676	4
Maintenance and Repair Services	24,500	1,976	1,200	776
Communications	-	9,144	1,758	7,386
Rentals	25,975	5,975	-	5,975
Capital Outlays	66,200	40,000	36,262	3,738
<i>Total Common Pleas Court - General - CPC Technology Advancement</i>	<u>189,813</u>	<u>189,813</u>	<u>158,514</u>	<u>31,299</u>
Juvenile Court - Legal Research Fees Subfund				
<i>Juvenile Court - Juvenile Division Legal Research Fund</i>				
Operating Supplies	10,000	10,000	-	10,000
<i>Total Juvenile Court - Juvenile Division Legal Research Fund</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Juvenile Court - Automation Fees Subfund				
<i>Juvenile Court - Juvenile Division Automation Fund</i>				
Operating Supplies	11,373	3,173	1,748	1,425
Capital Outlays	10,000	18,200	18,013	187
<i>Total Juvenile Court - Juvenile Division Automation Fund</i>	<u>21,373</u>	<u>21,373</u>	<u>19,761</u>	<u>1,612</u>
Juvenile Court - Special Project Fee Subfund				
<i>Juvenile Court - Juvenile Court - Special Project Fee</i>				
Operating Supplies	10,000	-	-	-
Construction and Improvements	10,000	20,000	10,000	10,000
<i>Total Juvenile Court - Juvenile Court - Special Project Fee</i>	<u>20,000</u>	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>
Juvenile Human Services Levy Contracts Subfund				
<i>Juvenile Court - Reclaiming Futures Human Service Levy</i>				
Salaries	258,982	258,982	240,309	18,673
Fringe Benefits	95,668	95,668	68,148	27,520
Special Fringe Benefits	3,900	3,900	1,585	2,315
Operating Supplies	34,663	34,663	9,962	24,701
Routine Business	4,700	4,700	1,331	3,369
Board Approved Travel	9,500	9,500	2,548	6,952
Staff Training and Development	400	400	-	400
Contractual Professional Services	9,500	9,500	811	8,689
Communications	1,500	1,500	361	1,139
Miscellaneous	10,000	10,000	-	10,000
Capital Outlays	499	499	-	499
<i>Total Juvenile Court - Reclaiming Futures Human Service Levy</i>	<u>429,312</u>	<u>429,312</u>	<u>325,055</u>	<u>104,257</u>
<i>Juvenile Court - Assessment and Counseling Program</i>				
Salaries	39,613	48,413	46,718	1,695
Fringe Benefits	6,376	7,576	7,485	91

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Juvenile Court - Assessment and Counseling Program</i>				
Contractual Professional Services	92,390	82,390	34,563	47,827
<i>Total Juvenile Court - Assessment and Counseling Program</i>	<u>138,379</u>	<u>138,379</u>	<u>88,766</u>	<u>49,613</u>
<i>Juvenile Court - Start Right Program</i>				
Salaries	191,238	191,238	181,704	9,534
Fringe Benefits	80,099	80,099	77,134	2,965
Special Fringe Benefits	1,100	3,100	1,860	1,240
Operating Supplies	4,823	4,756	-	4,756
Routine Business	1,500	500	-	500
Staff Training and Development	2,000	1,000	-	1,000
Contractual Professional Services	14,400	12,900	649	12,251
Social Services Contractual Services	500	500	-	500
Communications	2,000	3,500	2,958	542
Insurance	312	379	379	-
<i>Total Juvenile Court - Start Right Program</i>	<u>297,972</u>	<u>297,972</u>	<u>264,684</u>	<u>33,288</u>
Juvenile Court - Mediation Fees Subfund				
<i>Juvenile Court - Mediation Fees</i>				
Contractual Professional Services	45,000	45,000	45,000	-
<i>Total Juvenile Court - Mediation Fees</i>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Nicholas Residential Treatment Center Subfund				
<i>Juvenile Court - Nich Res Treat Ctr for Youth</i>				
Salaries	1,522,168	1,400,598	1,400,596	2
Fringe Benefits	574,202	489,202	435,442	53,760
Special Fringe Benefits	3,341	8,341	8,318	23
Operating Supplies	122,882	126,882	104,363	22,519
Routine Business	5,119	1,119	338	781
Staff Training and Development	2,124	2,124	1,995	129
Contractual Professional Services	6,700	6,700	6,416	284
Social Services Contractual Services	5,718	5,718	-	5,718
Maintenance and Repair Services	21,723	16,723	6,016	10,707
Communications	22,758	28,383	27,010	1,373
Public Utility Services	10,782	10,157	2,495	7,662
Rentals	5,792	5,792	3,803	1,989
Miscellaneous	2,220	2,220	1,727	493
Capital Outlays	1,445	1,445	1,441	4
<i>Total Juvenile Court - Nich Res Treat Ctr for Youth</i>	<u>2,306,974</u>	<u>2,105,404</u>	<u>1,999,960</u>	<u>105,444</u>
<i>Juvenile Court - Nicholas USDA Nutrition Program</i>				
Operating Supplies	-	45,000	-	45,000
<i>Total Juvenile Court - Nicholas USDA Nutrition Program</i>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Co Muni Court Automation/Legal Research Subfund				
<i>County Municipal Court - Co Muni Court Automation/Legal Research</i>				
Operating Supplies	1,175	1,130	-	1,130
Staff Training and Development	2,750	2,750	2,225	525
Contractual Professional Services	-	45	45	-
<i>Total County Municipal Court - Co Muni Court Automation/Legal Research</i>	<u>3,925</u>	<u>3,925</u>	<u>2,270</u>	<u>1,655</u>
County Municipal Court Automation-Clerk Subfund				
<i>Clerk of Courts - County Municipal Court Automation-Clerk</i>				
Salaries	40,453	44,995	44,268	727
Fringe Benefits	21,881	24,587	24,586	1

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Clerk of Courts - County Municipal Court Automation-Clerk</i>				
Special Fringe Benefits	-	60	60	-
Operating Supplies	17,000	11,329	11,328	1
Staff Training and Development	3,300	4,043	4,043	-
Contractual Professional Services	31,189	44,815	44,814	1
Maintenance and Repair Services	9,356	7,217	7,216	1
Communications	1,750	2,102	2,102	-
Capital Outlays	40,479	28,229	28,229	-
Debt Service	6,183	6,614	5,779	835
<i>Total Clerk of Courts - County Municipal Court Automation-Clerk</i>	<u>171,591</u>	<u>173,991</u>	<u>172,425</u>	<u>1,566</u>
Co Municipal Court Special Projects Fund Subfund				
<i>County Municipal Court - Co Municipal Court Special Project Fund</i>				
Salaries	235,109	271,317	211,990	59,327
Fringe Benefits	66,307	80,351	65,077	15,274
Special Fringe Benefits	540	810	695	115
Operating Supplies	1,000	1,000	445	555
Board Approved Travel	15,148	14,878	1,846	13,032
Staff Training and Development	10,124	10,124	3,360	6,764
Contractual Professional Services	10,240	12,600	11,459	1,141
Law Enforcement Services	2,826	2,701	-	2,701
Maintenance and Repair Services	12,256	9,896	9,584	312
Communications	2,500	2,500	686	1,814
Insurance	-	125	125	-
Capital Outlays	17,950	17,350	13,947	3,403
Debt Service	4,122	4,722	3,761	961
<i>Total County Municipal Court - Co Municipal Court Special Project Fund</i>	<u>378,122</u>	<u>428,374</u>	<u>322,975</u>	<u>105,399</u>
Court of Appeals - Special Projects Subfund				
<i>Court of Appeals - Court of Appeals - Special Projects</i>				
Contractual Professional Services	-	147	147	-
Capital Outlays	-	2,853	2,727	126
<i>Total Court of Appeals - Court of Appeals - Special Projects</i>	<u>-</u>	<u>3,000</u>	<u>2,874</u>	<u>126</u>
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library Resources Operations</i>				
Salaries	233,631	233,631	231,508	2,123
Fringe Benefits	93,908	93,908	86,516	7,392
Operating Supplies	230,451	269,298	184,093	85,205
Board Approved Travel	1,000	-	-	-
Staff Training and Development	800	900	875	25
Contractual Professional Services	2,000	7,523	4,854	2,669
Maintenance and Repair Services	2,000	1,200	-	1,200
Communications	5,700	5,700	4,209	1,491
Insurance	1,500	1,500	707	793
Rentals	5,800	5,800	5,785	15
Intergovernmental	12,000	12,000	11,843	157
Capital Outlays	-	11,404	10,627	777
<i>Total Law Library Resources - Law Library Resources Operations</i>	<u>588,790</u>	<u>642,864</u>	<u>541,017</u>	<u>101,847</u>
DETAC-Prosecutor Subfund				
<i>Prosecutor - DETAC</i>				
Salaries	547,691	672,691	646,959	25,732

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Prosecutor - DETAC</i>				
Fringe Benefits	183,925	223,925	202,058	21,867
Special Fringe Benefits	-	5,000	1,012	3,988
Operating Supplies	19,087	19,087	11,884	7,203
Routine Business	400	400	268	132
Board Approved Travel	2,480	2,480	-	2,480
Staff Training and Development	1,750	1,750	93	1,657
Contractual Professional Services	99,600	99,600	67,537	32,063
Maintenance and Repair Services	100	100	-	100
Communications	412,403	246,703	53,597	193,106
Insurance	300	1,000	640	360
Rentals	6,000	6,000	2,153	3,847
Intergovernmental	-	150,000	150,000	-
<i>Total Prosecutor - DETAC</i>	<u>1,273,736</u>	<u>1,428,736</u>	<u>1,136,201</u>	<u>292,535</u>
<i>Community & Economic Development</i>				
<i>Economic Development Initiatives Subfund</i>				
<i>Business Services - DRITA</i>				
Operating Supplies	1,500	1,400	26	1,374
Routine Business	1,000	1,100	538	562
Board Approved Travel	12,201	12,201	5,473	6,728
Staff Training and Development	500	500	-	500
Contractual Professional Services	46,300	46,300	1,266	45,034
Maintenance and Repair Services	2,500	2,500	284	2,216
<i>Total Business Services - DRITA</i>	<u>64,001</u>	<u>64,001</u>	<u>7,587</u>	<u>56,414</u>
<i>Business Services - Economic Development Initiatives</i>				
Routine Business	5,000	5,000	-	5,000
Board Approved Travel	11,551	16,551	5,093	11,458
Contractual Professional Services	16,000	9,828	322	9,506
Insurance	-	1,172	1,172	-
<i>Total Business Services - Economic Development Initiatives</i>	<u>32,551</u>	<u>32,551</u>	<u>6,587</u>	<u>25,964</u>
<i>Business Services - Economic Development Program</i>				
Contractual Professional Services	885,474	1,635,474	1,498,975	136,499
<i>Total Business Services - Economic Development Program</i>	<u>885,474</u>	<u>1,635,474</u>	<u>1,498,975</u>	<u>136,499</u>
<i>Business Services - Business Attraction</i>				
Board Approved Travel	8,000	1,000	569	431
Contractual Professional Services	66,982	104,153	90,468	13,685
Communications	37,500	7,329	7,329	-
<i>Total Business Services - Business Attraction</i>	<u>112,482</u>	<u>112,482</u>	<u>98,366</u>	<u>14,116</u>
<i>Cultural Facilities Subfund</i>				
<i>Cultural Facilities Administration</i>				
Contractual Professional Services	744,000	743,000	702,935	40,065
Insurance	2,000	2,000	544	1,456
Intergovernmental	20,000	20,000	-	20,000
Miscellaneous	24,000	25,000	24,124	876
<i>Total Cultural Facilities Administration</i>	<u>790,000</u>	<u>790,000</u>	<u>727,603</u>	<u>62,397</u>
<i>Courthouse Square</i>				
Salaries	109,347	109,347	88,617	20,730
Fringe Benefits	22,553	23,553	23,076	477
Special Fringe Benefits	48	168	168	-
Pre-Employment Services	185	185	-	185

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Square</i>				
Operating Supplies	6,464	6,464	3,448	3,016
Contractual Professional Services	36,000	35,880	27,048	8,832
Maintenance and Repair Services	18,701	18,701	9,772	8,929
Communications	1,200	1,200	240	960
Insurance	5,000	5,000	2,126	2,874
Public Utility Services	32,568	31,568	18,048	13,520
Miscellaneous	763	763	366	397
<i>Total Courthouse Square</i>	<u>232,829</u>	<u>232,829</u>	<u>172,909</u>	<u>59,920</u>
<i>Memorial Hall</i>				
Insurance	-	37,939	37,939	-
Construction and Improvements	80,000	42,061	21,685	20,376
<i>Total Memorial Hall</i>	<u>80,000</u>	<u>80,000</u>	<u>59,624</u>	<u>20,376</u>
BusinessFirst! Subfund				
<i>Business Services - Business First!</i>				
Operating Supplies	5,645	5,645	4,611	1,034
Routine Business	1,700	1,700	409	1,291
Board Approved Travel	3,350	3,250	-	3,250
Staff Training and Development	5,000	4,932	3,400	1,532
Contractual Professional Services	29,255	34,355	34,313	42
Maintenance and Repair Services	700	700	-	700
Communications	8,720	3,720	-	3,720
Insurance	-	68	68	-
<i>Total Business Services - Business First!</i>	<u>54,370</u>	<u>54,370</u>	<u>42,801</u>	<u>11,569</u>
Building Regulations Subfund				
<i>Business Services - Building Regulations</i>				
Salaries	1,151,357	1,102,759	1,040,559	62,200
Fringe Benefits	438,980	433,984	359,129	74,855
Special Fringe Benefits	6,740	6,740	6,017	723
Pre-Employment Services	250	250	57	193
Operating Supplies	17,951	18,611	17,395	1,216
Routine Business	500	500	357	143
Board Approved Travel	3,400	2,050	350	1,700
Staff Training and Development	4,800	16,150	15,248	902
Contractual Professional Services	99,940	247,199	217,061	30,138
Maintenance and Repair Services	77,300	111,600	108,874	2,726
Communications	25,410	23,810	17,265	6,545
Insurance	-	22,735	22,735	-
Rentals	44,097	44,097	36,577	7,520
Miscellaneous	2,450	59,057	58,522	535
Capital Outlays	794	6,434	6,290	144
<i>Total Business Services - Building Regulations</i>	<u>1,873,969</u>	<u>2,095,976</u>	<u>1,906,436</u>	<u>189,540</u>
<i>Business Services -Bldg Regs-Undisbursed State Share of Fees</i>				
Intergovernmental	-	-	30,563	(30,563)
<i>Total Business Services - Bldg Regs-Undisbursed State Share of Fees</i>	<u>-</u>	<u>-</u>	<u>30,563</u>	<u>(30,563)</u>
Hotel/Motel Tax Administration Subfund				
<i>Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>				
Salaries	91,803	91,803	89,940	1,863
Fringe Benefits	26,127	26,127	23,990	2,137

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>				
Special Fringe Benefits	108	108	87	21
Operating Supplies	190	190	-	190
Routine Business	200	200	-	200
Contractual Professional Services	1,800	3,400	3,393	7
Communications	1,320	1,320	721	599
Insurance	1,000	1,599	1,599	-
Miscellaneous	2,473,388	1,471,189	1,323,256	147,933
<i>Total Office of Management & Budget - OMB Hotel/Motel Tax Administration</i>	<u>2,595,936</u>	<u>1,595,936</u>	<u>1,442,986</u>	<u>152,950</u>
Plat and Site Review Subfund				
<i>Business Services - Plat & Site Review</i>				
Contractual Professional Services	1,500	1,500	123	1,377
<i>Total Business Services - Plat & Site Review</i>	<u>1,500</u>	<u>1,500</u>	<u>123</u>	<u>1,377</u>
Environment & Public Works				
HB 592 District Planning Fee Subfund				
<i>Environmental Services - MCMRF</i>				
Salaries	308,655	243,655	148,317	95,338
Fringe Benefits	130,485	120,485	63,350	57,135
Special Fringe Benefits	2,867	2,867	180	2,687
Operating Supplies	6,650	6,650	929	5,721
Routine Business	450	450	-	450
Staff Training and Development	500	500	-	500
Contractual Professional Services	9,000	9,000	2,125	6,875
Communications	20,000	20,000	927	19,073
Insurance	1,420	1,420	-	1,420
Public Utility Services	30,482	36,482	27,444	9,038
Rentals	1,500	1,500	-	1,500
<i>Total Environmental Services - MCMRF</i>	<u>512,009</u>	<u>443,009</u>	<u>243,272</u>	<u>199,737</u>
<i>Environmental Services - Recycling & Education Programs</i>				
Salaries	273,841	338,841	280,102	58,739
Fringe Benefits	120,584	120,584	118,079	2,505
Special Fringe Benefits	6,300	6,300	985	5,315
Post Employment Services	100	100	-	100
Pre-Employment Services	200	200	-	200
Operating Supplies	61,161	61,161	19,865	41,296
Routine Business	4,505	4,505	786	3,719
Board Approved Travel	9,225	6,124	1,185	4,939
Staff Training and Development	6,436	8,737	6,814	1,923
Contractual Professional Services	960,970	960,970	828,434	132,536
Maintenance and Repair Services	8,800	8,800	800	8,000
Communications	144,895	144,895	65,331	79,564
Insurance	1,820	2,620	1,404	1,216
Public Utility Services	39,138	39,138	28,176	10,962
Rentals	7,500	7,500	1,208	6,292
Intergovernmental	652,382	652,382	400,000	252,382
Miscellaneous	186,516	186,516	124,325	62,191
Interfund Agreements	5,000	5,000	-	5,000
Capital Outlays	3,050	3,050	1,454	1,596
<i>Total Environmental Services - Recycling & Education Programs</i>	<u>2,492,423</u>	<u>2,557,423</u>	<u>1,878,948</u>	<u>678,475</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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental Services - Keep Montgomery County Beautiful</i>				
Salaries	78,406	78,406	70,518	7,888
Fringe Benefits	32,743	42,743	32,893	9,850
Special Fringe Benefits	240	240	80	160
Operating Supplies	38,280	38,280	24,460	13,820
Routine Business	1,300	1,300	309	991
Board Approved Travel	4,400	4,400	1,989	2,411
Staff Training and Development	800	800	368	432
Contractual Professional Services	104,200	98,200	7,278	90,922
Communications	64,500	64,500	11,679	52,821
Insurance	700	700	138	562
Public Utility Services	40,000	40,000	24,436	15,564
Rentals	1,300	1,300	-	1,300
Interfund Agreements	255,000	255,000	245,341	9,659
Capital Outlays	1,050	1,050	-	1,050
<i>Total Environmental Services - Keep Montgomery County Beautiful</i>	<u>622,919</u>	<u>626,919</u>	<u>419,489</u>	<u>207,430</u>
Enviro Svs Stormwater Management Subfund				
<i>Environmental Services - Stormwater</i>				
Operating Supplies	10,000	9,950	-	9,950
Contractual Professional Services	31,929	31,929	67	31,862
Maintenance and Repair Services	5,000	5,000	-	5,000
Insurance	-	50	2	48
Public Utility Services	3,000	3,000	2,842	158
<i>Total Environmental Services - Stormwater</i>	<u>49,929</u>	<u>49,929</u>	<u>2,911</u>	<u>47,018</u>
Development Fee Subfund				
<i>Environmental Services - Development Fund</i>				
Contractual Professional Services	126,498	126,498	25,000	101,498
<i>Total Environmental Services - Development Fund</i>	<u>126,498</u>	<u>126,498</u>	<u>25,000</u>	<u>101,498</u>
Social Services				
Housing Bond Fees Subfund				
<i>Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>				
Contractual Professional Services	17,500	17,500	17,500	-
<i>Total Human Services Plan & Develop - Gateway Shelter Capital Reserve</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
Victims of Domestic Violence Subfund				
<i>Human Services Plan & Develop - Victims of Domestic Violence</i>				
Social Services Contractual Services	104,000	92,000	92,000	-
<i>Total Human Services Plan & Develop - Victims of Domestic Violence</i>	<u>104,000</u>	<u>92,000</u>	<u>92,000</u>	<u>-</u>
Criminal Justice Information Sys (CJIS) Subfund				
<i>Justice Web Operations</i>				
Operating Supplies	2,800	2,800	-	2,800
Contractual Professional Services	326,008	326,008	218,188	107,820
Maintenance and Repair Services	100,021	100,021	77,246	22,775
Communications	3,700	3,700	2,862	838
Insurance	200	200	157	43
<i>Total Justice Web Operations</i>	<u>432,729</u>	<u>432,729</u>	<u>298,453</u>	<u>134,276</u>
Homeless Solutions Administration Subfund				
<i>Human Services Plan & Develop - Homeless Administration</i>				
Salaries	213,456	203,456	73,692	129,764

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Human Services Plan & Develop - Homeless Administration</i>				
Fringe Benefits	72,039	72,039	33,199	38,840
Special Fringe Benefits	200	200	180	20
Pre-Employment Services	100	100	-	100
Operating Supplies	2,700	2,700	1,356	1,344
Routine Business	9,550	9,550	4,571	4,979
Board Approved Travel	4,000	4,000	-	4,000
Staff Training and Development	1,100	1,100	312	788
Contractual Professional Services	38,500	37,000	36,364	636
Social Services Contractual Services	-	10,000	1,641	8,359
Maintenance and Repair Services	500	500	-	500
Communications	2,400	2,400	1,408	992
Insurance	1,500	1,500	1,389	111
Rentals	200	200	24	176
Interfund Agreements	18,000	18,000	16,369	1,631
Capital Outlays	5,015	6,515	6,452	63
<i>Total Human Services Plan & Develop - Homeless Administration</i>	<u>369,260</u>	<u>369,260</u>	<u>176,957</u>	<u>192,303</u>
<i>Human Services Plan & Develop - Homeless Services Contracts</i>				
Social Services Contractual Services	2,659,523	2,925,523	2,643,243	282,280
<i>Total Human Services Plan & Develop - Homeless Services Contracts</i>	<u>2,659,523</u>	<u>2,925,523</u>	<u>2,643,243</u>	<u>282,280</u>
MC Bd of DDS HSL Contract Fund Subfund				
<i>Montgomery County Board of DDS - HSL - URS Youth Services</i>				
Contractual Professional Services	61,750	61,750	61,750	-
<i>Total Montgomery County Board of DDS - HSL - URS Youth Services</i>	<u>61,750</u>	<u>61,750</u>	<u>61,750</u>	<u>-</u>
JFS-Frail & Elderly Services Subfund				
<i>Job and Family Services - Frail & Elderly</i>				
Salaries	116,334	116,334	59,647	56,687
Fringe Benefits	38,697	38,697	16,209	22,488
Special Fringe Benefits	816	816	70	746
Operating Supplies	250	250	55	195
Routine Business	2,721	1,501	62	1,439
Board Approved Travel	3,000	1,800	-	1,800
Staff Training and Development	200	200	-	200
Contractual Professional Services	-	5,164	4,455	709
Social Services Contractual Services	11,380,868	11,467,018	11,391,704	75,314
Insurance	5,000	6,106	6,106	-
<i>Total Job and Family Services - Frail & Elderly</i>	<u>11,547,886</u>	<u>11,637,886</u>	<u>11,478,308</u>	<u>159,578</u>
Youth Works and Workforce Development Subfund				
<i>Business Services - Youth Services II</i>				
Salaries	124,370	124,370	121,549	2,821
Fringe Benefits	40,602	40,602	40,456	146
Special Fringe Benefits	-	400	360	40
Operating Supplies	-	4,700	-	4,700
Routine Business	-	10,500	-	10,500
Staff Training and Development	-	2,800	220	2,580
Contractual Professional Services	-	19,328	1,679	17,649
Communications	-	5,000	130	4,870
Rentals	-	92,300	82,302	9,998

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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Business Services - Youth Services II</i>	164,972	300,000	246,696	53,304
<i>Business Services - Initiatives Fund</i>				
Routine Business	26,779	26,279	12,066	14,213
Contractual Professional Services	-	7,300	6,352	948
Social Services Contractual Services	470,706	346,253	169,847	176,406
Other Social Services	52,220	152,220	150,521	1,699
Cost Recovery and Intergov't Transfers	100,000	100,000	-	100,000
Capital Outlays	31,553	49,206	31,556	17,650
<i>Total Business Services - Initiatives Fund</i>	681,258	681,258	370,342	310,916
<i>Business Services - Business Solutions Center</i>				
Operating Supplies	-	20,050	17,706	2,344
Routine Business	4,000	4,000	2,010	1,990
Staff Training and Development	-	2,276	1,053	1,223
Contractual Professional Services	11,117	21,717	16,894	4,823
Communications	35,300	13,700	4,096	9,604
Insurance	-	824	824	-
Rentals	183,597	177,097	166,042	11,055
Miscellaneous	7,000	3,500	-	3,500
Capital Outlays	-	27,708	-	27,708
<i>Total Business Services - Business Solutions Center</i>	241,014	270,872	208,625	62,247
<i>Business Services - YouthWorks - Non TANF</i>				
Routine Business	3,000	3,000	49	2,951
Contractual Professional Services	16,601	16,601	-	16,601
Social Services Contractual Services	12,500	12,500	-	12,500
Communications	5,000	5,000	-	5,000
Other Social Services	24,700	24,700	-	24,700
Miscellaneous	446,343	246,243	161	246,082
<i>Total Business Services - YouthWorks - Non TANF</i>	508,144	308,044	210	307,834
<i>Business Services - Male Leadership Academy</i>				
Salaries	-	39,760	18,532	21,228
Fringe Benefits	-	26,411	7,830	18,581
Special Fringe Benefits	-	3,960	3,960	-
Pre-Employment Services	-	100	39	61
Operating Supplies	-	7,300	6,912	388
Routine Business	-	9,349	1,640	7,709
Contractual Professional Services	-	45,600	44,974	626
Rentals	-	2,629	-	2,629
Capital Outlays	-	17,033	16,990	43
<i>Total Business Services - Male Leadership Academy</i>	-	152,142	100,877	51,265
HS Plan/Dev Preschool Promise Program Subfund				
<i>Human Services Plan & Develop - HSPD Preschool Promise Program</i>				
Contractual Professional Services	3,526,305	3,526,305	3,413,781	112,524
<i>Total Human Services Plan & Develop - HSPD Preschool Promise Program</i>	3,526,305	3,526,305	3,413,781	112,524
<i>Total Expenditures</i>	58,082,070	60,438,642	53,926,257	6,512,385
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(30,944,707)	(34,132,010)	(28,349,696)	5,782,314
Other Financing Sources:				
Advances in	-	-	3,600	3,600
Advances out	-	(453,550)	(453,550)	-

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Transfers in	23,197,348	24,662,252	24,423,254	(238,998)
Transfers out	(995,851)	(1,175,397)	(634,979)	540,418
<i>Total Other Financing Sources And Uses</i>	<u>22,201,497</u>	<u>23,033,305</u>	<u>23,338,325</u>	<u>305,020</u>
<i>Net Change in Fund Balance</i>	(8,743,210)	(11,098,705)	(5,011,371)	6,087,334
<i>Fund Balance at Beginning of Year</i>	48,283,761	48,283,761	48,357,078	73,317
<i>Prior Year Encumbrances Appropriated</i>	4,040,617	4,040,617	4,040,617	-
<i>Fund Balance At End Of Year</i>	<u>\$ 43,581,168</u>	<u>\$ 41,225,673</u>	<u>\$ 47,386,324</u>	<u>\$ 6,160,651</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, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 22,289	\$ 28,236	\$ 24,157	\$ (4,079)
<i>Total Revenues</i>	<u>22,289</u>	<u>28,236</u>	<u>24,157</u>	<u>(4,079)</u>
Expenditures:				
Debt Service				
Waitman Nrth Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,026	2,027	2,026	1
<i>Total Waitman Nrth Grp Drain Ditch Assmt</i>	<u>2,026</u>	<u>2,027</u>	<u>2,026</u>	<u>1</u>
Wolf Creek North Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,073	4,074	4,073	1
<i>Total Wolf Creek North Ditch Assmt</i>	<u>4,073</u>	<u>4,074</u>	<u>4,073</u>	<u>1</u>
Manning Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,265	2,266	2,265	1
<i>Total Manning Road Ditch Assmt</i>	<u>2,265</u>	<u>2,266</u>	<u>2,265</u>	<u>1</u>
Hardin Road Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,787	1,788	1,787	1
<i>Total Hardin Road Ditch Assmt</i>	<u>1,787</u>	<u>1,788</u>	<u>1,787</u>	<u>1</u>
Tom's Run Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,350	1,351	1,350	1
<i>Total Tom's Run Ditch Assmt</i>	<u>1,350</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	1,890	1,889	1
<i>Total Lutheran Rd Grp Drain Ditch Assmt</i>	<u>1,889</u>	<u>1,890</u>	<u>1,889</u>	<u>1</u>
Little Farms Grp Drain Ditch Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	3,960	3,961	3,959	2
<i>Total Little Farms Grp Drain Ditch Assmt</i>	<u>3,960</u>	<u>3,961</u>	<u>3,959</u>	<u>2</u>
Dodson Rd Grp Drainage Proj Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	3,258	3,258	3,257	1
<i>Total Dodson Rd Grp Drainage Proj Assmt</i>	<u>3,258</u>	<u>3,258</u>	<u>3,257</u>	<u>1</u>
Spring Run W Grp Drainage Proj				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,681	1,682	1,681	1
<i>Total Spring Run W Grp Drainage Proj</i>	<u>1,681</u>	<u>1,682</u>	<u>1,681</u>	<u>1</u>

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, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Strunks Group Drainage Proj				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	-	4,585	4,549	36
<i>Total Strunks Group Drainage Proj</i>	-	4,585	4,549	36
<i>Total Expenditures</i>	22,289	26,882	26,836	46
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	-	1,354	(2,679)	(4,033)
Other Financing Sources And Uses:				
Transfers in	-	-	1,675	1,675
Transfers out	-	(1,800)	(1,675)	125
<i>Total Other Financing Sources And Uses</i>	0	(1,800)	0	1,800
<i>Net Change in fund Balances</i>	-	(446)	(2,679)	(2,233)
<i>Fund Balance At Beginning of Year</i>	46,752	46,752	46,752	-
<i>Fund Balance At End Of Year</i>	<u>\$ 46,752</u>	<u>\$ 46,306</u>	<u>\$ 44,073</u>	<u>\$ (2,233)</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, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 214,592	\$ 214,592	\$ 207,440	\$ (7,152)
<i>Total Revenues</i>	<u>214,592</u>	<u>214,592</u>	<u>207,440</u>	<u>(7,152)</u>
Expenditures:				
Debt Service				
Alex Bell Water Main Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,207	2,208	2,207	1
<i>Total Alex Bell Water Main Assessment</i>	<u>2,207</u>	<u>2,208</u>	<u>2,207</u>	<u>1</u>
Tucson Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	1,388	1,389	1,388	1
<i>Total Tucson Sanitary Sewer Assessment</i>	<u>1,388</u>	<u>1,389</u>	<u>1,388</u>	<u>1</u>
Groby's Sanitary Sewer Assessment				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,349	4,350	4,349	1
<i>Total Groby's Sanitary Sewer Assessment</i>	<u>4,349</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 Internal Borrowing</i>				
Debt Service	20,500	20,500	20,500	-
<i>Total Mad River Sanitary Sewer Assess</i>	<u>20,500</u>	<u>20,500</u>	<u>20,500</u>	<u>-</u>
Blackbird Lane Trunk Sewer Assess				
<i>Auditor - Debt Service Administration</i>				
Debt Service	91,025	91,025	91,025	-
<i>Total Blackbird Lane Trunk Sewer Assess</i>	<u>91,025</u>	<u>91,025</u>	<u>91,025</u>	<u>-</u>
Centerville Forest Sewer Assesmnt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	23,611	23,612	23,611	1
<i>Total Centerville Forest Sewer Assesmnt</i>	<u>23,611</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 Internal Borrowing</i>				
Debt Service	3,154	3,155	3,154	1
<i>Total Homestretch Rd Wtr Main Assessment</i>	<u>3,154</u>	<u>3,155</u>	<u>3,154</u>	<u>1</u>
Wald Waldrum Brantly Wtr Mn Assmnt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	12,161	12,162	12,161	1
<i>Total Wald Waldrum Brantly Wtr Mn Assmnt</i>	<u>12,161</u>	<u>12,162</u>	<u>12,161</u>	<u>1</u>
Airway Road Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	2,385	2,386	2,385	1
<i>Total Airway Road Water Main Assmt</i>	<u>2,385</u>	<u>2,386</u>	<u>2,385</u>	<u>1</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, 2020**

	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	2,093	2,093	2,093	-
<i>Total Airway Road Sanitary Sewer Assmt</i>	<u>2,093</u>	<u>2,093</u>	<u>2,093</u>	<u>-</u>
Bigger Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	6,026	6,026	6,026	-
<i>Total Bigger Lane Water Main Assmt</i>	<u>6,026</u>	<u>6,026</u>	<u>6,026</u>	<u>-</u>
Bigger Lane Sanitary Sewer Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,993	5,994	5,993	1
<i>Total Bigger Lane Sanitary Sewer Assmt</i>	<u>5,993</u>	<u>5,994</u>	<u>5,993</u>	<u>1</u>
Centerwood Lane Water Main Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	5,156	5,157	5,156	1
<i>Total Centerwood Lane Water Main Assmt</i>	<u>5,156</u>	<u>5,157</u>	<u>5,156</u>	<u>1</u>
Jack's Lane Pump Station Swr Assmt				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	18,913	18,915	18,913	2
<i>Total Jack's Lane Pump Station Swr Assmt</i>	<u>18,913</u>	<u>18,915</u>	<u>18,913</u>	<u>2</u>
McKenna Gorman San Sewer Assess				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	8,446	8,447	8,446	1
<i>Total McKenna Gorman San Sewer Assess</i>	<u>8,446</u>	<u>8,447</u>	<u>8,446</u>	<u>1</u>
Archer/Maltbie/Slagle San Sew				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	7,185	7,185	7,185	-
<i>Total Archer/Maltbie/Slagle San Sew</i>	<u>7,185</u>	<u>7,185</u>	<u>7,185</u>	<u>-</u>
<i>Total Expenditures</i>	<u>214,592</u>	<u>214,604</u>	<u>214,592</u>	<u>12</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>(12)</u>	<u>(7,152)</u>	<u>(7,140)</u>
Other Financing Sources And Uses:				
Transfers in	-	-	9,105	9,105
Transfers out	-	(9,105)	(9,105)	-
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(9,105)</u>	<u>0</u>	<u>9,105</u>
<i>Net Change in fund Balances</i>	<u>-</u>	<u>(9,117)</u>	<u>(7,152)</u>	<u>1,965</u>
<i>Fund Balance At Beginning of Year</i>	<u>170,818</u>	<u>170,818</u>	<u>170,818</u>	<u>-</u>
<i>Fund Balance At End Of Year</i>	<u>\$ 170,818</u>	<u>\$ 161,701</u>	<u>\$ 163,666</u>	<u>\$ 1,965</u>

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
 Reibold Building Renovation Debt Service Fund
 (Non-GAAP Budgetary Basis and Perspective)
 For the Year Ended December 31, 2020**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service				
2010 Refunding - Reibold Building Renovation				
Auditor - Debt Service Administration				
Debt Service	602,555	602,555	602,550	5
Total Expenditures	602,555	602,555	602,550	5
Excess (Deficiency) Of Revenues Over Expenditures	(602,555)	(602,555)	(602,550)	5
Other Financing Sources And Uses:				
Transfers in	602,555	602,555	-	(602,555)
Total Other Financing Sources And Uses	602,555	602,555	0	(602,555)
Net Change in fund Balances	-	-	(602,550)	(602,550)
Fund Equity At Beginning of Year	602,557	602,557	602,557	
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance At End Of Year	\$ 602,557	\$ 602,557	\$ 7	\$ (602,550)

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, 2020**

	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	2,557,737	2,557,738	2,557,738	-
<i>Total Expenditures</i>	2,557,737	2,557,738	2,557,738	-
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(2,557,737)	(2,557,738)	(2,557,738)	-
Other Financing Sources And Uses:				
Transfers in	2,557,737	2,557,737	2,557,737	-
<i>Total Other Financing Sources And Uses</i>	2,557,737	2,557,737	2,557,737	-
<i>Net Change in fund Balances</i>	-	(1)	(1)	-
<i>Fund Equity At Beginning of Year</i>	2	2	2	
<i>Fund Balance At End Of Year</i>	\$ 2	\$ 1	\$ 1	\$ -

MONTGOMERY COUNTY , OHIO

**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
SO-20 Regional Dispatch Ctr Bldg Debt - Regional Dispatch Ctr Building Debt Svc - Debt Service Fund**

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ -	\$ 387,250	\$ 387,250	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>387,250</u>	<u>387,250</u>	<u>-</u>
Expenditures:				
Debt Service				
2020 Regional Dispatch Center Building				
<i>Auditor - Debt Service Administration</i>				
Debt Service	-	384,859	384,858	1
<i>Total Expenditures</i>	<u>-</u>	<u>384,859</u>	<u>384,858</u>	<u>1</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>-</u>	<u>2,391</u>	<u>2,392</u>	<u>1</u>
<i>Fund Balance At Beginning of Year</i>	-	-	-	-
<i>Fund Balance At End Of Year</i>	<u>-</u>	<u>2,391</u>	<u>2,392</u>	<u>1</u>

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 16,219,403	\$ 17,091,834	\$ 16,685,424	\$ (406,410)
Other Revenues	17,320	58,615	357,440	298,825
Total Revenues	16,236,723	17,150,449	17,042,864	(107,585)
Expenses:				
Stillwater Center Operations				
<i>Protected Costs</i>				
Operating Supplies	449,891	549,891	532,128	17,763
Contractual Professional Services	69,891	115,265	95,000	20,265
Public Utility Services	372,144	372,144	303,579	68,565
Miscellaneous	1,111,433	1,111,433	1,098,411	13,022
<i>Total Protected Costs</i>	2,003,359	2,148,733	2,029,118	119,615
<i>Cost of Ownership</i>				
Operating Supplies	4,782	4,782	1,819	2,963
Capital Outlays	339,158	339,158	155,654	183,504
Construction and Improvements	176,175	475,325	430,013	45,312
<i>Total Cost of Ownership</i>	520,115	819,265	587,486	231,779
<i>Stillwater HSL One Time Initiatives</i>				
Maintenance and Repair Services	20,000	20,000	3,000	17,000
Capital Outlays	186,320	174,920	129,960	44,960
Construction and Improvements	317,372	62,222	62,222	-
<i>Total Stillwater HSL One Time Initiatives</i>	523,692	257,142	195,182	61,960
<i>Registered Nurse</i>				
Salaries	392,468	462,168	461,754	414
Fringe Benefits	144,433	153,733	141,462	12,271
Special Fringe Benefits	5,400	5,400	5,250	150
Contractual Professional Services	48,265	133,265	92,896	40,369
<i>Total Registered Nurse</i>	590,566	754,566	701,362	53,204
<i>Psychologist</i>				
Contractual Professional Services	12,781	12,781	-	12,781
<i>Total Psychologist</i>	12,781	12,781	-	12,781
<i>Quality Assurance</i>				
Salaries	148,438	91,938	91,908	30
Fringe Benefits	47,306	38,548	28,385	10,163
Operating Supplies	100	100	-	100
<i>Total Quality Assurance</i>	195,844	130,586	120,293	10,293
<i>Licensed Practical Nurse</i>				
Salaries	1,509,027	1,509,027	1,497,220	11,807
Fringe Benefits	628,388	628,388	602,631	25,757
Special Fringe Benefits	5,400	5,400	5,384	16
Contractual Professional Services	411,986	561,986	491,963	70,023
<i>Total Licensed Practical Nurse</i>	2,554,801	2,704,801	2,597,198	107,603
<i>In-Service</i>				
Operating Supplies	3,750	3,750	571	3,179
Contractual Professional Services	5,150	10,620	10,620	-
Maintenance and Repair Services	7,500	8,500	8,500	-
<i>Total In-Service</i>	16,400	22,870	19,691	3,179
<i>Physical Therapy</i>				
Operating Supplies	734	734	334	400

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Physical Therapy</i>				
Contractual Professional Services	77,905	77,905	51,524	26,381
<i>Total Physical Therapy</i>	78,639	78,639	51,858	26,781
<i>Occupational Therapy</i>				
Salaries	49,223	49,223	49,130	93
Fringe Benefits	22,324	22,324	16,028	6,296
Operating Supplies	18,657	18,657	14,470	4,187
Contractual Professional Services	136,500	133,988	133,988	-
<i>Total Occupational Therapy</i>	226,704	224,192	213,616	10,576
<i>Speech Therapy</i>				
Contractual Professional Services	22,000	22,000	4,000	18,000
<i>Total Speech Therapy</i>	22,000	22,000	4,000	18,000
<i>Recreation</i>				
Salaries	68,741	68,741	41,480	27,261
Fringe Benefits	32,403	32,403	18,171	14,232
Operating Supplies	6,283	7,283	4,988	2,295
Contractual Professional Services	5,280	5,280	720	4,560
<i>Total Recreation</i>	112,707	113,707	65,359	48,348
<i>Social Services</i>				
Salaries	55,137	89,732	89,399	333
Fringe Benefits	23,356	42,754	42,751	3
<i>Total Social Services</i>	78,493	132,486	132,150	336
<i>Programming</i>				
Salaries	4,084,776	3,977,845	3,790,191	187,654
Fringe Benefits	1,828,377	1,746,867	1,599,776	147,091
Special Fringe Benefits	5,400	5,400	5,000	400
Operating Supplies	6,766	10,766	9,260	1,506
Routine Business	2,200	2,200	477	1,723
Contractual Professional Services	772,381	821,381	693,345	128,036
<i>Total Programming</i>	6,699,900	6,564,459	6,098,049	466,410
<i>Habilitation Care Supervisors (HCS)</i>				
Salaries	353,052	373,052	367,715	5,337
Fringe Benefits	127,443	133,043	130,778	2,265
<i>Total Habilitation Care Supervisors (HCS)</i>	480,495	506,095	498,493	7,602
<i>Nursing</i>				
Salaries	93,958	101,594	97,746	3,848
Fringe Benefits	36,819	37,775	37,734	41
Special Fringe Benefits	5,200	5,200	2,794	2,406
Operating Supplies	8,119	8,119	3,313	4,806
Routine Business	670	670	318	352
Contractual Professional Services	257,939	235,939	208,415	27,524
Maintenance and Repair Services	23,305	23,305	23,305	-
Communications	250	250	150	100
<i>Total Nursing</i>	426,260	412,852	373,775	39,077
<i>Nursing Office</i>				
Salaries	36,421	37,921	36,844	1,077
Fringe Benefits	13,986	14,161	14,145	16
<i>Total Nursing Office</i>	50,407	52,082	50,989	1,093
<i>Restorative Aides</i>				
Salaries	68,437	64,237	44,809	19,428

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Restorative Aides</i>				
Fringe Benefits	13,552	19,209	14,611	4,598
Contractual Professional Services	-	700	52	648
<i>Total Restorative Aides</i>	<u>81,989</u>	<u>84,146</u>	<u>59,472</u>	<u>24,674</u>
<i>QMRP</i>				
Salaries	300,202	294,202	277,392	16,810
Fringe Benefits	95,325	105,863	105,779	84
<i>Total QMRP</i>	<u>395,527</u>	<u>400,065</u>	<u>383,171</u>	<u>16,894</u>
<i>Respiratory Therapy</i>				
Salaries	182,499	182,499	162,263	20,236
Fringe Benefits	59,937	60,637	57,355	3,282
Contractual Professional Services	28,664	28,664	19,417	9,247
<i>Total Respiratory Therapy</i>	<u>271,100</u>	<u>271,800</u>	<u>239,035</u>	<u>32,765</u>
<i>Administration</i>				
Salaries	140,508	128,008	91,717	36,291
Fringe Benefits	53,424	47,152	32,421	14,731
Special Fringe Benefits	15,000	15,000	11,268	3,732
Operating Supplies	4,500	4,500	2,576	1,924
Routine Business	615	615	-	615
Board Approved Travel	19,750	19,750	-	19,750
Staff Training and Development	19,485	19,485	1,046	18,439
Contractual Professional Services	161,157	163,657	146,165	17,492
Communications	2,000	2,000	917	1,083
Insurance	24,000	30,000	26,129	3,871
<i>Total Administration</i>	<u>440,439</u>	<u>430,167</u>	<u>312,239</u>	<u>117,928</u>
<i>Fiscal Services</i>				
Salaries	208,415	209,915	209,258	657
Fringe Benefits	87,545	88,778	88,606	172
Special Fringe Benefits	5,000	5,000	-	5,000
Operating Supplies	37,165	47,165	44,301	2,864
Routine Business	700	700	-	700
Contractual Professional Services	157,050	261,393	251,057	10,336
Maintenance and Repair Services	8,490	8,490	6,149	2,341
Communications	35,195	37,747	36,116	1,631
Public Utility Services	21,857	21,857	12,703	9,154
<i>Total Fiscal Services</i>	<u>561,417</u>	<u>681,045</u>	<u>648,190</u>	<u>32,855</u>
<i>Security</i>				
Contractual Professional Services	240,786	150,412	144,612	5,800
<i>Total Security</i>	<u>240,786</u>	<u>150,412</u>	<u>144,612</u>	<u>5,800</u>
<i>Human Resources</i>				
Salaries	244,058	244,058	232,612	11,446
Fringe Benefits	108,157	114,303	109,552	4,751
Operating Supplies	2,800	2,800	955	1,845
Routine Business	700	700	127	573
Staff Training and Development	1,000	1,000	364	636
Contractual Professional Services	38,724	43,724	34,691	9,033
Communications	1,500	1,500	-	1,500
<i>Total Human Resources</i>	<u>396,939</u>	<u>408,085</u>	<u>378,301</u>	<u>29,784</u>
<i>Maintenance</i>				
Interfund Agreements	461,952	461,952	417,280	44,672

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Maintenance</i>	461,952	461,952	417,280	44,672
<i>Laundry and Linen</i>				
Salaries	79,070	96,070	94,665	1,405
Fringe Benefits	20,900	31,079	30,955	124
Operating Supplies	42,387	47,597	45,218	2,379
Contractual Professional Services	21,000	24,000	18,904	5,096
Maintenance and Repair Services	6,000	6,000	194	5,806
<i>Total Laundry and Linen</i>	169,357	204,746	189,936	14,810
<i>Transportation</i>				
Maintenance and Repair Services	26,800	26,800	9,506	17,294
Miscellaneous	20	20	-	20
<i>Total Transportation</i>	26,820	26,820	9,506	17,314
<i>Medical Records</i>				
Salaries	38,246	38,746	38,434	312
Fringe Benefits	20,133	20,433	20,362	71
Operating Supplies	300	300	-	300
Contractual Professional Services	200	200	-	200
<i>Total Medical Records</i>	58,879	59,679	58,796	883
<i>Dietary</i>				
Salaries	530,449	495,449	454,876	40,573
Fringe Benefits	163,728	167,203	164,479	2,724
Special Fringe Benefits	1,000	1,000	500	500
Operating Supplies	494,868	566,229	540,595	25,634
Staff Training and Development	500	500	-	500
Contractual Professional Services	42,951	172,463	121,268	51,195
Maintenance and Repair Services	18,500	18,500	18,492	8
Miscellaneous	300	300	-	300
<i>Total Dietary</i>	1,252,296	1,421,644	1,300,210	121,434
<i>Support Services</i>				
Salaries	309,934	439,934	424,105	15,829
Fringe Benefits	117,736	131,736	120,193	11,543
Special Fringe Benefits	3,585	3,585	1,473	2,112
Operating Supplies	355,777	436,449	408,333	28,116
Routine Business	120	120	-	120
Staff Training and Development	175	175	-	175
Contractual Professional Services	100,000	100,000	78,220	21,780
Maintenance and Repair Services	79,630	129,630	99,904	29,726
Miscellaneous	7,000	7,000	658	6,342
Interfund Agreements	30,000	41,400	41,335	65
<i>Total Support Services</i>	1,003,957	1,290,029	1,174,221	115,808
<i>Leased Equipment</i>				
Rentals	66,949	76,949	64,037	12,912
<i>Total Leased Equipment</i>	66,949	76,949	64,037	12,912
<i>Day Programming</i>				
Salaries	131,971	135,171	135,135	36
Fringe Benefits	43,014	45,161	45,103	58
Special Fringe Benefits	500	500	-	500
Operating Supplies	25,089	25,089	19,227	5,862
Contractual Professional Services	33,269	29,799	13,749	16,050
Maintenance and Repair Services	36,919	36,919	30,764	6,155

MONTGOMERY COUNTY , OHIO

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

Stillwater Center - Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Day Programming</i>				
Communications	10,000	10,000	8,788	1,212
Rentals	3,240	3,240	3,179	61
Interfund Agreements	80,000	80,000	-	80,000
Capital Outlays	30,000	30,000	11,685	18,315
<i>Total Day Programming</i>	<u>394,002</u>	<u>395,879</u>	<u>267,630</u>	<u>128,249</u>
<i>Habilitation Services Manager</i>				
Salaries	96,713	101,013	99,410	1,603
Fringe Benefits	37,299	38,466	38,048	418
<i>Total Habilitation Services Manager</i>	<u>134,012</u>	<u>139,479</u>	<u>137,458</u>	<u>2,021</u>
<i>Administrator</i>				
Salaries	138,953	138,953	138,876	77
Fringe Benefits	42,905	43,276	43,164	112
Special Fringe Benefits	228	228	228	-
<i>Total Administrator</i>	<u>182,086</u>	<u>182,457</u>	<u>182,268</u>	<u>189</u>
<i>Dietary Supervisor</i>				
Salaries	58,294	99,794	97,679	2,115
Fringe Benefits	31,794	39,627	38,259	1,368
<i>Total Dietary Supervisor</i>	<u>90,088</u>	<u>139,421</u>	<u>135,938</u>	<u>3,483</u>
<i>Stillwater Center Fundraising</i>				
<i>Stillwater Fundraising</i>				
Operating Supplies	900	900	-	900
Contractual Professional Services	4,000	1,000	-	1,000
Communications	700	700	-	700
Rentals	2,500	-	-	-
<i>Total Stillwater Fundraising</i>	<u>8,100</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>
<i>Stillwater Center - Capital</i>				
<i>Capital/Depreciation</i>				
Capital Outlays	50,000	50,000	-	50,000
Construction and Improvements	22,915	22,915	22,915	-
<i>Total Capital/Depreciation</i>	<u>72,915</u>	<u>72,915</u>	<u>22,915</u>	<u>50,000</u>
<i>2010 Refunding - Stillwater Center Bonds</i>				
<i>Auditor - Debt Service Administration</i>				
Debt Service	682,350	682,350	682,350	-
<i>Total Auditor - Debt Service Administration</i>	<u>682,350</u>	<u>682,350</u>	<u>682,350</u>	<u>-</u>
<i>Total Expenses</i>	<u>21,585,123</u>	<u>22,539,896</u>	<u>20,546,184</u>	<u>1,993,712</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(5,348,400)</u>	<u>(5,389,447)</u>	<u>(3,503,320)</u>	<u>1,886,127</u>
Other Financing Sources And Uses:				
Transfers in	5,568,789	5,568,789	4,320,675	(1,248,114)
Transfers out	(760,650)	(757,350)	(757,350)	-
<i>Total Other Financing Sources And Uses</i>	<u>4,808,139</u>	<u>4,811,439</u>	<u>3,563,325</u>	<u>(1,248,114)</u>
<i>Net Change in Fund Balance</i>	<u>(540,261)</u>	<u>(578,008)</u>	<u>60,005</u>	<u>638,013</u>
<i>Fund Balance at Beginning of Year</i>	3,659,877	3,659,877	3,659,877	-
<i>Prior Year Encumbrances Appropriated</i>	806,490	806,490	806,490	-
<i>Fund Balance At End Of Year</i>	<u>\$ 3,926,106</u>	<u>\$ 3,888,359</u>	<u>\$ 4,526,372</u>	<u>\$ 638,013</u>

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 53,913,493	\$ 52,713,493	\$ 53,703,698	\$ 990,205
Other Revenues	278,778	1,602,556	1,645,463	42,907
<i>Total Revenues</i>	<u>54,192,271</u>	<u>54,316,049</u>	<u>55,349,161</u>	<u>1,033,112</u>
Expenses:				
Wastewater Operations				
<i>Administration</i>				
Salaries	252,942	206,999	183,007	23,992
Fringe Benefits	78,613	59,804	55,665	4,139
Special Fringe Benefits	11,893	11,643	8,005	3,638
Post Employment Services	6,478	11,078	4,879	6,199
Pre-Employment Services	4,209	6,031	1,980	4,051
Operating Supplies	197,120	242,120	113,142	128,978
Routine Business	11,761	11,761	1,644	10,117
Board Approved Travel	29,122	1,720	962	758
Staff Training and Development	61,986	61,986	12,803	49,183
Contractual Professional Services	26,518	26,518	20,133	6,385
Maintenance and Repair Services	620	620	196	424
Communications	24,455	24,455	18,653	5,802
Rentals	5,566	5,566	1,887	3,679
Miscellaneous	1,967	1,967	1,504	463
Interfund Agreements	135,913	135,913	84,668	51,245
<i>Total Administration</i>	<u>849,163</u>	<u>808,181</u>	<u>509,128</u>	<u>299,053</u>
<i>Financial Services</i>				
Salaries	234,352	234,352	223,430	10,922
Fringe Benefits	85,244	95,744	86,819	8,925
Special Fringe Benefits	3,656	3,656	478	3,178
Pre-Employment Services	122	-	-	-
Operating Supplies	9,876	9,876	3,042	6,834
Routine Business	840	840	92	748
Board Approved Travel	12,724	621	621	-
Staff Training and Development	22,578	22,578	14,114	8,464
Contractual Professional Services	195,388	185,388	95,970	89,418
Maintenance and Repair Services	96	96	-	96
Communications	4,332	4,332	1,873	2,459
Insurance	240,000	240,000	147,165	92,835
Rentals	3,780	3,780	1,361	2,419
Miscellaneous	272,345	201,751	200,782	969
Debt Service	10,000	10,000	-	10,000
<i>Total Financial Services</i>	<u>1,095,333</u>	<u>1,013,014</u>	<u>775,747</u>	<u>237,267</u>
<i>Laboratory</i>				
Salaries	369,164	369,164	368,277	887
Fringe Benefits	149,577	149,577	147,881	1,696
Special Fringe Benefits	653	2,128	1,286	842
Post Employment Services	1,250	500	-	500
Pre-Employment Services	200	-	-	-
Operating Supplies	79,463	80,488	39,433	41,055
Routine Business	600	600	199	401

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Board Approved Travel	3,250	750	-	750
Staff Training and Development	2,157	2,157	559	1,598
Contractual Professional Services	53,500	53,500	20,440	33,060
Maintenance and Repair Services	20,440	20,440	9,720	10,720
Communications	2,441	2,441	1,484	957
Public Utility Services	1,060	1,060	117	943
Rentals	2,000	2,000	1,178	822
Miscellaneous	4,635	4,635	46	4,589
Capital Outlays	96,174	96,174	37,735	58,439
<i>Total Laboratory</i>	<u>786,564</u>	<u>785,614</u>	<u>628,355</u>	<u>157,259</u>
<i>Field Maintenance</i>				
Salaries	425,121	425,121	385,599	39,522
Fringe Benefits	131,201	131,201	126,961	4,240
Special Fringe Benefits	1,175	1,175	448	727
Post Employment Services	1,250	500	-	500
Pre-Employment Services	400	-	-	-
Operating Supplies	212,516	212,516	122,034	90,482
Routine Business	2,000	2,000	-	2,000
Board Approved Travel	6,863	6,863	1,551	5,312
Staff Training and Development	3,469	3,469	823	2,646
Contractual Professional Services	102,000	19,000	13,131	5,869
Maintenance and Repair Services	125,766	125,766	68,875	56,891
Public Utility Services	259,654	259,654	192,738	66,916
Capital Outlays	140,000	91,500	90,796	704
<i>Total Field Maintenance</i>	<u>1,411,415</u>	<u>1,278,765</u>	<u>1,002,956</u>	<u>275,809</u>
<i>Fleet Services</i>				
Salaries	184,210	204,210	188,586	15,624
Fringe Benefits	82,221	82,221	76,149	6,072
Special Fringe Benefits	1,469	1,469	322	1,147
Operating Supplies	448,211	405,074	296,796	108,278
Routine Business	700	700	-	700
Board Approved Travel	1,165	-	-	-
Staff Training and Development	8,800	3,500	-	3,500
Contractual Professional Services	3,350	3,350	741	2,609
Maintenance and Repair Services	40,297	61,594	45,097	16,497
Communications	500	500	5	495
Public Utility Services	-	1,065	434	631
Rentals	2,366	2,366	490	1,876
Interfund Agreements	-	36,937	32,324	4,613
<i>Total Fleet Services</i>	<u>773,289</u>	<u>802,986</u>	<u>640,944</u>	<u>162,042</u>
<i>Facilities Services</i>				
Salaries	207,628	268,571	208,692	59,879
Fringe Benefits	103,502	103,502	92,721	10,781
Special Fringe Benefits	1,469	1,469	400	1,069
Operating Supplies	72,749	72,749	31,698	41,051
Routine Business	700	700	50	650
Board Approved Travel	1,400	1,350	-	1,350
Staff Training and Development	18,615	18,615	3,053	15,562
Contractual Professional Services	19,410	19,410	3,759	15,651

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Maintenance and Repair Services	121,798	105,298	67,810	37,488
Communications	38,825	38,825	305	38,520
Public Utility Services	139,997	139,997	96,408	43,589
Rentals	34,800	51,300	28,279	23,021
Miscellaneous	-	50	6	44
Capital Outlays	15,300	15,300	3,466	11,834
<i>Total Facilities Services</i>	<u>776,193</u>	<u>837,136</u>	<u>536,647</u>	<u>300,489</u>
<i>Utility Management Services</i>				
Salaries	250,376	142,876	121,000	21,876
Fringe Benefits	94,336	84,336	60,594	23,742
Special Fringe Benefits	-	250	39	211
Operating Supplies	7,740	7,740	4,273	3,467
Routine Business	629	629	42	587
Board Approved Travel	7,165	637	-	637
Staff Training and Development	8,193	8,193	1,960	6,233
Contractual Professional Services	714,915	579,915	566,539	13,376
Maintenance and Repair Services	273,021	313,983	248,797	65,186
Communications	13,394	13,394	4,807	8,587
Interfund Agreements	34,124	34,124	16,903	17,221
Capital Outlays	99,809	99,809	77,132	22,677
<i>Total Utility Management Services</i>	<u>1,503,702</u>	<u>1,285,886</u>	<u>1,102,086</u>	<u>183,800</u>
<i>Customer Services</i>				
Salaries	469,278	439,278	417,269	22,009
Fringe Benefits	214,125	208,125	196,344	11,781
Special Fringe Benefits	3,867	5,067	4,598	469
Operating Supplies	167,877	172,726	101,732	70,994
Routine Business	319	319	-	319
Board Approved Travel	10,995	97	-	97
Staff Training and Development	3,348	3,348	-	3,348
Contractual Professional Services	187,497	188,597	113,938	74,659
Maintenance and Repair Services	6,030	6,030	1,416	4,614
Communications	26,020	26,020	15,125	10,895
Rentals	1,890	1,890	373	1,517
Miscellaneous	292,390	356,155	290,085	66,070
<i>Total Customer Services</i>	<u>1,383,636</u>	<u>1,407,652</u>	<u>1,140,880</u>	<u>266,772</u>
<i>Meter Services</i>				
Salaries	397,169	412,169	400,118	12,051
Fringe Benefits	148,111	192,920	168,316	24,604
Special Fringe Benefits	2,350	2,634	1,119	1,515
Operating Supplies	489,451	491,967	387,783	104,184
Routine Business	270	270	-	270
Board Approved Travel	4,524	-	-	-
Staff Training and Development	6,711	6,711	654	6,057
Contractual Professional Services	14,193	7,568	314	7,254
Maintenance and Repair Services	11,242	19,875	10,947	8,928
Communications	1,223	1,223	959	264
Rentals	1,053	1,053	344	709
Capital Outlays	11,028	11,028	8,510	2,518
<i>Total Meter Services</i>	<u>1,087,325</u>	<u>1,147,418</u>	<u>979,064</u>	<u>168,354</u>

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineering Group</i>				
Salaries	504,358	504,358	466,150	38,208
Fringe Benefits	185,255	185,255	179,817	5,438
Special Fringe Benefits	1,901	3,021	1,081	1,940
Operating Supplies	4,998	7,147	4,150	2,997
Routine Business	1,029	1,029	397	632
Board Approved Travel	19,600	580	-	580
Staff Training and Development	8,178	13,448	9,692	3,756
Contractual Professional Services	336,115	283,115	73,216	209,899
Maintenance and Repair Services	980	13,480	156	13,324
Communications	980	1,330	879	451
Miscellaneous	85,995	125,995	110,818	15,177
Capital Outlays	-	4,000	-	4,000
<i>Total Engineering Group</i>	<u>1,149,389</u>	<u>1,142,758</u>	<u>846,356</u>	<u>296,402</u>
<i>Information Technology</i>				
Contractual Professional Services	32,737	32,737	29,828	2,909
Maintenance and Repair Services	3,500	3,500	3,298	202
Capital Outlays	22,842	22,842	21,023	1,819
<i>Total Information Technology</i>	<u>59,079</u>	<u>59,079</u>	<u>54,149</u>	<u>4,930</u>
<i>Wastewater Collection</i>				
Salaries	2,389,203	2,319,403	2,242,715	76,688
Fringe Benefits	951,385	895,260	882,247	13,013
Special Fringe Benefits	12,850	12,850	2,307	10,543
Operating Supplies	349,143	349,143	270,144	78,999
Routine Business	1,300	1,300	444	856
Board Approved Travel	28,822	2,766	1,489	1,277
Staff Training and Development	76,246	72,246	31,362	40,884
Contractual Professional Services	29,100	29,100	17,848	11,252
Maintenance and Repair Services	568,500	18,500	5,844	12,656
Emergency Repair Services	75,000	-	-	-
Communications	13,900	13,900	4,349	9,551
Public Utility Services	14,828,976	17,309,362	17,182,214	127,148
Rentals	10,749	10,749	4,241	6,508
Miscellaneous	191,674	333,527	304,469	29,058
Capital Outlays	201,898	201,898	58,878	143,020
Construction and Improvements	40,000	-	-	-
Debt Service	3,631,524	3,631,524	3,333,057	298,467
<i>Total Wastewater Collection</i>	<u>23,400,270</u>	<u>25,201,528</u>	<u>24,341,608</u>	<u>859,920</u>
<i>Western Regional</i>				
Salaries	1,088,840	1,211,140	1,181,081	30,059
Fringe Benefits	393,551	432,551	421,349	11,202
Special Fringe Benefits	1,200	3,875	2,720	1,155
Post Employment Services	2,000	500	-	500
Pre-Employment Services	900	-	-	-
Operating Supplies	425,603	428,341	360,771	67,570
Routine Business	1,200	1,638	1,174	464
Board Approved Travel	6,689	838	-	838
Staff Training and Development	4,969	4,969	1,988	2,981
Contractual Professional Services	128,331	128,331	37,055	91,276
Maintenance and Repair Services	184,325	234,225	175,513	58,712

MONTGOMERY COUNTY , OHIO

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

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Western Regional</i>				
Communications	8,200	8,200	4,346	3,854
Public Utility Services	1,699,712	1,699,712	1,481,859	217,853
Rentals	6,100	6,100	898	5,202
Miscellaneous	94,470	82,063	69,435	12,628
Capital Outlays	25,000	25,000	22,009	2,991
Debt Service	734,416	1,245,316	1,124,857	120,459
<i>Total Western Regional</i>	<u>4,805,506</u>	<u>5,512,799</u>	<u>4,885,055</u>	<u>627,744</u>
<i>Eastern Regional</i>				
Salaries	811,643	846,643	813,001	33,642
Fringe Benefits	327,985	326,985	311,497	15,488
Special Fringe Benefits	4,524	5,637	5,376	261
Post Employment Services	2,200	600	-	600
Pre-Employment Services	200	-	-	-
Operating Supplies	305,260	305,260	205,995	99,265
Routine Business	975	975	200	775
Board Approved Travel	6,738	875	-	875
Staff Training and Development	5,368	5,368	1,975	3,393
Contractual Professional Services	125,355	87,855	20,537	67,318
Maintenance and Repair Services	187,429	187,429	99,126	88,303
Communications	8,331	8,331	3,693	4,638
Public Utility Services	1,028,417	1,066,367	915,418	150,949
Rentals	6,000	6,000	772	5,228
Miscellaneous	58,996	55,144	48,974	6,170
Debt Service	202,170	206,975	206,304	671
<i>Total Eastern Regional</i>	<u>3,081,591</u>	<u>3,110,444</u>	<u>2,632,868</u>	<u>477,576</u>
SA-16 USDA Phillipsburg Swr Proj Loan				
<i>Auditor - Debt Service Administration</i>				
Debt Service	85,650	85,650	85,520	130
<i>Total Auditor - Debt Service Administration</i>	<u>85,650</u>	<u>85,650</u>	<u>85,520</u>	<u>130</u>
2008 Caylor Rd Sewer Bonds				
<i>Auditor-Debt Service Administration For</i>				
<i>Treasurer-held Internal Borrowing</i>				
Debt Service	76,220	76,220	76,220	-
<i>Total Auditor - Debt Service Administration</i>	<u>76,220</u>	<u>76,220</u>	<u>76,220</u>	<u>-</u>
<i>Total Expenses</i>	<u>42,324,325</u>	<u>44,555,130</u>	<u>40,237,583</u>	<u>4,317,547</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>11,867,946</u>	<u>9,760,919</u>	<u>15,111,578</u>	<u>5,350,659</u>
Other Financing Sources And Uses:				
Transfers out	(6,145,608)	(6,145,608)	(5,953,458)	192,150
<i>Total Other Financing Sources And Uses</i>	<u>(6,145,608)</u>	<u>(6,145,608)</u>	<u>(5,953,458)</u>	<u>192,150</u>
<i>Net Change in Fund Balance</i>	5,722,338	3,615,311	9,158,120	5,542,809
<i>Fund Balance at Beginning of Year</i>	21,925,854	21,925,854	21,925,854	-
<i>Prior Year Encumbrances Appropriated</i>	4,988,677	4,988,677	4,988,677	-
<i>Fund Balance At End Of Year</i>	<u>\$ 32,636,869</u>	<u>\$ 30,529,842</u>	<u>\$ 36,072,651</u>	<u>\$ 5,542,809</u>

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 48,662,445	\$ 48,662,445	\$ 47,501,978	\$ (1,160,467)
Other Revenues	282,498	362,550	382,711	20,161
<i>Total Revenues</i>	<u>48,944,943</u>	<u>49,024,995</u>	<u>47,884,689</u>	<u>(1,140,306)</u>
Expenses:				
Water Operations				
<i>Administration</i>				
Salaries	259,267	223,458	188,831	34,627
Fringe Benefits	80,554	76,054	57,248	18,806
Special Fringe Benefits	11,270	11,045	8,708	2,337
Post Employment Services	5,036	6,536	4,584	1,952
Pre-Employment Services	3,405	3,905	2,268	1,637
Operating Supplies	15,101	16,101	10,886	5,215
Routine Business	8,427	8,427	1,580	6,847
Board Approved Travel	23,340	1,608	894	714
Staff Training and Development	64,423	31,434	17,523	13,911
Contractual Professional Services	24,832	24,832	20,889	3,943
Maintenance and Repair Services	1,193	1,193	189	1,004
Communications	22,950	22,950	16,216	6,734
Rentals	4,509	4,509	1,933	2,576
Miscellaneous	1,215	7,215	1,139	6,076
Interfund Agreements	72,678	86,748	86,445	303
<i>Total Administration</i>	<u>598,200</u>	<u>526,015</u>	<u>419,333</u>	<u>106,682</u>
<i>Financial Services</i>				
Salaries	240,449	240,449	227,320	13,129
Fringe Benefits	87,685	92,185	88,707	3,478
Special Fringe Benefits	2,684	2,684	1,599	1,085
Operating Supplies	9,370	9,370	8,256	1,114
Routine Business	755	755	269	486
Board Approved Travel	12,880	860	645	215
Staff Training and Development	22,761	22,761	11,318	11,443
Contractual Professional Services	155,200	155,200	92,244	62,956
Maintenance and Repair Services	69	69	-	69
Communications	4,680	4,680	1,666	3,014
Insurance	172,500	172,500	126,740	45,760
Rentals	3,200	4,956	3,356	1,600
Miscellaneous	232,675	199,098	181,677	17,421
Debt Service	10,000	10,000	1	9,999
<i>Total Financial Services</i>	<u>954,908</u>	<u>915,567</u>	<u>743,798</u>	<u>171,769</u>
<i>Laboratory</i>				
Salaries	381,477	381,477	373,984	7,493
Fringe Benefits	154,412	154,412	150,037	4,375
Special Fringe Benefits	600	1,575	834	741
Post Employment Services	1,250	500	-	500
Pre-Employment Services	200	-	-	-
Operating Supplies	78,954	80,779	52,734	28,045
Routine Business	600	600	202	398
Board Approved Travel	3,250	150	-	150

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Laboratory</i>				
Staff Training and Development	2,156	2,156	61	2,095
Contractual Professional Services	73,445	73,445	16,943	56,502
Maintenance and Repair Services	20,390	20,390	8,767	11,623
Communications	2,098	2,098	1,316	782
Public Utility Services	940	940	-	940
Rentals	1,800	1,800	1,208	592
Miscellaneous	10,110	10,110	4,958	5,152
Capital Outlays	18,701	18,701	8,956	9,745
<i>Total Laboratory</i>	<u>750,383</u>	<u>749,133</u>	<u>620,000</u>	<u>129,133</u>
<i>Field Maintenance</i>				
Salaries	425,121	425,121	385,609	39,512
Fringe Benefits	131,201	131,201	126,966	4,235
Special Fringe Benefits	900	900	448	452
Post Employment Services	1,250	500	-	500
Pre-Employment Services	300	-	-	-
Operating Supplies	226,331	186,331	99,599	86,732
Routine Business	2,000	2,000	109	1,891
Board Approved Travel	8,737	3,561	1,335	2,226
Staff Training and Development	3,819	3,819	2,561	1,258
Contractual Professional Services	102,300	27,300	10,316	16,984
Maintenance and Repair Services	166,912	166,912	84,710	82,202
Public Utility Services	309,195	357,120	329,454	27,666
Capital Outlays	100,000	103,500	90,872	12,628
<i>Total Field Maintenance</i>	<u>1,478,066</u>	<u>1,408,265</u>	<u>1,131,979</u>	<u>276,286</u>
<i>Fleet Services</i>				
Salaries	190,088	206,088	195,979	10,109
Fringe Benefits	84,971	84,971	77,910	7,061
Special Fringe Benefits	1,197	1,197	371	826
Operating Supplies	384,514	346,675	300,908	45,767
Routine Business	250	250	-	250
Board Approved Travel	656	-	-	-
Staff Training and Development	8,230	8,230	-	8,230
Contractual Professional Services	975	975	738	237
Maintenance and Repair Services	36,135	63,017	43,999	19,018
Communications	-	50	5	45
Rentals	1,600	1,600	510	1,090
Interfund Agreements	-	38,445	33,643	4,802
<i>Total Fleet Services</i>	<u>708,616</u>	<u>751,498</u>	<u>654,063</u>	<u>97,435</u>
<i>Facilities Services</i>				
Salaries	215,295	268,104	206,679	61,425
Fringe Benefits	106,843	106,843	94,277	12,566
Special Fringe Benefits	1,198	1,198	-	1,198
Operating Supplies	60,411	59,911	34,136	25,775
Routine Business	250	750	50	700
Board Approved Travel	804	148	-	148
Staff Training and Development	15,335	15,335	3,092	12,243
Contractual Professional Services	13,985	13,985	3,479	10,506
Maintenance and Repair Services	103,800	103,800	74,593	29,207
Communications	34,824	34,824	17,117	17,707

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Services</i>				
Public Utility Services	128,088	143,088	106,907	36,181
Rentals	920	1,826	1,082	744
Miscellaneous	-	50	2	48
Capital Outlays	14,700	14,700	3,608	11,092
<i>Total Facilities Services</i>	<u>696,453</u>	<u>764,562</u>	<u>545,022</u>	<u>219,540</u>
<i>Utility Management Services</i>				
Salaries	262,198	262,198	126,668	135,530
Fringe Benefits	98,710	98,710	63,376	35,334
Special Fringe Benefits	-	225	41	184
Operating Supplies	8,158	8,158	3,210	4,948
Routine Business	657	657	43	614
Board Approved Travel	7,458	51	-	51
Staff Training and Development	8,567	8,567	2,040	6,527
Contractual Professional Services	744,684	649,684	512,704	136,980
Maintenance and Repair Services	284,979	322,979	258,143	64,836
Communications	13,940	13,940	4,931	9,009
Interfund Agreements	35,874	35,874	17,769	18,105
Capital Outlays	104,091	104,091	84,118	19,973
<i>Total Utility Management Services</i>	<u>1,569,316</u>	<u>1,505,134</u>	<u>1,073,043</u>	<u>432,091</u>
<i>Customer Services</i>				
Salaries	488,351	461,351	424,336	37,015
Fringe Benefits	222,866	209,866	192,036	17,830
Special Fringe Benefits	3,264	3,264	182	3,082
Operating Supplies	144,818	147,755	107,398	40,357
Routine Business	265	265	-	265
Board Approved Travel	9,749	110	-	110
Staff Training and Development	2,512	2,512	-	2,512
Contractual Professional Services	163,112	164,112	98,666	65,446
Maintenance and Repair Services	5,136	5,136	1,474	3,662
Communications	21,050	21,050	15,039	6,011
Rentals	1,610	1,610	384	1,226
Miscellaneous	248,369	339,594	298,377	41,217
<i>Total Customer Services</i>	<u>1,311,102</u>	<u>1,356,625</u>	<u>1,137,892</u>	<u>218,733</u>
<i>Meter Services</i>				
Salaries	413,381	423,381	412,024	11,357
Fringe Benefits	154,169	182,169	155,941	26,228
Special Fringe Benefits	2,045	2,045	961	1,084
Operating Supplies	422,329	423,033	398,883	24,150
Routine Business	230	230	-	230
Board Approved Travel	3,616	-	-	-
Staff Training and Development	5,459	5,459	681	4,778
Contractual Professional Services	12,795	6,920	326	6,594
Maintenance and Repair Services	8,390	17,177	11,133	6,044
Communications	1,227	1,227	850	377
Rentals	897	897	354	543
Miscellaneous	12,018	12,018	9,321	2,697
Capital Outlays	11,748	11,748	8,858	2,890
<i>Total Meter Services</i>	<u>1,048,304</u>	<u>1,086,304</u>	<u>999,332</u>	<u>86,972</u>

MONTGOMERY COUNTY , OHIO

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

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineering Group</i>				
Salaries	524,951	524,951	473,596	51,355
Fringe Benefits	192,824	192,824	174,267	18,557
Special Fringe Benefits	1,979	1,979	759	1,220
Operating Supplies	5,202	7,027	4,336	2,691
Routine Business	1,071	1,071	347	724
Board Approved Travel	20,400	-	-	-
Staff Training and Development	8,497	13,047	8,504	4,543
Contractual Professional Services	282,621	267,621	65,229	202,392
Maintenance and Repair Services	1,020	1,020	162	858
Communications	1,020	1,020	349	671
Miscellaneous	89,505	89,505	44,785	44,720
Capital Outlays	-	4,000	-	4,000
<i>Total Engineering Group</i>	<u>1,129,090</u>	<u>1,104,065</u>	<u>772,334</u>	<u>331,731</u>
<i>Information Technology</i>				
Contractual Professional Services	28,931	28,931	26,378	2,553
Maintenance and Repair Services	3,104	3,104	2,925	179
Capital Outlays	20,255	20,255	18,642	1,613
<i>Total Information Technology</i>	<u>52,290</u>	<u>52,290</u>	<u>47,945</u>	<u>4,345</u>
<i>Water Distribution</i>				
Salaries	2,285,203	2,269,203	2,145,485	123,718
Fringe Benefits	890,989	875,989	817,467	58,522
Special Fringe Benefits	16,855	16,855	4,553	12,302
Operating Supplies	839,300	842,075	672,484	169,591
Routine Business	1,300	1,300	444	856
Board Approved Travel	27,422	2,337	1,489	848
Staff Training and Development	59,491	69,491	38,676	30,815
Contractual Professional Services	29,400	29,400	17,924	11,476
Maintenance and Repair Services	2,379,819	2,445,887	2,310,877	135,010
Emergency Repair Services	30,000	-	-	-
Communications	13,900	13,900	4,331	9,569
Public Utility Services	24,251,504	24,775,142	24,595,122	180,020
Rentals	10,749	10,749	4,241	6,508
Miscellaneous	187,066	341,405	291,654	49,751
Capital Outlays	170,398	84,898	43,608	41,290
Construction and Improvements	40,000	-	-	-
Debt Service	1,919,897	1,919,897	1,564,126	355,771
<i>Total Water Distribution</i>	<u>33,153,293</u>	<u>33,698,528</u>	<u>32,512,481</u>	<u>1,186,047</u>
<i>Total Expenses</i>	<u>43,450,021</u>	<u>43,917,986</u>	<u>40,657,222</u>	<u>3,260,764</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>5,494,922</u>	<u>5,107,009</u>	<u>7,227,467</u>	<u>2,120,458</u>
Other Financing Sources And Uses:				
Transfers out	(5,283,535)	(4,815,570)	(4,754,415)	61,155
<i>Total Other Financing Sources And Uses</i>	<u>(5,283,535)</u>	<u>(4,815,570)</u>	<u>(4,754,415)</u>	<u>61,155</u>
<i>Net Change in Fund Balance</i>	211,387	291,439	2,473,052	2,181,613
<i>Fund Balance at Beginning of Year</i>	19,418,757	19,418,757	19,418,757	-
<i>Prior Year Encumbrances Appropriated</i>	2,935,765	2,935,765	2,935,765	-
<i>Fund Balance At End Of Year</i>	<u>\$ 22,565,909</u>	<u>\$ 22,645,961</u>	<u>\$ 24,827,574</u>	<u>\$ 2,181,613</u>

MONTGOMERY COUNTY, OHIO

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

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 22,719,753	\$ 22,719,753	\$ 28,842,550	\$ 6,122,797
Other Revenues	4,000	4,000	758,682	754,682
<i>Total Revenues</i>	<u>22,723,753</u>	<u>22,723,753</u>	<u>29,601,232</u>	<u>6,877,479</u>
Expenses:				
Solid Waste Management				
<i>Solid Waste Administration</i>				
Salaries	218,495	213,495	172,917	40,578
Fringe Benefits	65,733	52,733	49,989	2,744
Special Fringe Benefits	7,050	6,850	155	6,695
Post Employment Services	3,164	4,172	3,365	807
Pre-Employment Services	1,878	1,878	1,291	587
Operating Supplies	4,622	14,022	12,097	1,925
Routine Business	2,482	2,482	603	1,879
Board Approved Travel	12,267	3,956	3,452	504
Staff Training and Development	6,100	6,100	3,234	2,866
Contractual Professional Services	47,809	33,709	23,373	10,336
Maintenance and Repair Services	2,300	3,200	-	3,200
Communications	11,300	11,300	4,177	7,123
Rentals	3,000	3,000	-	3,000
Miscellaneous	979,078	1,015,149	970,653	44,496
Interfund Agreements	44,132	57,132	57,038	94
Tax Settlement Fees and Expenses	60,000	73,000	65,458	7,542
Capital Outlays	7,197	7,197	2,300	4,897
Debt Service	8,000	8,000	3,150	4,850
<i>Total Solid Waste Administration</i>	<u>1,484,607</u>	<u>1,517,375</u>	<u>1,373,252</u>	<u>144,123</u>
<i>Solid Waste Financial & Customer Service</i>				
Salaries	120,816	125,816	121,025	4,791
Fringe Benefits	43,571	47,371	43,391	3,980
Special Fringe Benefits	1,550	1,550	300	1,250
Operating Supplies	10,200	6,900	1,194	5,706
Routine Business	300	300	-	300
Board Approved Travel	6,535	885	-	885
Staff Training and Development	2,000	1,000	-	1,000
Contractual Professional Services	24,700	39,700	33,172	6,528
Maintenance and Repair Services	1,100	1,100	-	1,100
Communications	3,000	3,000	348	2,652
Rentals	6,000	6,000	-	6,000
Miscellaneous	6,300	6,300	3,312	2,988
<i>Total Solid Waste Financial & Customer Service</i>	<u>226,072</u>	<u>239,922</u>	<u>202,742</u>	<u>37,180</u>
<i>Solid Waste Utility Management Services</i>				
Salaries	78,625	40,125	35,883	4,242
Fringe Benefits	25,731	19,431	14,670	4,761
Special Fringe Benefits	-	200	20	180
Operating Supplies	200	200	-	200
Routine Business	72	72	-	72
Staff Training and Development	1,940	1,940	-	1,940
Contractual Professional Services	158,840	239,463	236,131	3,332

MONTGOMERY COUNTY , OHIO

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

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Solid Waste Utility Management Services</i>				
Maintenance and Repair Services	39,900	35,900	32,010	3,890
Communications	-	4,000	2,272	1,728
Interfund Agreements	17,500	17,500	8,668	8,832
Capital Outlays	10,200	30,585	24,154	6,431
<i>Total Solid Waste Utility Management Services</i>	<u>333,008</u>	<u>389,416</u>	<u>353,808</u>	<u>35,608</u>
<i>Solid Waste Fleet Services</i>				
Salaries	439,632	439,632	422,457	17,175
Fringe Benefits	182,429	207,929	188,994	18,935
Special Fringe Benefits	1,778	1,778	613	1,165
Operating Supplies	1,135,689	1,129,689	936,493	193,196
Routine Business	427	427	-	427
Board Approved Travel	1,728	-	-	-
Staff Training and Development	15,713	713	-	713
Contractual Professional Services	13,938	13,938	5,553	8,385
Maintenance and Repair Services	156,291	173,624	151,833	21,791
Communications	948	948	330	618
Capital Outlays	2,400	2,400	-	2,400
<i>Total Solid Waste Fleet Services</i>	<u>1,950,973</u>	<u>1,971,078</u>	<u>1,706,273</u>	<u>264,805</u>
<i>Solid Waste Facilities Services</i>				
Salaries	231,665	231,665	209,505	22,160
Fringe Benefits	88,706	78,706	71,804	6,902
Special Fringe Benefits	762	7,337	5,325	2,012
Operating Supplies	136,951	130,351	38,798	91,553
Routine Business	185	685	51	634
Board Approved Travel	4,812	100	-	100
Staff Training and Development	4,481	6,981	3,715	3,266
Contractual Professional Services	62,180	62,180	3,008	59,172
Maintenance and Repair Services	198,594	198,094	113,960	84,134
Communications	3,159	3,159	110	3,049
Public Utility Services	389,296	279,296	199,052	80,244
Rentals	34,903	34,903	22,364	12,539
Miscellaneous	1,010	1,010	405	605
<i>Total Solid Waste Facilities Services</i>	<u>1,156,704</u>	<u>1,034,467</u>	<u>668,097</u>	<u>366,370</u>
<i>South Transfer Station Operations</i>				
Salaries	3,138,325	3,369,734	3,299,245	70,489
Fringe Benefits	1,248,868	1,330,421	1,306,633	23,788
Special Fringe Benefits	11,800	15,100	12,191	2,909
Operating Supplies	144,944	172,894	156,432	16,462
Routine Business	1,350	3,350	1,568	1,782
Board Approved Travel	46,050	400	-	400
Staff Training and Development	10,250	21,300	17,955	3,345
Contractual Professional Services	598,467	395,346	309,053	86,293
Maintenance and Repair Services	6,775	12,852	8,308	4,544
Communications	60,704	32,704	25,983	6,721
Insurance	110,000	110,000	97,131	12,869
Public Utility Services	9,699,743	12,396,743	11,760,371	636,372
Rentals	6,000	6,000	4,760	1,240
Miscellaneous	90,179	90,179	45,614	44,565
Capital Outlays	124,723	114,723	102,327	12,396

MONTGOMERY COUNTY , OHIO

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

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total South Transfer Station Operations</i>	15,298,178	18,071,746	17,147,571	924,175
<i>Solid Waste - Undisbursed Fees</i>				
Intergovernmental	-	-	4,390,744	(4,390,744)
<i>Total Solid Waste - Undisbursed Fees</i>	-	-	4,390,744	(4,390,744)
2010 Solid Waste Revenue Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	378,325	378,325	343,934	34,391
<i>Total Auditor - Debt Service Administration</i>	378,325	378,325	343,934	34,391
<i>Total Expenses</i>	20,827,867	23,602,329	26,186,421	(2,584,092)
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	1,895,886	(878,576)	3,414,811	4,293,387
Other Financing Sources And Uses:				
Transfers in	823,281	823,281	1,839,307	1,016,026
Transfers out	(3,873,282)	(2,973,282)	(2,673,282)	300,000
<i>Total Other Financing Sources And Uses</i>	(3,050,001)	(2,150,001)	(833,975)	1,316,026
<i>Net Change in Fund Balance</i>	(1,154,115)	(3,028,577)	2,580,836	5,609,413
<i>Fund Balance at Beginning of Year</i>	13,931,919	13,931,919	14,363,593	431,674
<i>Prior Year Encumbrances Appropriated</i>	1,399,329	1,399,329	1,399,329	-
<i>Fund Balance At End Of Year</i>	\$ 14,177,133	\$ 12,302,671	\$ 18,343,758	\$ 6,041,087

MONTGOMERY COUNTY , OHIO

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

Parking Facilities - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,302,600	\$ 1,302,600	\$ 1,225,915	\$ (76,685)
Other Revenues	-	-	2,908	2,908
Total Revenues	1,302,600	1,302,600	1,228,823	(73,777)
Expenses:				
Parking Facilities				
<i>Parking Facilities</i>				
Salaries	77,036	78,136	78,050	86
Fringe Benefits	51,483	54,483	52,804	1,679
Special Fringe Benefits	12	192	132	60
Operating Supplies	10,044	10,044	7,083	2,961
Contractual Professional Services	40,103	33,403	32,860	543
Maintenance and Repair Services	72,913	70,833	55,132	15,701
Communications	3,400	3,400	3,133	267
Insurance	30,000	42,400	42,313	87
Public Utility Services	24,895	24,895	22,254	2,641
Miscellaneous	110,515	102,415	98,356	4,059
Capital Outlays	8,000	1,500	1,500	-
<i>Total Parking Facilities</i>	428,401	421,701	393,617	28,084
<i>Reibold Parking Facility</i>				
Salaries	19,029	19,029	18,854	175
Fringe Benefits	11,691	13,691	11,796	1,895
Operating Supplies	1,000	1,000	694	306
Contractual Professional Services	72,028	78,628	73,232	5,396
Maintenance and Repair Services	66,081	66,081	41,439	24,642
Communications	1,500	1,500	1,050	450
Insurance	3,000	17,000	16,804	196
Public Utility Services	17,243	17,243	15,169	2,074
Miscellaneous	67,400	51,500	50,923	577
<i>Total Reibold Parking Facility</i>	258,972	265,672	229,961	35,711
2010 Refunding - Parking Facility Bonds				
<i>Auditor - Debt Service Administration</i>				
Debt Service	38,350	303,850	303,850	-
<i>Total Auditor - Debt Service Administration</i>	38,350	303,850	303,850	-
Total Expenses	725,723	991,223	927,428	63,795
Excess (Deficiency) Of Revenues Over Expenses	576,877	311,377	301,395	(9,982)
Other Financing Sources And Uses:				
Advances out	(200,000)	(200,000)	(200,000)	-
Transfers in	38,350	303,850	303,850	-
Transfers out	(353,050)	(353,050)	(353,050)	-
Total Other Financing Sources And Uses	(514,700)	(249,200)	(249,200)	-
Net Change in Fund Balance	62,177	62,177	52,195	(9,982)
Fund Balance at Beginning of Year	760,931	760,931	760,931	-
Prior Year Encumbrances Appropriated	58,805	58,805	58,805	-
Fund Balance At End Of Year	\$ 881,913	\$ 881,913	\$ 871,931	\$ (9,982)

MONTGOMERY COUNTY, OHIO

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

Microsoft Dynamics 365 – The Microsoft Dynamics 365 Fund was established to account for the County's Microsoft Dynamics 365 operational cost. This fund bills County offices and agencies that utilize Microsoft Dynamics 365.

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

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

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

Family Medical Leave Act – This fund is to account for the administration of the County's Family Medical Leave Act (FMLA) Program. This fund bills County offices and agencies that participate in the FMLA Program

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

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2020

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services	Kronos Timekeeping Services	Information Technology
ASSETS:							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 303,864	\$ 411,872	\$ 270,108	\$ 80,980	\$ 106,313	\$ 337,178	\$ 2,124,454
Materials and Supplies Inventory	2,515	4,964	31,209	160,877			
Accounts Receivable	30,011	24,859	149,052	64,741			
Due from Other Funds	44,292	73,473	108,888	41,489	67,606		
Prepaid Items					22,000	38,777	26,608
Due from Other Governments	1,449						
<i>Total Current Assets</i>	<u>382,131</u>	<u>515,168</u>	<u>559,257</u>	<u>348,087</u>	<u>195,919</u>	<u>375,955</u>	<u>2,151,062</u>
Noncurrent Assets:							
Capital Assets:							
Furniture, Fixtures, and Equipment	159,741	80,839	148,039	24,252	19,734		97,569
Intangible Right To Use - Furniture, Fixtures, and Equipment		138,741					
Accumulated Depreciation / Amortization	(133,963)	(187,207)	(93,579)	(12,435)	(16,783)		(95,033)
<i>Total Noncurrent Assets</i>	<u>25,778</u>	<u>32,373</u>	<u>54,460</u>	<u>\$ 11,817</u>	<u>2,951</u>	<u>0</u>	<u>2,536</u>
<i>Total Assets</i>	<u>407,909</u>	<u>547,541</u>	<u>613,717</u>	<u>359,904</u>	<u>198,870</u>	<u>375,955</u>	<u>2,153,598</u>
LIABILITIES:							
Current Liabilities:							
Accounts Payable	79,815	43,955	35,197	56,888		22,753	
Accrued Wages and Benefits	9,566	10,314	9,315	15,315		5,232	62,713
Interfund Payable		249,243					
Due to Other Funds	5,188	243	262	322		721	4,288
Claims Payable							
Compensated Absences Payable	80,776	46,417	31,064				42,668
Leases Payable		28,488					
<i>Total Current Liabilities</i>	<u>175,345</u>	<u>378,660</u>	<u>75,838</u>	<u>72,525</u>	<u>0</u>	<u>28,706</u>	<u>109,669</u>
Noncurrent Liabilities:							
Claims Payable - net of current portion							
Compensated Absences Payable - net of current portion	1,797	5,453	9,082	34,389		26,564	228,868
Leases Payable-net of current portion		7,190					
<i>Total Noncurrent Liabilities</i>	<u>1,797</u>	<u>12,643</u>	<u>9,082</u>	<u>34,389</u>	<u>0</u>	<u>26,564</u>	<u>228,868</u>
<i>Total Liabilities</i>	<u>177,142</u>	<u>391,303</u>	<u>84,920</u>	<u>106,914</u>	<u>0</u>	<u>55,270</u>	<u>338,537</u>
NET POSITION:							
Net Investment in Capital Assets	25,778	(3,305)	54,460	11,817	2,951		2,536
Unrestricted (Deficit)	204,989	159,543	474,337	241,173	195,919	320,685	1,812,525
<i>Total Net Position</i>	<u>\$ 230,767</u>	<u>\$ 156,238</u>	<u>\$ 528,797</u>	<u>\$ 252,990</u>	<u>\$ 198,870</u>	<u>\$ 320,685</u>	<u>\$ 1,815,061</u>

Microsoft Dynamics 365	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Total
\$ 210,132	\$ 1,562,331 3,549 93 118,872	\$ 9,515,729 269 175,484	\$ 2,757,382 17,814 734,961	\$ 296,377	\$ 14,494,013 1,312,489 1,000,000	\$ 32,470,733 203,114 1,599,328 1,454,620 997,830 1,449
<u>210,132</u>	<u>1,684,845</u>	<u>9,691,482</u>	<u>3,510,157</u>	<u>296,377</u>	<u>16,806,502</u>	<u>36,727,074</u>
	1,380,309	24,800	24,800		6,755	1,966,838
	(1,341,039)	(24,800)	(24,800)		(6,755)	138,741 (1,936,394)
<u>0</u>	<u>39,270</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>169,185</u>
<u>210,132</u>	<u>1,724,115</u>	<u>9,691,482</u>	<u>3,510,157</u>	<u>296,377</u>	<u>16,806,502</u>	<u>36,896,259</u>
	124,772 7,968 6,972	61,227 13,861	107,226 13,861		1,064,016 9,554	1,595,849 166,308 249,243
	308 99,326	824 2,408,155	833 444,298	108	760 6,556,375 65,889	13,857 9,408,828 366,140 28,488
<u>7,968</u>	<u>231,378</u>	<u>2,484,067</u>	<u>566,218</u>	<u>1,745</u>	<u>7,696,594</u>	<u>11,828,713</u>
		7,130,323	1,315,816			8,446,139
48,989	20,968	42,306	42,306	5,541	6,042	472,305 7,190
<u>48,989</u>	<u>20,968</u>	<u>7,172,629</u>	<u>1,358,122</u>	<u>5,541</u>	<u>6,042</u>	<u>8,925,634</u>
<u>56,957</u>	<u>252,346</u>	<u>9,656,696</u>	<u>1,924,340</u>	<u>7,286</u>	<u>7,702,636</u>	<u>20,754,347</u>
	39,270					133,507
<u>153,175</u>	<u>1,432,499</u>	<u>34,786</u>	<u>1,585,817</u>	<u>289,091</u>	<u>9,103,866</u>	<u>16,008,405</u>
<u>\$ 153,175</u>	<u>\$ 1,471,769</u>	<u>\$ 34,786</u>	<u>\$ 1,585,817</u>	<u>\$ 289,091</u>	<u>\$ 9,103,866</u>	<u>\$ 16,141,912</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020

	Printing Services	Mailroom	Stockroom	Service Depot	Other Data Services	Kronos Timekeeping Services
OPERATING REVENUES:						
Charges for Services	\$ 1,025,747	\$ 1,567,084	\$ 3,111,339	\$ 693,806	\$ 113,416	\$ 620,517
Other	19,463	175	194,472			2,055
<i>Total Operating Revenues</i>	<u>1,045,210</u>	<u>1,567,259</u>	<u>3,305,811</u>	<u>693,806</u>	<u>113,416</u>	<u>622,572</u>
OPERATING EXPENSES:						
Personal Services	260,807	302,556	277,546	505,267		241,310
Contractual Services	198,360	109,704	1,599,429	72,529	99,013	251,467
Materials and Supplies	58,866	1,002,670	1,410,613	250,931		4,105
Utilities						
Claims						
Depreciation / Amortization	16,457	27,748	15,207	1,390	1,417	
Other	482,281	56,892	175,722	7,720		50,473
<i>Total Operating Expenses</i>	<u>1,016,771</u>	<u>1,499,570</u>	<u>3,478,517</u>	<u>837,837</u>	<u>100,430</u>	<u>547,355</u>
<i>Operating Income (Loss)</i>	<u>28,439</u>	<u>67,689</u>	<u>(172,706)</u>	<u>(144,031)</u>	<u>12,986</u>	<u>75,217</u>
NON-OPERATING REVENUES (EXPENSES):						
Other Non-Operating Revenues						
<i>Income (Loss) Before Contributions and Transfers</i>	28,439	67,689	(172,706)	(144,031)	12,986	75,217
Transfers In			100,000	193,675		
<i>Change in Net Position</i>	28,439	67,689	(72,706)	49,644	12,986	75,217
<i>Net Position (Deficit) at Beginning of Year</i>	<u>202,328</u>	<u>88,549</u>	<u>601,503</u>	<u>203,346</u>	<u>185,884</u>	<u>245,468</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 230,767</u>	<u>\$ 156,238</u>	<u>\$ 528,797</u>	<u>\$ 252,990</u>	<u>\$ 198,870</u>	<u>\$ 320,685</u>

Information Technology	Microsoft Dynamics 365	Telecommunications	Workers' Compensation Risk Management	Property/Casualty Risk Management	Family Medical Leave Act	Healthcare - Self Insurance	Total
\$ 4,137,362	\$ 785,975	\$ 1,574,371	\$ 2,190,079	\$ 2,561,661	\$ 297,479	\$ 56,249,638	\$ 74,928,474
			19,665	46,962		4,077,624	4,360,416
4,137,362	785,975	1,574,371	2,209,744	2,608,623	297,479	60,327,262	79,288,890
3,245,845	273,003	405,071	357,580	353,883	93,590	9,889,229	16,205,687
217,327	517,422	30,808	577,203	1,257,999	97,305	2,832,257	7,860,823
52,904		1,518	2,055	2,084	1,216	2,010	2,788,972
		1,031,468					1,031,468
			2,569,440	1,638,047		47,647,677	51,855,164
7,607		27,720				113	97,659
320,168		24,324	76,490	52,295	36,438	82,959	1,365,762
3,843,851	790,425	1,520,909	3,582,768	3,304,308	228,549	60,454,245	81,205,535
293,511	(4,450)	53,462	(1,373,024)	(695,685)	68,930	(126,983)	(1,916,645)
				1,197,638			1,197,638
293,511	(4,450)	53,462	(1,373,024)	501,953	68,930	(126,983)	(719,007)
							293,675
293,511	(4,450)	53,462	(1,373,024)	501,953	68,930	(126,983)	(425,332)
1,521,550	157,625	1,418,307	1,407,810	1,083,864	220,161	9,230,849	16,567,244
\$ 1,815,061	\$ 153,175	\$ 1,471,769	\$ 34,786	\$ 1,585,817	\$ 289,091	\$ 9,103,866	\$ 16,141,912

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	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	\$ 130,700	\$ 91,640	\$ 11,369	\$ 144,899	\$ 1,788
Cash receipts from interfund services provided	878,292	1,452,334	3,069,950	520,655	113,337
Cash payments to employees for services	(196,716)	(229,696)	(212,671)	(395,619)	
Cash payments to suppliers for goods and services	(160,089)	(1,148,427)	(2,823,831)	(397,920)	(95,417)
Cash payments for insurance claims					
Cash payments for interfund services used	(133,683)	(136,254)	(246,623)	(156,892)	(830)
Other operating cash receipts	4,624	175	227,009		
Other non operating cash receipts					
Cash from other sources					
Other cash payments	(465,276)	(56,724)	(175,722)	(12,726)	
<i>Net cash provided by (used for) operating activities</i>	<u>57,852</u>	<u>(26,952)</u>	<u>(150,519)</u>	<u>(297,603)</u>	<u>18,878</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds			100,000	193,675	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>193,675</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases		(28,059)			
Acquisition and construction of capital assets			(25,166)		
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>0</u>	<u>(28,059)</u>	<u>(25,166)</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	57,852	(55,011)	(75,685)	(103,928)	18,878
Cash and cash equivalents at beginning of year	246,012	466,883	345,793	184,908	87,435
Cash and cash equivalents at end of year	<u>\$ 303,864</u>	<u>\$ 411,872</u>	<u>\$ 270,108</u>	<u>\$ 80,980</u>	<u>\$ 106,313</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>					
Operating income (loss)	\$ 28,439	\$ 67,689	\$ (172,706)	\$ (144,031)	\$ 12,986
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>					
Depreciation / Amortization	16,457	27,748	15,207	1,390	1,417
Miscellaneous nonoperating income (expense)					
(Increase) decrease in accounts receivable	(21,667)	(23,893)	31,174	(38,970)	
(Increase) decrease in due from other funds	(8,478)	783	(28,657)	10,718	1,709
(Increase) decrease in due from other governments	(1,449)				
(Increase) decrease in inventory of supplies	(406)	(1,650)	41,430	(131,254)	
(Increase) decrease in prepaid expenses					4,372
Increase (decrease) in accounts payable	31,714	(105,854)	(46,990)	9,602	(1,606)
Increase (decrease) in due to other funds	4,702	(275)	(268)	(5,112)	
Increase (decrease) in due to other governments					
Increase (decrease) in accrued wages and benefits	(530)	(815)	(632)	(5,398)	
Increase (decrease) in insurance claims payable					
Increase (decrease) in compensated absences	9,070	9,315	10,923	5,452	
<i>Total adjustments</i>	<u>29,413</u>	<u>(94,641)</u>	<u>22,187</u>	<u>(153,572)</u>	<u>5,892</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 57,852</u>	<u>\$ (26,952)</u>	<u>\$ (150,519)</u>	<u>\$ (297,603)</u>	<u>\$ 18,878</u>
<i>Noncash investing, capital and financing activities:</i>					

During 2020, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

Kronos Timekeeping Services	Information Technology	Microsoft Dynamics 365	Telecom- munications	Workers' Compensation Risk Management	Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Totals
\$ 620,517	\$ 4,137,362	\$ 785,975	\$ 194,004	\$ 156,242	\$ (5,000)	\$ 25,989	\$ 8,682,009	\$ 9,433,640
(199,124)	(2,915,078)	(437,345)	(363,344)	2,037,687	2,566,661	271,490	47,610,146	65,436,515
(174,052)	(335,959)	(515,469)	(992,099)	(272,939)	(269,298)	(76,321)	(6,205,086)	(11,773,237)
				(567,932)	(2,014,958)	(61,088)	(2,744,795)	(12,032,036)
				(1,209,389)	(1,720,523)		(47,238,319)	(50,168,231)
(110,659)	(606,480)	(77,666)	(87,073)	(184,512)	(122,837)	(53,935)	(3,778,325)	(5,695,769)
2,055					37,894		2,670,557	2,942,314
					1,197,638			1,197,638
				19,446				19,446
(33,814)		229,636	(18,032)	(77,243)	(53,124)	(38,403)	(87,849)	(789,277)
<u>104,923</u>	<u>279,845</u>	<u>(14,869)</u>	<u>105,565</u>	<u>(98,640)</u>	<u>(383,547)</u>	<u>67,732</u>	<u>(1,091,662)</u>	<u>(1,428,997)</u>
								293,675
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>293,675</u>
								(28,059)
								(25,166)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(53,225)</u>
104,923	279,845	(14,869)	105,565	(98,640)	(383,547)	67,732	(1,091,662)	(1,188,547)
232,255	1,844,609	225,001	1,456,766	9,614,369	3,140,929	228,645	15,585,675	33,659,280
<u>\$ 337,178</u>	<u>\$ 2,124,454</u>	<u>\$ 210,132</u>	<u>\$ 1,562,331</u>	<u>\$ 9,515,729</u>	<u>\$ 2,757,382</u>	<u>\$ 296,377</u>	<u>\$ 14,494,013</u>	<u>\$ 32,470,733</u>
\$ 75,217	\$ 293,511	\$ (4,450)	\$ 53,462	\$ (1,373,024)	\$ (695,685)	\$ 68,930	\$ (126,983)	\$ (1,916,645)
	7,607		27,720				113	97,659
					1,197,638			1,197,638
			87	3,631	(9,068)		(364,550)	(423,256)
			(8,345)				(1,000,000)	(1,032,270)
								(1,449)
			2,302					(89,578)
(37)	31,259			(99,812)	(523,140)			(587,358)
20,505	(10,194)		35,006	(37,198)	(326,476)	(1,965)	188,529	(244,927)
407	1,471		(2,802)	155	199	108	(941)	(2,356)
				(193)				(193)
(3,793)	(89,423)	(8,133)	(12,954)	8,082	8,082	(3,181)	(17,156)	(125,851)
				1,371,375	(63,441)		209,119	1,517,053
12,624	45,614	(2,286)	11,089	28,344	28,344	3,840	20,207	182,536
<u>29,706</u>	<u>(13,666)</u>	<u>(10,419)</u>	<u>52,103</u>	<u>1,274,384</u>	<u>312,138</u>	<u>(1,198)</u>	<u>(964,679)</u>	<u>487,648</u>
<u>\$ 104,923</u>	<u>\$ 279,845</u>	<u>\$ (14,869)</u>	<u>\$ 105,565</u>	<u>\$ (98,640)</u>	<u>\$ (383,547)</u>	<u>\$ 67,732</u>	<u>\$ (1,091,662)</u>	<u>\$ (1,428,997)</u>

MONTGOMERY COUNTY , OHIO

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

Printing Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,305,000	\$ 1,305,000	\$ 1,008,992	\$ (296,008)
Other Revenues	-	-	4,624	4,624
<i>Total Revenues</i>	<u>1,305,000</u>	<u>1,305,000</u>	<u>1,013,616</u>	<u>(291,384)</u>
Expenses:				
<i>Printing Services</i>				
Salaries	186,269	186,269	170,258	16,011
Fringe Benefits	89,066	89,066	81,769	7,297
Special Fringe Benefits	-	250	240	10
Operating Supplies	68,484	83,634	83,446	188
Board Approved Travel	1,200	-	-	-
Contractual Professional Services	193,489	227,489	223,731	3,758
Maintenance and Repair Services	2,000	2,000	2,000	-
Communications	3,515	4,315	3,282	1,033
Insurance	900	900	790	110
Rentals	674,265	625,265	521,778	103,487
Capital Outlays	19,000	5,000	-	5,000
Debt Service	34,000	34,000	29,851	4,149
<i>Total Expenses</i>	<u>1,272,188</u>	<u>1,258,188</u>	<u>1,117,145</u>	<u>141,043</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>32,812</u>	<u>46,812</u>	<u>(103,529)</u>	<u>(150,341)</u>
<i>Fund Balance at Beginning of Year</i>	206,934	206,934	206,934	-
<i>Prior Year Encumbrances Appropriated</i>	39,081	39,081	39,081	-
<i>Fund Balance At End Of Year</i>	<u>\$ 278,827</u>	<u>\$ 292,827</u>	<u>\$ 142,486</u>	<u>\$ (150,341)</u>

MONTGOMERY COUNTY , OHIO

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

Mailroom - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,826,400	\$ 1,826,400	\$ 1,543,974	\$ (282,426)
Other Revenues	-	-	175	175
<i>Total Revenues</i>	<u>1,826,400</u>	<u>1,826,400</u>	<u>1,544,149</u>	<u>(282,251)</u>
Expenses:				
<i>Mailroom Administration</i>				
Salaries	182,108	199,108	198,511	597
Fringe Benefits	89,334	95,334	95,233	101
Special Fringe Benefits	312	862	565	297
Pre-Employment Services	600	600	-	600
Operating Supplies	1,321,185	1,335,177	1,195,457	139,720
Board Approved Travel	1,200	-	-	-
Contractual Professional Services	5,700	10,435	9,890	545
Maintenance and Repair Services	5,000	5,000	2,449	2,551
Communications	329,456	274,456	162,055	112,401
Insurance	5,000	5,000	1,151	3,849
Miscellaneous	68,860	54,571	54,571	-
Debt Service	34,000	30,212	30,212	-
<i>Total Expenses</i>	<u>2,042,755</u>	<u>2,010,755</u>	<u>1,750,094</u>	<u>260,661</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(216,355)</u>	<u>(184,355)</u>	<u>(205,945)</u>	<u>(21,590)</u>
<i>Fund Balance at Beginning of Year</i>	194,094	194,094	194,094	-
<i>Prior Year Encumbrances Appropriated</i>	272,796	272,796	272,796	-
<i>Fund Balance At End Of Year</i>	<u>\$ 250,535</u>	<u>\$ 282,535</u>	<u>\$ 260,945</u>	<u>\$ (21,590)</u>

MONTGOMERY COUNTY , OHIO

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

Stockroom - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,126,500	\$ 3,176,500	\$ 3,081,319	\$ (95,181)
Other Revenues	140,000	140,000	227,009	87,009
<i>Total Revenues</i>	<u>3,266,500</u>	<u>3,316,500</u>	<u>3,308,328</u>	<u>(8,172)</u>
Expenses:				
<i>Stockroom</i>				
Salaries	200,684	185,684	184,006	1,678
Fringe Benefits	88,539	85,539	83,093	2,446
Special Fringe Benefits	-	200	156	44
Operating Supplies	1,608,314	1,488,744	1,407,612	81,132
Staff Training and Development	20,000	100	100	-
Contractual Professional Services	1,407,678	1,647,796	1,628,721	19,075
Maintenance and Repair Services	67,397	35,453	31,540	3,913
Communications	5,150	1,750	1,722	28
Insurance	2,500	3,700	3,652	48
Miscellaneous	174,492	175,622	175,622	-
Capital Outlays	25,000	25,166	25,166	-
<i>Total Expenses</i>	<u>3,599,754</u>	<u>3,649,754</u>	<u>3,541,390</u>	<u>108,364</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(333,254)</u>	<u>(333,254)</u>	<u>(233,062)</u>	<u>100,192</u>
Other Financing Sources And Uses:				
Transfers in	-	-	100,000	100,000
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
<i>Net Change in Fund Balance</i>	<u>(333,254)</u>	<u>(333,254)</u>	<u>(133,062)</u>	<u>200,192</u>
<i>Fund Balance at Beginning of Year</i>	179,948	179,948	179,948	-
<i>Prior Year Encumbrances Appropriated</i>	165,838	165,838	165,838	-
<i>Fund Balance At End Of Year</i>	<u>\$ 12,532</u>	<u>\$ 12,532</u>	<u>\$ 212,724</u>	<u>\$ 200,192</u>

MONTGOMERY COUNTY , OHIO

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

Service Depot - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 806,243	\$ 849,983	\$ 665,554	\$ (184,429)
<i>Total Revenues</i>	<u>806,243</u>	<u>849,983</u>	<u>665,554</u>	<u>(184,429)</u>
Expenses:				
<i>Service Depot</i>				
Salaries	395,016	340,793	340,793	-
Fringe Benefits	191,575	162,733	162,730	3
Special Fringe Benefits	240	1,691	1,690	1
Pre-Employment Services	300	300	299	1
Operating Supplies	581,031	439,900	430,385	9,515
Staff Training and Development	5,500	1,263	1,263	-
Contractual Professional Services	10,200	24,568	24,568	-
Maintenance and Repair Services	37,540	40,863	40,832	31
Communications	8,660	9,781	9,780	1
Insurance	2,000	736	736	-
Public Utility Services	500	-	-	-
Rentals	12,800	11,464	11,463	1
Miscellaneous	200	-	-	-
<i>Total Expenses</i>	<u>1,245,562</u>	<u>1,034,092</u>	<u>1,024,539</u>	<u>9,553</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(439,319)</u>	<u>(184,109)</u>	<u>(358,985)</u>	<u>(174,876)</u>
Other Financing Sources And Uses:				
Transfers in	193,675	193,675	193,675	-
<i>Total Other Financing Sources And Uses</i>	<u>193,675</u>	<u>193,675</u>	<u>193,675</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(245,644)</u>	<u>9,566</u>	<u>(165,310)</u>	<u>(174,876)</u>
<i>Fund Balance at Beginning of Year</i>	135,489	135,489	135,489	-
<i>Prior Year Encumbrances Appropriated</i>	49,421	49,421	49,421	-
<i>Fund Balance At End Of Year</i>	<u>\$ (60,734)</u>	<u>\$ 194,476</u>	<u>\$ 19,600</u>	<u>\$ (174,876)</u>

MONTGOMERY COUNTY , OHIO

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

Other Data Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 99,168	\$ 99,168	\$ 115,125	\$ 15,957
<i>Total Revenues</i>	<u>99,168</u>	<u>99,168</u>	<u>115,125</u>	<u>15,957</u>
Expenses:				
<i>General Fund Operations</i>				
Contractual Professional Services	-	800	765	35
Maintenance and Repair Services	88,235	84,870	74,615	10,255
Communications	20,979	23,479	23,096	383
Insurance	-	65	65	-
<i>Total Expenses</i>	<u>109,214</u>	<u>109,214</u>	<u>98,541</u>	<u>10,673</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(10,046)</u>	<u>(10,046)</u>	<u>16,584</u>	<u>26,630</u>
<i>Fund Balance at Beginning of Year</i>	85,775	85,775	85,775	-
<i>Prior Year Encumbrances Appropriated</i>	1,659	1,659	1,659	-
<i>Fund Balance At End Of Year</i>	<u>\$ 77,388</u>	<u>\$ 77,388</u>	<u>\$ 104,018</u>	<u>\$ 26,630</u>

MONTGOMERY COUNTY , OHIO

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

Kronos Timekeeping Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Charges for Services	\$ 624,161	\$ 624,161	\$ 620,517	\$ (3,644)
Other Revenues	-	-	2,055	2,055
<i>Total Revenues</i>	<u>624,161</u>	<u>624,161</u>	<u>622,572</u>	<u>(1,589)</u>
Expenses:				
<i>Kronos Timekeeping Services</i>				
Staff Training and Development	11,214	11,214	2,215	8,999
<i>Total Kronos Timekeeping Services</i>	<u>11,214</u>	<u>11,214</u>	<u>2,215</u>	<u>8,999</u>
<i>Kronos Timekeeping Services</i>				
Salaries	256,639	256,639	171,935	84,704
Fringe Benefits	63,570	63,570	59,988	3,582
Special Fringe Benefits	1,640	1,640	556	1,084
Pre-Employment Services	200	200	-	200
Operating Supplies	4,700	4,700	1,429	3,271
Routine Business	1,800	1,800	64	1,736
Board Approved Travel	12,000	11,688	-	11,688
Staff Training and Development	16,000	16,000	4,691	11,309
Contractual Professional Services	77,525	77,525	48,746	28,779
Maintenance and Repair Services	213,800	213,800	200,063	13,737
Communications	2,200	2,200	806	1,394
Insurance	200	512	312	200
Rentals	8,456	8,456	8,088	368
Miscellaneous	46,408	46,408	16,533	29,875
Capital Outlays	16,200	16,200	3,974	12,226
<i>Total Kronos Timekeeping Services</i>	<u>721,338</u>	<u>721,338</u>	<u>517,185</u>	<u>204,153</u>
<i>Total Expenses</i>	<u>732,552</u>	<u>732,552</u>	<u>519,400</u>	<u>213,152</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(108,391)</u>	<u>(108,391)</u>	<u>103,172</u>	<u>211,563</u>
<i>Fund Balance at Beginning of Year</i>	217,539	217,539	217,539	-
<i>Prior Year Encumbrances Appropriated</i>	14,719	14,719	14,719	-
<i>Fund Balance At End Of Year</i>	<u>\$ 123,867</u>	<u>\$ 123,867</u>	<u>\$ 335,430</u>	<u>\$ 211,563</u>

MONTGOMERY COUNTY , OHIO

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

Information Technology Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 4,139,563	\$ 4,139,563	\$ 4,137,362	\$ (2,201)
Total Revenues	4,139,563	4,139,563	4,137,362	(2,201)
Expenses:				
<i>Information Technology Administration</i>				
Staff Training and Development	2,081	2,081	308	1,773
<i>Total Information Technology Administration</i>	<u>2,081</u>	<u>2,081</u>	<u>308</u>	<u>1,773</u>
<i>Information Technology Operations</i>				
Board Approved Travel	2,036	2,036	1,622	414
Staff Training and Development	2,980	2,980	692	2,288
Contractual Professional Services	526	526	-	526
<i>Total Information Technology Operations</i>	<u>5,542</u>	<u>5,542</u>	<u>2,314</u>	<u>3,228</u>
<i>Information Technology SharePoint</i>				
Maintenance and Repair Services	4,800	4,800	4,800	-
<i>Total Information Technology SharePoint</i>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	<u>-</u>
<i>Information Technology Administration</i>				
Salaries	629,316	629,316	503,042	126,274
Fringe Benefits	227,574	227,574	169,528	58,046
Special Fringe Benefits	2,160	2,160	1,626	534
Pre-Employment Services	300	300	125	175
Operating Supplies	5,200	5,200	605	4,595
Routine Business	4,500	4,500	960	3,540
Board Approved Travel	10,000	1,800	1,765	35
Staff Training and Development	24,900	4,195	3,110	1,085
Contractual Professional Services	28,925	19,063	10,644	8,419
Communications	1,118	2,418	2,351	67
Insurance	450	2,105	2,105	-
Miscellaneous	82,000	83,042	83,012	30
Interfund Agreements	-	34,770	34,653	117
Capital Outlays	2,000	2,000	1,622	378
<i>Total Information Technology Administration</i>	<u>1,018,443</u>	<u>1,018,443</u>	<u>815,148</u>	<u>203,295</u>
<i>Information Technology Operations</i>				
Salaries	2,317,849	2,317,849	1,975,164	342,685
Fringe Benefits	661,048	661,048	592,614	68,434
Special Fringe Benefits	23,942	23,942	6,658	17,284
Post Employment Services	120	120	-	120
Pre-Employment Services	1,532	1,532	961	571
Operating Supplies	44,125	44,125	43,027	1,098
Routine Business	8,900	8,900	3,394	5,506
Board Approved Travel	23,800	-	-	-
Staff Training and Development	73,180	62,674	37,896	24,778
Contractual Professional Services	81,300	74,300	14,528	59,772
Maintenance and Repair Services	83,800	83,800	49,948	33,852
Communications	4,374	14,880	4,763	10,117
Insurance	10	10	-	10
Rentals	23,170	48,970	46,965	2,005
Capital Outlays	111,532	116,532	115,651	881
<i>Total Information Technology Operations</i>	<u>3,458,682</u>	<u>3,458,682</u>	<u>2,891,569</u>	<u>567,113</u>

MONTGOMERY COUNTY , OHIO

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

Information Technology Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Information Technology SharePoint</i>				
Salaries	39,607	39,607	35,533	4,074
Fringe Benefits	11,833	11,833	6,353	5,480
Special Fringe Benefits	1,180	1,180	54	1,126
Pre-Employment Services	200	200	-	200
Operating Supplies	1,700	12,480	11,939	541
Routine Business	1,300	1,300	-	1,300
Board Approved Travel	9,200	-	-	-
Staff Training and Development	7,000	4,385	-	4,385
Contractual Professional Services	77,000	74,000	2,217	71,783
Maintenance and Repair Services	50,000	42,220	-	42,220
Communications	800	1,500	80	1,420
Rentals	1,696	12,811	12,443	368
<i>Total Information Technology SharePoint</i>	<u>201,516</u>	<u>201,516</u>	<u>68,619</u>	<u>132,897</u>
<i>Information Technology Licensing</i>				
Maintenance and Repair Services	-	103,359	97,730	5,629
<i>Total Information Technology Licensing</i>	<u>-</u>	<u>103,359</u>	<u>97,730</u>	<u>5,629</u>
<i>Total Expenses</i>	<u>4,691,064</u>	<u>4,794,423</u>	<u>3,880,488</u>	<u>913,935</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(551,501)</u>	<u>(654,860)</u>	<u>256,874</u>	<u>911,734</u>
Other Financing Sources And Uses:				
<i>Total Other Financing Sources And Uses</i>	-	-	-	-
<i>Fund Balance at Beginning of Year</i>	1,832,204	1,832,204	1,832,204	-
<i>Prior Year Encumbrances Appropriated</i>	12,422	12,422	12,422	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,293,125</u>	<u>\$ 1,189,766</u>	<u>\$ 2,101,500</u>	<u>\$ 911,734</u>

MONTGOMERY COUNTY , OHIO

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

Microsoft Dynamics 365 Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 265,550	\$ 1,015,550	\$ 785,975	\$ (229,575)
Other Revenues	-	265,549	229,636	(35,913)
<i>Total Revenues</i>	<u>265,550</u>	<u>1,281,099</u>	<u>1,015,611</u>	<u>(265,488)</u>
Expenses:				
<i>OMB Microsoft Dynamics 365</i>				
Salaries	182,186	180,986	175,355	5,631
Fringe Benefits	61,406	62,606	62,404	202
Special Fringe Benefits	168	368	348	20
Contractual Professional Services	-	697,200	517,422	179,778
<i>Total OMB Microsoft Dynamics 365</i>	<u>243,760</u>	<u>941,160</u>	<u>755,529</u>	<u>185,631</u>
<i>Auditor Microsoft Dynamics 365</i>				
Salaries	212,981	212,981	203,638	9,343
Fringe Benefits	74,358	74,358	71,313	3,045
<i>Total Auditor Microsoft Dynamics 365</i>	<u>287,339</u>	<u>287,339</u>	<u>274,951</u>	<u>12,388</u>
<i>Total Expenses</i>	<u>531,099</u>	<u>1,228,499</u>	<u>1,030,480</u>	<u>198,019</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(265,549)</u>	<u>52,600</u>	<u>(14,869)</u>	<u>(67,469)</u>
Other Financing Sources And Uses:				
Advances in	-	515,000	502,928	(12,072)
Advances out	-	(515,000)	(502,928)	12,072
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance at Beginning of Year</i>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
<i>Fund Balance At End Of Year</i>	<u>\$ (40,549)</u>	<u>\$ 277,600</u>	<u>\$ 210,131</u>	<u>\$ (67,469)</u>

MONTGOMERY COUNTY , OHIO

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

Telecommunications - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,620,000	\$ 1,620,000	\$ 1,566,113	\$ (53,887)
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,566,113</u>	<u>(53,887)</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	315,202	315,202	312,623	2,579
Fringe Benefits	94,925	94,925	90,886	4,039
Special Fringe Benefits	6,900	6,900	3,427	3,473
Operating Supplies	7,500	7,500	506	6,994
Routine Business	550	450	-	450
Board Approved Travel	3,900	3,900	-	3,900
Staff Training and Development	2,800	2,800	-	2,800
Contractual Professional Services	26,552	26,552	15,533	11,019
Maintenance and Repair Services	24,072	24,172	9,502	14,670
Communications	39,042	29,569	8,816	20,753
Insurance	4,942	4,942	1,290	3,652
Public Utility Services	1,222,677	1,222,677	1,157,994	64,683
Rentals	14,654	14,654	13,951	703
Capital Outlays	-	9,473	8,554	919
<i>Total Expenses</i>	<u>1,763,716</u>	<u>1,763,716</u>	<u>1,623,082</u>	<u>140,634</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(143,716)</u>	<u>(143,716)</u>	<u>(56,969)</u>	<u>86,747</u>
<i>Fund Balance at Beginning of Year</i>	1,326,592	1,326,592	1,326,592	-
<i>Prior Year Encumbrances Appropriated</i>	130,177	130,177	130,177	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,313,053</u>	<u>\$ 1,313,053</u>	<u>\$ 1,399,800</u>	<u>\$ 86,747</u>

MONTGOMERY COUNTY , OHIO

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

Workers' Compensation Risk Management - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Charges for Services	\$ 3,416,414	\$ 3,416,414	\$ 2,193,929	\$ (1,222,485)
Other Revenues	-	-	18,744	18,744
<i>Total Revenues</i>	<u>3,416,414</u>	<u>3,416,414</u>	<u>2,212,673</u>	<u>(1,203,741)</u>
Expenses:				
<i>Workers Compensation Administration</i>				
Salaries	203,563	243,563	234,985	8,578
Fringe Benefits	70,471	92,403	85,253	7,150
Special Fringe Benefits	1,455	1,455	916	539
Pre-Employment Services	125	275	189	86
Operating Supplies	3,061	3,061	2,348	713
Routine Business	1,350	1,350	379	971
Board Approved Travel	6,475	100	-	100
Staff Training and Development	20,343	7,611	3,875	3,736
Contractual Professional Services	311,202	322,027	291,080	30,947
Maintenance and Repair Services	2,400	26,800	25,930	870
Communications	4,925	4,925	4,618	307
Insurance	3,569,289	3,513,789	2,526,973	986,816
Rentals	700	700	618	82
Miscellaneous	142,000	112,300	65,004	47,296
Capital Outlays	3,992	10,992	8,580	2,412
<i>Total Expenses</i>	<u>4,341,351</u>	<u>4,341,351</u>	<u>3,250,748</u>	<u>1,090,603</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(924,937)</u>	<u>(924,937)</u>	<u>(1,038,075)</u>	<u>(113,138)</u>
<i>Fund Balance at Beginning of Year</i>	6,200,274	6,200,274	6,200,274	-
<i>Prior Year Encumbrances Appropriated</i>	924,936	924,936	924,936	-
<i>Fund Balance At End Of Year</i>	<u>\$ 6,200,273</u>	<u>\$ 6,200,273</u>	<u>\$ 6,087,135</u>	<u>\$ (113,138)</u>

MONTGOMERY COUNTY , OHIO

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

Property/Casualty Risk Management - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,134,314	\$ 3,134,314	\$ 2,561,661	\$ (572,653)
Other Revenues	43,000	75,895	1,235,532	1,159,637
<i>Total Revenues</i>	<u>3,177,314</u>	<u>3,210,209</u>	<u>3,797,193</u>	<u>586,984</u>
Expenses:				
<i>Property and Casualty</i>				
Salaries	203,563	243,563	231,987	11,576
Fringe Benefits	70,471	97,703	84,734	12,969
Special Fringe Benefits	1,455	1,455	736	719
Pre-Employment Services	125	355	269	86
Operating Supplies	5,061	4,981	2,377	2,604
Routine Business	1,350	1,350	379	971
Board Approved Travel	6,475	100	-	100
Staff Training and Development	20,343	7,611	3,875	3,736
Contractual Professional Services	946,248	901,573	310,867	590,706
Maintenance and Repair Services	2,400	26,800	25,930	870
Communications	4,925	5,925	5,098	827
Insurance	3,045,526	4,442,295	3,812,532	629,763
Rentals	700	700	498	202
Miscellaneous	98,000	94,895	41,005	53,890
Capital Outlays	3,992	10,992	8,580	2,412
<i>Total Expenses</i>	<u>4,410,634</u>	<u>5,840,298</u>	<u>4,528,867</u>	<u>1,311,431</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(1,233,320)</u>	<u>(2,630,089)</u>	<u>(731,674)</u>	<u>1,898,415</u>
<i>Fund Balance at Beginning of Year</i>	1,907,616	1,907,616	1,907,616	-
<i>Prior Year Encumbrances Appropriated</i>	1,233,321	1,233,321	1,233,321	-
<i>Fund Balance At End Of Year</i>	<u>\$ 1,907,617</u>	<u>\$ 510,848</u>	<u>\$ 2,409,263</u>	<u>\$ 1,898,415</u>

MONTGOMERY COUNTY , OHIO

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

Family Medical Leave Act - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 182,185	\$ 182,185	\$ 297,479	\$ 115,294
<i>Total Revenues</i>	<u>182,185</u>	<u>182,185</u>	<u>297,479</u>	<u>115,294</u>
Expenses:				
<i>Family Medical Leave Act</i>				
Salaries	58,946	68,375	65,998	2,377
Fringe Benefits	15,255	27,516	26,823	693
Special Fringe Benefits	300	300	110	190
Operating Supplies	2,700	1,607	1,216	391
Routine Business	550	50	-	50
Board Approved Travel	3,500	315	313	2
Staff Training and Development	3,050	863	863	-
Contractual Professional Services	104,277	102,512	98,412	4,100
Communications	50	50	-	50
Insurance	-	104	104	-
Miscellaneous	-	35,265	35,262	3
Capital Outlays	1,965	1,965	1,965	-
<i>Total Expenses</i>	<u>190,593</u>	<u>238,922</u>	<u>231,066</u>	<u>7,856</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(8,408)</u>	<u>(56,737)</u>	<u>66,413</u>	<u>123,150</u>
<i>Fund Balance at Beginning of Year</i>	222,771	222,771	222,771	-
<i>Prior Year Encumbrances Appropriated</i>	5,874	5,874	5,874	-
<i>Fund Balance At End Of Year</i>	<u>\$ 220,237</u>	<u>\$ 171,908</u>	<u>\$ 295,058</u>	<u>\$ 123,150</u>

MONTGOMERY COUNTY , OHIO

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

Healthcare Self Insurance - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 55,074,532	\$ 55,125,437	\$ 56,292,155	\$ 1,166,718
Other Revenues	2,200,000	2,200,000	2,670,557	470,557
<i>Total Revenues</i>	<u>57,274,532</u>	<u>57,325,437</u>	<u>58,962,712</u>	<u>1,637,275</u>
Expenses:				
<i>Anthem Benefits - Self Insurance</i>				
Insurance	48,348	48,348	-	48,348
<i>Total Anthem Benefits - Self Insurance</i>	<u>48,348</u>	<u>48,348</u>	<u>-</u>	<u>48,348</u>
<i>UMR- Self Insurance</i>				
Fringe Benefits	9,700,000	9,700,000	9,355,939	344,061
Contractual Professional Services	2,737,020	2,737,020	2,406,882	330,138
Insurance	51,944,388	55,396,038	52,879,189	2,516,849
Miscellaneous	20,000	20,000	15,122	4,878
<i>Total UMR- Self Insurance</i>	<u>64,401,408</u>	<u>67,853,058</u>	<u>64,657,132</u>	<u>3,195,926</u>
<i>UMR - Health Insurance Admin</i>				
Salaries	411,995	411,995	399,185	12,810
Fringe Benefits	108,686	132,686	129,855	2,831
Special Fringe Benefits	2,362	2,662	2,473	189
Operating Supplies	9,619	9,354	2,010	7,344
Routine Business	600	600	79	521
Board Approved Travel	10,150	9,850	-	9,850
Staff Training and Development	11,250	11,250	1,493	9,757
Contractual Professional Services	148,964	121,964	32,760	89,204
Communications	11,200	11,200	4,843	6,357
Insurance	800	800	-	800
Rentals	4,500	4,500	2,916	1,584
Miscellaneous	52,000	55,265	55,265	-
Capital Outlays	12,984	12,984	12,974	10
<i>Total UMR - Health Insurance Admin</i>	<u>785,110</u>	<u>785,110</u>	<u>643,853</u>	<u>141,257</u>
<i>Total Expenses</i>	<u>65,234,866</u>	<u>68,686,516</u>	<u>65,300,985</u>	<u>3,385,531</u>
<i>Excess (Deficiency) Of Revenues Over Expenses</i>	<u>(7,960,334)</u>	<u>(11,361,079)</u>	<u>(6,338,273)</u>	<u>5,022,806</u>
Other Financing Sources And Uses:				
Transfers in	-	-	2,540,275	2,540,275
Transfers out	-	(2,540,277)	(2,540,275)	2
<i>Total Other Financing Sources And Uses</i>	<u>-</u>	<u>(2,540,277)</u>	<u>-</u>	<u>2,540,277</u>
<i>Net Change in Fund Balance</i>	<u>(7,960,334)</u>	<u>(13,901,356)</u>	<u>(6,338,273)</u>	<u>7,563,083</u>
<i>Fund Balance at Beginning of Year</i>	12,226,733	12,226,733	12,226,733	-
<i>Prior Year Encumbrances Appropriated</i>	3,358,936	3,358,936	3,358,936	-
<i>Fund Balance At End Of Year</i>	<u>\$ 7,625,335</u>	<u>\$ 1,684,313</u>	<u>\$ 9,247,396</u>	<u>\$ 7,563,083</u>

MONTGOMERY COUNTY, OHIO

FIDUCIARY FUNDS / CUSTODIAL FUNDS

Fiduciary Funds

Fiduciary Fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Tax – This fund accounts for the collection and disbursement of property taxes, special assessments, and tax increment financing collected and distributed by the County.

Board of Health – This fund accounts for the collection and disbursement of various revenues by the county as fiscal agent for the benefit of the Board of Health.

Other Custodial – Miscellaneous fiscal agent funds, undivided state monies, fines collected and distributed through the courts and various other custodial funds are reported under this heading.

MONTGOMERY COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	Undivided Tax	Board of Health	Other Custodial	Totals
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 37,557,282	\$ 11,419,107	\$ 7,569,445	\$ 56,545,834
Cash and Cash Equivalents in Segregated			3,506,056	3,506,056
Taxes Receivable	816,094,377			816,094,377
Revenue in Lieu of Taxes Receivable	21,196,553			21,196,553
Due from Other Governments		234,808	24,626,325	24,861,133
Special Assessments Receivable	109,056,966			109,056,966
<i>Total Current Assets</i>	<u>983,905,178</u>	<u>11,653,915</u>	<u>35,701,826</u>	<u>1,031,260,919</u>
<i>Total Assets</i>	<u>983,905,178</u>	<u>11,653,915</u>	<u>35,701,826</u>	<u>1,031,260,919</u>
Current Liabilities:				
Accounts Payable			1,266,427	1,266,427
Due to Other Governments	37,557,282	193,133	28,749,511	66,499,926
Payroll Withholdings		195,482		195,482
<i>Total Current Liabilities</i>	<u>37,557,282</u>	<u>388,615</u>	<u>30,015,938</u>	<u>67,961,835</u>
<i>Total Liabilities</i>	<u>37,557,282</u>	<u>388,615</u>	<u>30,015,938</u>	<u>67,961,835</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	700,757,522			700,757,522
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	21,196,553			21,196,553
<i>Total Deferred Inflows of Resources</i>	<u>721,954,075</u>	<u>0</u>	<u>0</u>	<u>721,954,075</u>
NET POSITION:				
Restricted for Individuals, Organizations, and Other Governments	224,393,821	11,265,300	5,685,888	241,345,009
<i>Total Net Position</i>	<u>\$ 224,393,821</u>	<u>\$ 11,265,300</u>	<u>\$ 5,685,888</u>	<u>\$ 241,345,009</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2020

	Undivided Tax	Board of Health	Other Custodial	Totals
ADDITIONS:				
Intergovernmental	\$	\$	\$ 90,956,837	\$ 90,956,837
Amounts Received as Fiscal Agent		40,278,946	29,994,530	70,273,476
Licenses and Permits and Fees for Other Governments			94,249,545	94,249,545
Fines and Forfeitures for Other Governments			4,222,506	4,222,506
Property Tax Collections for Other Governments	424,693,383			424,693,383
Special Assessment Collections for Other Governments	49,790,334			49,790,334
Contributions from Individuals			5,067,699	5,067,699
Amounts Received for Others			546,576	546,576
Miscellaneous	21,749,769		291,612	22,041,381
<i>Total Additions</i>	<u>496,233,486</u>	<u>40,278,946</u>	<u>225,329,305</u>	<u>761,841,737</u>
DEDUCTIONS:				
Distributions as Fiscal Agent		40,047,918	29,702,847	69,750,765
Distributions of State Funds to Other Governments			81,948,713	81,948,713
Distributions of the State of Ohio			96,918,537	96,918,537
Fines and Forfeitures Distribution to Other Governments			201,664	201,664
Property Tax Distributions to Other Governments	423,211,159			423,211,159
Special Assessment Distributions to Other Governments	16,559,961			16,559,961
Distributions to Other Governments			9,022,307	9,022,307
Distributions to Individuals			7,093,493	7,093,493
TIF Disbursements to Other Governments	21,654,291			21,654,291
Miscellaneous			148,591	148,591
<i>Total Deductions</i>	<u>461,425,411</u>	<u>40,047,918</u>	<u>225,036,152</u>	<u>726,509,481</u>
<i>Changes in Net Position</i>	<u>34,808,075</u>	<u>231,028</u>	<u>293,153</u>	<u>35,332,256</u>
<i>Net Position at Beginning of Year as Restated</i>	<u>189,585,746</u>	<u>11,034,272</u>	<u>5,392,735</u>	<u>206,012,753</u>
<i>Net Position at End of Year</i>	<u>\$ 224,393,821</u>	<u>\$ 11,265,300</u>	<u>\$ 5,685,888</u>	<u>\$ 241,345,009</u>



Statistical Section

MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Pages

Financial Trends

272-283

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

284-289

These schedules contain information to help the reader assess the County's most significant local revenue sources.

Debt Capacity

290-294

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

295-297

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

298-302

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)*

	2011	2012	2013	2014
<i>Governmental activities</i>				
Net investment in capital assets	\$ 491,258,673	\$ 493,347,997	\$ 496,619,904	\$ 501,836,731
Restricted	219,262,056	210,275,938	193,657,088	174,648,924
Unrestricted	128,822,623	145,323,039	143,747,095	17,323,974
<i>Total governmental activities net position</i>	<u>839,343,352</u>	<u>848,946,974</u>	<u>834,024,087</u>	<u>693,809,629</u>
<i>Business-type activities</i>				
Net investment in capital assets	277,874,738	294,563,350	295,068,135	295,554,551
Restricted	20,560,093	11,947,947	9,764,455	9,764,455
Unrestricted	104,008,005	102,362,605	103,911,516	81,653,070
<i>Total business-type activities net position</i>	<u>402,442,836</u>	<u>408,873,902</u>	<u>408,744,106</u>	<u>386,972,076</u>
<i>Primary government</i>				
Net investment in capital assets	769,133,411	787,911,347	791,688,039	797,391,282
Restricted	239,822,149	222,223,885	203,421,543	184,413,379
Unrestricted	232,830,628	247,685,644	247,658,611	98,977,044
<i>Total primary government net position</i>	<u>\$1,241,786,188</u>	<u>\$1,257,820,876</u>	<u>\$1,242,768,193</u>	<u>\$ 1,080,781,705</u>

Note: Restricted and unrestricted net position of governmental activities for 2010 and after reflect reclassifications in connection with the County's 2011 implementation of GASB 54.

Note: The County reported the impact of GASB 68 beginning in 2014.

Note: The County reported the impact of GASB 75 beginning in 2017.

Note: The County implemented GASB 83, 84, and 87 for 2020 beginning balances restatement.

2015	2016	Restated 2017	2018	Restated 2019	2020
\$ 513,372,660	\$ 522,126,752	\$ 520,716,062	\$ 527,894,763	\$ 548,110,376	\$ 569,323,929
179,175,404	198,105,138	199,655,795	207,700,898	228,163,918	235,758,861
12,338,096	6,698,494	(176,371,055)	(192,654,751)	(229,033,168)	(242,594,208)
704,886,160	726,930,384	544,000,802	542,940,910	547,241,126	562,488,582
304,117,559	307,975,552	308,294,830	312,231,848	315,520,249	316,774,967
9,519,873	9,519,873	9,519,873	9,903,779	9,903,779	11,462,294
80,315,978	83,950,136	71,154,839	86,874,465	104,567,691	132,571,775
393,953,410	401,445,561	388,969,542	409,010,092	429,991,719	460,809,036
817,490,219	830,102,304	829,010,892	840,126,611	863,630,625	886,098,896
188,695,277	207,625,011	209,175,668	217,604,677	238,067,697	247,221,155
92,654,074	90,648,630	(105,216,216)	(105,780,286)	(124,465,477)	(110,022,433)
\$ 1,098,839,570	\$ 1,128,375,945	\$ 932,970,344	\$ 951,951,002	\$ 977,232,845	\$ 1,023,297,618

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2011	2012	2013	2014
Expenses				
<i>Governmental activities:</i>				
General government	\$ 45,555,852	\$ 42,969,445	\$ 42,993,954	\$ 44,495,065
Judicial and law enforcement	160,924,095	150,288,713	156,259,913	160,529,728
Environment and public works	29,724,929	18,198,601	18,993,571	15,247,904
Social services	250,462,369	235,291,034	223,644,244	228,258,362
Community and economic development	17,188,443	14,770,941	15,078,506	10,694,756
Interest and fiscal charges on long-term debt	1,367,555	1,365,046	1,040,260	814,233
<i>Total governmental activities expenses</i>	<u>505,223,243</u>	<u>462,883,780</u>	<u>458,010,448</u>	<u>460,040,048</u>
<i>Business-type activities:</i>				
Parking Facilities	20,452,424	18,589,675	18,556,915	19,518,574
Stillwater Center	1,265,946	1,132,534	1,296,813	1,193,048
Wastewater	15,915,029	15,892,645	15,817,452	16,079,424
Water	44,646,263	40,056,205	42,800,809	45,132,859
Solid Waste Management	34,109,777	36,826,698	34,583,444	39,735,621
<i>Total business-type activities expenses</i>	<u>116,389,439</u>	<u>112,497,757</u>	<u>113,055,433</u>	<u>121,659,526</u>
<i>Total primary government expenses</i>	<u>\$ 621,612,682</u>	<u>\$ 575,381,537</u>	<u>\$ 571,065,881</u>	<u>\$ 581,699,574</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 30,055,340	\$ 29,537,120	\$ 27,906,369	\$ 18,981,171
Judicial and law enforcement	22,746,517	23,240,571	23,989,323	24,825,770
Environment and public works	2,813,610	2,671,787	2,827,685	2,586,256
Social services	9,127,216	6,601,723	5,179,450	4,712,761
Community and economic development	1,057,890	1,300,639	1,303,735	1,779,020
Operating grants and contributions	197,760,439	182,570,088	155,840,530	159,246,348
Capital grants and contributions	11,905,093	9,958,838	7,537,474	9,981,017
<i>Total governmental activities program revenues</i>	<u>275,466,105</u>	<u>255,880,766</u>	<u>224,584,566</u>	<u>222,112,343</u>
<i>Business-type activities:</i>				
Charges for Services				
Parking Facilities	19,897,450	21,712,157	21,058,373	22,059,803
Stillwater Center	1,695,707	1,521,978	1,253,040	1,254,515
Wastewater	12,975,132	13,451,639	13,018,773	14,054,894
Water	39,358,586	40,666,004	39,313,020	42,239,094
Solid Waste Management	32,925,072	34,416,184	31,926,590	33,977,046
Capital grants and contributions	958,631	573,390	952,736	388,461
<i>Total business-type activities program revenues</i>	<u>107,810,578</u>	<u>112,341,352</u>	<u>107,522,532</u>	<u>113,973,813</u>
<i>Total primary government program revenues</i>	<u>\$ 383,276,683</u>	<u>\$ 368,222,118</u>	<u>\$ 332,107,098</u>	<u>\$ 336,086,156</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(229,757,138)	(207,003,014)	(233,425,882)	(237,927,705)
<i>Business-type activities</i>	(8,578,861)	(156,405)	(5,532,901)	(7,685,713)
<i>Total primary government net expense</i>	<u>\$ (238,335,999)</u>	<u>\$ (207,159,419)</u>	<u>\$ (238,958,783)</u>	<u>\$ (245,613,418)</u>

(Cont'd.)

	2015	2016	2017	2018	2019	2020
\$	30,836,259	\$ 41,168,093	\$ 42,820,266	\$ 43,330,611	\$ 48,569,813	\$ 96,273,855
	176,019,904	175,056,432	202,777,627	197,718,766	224,598,433	213,501,955
	17,130,746	19,497,635	24,747,077	19,628,664	20,702,583	20,977,102
	227,180,491	230,978,402	253,988,227	255,651,728	264,698,892	255,063,464
	16,249,968	13,374,971	17,275,357	12,351,471	14,260,084	56,044,509
	741,276	736,532	809,114	594,624	539,595	1,771,381
	468,158,644	480,812,065	542,417,668	529,275,864	573,369,400	643,632,266
	20,454,194	23,229,987	24,782,999	23,273,071	1,030,372	974,174
	1,602,263	1,391,717	1,185,941	1,441,973	20,070,700	21,324,853
	15,051,051	16,963,425	18,495,805	18,211,153	41,011,036	37,682,494
	40,884,786	37,436,451	38,852,685	36,561,450	40,009,156	39,435,994
	36,179,863	40,165,033	37,510,391	37,711,793	22,830,219	29,406,344
	114,172,157	119,186,613	120,827,821	117,199,440	124,951,483	128,823,859
\$	582,330,801	\$ 599,998,678	\$ 663,245,489	\$ 646,475,304	\$ 698,320,883	\$ 772,456,125
\$	18,504,495	\$ 19,125,069	\$ 18,404,711	\$ 22,271,737	\$ 23,748,520	\$ 24,691,803
	25,059,222	42,245,098	40,797,541	42,967,072	43,579,366	51,452,100
	3,334,365	2,913,706	2,719,456	2,677,760	3,062,984	3,632,313
	4,828,333	6,399,887	7,215,507	7,149,824	6,205,291	5,365,836
	1,426,694	1,374,601	1,623,902	2,060,671	2,055,571	2,013,163
	165,317,305	159,080,190	161,608,032	168,985,519	165,907,107	251,124,322
	14,495,204	16,938,186	8,812,923	15,430,023	13,876,167	19,047,785
	232,965,618	248,076,737	241,182,072	261,542,606	258,435,006	357,327,322
	22,424,794	22,786,490	23,069,183	23,426,724	1,342,856	1,224,806
	1,256,970	1,285,698	1,262,109	1,272,378	15,452,076	15,811,713
	12,342,650	12,133,997	12,295,009	13,440,096	52,636,092	53,706,131
	41,826,308	41,898,845	43,559,346	50,243,121	44,582,491	48,833,186
	34,722,082	36,336,109	37,101,132	42,481,263	23,500,091	30,121,403
		39,172			1,809,849	1,241,304
	112,572,804	114,480,311	117,286,779	130,863,582	139,323,455	150,938,543
\$	345,538,422	\$ 362,557,048	\$ 358,468,851	\$ 392,406,188	\$ 397,758,461	\$ 508,265,865
	(235,193,026)	(232,735,328)	(301,235,596)	(267,733,258)	(314,934,394)	(286,304,944)
	(1,599,353)	(4,706,302)	(3,541,042)	13,664,142	14,371,972	22,114,684
\$	(236,792,379)	\$ (237,441,630)	\$ (304,776,638)	\$ (254,069,116)	\$ (300,562,422)	\$ (264,190,260)

MONTGOMERY COUNTY, OHIO

Changes in Net Position (Cont'd.)

Last Ten Years

(accrual basis of accounting)

	2011	2012	2013	2014
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688
Developmental disabilities	2,987,755	2,804,577	3,026,894	2,937,838
Human services	115,040,009	100,737,060	106,491,824	104,166,052
Sales tax	66,998,226	68,877,849	71,111,123	82,907,788
Other taxes	8,526,021	9,137,155	9,196,412	8,946,335
Grants and entitlements not restricted to specific programs	19,526,597	14,067,609	16,958,404	9,321,385
Loss on disposal of capital assets	205,033	1,308,867	145,528	
Interest	13,199,072	3,989,088	(2,704,080)	8,317,612
Other non-operating	1,835,146	1,791,862	789,276	3,928,100
Transfers	(4,754,359)	(2,790,956)	(3,048,082)	(3,108,374)
<i>Total governmental activities</i>	<u>239,614,915</u>	<u>214,470,152</u>	<u>218,502,995</u>	<u>234,551,424</u>
<i>Business-type activities:</i>				
Loss on disposal of capital assets	121,190	389,615	124,624	
Interest	261,854	37,672	14,006	2,620
Other non-operating	865,189	817,747	2,216,393	1,776,621
Transfers	4,754,359	2,790,956	3,048,082	3,108,374
<i>Total business-type activities</i>	<u>6,002,592</u>	<u>4,035,990</u>	<u>5,403,105</u>	<u>4,887,615</u>
<i>Total primary government</i>	<u>\$ 245,617,507</u>	<u>\$ 218,506,142</u>	<u>\$ 223,906,100</u>	<u>\$ 239,439,039</u>
Change in Net Position				
<i>Governmental activities</i>	\$ 9,857,777	\$ 7,467,138	\$ (14,922,887)	\$ (3,376,281)
<i>Business-type activities</i>	(2,576,269)	3,879,585	(129,796)	(2,798,098)
<i>Total primary government</i>	<u>\$ 7,281,508</u>	<u>\$ 11,346,723</u>	<u>\$ (15,052,683)</u>	<u>\$ (6,174,379)</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

Note: Expenses are first impacted by the implementation of GASB Statements No. 83, 83, and 87 in 2020.

	2015	2016	2017	2018	2019	2020
\$	16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166	\$ 18,557,826	\$ 18,717,982
	3,009,409	3,072,121	3,142,307	3,226,266	3,272,647	3,325,551
	109,270,401	113,184,024	112,915,694	115,329,865	116,845,402	117,796,055
	80,066,149	84,214,882	80,514,788	82,205,183	101,675,908	104,048,032
	9,955,740	10,409,043	11,196,931	11,600,966	14,905,541	14,796,598
	20,361,261	17,818,447	21,957,383	26,523,079	20,074,507	21,371,375
	4,520,835	4,605,023	3,839,575	8,669,324	18,873,788	18,316,988
	5,525,567	8,307,253	4,912,018	5,749,275	6,280,437	7,386,949
	(3,180,588)	(4,139,460)	(5,214,638)	(4,966,758)	(4,512,192)	(4,207,130)
	246,269,557	254,779,552	251,176,187	266,673,366	295,973,864	301,552,400
		709	45	9,463	15,479	144,743
	5,400,099	8,058,284	2,861,600	1,400,187	2,926,750	4,350,760
	3,180,588	4,139,460	5,214,638	4,966,758	4,512,192	4,207,130
	8,580,687	12,198,453	8,076,283	6,376,408	7,454,421	8,702,633
\$	254,850,244	\$ 266,978,005	\$ 259,252,470	\$ 273,049,774	\$ 303,428,285	\$ 310,255,033
\$	11,076,531	\$ 22,044,224	\$ (50,059,409)	\$ (1,059,892)	\$ (18,960,530)	\$ 15,247,456
	6,981,334	7,492,151	4,535,241	20,040,550	21,826,393	30,817,317
\$	18,057,865	\$ 29,536,375	\$ (45,524,168)	\$ 18,980,658	\$ 2,865,863	\$ 46,064,773

MONTGOMERY COUNTY, OHIO
Governmental Activities Tax Revenues by Source
Last Ten Years
(accrual basis of accounting)

	2011	2012	2013	2014
Property taxes levied for:				
General operating	\$ 16,051,415	\$ 14,547,041	\$ 16,535,696	\$ 17,134,688
Developmental disabilities	2,987,755	2,804,577	3,026,894	2,937,838
Human services	115,040,009	100,737,060	106,491,824	104,166,052
Sales tax	66,998,226	68,877,849	71,111,123	82,907,788
Other taxes:				
Property transfer tax	1,979,525	2,372,068	2,463,221	2,667,636
Hotel/motel lodging tax	2,402,054	2,597,260	2,544,223	2,719,008
Motor vehicle license tax	4,144,442	4,167,827	4,188,968	3,559,691
Total tax revenues	\$ 209,603,426	\$ 196,103,682	\$ 206,361,949	\$ 216,092,701

	2015	2016	2017	2018	2019	2020
\$	16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166	\$ 18,557,826	\$ 18,717,982
	3,009,409	3,072,121	3,142,307	3,226,266	3,272,647	3,325,551
	109,270,401	113,184,024	112,915,694	115,329,865	116,845,402	117,796,055
	80,066,149	84,214,882	80,514,788	82,205,183	101,675,908	104,048,032
	3,022,724	3,276,547	3,714,979	3,829,441	4,172,497	3,766,452
	2,921,492	3,097,233	3,097,123	3,309,289	3,599,117	1,799,324
	4,011,524	4,035,263	4,384,829	4,462,236	7,133,927	9,230,822
\$	219,042,482	\$ 228,188,289	\$ 225,681,849	\$ 230,698,446	\$ 255,257,324	\$ 258,684,218

MONTGOMERY COUNTY, OHIO
Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 7,858,517	\$ 7,755,986	\$ 7,529,619	\$ 6,384,905
Committed	13,304,946	17,083,949	14,891,941	1,000,000
Assigned		1,108,565	808,257	1,147,597
Unassigned (Deficit)	56,982,651	56,640,436	51,941,022	71,109,944
Reserved				
Unreserved				
Total General Fund	78,146,114	82,588,936	75,170,839	79,642,446
Children Services				
Restricted	6,113,851	8,028,630	6,221,642	3,910,144
Committed				
Unassigned (Deficit)				
Total Children Services Fund	6,113,851	8,028,630	6,221,642	3,910,144
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable				
Restricted	14,730,154	8,548,075	5,686,551	9,188,966
Committed				
Unassigned (Deficit)				
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	14,730,154	8,548,075	5,686,551	9,188,966
Job & Family Services				
Nonspendable				67,458
Restricted	7,731,911	8,992,270	5,935,919	5,898,916
Committed				
Unassigned (Deficit)				
Total Job & Family Services Fund	7,731,911	8,992,270	5,935,919	5,966,374
Human Services Levy				
Restricted	58,877,327	62,349,914	57,629,395	50,590,997
Committed				
Unassigned (Deficit)				
Total Human Services Levy Fund	58,877,327	62,349,914	57,629,395	50,590,997
Board of Developmental Disabilities Services				
Nonspendable				4,275
Restricted	20,130,484	18,686,754	19,054,267	13,604,266
Total Board of Developmental Disabilities Services	20,130,484	18,686,754	19,054,267	13,608,541
Other Governmental Funds				
Nonspendable				35,401
Restricted	66,245,850	62,840,013	60,450,500	64,206,489
Committed	27,075,299	28,711,954	33,563,035	34,668,867
Assigned	463,028			
Unassigned (Deficit)	(3,689,540)	(3,328,220)	(2,856,711)	(1,614,383)
Total Other Governmental Funds	90,094,637	88,223,747	91,156,824	97,296,374
Total Fund Balances of Governmental Funds	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842

Note: The County implemented GASB 54 in 2011. The Board of Developmental Disabilities Services was first reported as a major fund in 2011. The Alcohol, Drug, Addiction & Mental Health Services and Job & Family Services funds were not considered major funds beginning in 2018 and are reported in the Other Governmental Funds section. The CARES Act was not added due to no fund balance for 2020.

	2015	2016	2017	2018	Restated 2019	2020
\$	7,532,934	\$ 7,624,482	\$ 7,827,815	\$ 4,985,980	\$ 8,719,348	\$ 13,315,706
	2,550,000	2,508,883	1,931,883	1,861,456	1,861,456	3,361,456
	1,760,268	1,994,793	997,407	1,404,140	1,400,915	4,875,609
	68,766,614	77,529,112	81,975,189	83,370,196	97,837,219	109,617,751
	80,609,816	89,657,270	92,732,294	91,621,772	109,818,938	131,170,522
	626,349	1,569,629	1,637,983			1,066,259
				(255,134)	(508,835)	
	626,349	1,569,629	1,637,983	(255,134)	(508,835)	1,066,259
	4,070	5,489				
	13,317,356	11,386,648	16,387,433			
	13,321,426	11,392,137	16,387,433	0	0	0
	62,013	68,974	67,475			
	7,145,428	5,075,128	1,247,820			
	7,207,441	5,144,102	1,315,295	0	0	0
	51,088,008	76,145,182	69,810,667	69,983,557	80,249,830	73,139,478
	51,088,008	76,145,182	69,810,667	69,983,557	80,249,830	73,139,478
	27,681	27,688	35,933	11,608	16,296	95,607
	17,404,140	11,641,631	9,447,537	10,521,044	15,824,136	9,795,512
	17,431,821	11,669,319	9,483,470	10,532,652	15,840,432	9,891,119
	40,845	39,693	45,823	206,687	81,735	95,356
	66,713,229	71,207,003	69,866,125	99,515,146	114,411,041	117,944,678
	32,444,332	35,805,167	36,401,999	38,093,966	38,596,525	38,128,736
	(2,130,301)	(1,610,593)	(1,898,217)	(1,831,895)	(2,250,226)	(2,051,179)
	97,068,105	105,441,270	104,415,730	135,983,904	150,839,075	154,117,591
\$	267,352,966	\$ 301,018,909	\$ 295,782,872	\$ 307,866,751	\$ 356,239,440	\$ 369,384,969

MONTGOMERY COUNTY, OHIO
Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

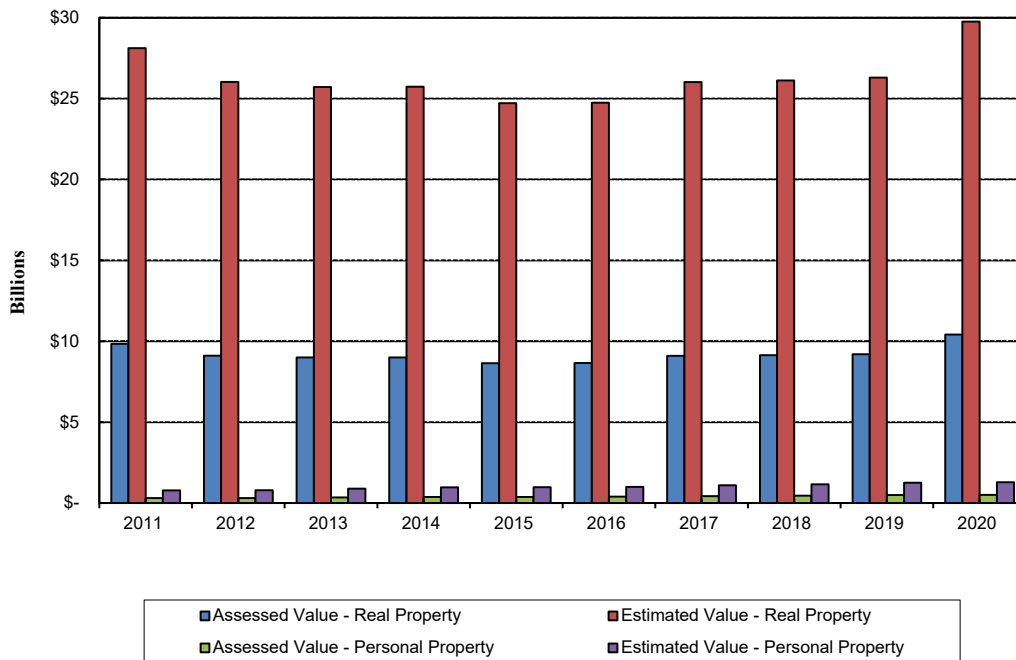
	2011	2012	2013	2014
<i>Revenues:</i>				
Property taxes	\$ 132,060,279	\$ 121,497,988	\$ 123,730,585	\$ 121,518,948
Sales tax	66,650,957	68,802,117	70,997,307	74,878,470
Other local taxes	8,526,021	9,137,155	9,196,412	8,945,962
Special assessments	242,775	275,066	356,950	240,262
Charges for services	50,123,648	47,406,183	46,593,766	47,553,630
Licenses and permits	2,600,608	3,004,187	3,182,284	3,034,624
Fines and forfeitures	2,201,957	2,199,974	2,215,371	2,123,456
Intergovernmental	233,446,056	206,815,454	183,918,281	191,453,768
Interest	13,767,327	4,472,531	(2,809,856)	8,324,023
Contributions and Donations				
Lease Revenue				
Other	2,506,060	1,365,539	1,215,599	3,406,080
Total Revenues	512,125,688	464,976,194	438,596,699	461,479,223
<i>Expenditures:</i>				
<i>Current:</i>				
General government	30,638,844	29,512,308	30,160,722	30,831,641
Judicial and law enforcement	152,253,291	145,429,898	147,675,686	151,126,438
Environment and public works	16,602,745	15,492,540	16,842,558	17,007,937
Social services	225,488,822	207,557,270	193,388,644	195,215,717
Community and economic development	13,721,072	12,876,908	10,715,338	7,628,999
Capital outlay	17,068,021	17,781,785	14,959,700	16,808,724
<i>Intergovernmental:</i>				
General government	51,701	45,497	1,344,296	3,203,086
Judicial and law enforcement	990,869	1,010,110	1,577,831	1,706,284
Environment and public works	216,879	197,054	626,978	386,896
Social services	26,113,297	25,457,032	27,059,237	30,676,509
Community and economic development	3,306,614	1,727,051	4,050,680	2,944,725
<i>Debt service (including capital lease payments):</i>				
Principal retirement	3,291,303	3,318,815	3,345,844	3,738,393
Interest and fiscal charges	1,538,134	1,433,367	822,954	876,669
Bond issuance costs			231,576	
Total Expenditures	491,281,592	461,839,635	452,802,044	462,152,018
<i>Excess Of Revenues</i>				
<i>Over (Under) Expenditures</i>	20,844,096	3,136,559	(14,205,345)	(672,795)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	151,599	1,237,389	106,647	85,582
Inception of capital leases	48,663	27,445	240,451	
Loans Issued			625,836	3,043,992
Bonds issued				
Refunding bonds issued			21,855,643	
Premium on bond issuance			668,372	
Payment to refunded bond escrow agent			(22,788,028)	
Transfers in	123,171,135	114,117,409	121,954,750	121,580,277
Transfers out	(130,925,494)	(116,924,954)	(125,021,215)	(124,688,651)
Total Other Financing Sources And Uses	(7,554,097)	(1,542,711)	(2,357,544)	21,200
Net Change in Fund Balances	13,289,999	1,593,848	(16,562,889)	(651,595)
<i>Fund Balance at Beginning Of Year</i>	262,534,479	275,824,478	277,418,326	260,855,437
<i>Fund Balance reclassified/restated</i>				
Fund Balance at End Of Year	\$ 275,824,478	\$ 277,418,326	\$ 260,855,437	\$ 260,203,842
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	0.99%	1.06%	1.00%	1.03%

Note: GASB87 was implemented in 2020.

	2015	2016	2017	2018	2019	2020
\$	130,378,910	\$ 133,741,681	\$ 134,328,522	\$ 136,523,081	\$ 138,088,584	\$ 137,738,749
	79,710,558	84,334,449	80,841,400	80,769,240	100,908,516	104,071,633
	9,603,070	10,762,086	11,194,512	11,592,481	14,916,445	14,776,519
	268,176	234,086	322,570	329,657	250,405	334,519
	46,890,515	66,301,078	66,290,907	71,059,723	73,196,346	72,449,557
	3,211,757	3,339,936	3,295,066	3,832,363	3,630,566	3,406,950
	2,837,207	1,510,436	1,948,260	1,883,705	1,927,455	11,006,266
	202,400,064	194,981,460	188,621,492	207,473,390	202,110,225	284,079,233
	5,029,862	4,632,343	3,468,400	8,995,054	18,623,905	19,764,914
						666,169
						44,245
	6,043,005	8,238,507	4,865,414	5,688,850	5,883,639	6,192,572
	486,373,124	508,076,062	495,176,543	528,147,544	559,536,086	654,531,326
	29,225,821	31,900,283	33,506,810	35,349,887	36,662,781	64,367,720
	157,827,236	159,196,378	167,697,539	173,919,375	184,149,450	191,894,916
	14,895,412	15,089,941	15,191,306	15,403,213	13,888,184	15,152,323
	194,975,716	197,914,628	206,272,595	211,090,354	208,866,660	210,190,385
	12,722,405	10,012,723	14,106,336	9,696,785	11,363,050	53,995,491
	29,914,035	21,203,210	14,569,368	21,910,955	28,444,075	31,829,294
	2,506,156	2,743,503	2,590,532	2,639,361	2,857,378	26,801,133
	1,481,960	1,407,782	1,674,900	2,057,596	1,551,371	2,058,584
	546,290	542,941	535,101	517,322	581,788	516,107
	25,820,246	19,017,193	30,747,806	32,885,837	35,847,650	31,430,508
	2,676,303	2,776,194	2,338,421	1,846,772	1,929,220	1,292,864
	2,957,729	2,803,564	3,119,118	3,147,281	3,214,210	6,086,389
	710,864	687,687	820,264	603,501	537,940	1,793,690
	476,260,173	465,296,027	493,170,096	511,068,239	529,893,757	637,409,404
	10,112,951	42,780,035	2,006,447	17,079,305	29,642,329	17,121,922
			995,672			
	13,747	96,875	13,768	265,966	63,602	
	203,014	170,262	74,063	124,041	128,025	524,412
	124,046,444	112,304,787	118,084,221	130,021,790	133,890,387	127,832,920
	(127,227,032)	(121,686,016)	(126,410,208)	(135,407,223)	(138,616,956)	(132,333,725)
	(2,963,827)	(9,114,092)	(7,242,484)	(4,995,426)	(4,534,942)	(3,976,393)
	7,149,124	33,665,943	(5,236,037)	12,083,879	25,107,387	13,145,529
	260,203,842	267,352,966	301,018,909	295,782,872	307,866,751	
						356,239,440
\$	267,352,966	\$ 301,018,909	\$ 295,782,872	\$ 307,866,751	\$ 332,974,138	\$ 369,384,969
	0.81%	0.78%	0.82%	0.76%	0.75%	1.30%

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)
2011	\$ 9,841,534,430	\$ 28,118,669,800	\$ 302,617,930	\$ 777,177,866	\$ 10,144,152,360	\$ 28,895,847,666	15.94
2012	9,112,225,340	26,034,929,543	308,638,740	792,640,400	9,420,864,080	26,827,569,943	15.94
2013	8,998,554,220	25,710,154,914	344,736,430	885,345,832	9,343,290,650	26,595,500,746	15.94
2014	9,006,702,660	25,733,436,171	376,231,380	966,230,590	9,382,934,040	26,699,666,761	15.94
2015	8,649,344,380	24,712,412,514	379,199,400	973,853,005	9,028,543,780	25,686,265,519	16.94
2016	8,660,115,060	24,743,185,886	389,694,590	1,000,806,561	9,049,809,650	25,743,992,447	16.94
2017	9,105,868,150	26,016,766,143	428,301,650	1,099,956,510	9,534,169,800	27,116,722,653	16.94
2018	9,142,333,780	26,120,953,657	451,210,170	1,158,789,755	9,593,543,950	27,279,743,412	16.94
2019	9,205,075,170	26,300,214,771	489,223,160	1,256,414,025	9,694,298,330	27,556,628,796	16.94
2020	10,415,012,040	29,757,177,257	501,090,300	1,286,890,998	10,916,102,340	31,044,068,255	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. 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. The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<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	8.21	8.21	8.21	8.21	8.21	8.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	15.94	15.94	15.94	15.94	16.94	16.94	16.94	16.94	16.94	16.94
<i>School Districts</i>										
Brookville	69.03	69.03	69.03	69.00	74.25	74.25	74.25	74.23	73.73	73.11
Centerville	73.55	73.55	73.55	77.77	77.72	77.64	77.56	77.16	77.09	83.07
Dayton	76.52	77.52	79.85	79.85	79.85	81.35	83.35	80.05	80.05	80.05
Huber Heights	66.67	66.74	66.74	66.74	66.74	66.74	66.74	66.25	66.25	65.75
Jefferson	66.90	66.90	66.90	61.40	61.40	61.40	61.40	61.40	61.40	61.40
Kettering	78.00	78.00	78.00	82.89	82.99	82.99	85.39	85.26	91.25	90.50
Mad River	65.20	65.50	71.40	71.40	71.40	71.40	71.40	71.40	70.80	70.10
Miamisburg	59.74	60.62	60.76	60.86	62.03	62.57	62.52	61.26	61.21	59.03
New Lebanon	52.02	52.02	52.02	51.45	51.45	51.45	51.45	51.05	51.05	50.75
Northmont	70.05	75.95	75.95	75.95	75.95	75.95	81.85	81.85	81.85	81.40
Northridge	63.85	71.00	71.00	71.00	71.00	76.42	76.42	76.42	76.42	76.42
Oakwood	122.70	122.70	123.25	129.00	129.20	129.20	134.95	134.95	134.95	142.65
Trotwood-Madison	60.06	60.06	60.06	61.06	61.56	62.06	62.06	62.06	62.06	62.06
Valley View	32.36	32.36	32.36	39.33	39.33	39.33	39.33	39.33	39.33	44.83
Vandalia-Butler	54.61	55.51	55.57	62.53	62.56	62.48	62.40	61.65	61.63	61.05
West Carrollton	72.05	72.05	72.05	72.05	72.05	72.05	77.55	77.55	77.55	82.15
<i>Out-Of-County School Districts</i>										
Beavercreek	48.20	48.90	48.85	55.10	54.90	54.15	53.84	53.00	52.75	54.97
Carlisle	43.70	43.70	43.70	49.60	49.65	50.55	50.55	56.75	55.45	55.53
Fairborn	51.80	52.65	52.50	52.50	52.65	52.65	55.35	55.25	55.05	59.09
Preble Shawnee	23.49	23.20	23.20	23.20	23.00	20.50	20.50	20.00	20.00	20.00
Tri County North	42.85	43.15	43.55	43.55	41.80	43.45	41.65	41.95	41.95	42.05
Springboro Community S.D.	60.71	60.22	60.36	58.84	58.79	58.08	58.08	57.20	54.71	54.51

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1,000 of Assessed Value) (Cont'd.)
Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<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	8.21	8.21	8.21	8.21	8.21	8.21
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	11.33
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	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29
Kettering	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.79	6.63
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	21.70	21.70	21.70	25.20	25.20	25.20
Oakwood	6.30	6.30	6.30	10.05	10.05	10.05	10.05	10.05	10.05	10.05
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	19.65	19.65	19.65	23.80	23.80	23.80	23.80	23.80	23.80	22.80
Union	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53	23.17	23.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	10.15

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	20.44	20.44	20.44	20.44
Clay	14.10	14.10	14.10	14.10	17.35	17.35	17.35	17.35	17.35	17.35
German	18.20	18.20	17.70	18.20	18.70	18.70	18.70	18.70	18.70	7.68
Harrison	24.97	24.97	24.97	28.97	32.97	36.97	42.97	42.97	42.97	42.97
Jackson	16.85	16.85	16.85	16.85	16.85	16.85	16.85	16.85	20.35	22.35
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	26.19	26.19	26.19	31.69
Miami	19.40	19.40	14.85	18.90	19.90	19.90	19.90	19.90	19.90	20.40
Perry	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	14.10	2.80
Washington	13.90	13.90	14.05	15.70	18.60	18.60	18.90	18.90	19.20	22.05
<i>Other Units</i>										
Dayton/Montgomery Library	1.75	1.75	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31
Washington/Centerville Library	2.70	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community College	3.20	3.20	3.20	3.20	3.20	4.20	4.20	4.20	4.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	2.00	2.00
Wright Memorial Public Library	1.44	1.44	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Clayton Fire Dist	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley CTC	2.58	2.58	2.58	2.58	2.58	2.58	2.58	4.01	4.01	4.01

Source: Montgomery County Auditor's Office - Department of Finance

MONTGOMERY COUNTY, OHIO
Principal Property Taxpayers
Current and Nine Years Ago

December 31, 2020

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 40,796,017	\$ 350,592,420	3.21%
Vectren Energy Delivery of Ohio	13,136,802	110,643,740	1.01%
NREA VB V LLC	2,819,462	40,898,850	0.37%
Dayton Mall II LLC	2,917,021	31,607,320	0.29%
Tait Electric Generating Station	3,135,672	26,400,620	0.24%
Kettering Medical Center	1,835,511	19,824,400	0.18%
Miami Valley Hospital	1,836,311	18,960,580	0.17%
City of Dayton	1,451,303	15,827,520	0.14%
The Reynolds and Reynolds	1,226,400	12,301,500	0.11%
Texas Eastern Transmission LP	1,014,941	10,965,270	0.10%
<i>Total Real and Personal Property Valuation</i>		<u>638,022,220</u>	<u>5.82%</u>
All Others		<u>10,278,080,120</u>	<u>94.18%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 10,916,102,340</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor's Office - Department of Finance
(1) Value used for this disclosure is that upon which the 2020 levy was based.

December 31, 2011

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$ 27,491,845	\$ 269,096,300	2.65%
Miami Valley Hospital	2,532,330	32,882,000	0.32%
Dayton Mall Venture Inc.	2,781,924	31,614,780	0.31%
Vectren Energy Delivery of Ohio	3,203,729	30,084,830	0.30%
City of Dayton	2,063,593	25,598,790	0.25%
Huber Investment Corp.	2,006,523	28,378,370	0.28%
Kettering Medical Center	1,190,582	15,234,720	0.15%
Good Samaritan Hospital	1,171,543	13,323,790	0.13%
Reynolds and Reynolds	1,058,594	12,465,920	0.12%
NCR Corporation	1,051,798	11,368,020	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>470,047,520</u>	<u>4.63%</u>
All Others		<u>9,674,104,840</u>	<u>95.37%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 10,144,152,360</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor's Office - Department of Finance
(1) Value used for this disclosure is that upon which the 2011 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>
2011	\$ 135,929,538	\$ (3,935,715)	\$ 131,993,823	\$ 116,826,733	85.95%	\$ 15,437,889	\$ 132,264,622	100.21%
2012	126,168,385	(4,181,411)	121,986,974	108,926,771	86.33%	13,348,986	122,275,757	100.24%
2013	127,380,850	(3,893,020)	123,487,830	113,112,139	88.80%	10,092,021	123,204,160	99.77%
2014	125,981,787	(2,648,247)	123,333,540	112,979,715	89.68%	9,732,140	122,711,855	99.50%
2015	129,207,722	(1,455,192)	127,752,530	115,484,143	89.38%	(1,061,070)	114,423,073	89.57%
2016	133,025,392	(1,571,799)	131,453,593	125,709,648	94.50%	2,710,849	128,420,497	97.69%
2017	141,871,512	(1,674,306)	140,197,206	127,467,976	89.85%	1,751,762	129,219,738	92.17%
2018	144,819,897	(1,050,214)	143,769,683	129,380,774	89.34%	1,583,224	130,963,998	91.09%
2019	148,182,761	(925,928)	147,256,833	133,370,583	90.00%	945,407	134,315,990	91.21%
2020	142,867,056	(1,175,203)	141,691,853	136,023,764	95.21%	-	136,023,764	96.00%

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			
2011	534,941	10,144,152	34,944,692	23,819,601	58,764,293	0.58%	109.85
2012	534,325	9,420,864	31,767,109	20,694,205	52,461,314	0.56%	98.18
2013	535,846	9,343,291	29,199,454	17,882,793	47,082,247	0.50%	87.87
2014	533,116	9,382,934	25,519,493	14,448,218	39,967,711	0.43%	74.97
2015	532,258	9,028,544	23,028,958	11,006,789	34,035,747	0.38%	63.95
2016	531,239	9,049,810	20,480,621	7,488,161	27,968,782	0.31%	52.65
2017	531,542	9,534,170	17,842,400	6,388,733	24,231,133	0.25%	45.59
2018	532,331	9,593,544	15,139,179	5,279,305	20,418,484	0.21%	38.36
2019	531,687	9,694,298	12,385,958	4,129,878	16,515,836	0.17%	31.06
2020	531,861	10,916,102	9,557,733	3,243,100	12,800,833	0.12%	24.07

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

(4) Other Governmental Activities Debt for Leases increased due to the implementation of GASB 87.

**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			
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%
2012	3,088,238	1,386,213	4,474,451	450,406,080	0.99%
2013	3,185,344	1,015,323	4,200,667	439,553,329	0.96%
2014	3,551,797	839,280	4,391,077	446,113,099	0.98%
2015	2,389,943	671,714	3,061,657	445,343,294	0.69%
2016	2,447,743	619,494	3,067,237	444,092,817	0.69%
2017	2,570,000	575,288	3,145,288	474,661,346	0.66%
2018	2,635,000	523,888	3,158,888	485,406,502	0.65%
2019	2,685,000	468,438	3,153,438	497,697,532	0.63%
2020	2,760,000	540,145	3,300,145	597,700,031	0.55%

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>Leases (4)</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>				
940,503	0	413,648	25,498,141	57,357,735	142,974,320	20,258,807	0.71%	267.27
809,000	0	423,714	4,020,031	52,962,365	110,676,424	21,263,616	0.52%	207.13
735,000	625,836	497,759	3,752,721	47,658,507	100,352,070	21,514,166	0.47%	187.28
656,000	3,631,723	346,911	3,480,411	44,812,698	92,895,454	21,778,263	0.43%	174.25
583,000	3,405,346	212,424	3,203,101	42,486,690	83,926,308	22,473,513	0.37%	157.68
500,000	3,374,269	201,779	2,920,791	42,906,458	77,872,079	22,870,434	0.34%	146.59
420,000	3,055,100	238,928	2,633,481	45,251,638	75,830,280	23,940,327	0.32%	142.66
335,000	2,835,254	394,279	2,336,171	43,771,715	70,090,903	24,961,727	0.28%	131.67
245,000	2,606,142	348,171	2,033,861	47,960,471	69,709,481	25,759,197	0.27%	131.11
165,000	2,715,165	56,667,975	1,721,551	57,766,852	131,837,376	Not available	Not available	247.88

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2020:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 14,400,000
<i>Debt exempt from computation:</i>	
Special assessment bonds	\$ 165,000
Revenue bonds	1,710,000
Self-supporting general obligation bonds paid from:	
Stillwater Center revenue	3,175,000
General obligation bonds for Juvenile Detention Center	9,350,000
<i>Total exempt debt</i>	(14,400,000)
Net debt	\$ 0
<i>Assessed Valuation of County (2)</i>	\$ 10,916,102,340
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)	\$ 271,402,559
Net debt (all unvoted)	0
Direct Legal Debt Margin (Voted and Unvoted)	\$ 271,402,559
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 109,161,023
Net debt (all unvoted)	0
<i>Unvoted Legal Debt Margin</i>	\$ 109,161,023
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%

Comparative Information for Previous Years:				
	2019	2018	2017	2016
Direct debt limitation:	\$ 240,857,458	\$ 238,338,599	\$ 236,854,245	\$ 226,308,127
Net debt (all unvoted)	0	0	0	0
Direct Legal Debt Margin (Voted and Unvoted)	240,857,458	238,338,599	236,854,245	226,308,127
<i>Unvoted debt limitation:</i>	96,942,983	95,935,440	95,341,698	91,123,251
Net debt (all unvoted)	0	0	0	0
<i>Unvoted Legal Debt Margin</i>	96,942,983	95,935,440	95,341,698	91,123,251
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.00%	0.00%

	2015	2014	2013	2012	2011
Direct debt limitation:	\$ 224,745,241	\$ 224,213,595	\$ 233,073,351	\$ 232,082,266	\$ 234,021,602
Net debt (all unvoted)	(684,930)	(1,354,596)	(2,480,504)	(3,505,532)	(4,519,361)
Direct Legal Debt Margin (Voted and Unvoted)	224,060,311	222,858,999	230,592,847	228,576,734	229,502,241
<i>Unvoted debt limitation:</i>	90,498,097	90,285,438	93,829,340	93,432,907	94,208,641
Net debt (all unvoted)	(684,930)	(1,354,596)	(2,480,504)	(3,505,532)	(4,519,361)
<i>Unvoted Legal Debt Margin</i>	89,813,167	88,930,842	91,348,836	89,927,375	89,689,280
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.76%	1.50%	2.64%	3.75%	4.80%

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 2020 levy will be based, is used.

MONTGOMERY COUNTY, OHIO
Computation of Direct, Overlapping and Underlying Debt
December 31, 2020

	<i>Gross Debt</i>	<i>Self- Supporting Debt</i>	<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			\$ 9,557,733	100.00%	\$ 9,557,733
Special assessment bonds			165,000	100.00%	165,000
Loans payable			2,715,165	100.00%	2,715,165
Leases			56,667,975	100.00%	56,667,975
<i>Total Net Direct Debt</i>					<u>69,105,873</u>
<i>Overlapping:</i>					
City of Carlisle	1,297,722	69	1,297,653	4.04%	52,429
City of Centerville	14,198,620	3,585,000	10,613,620	99.05%	10,512,791
City of Huber Heights	131,971,620	62,616,509	69,355,111	99.99%	69,348,175
City of Kettering	27,844,540	0	27,844,540	98.27%	27,362,829
City of Springboro	22,235,000	9,570,000	12,665,000	4.46%	564,859
City of Union	5,154,075	4,518,425	635,650	99.09%	629,866
Brookville Local School District	13,444,904	43,387	13,401,517	98.93%	13,258,121
Kettering Local School District	79,155,000	0	79,155,000	99.00%	78,363,450
Northmont Local School District	80,275,921	0	80,275,921	99.47%	79,850,459
Miami Valley Career Technology Center	125,612,994	0	125,612,994	56.37%	70,808,045
<i>Total Net Overlapping Debt</i>					<u>350,751,022</u>
<i>Underlying:</i>					
Cities, Villages, Townships					
Within Montgomery County	385,943,688	268,330,010	117,613,678	100.00%	117,613,678
School Districts					
Within Montgomery County	468,550,358	26,702,304	441,848,054	100.00%	<u>441,848,054</u>
<i>Total Net Underlying Debt</i>					<u>559,461,732</u>
<i>Total Net Debt</i>					<u>\$ 979,318,627</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>							
2011	\$ 45,863,254	\$ 17,868,651	\$ 27,994,603	\$ 250,000	\$ 126,230	\$ 376,230	74.41
2012	49,198,851	16,041,157	33,157,694	260,000	115,219	375,219	88.37
2013	47,444,502	15,816,889	31,627,613	265,000	110,019	375,019	84.34
2014	27,750,841	22,031,755	5,719,086	270,000	105,340	375,340	15.24
2015	28,587,622	17,141,843	11,445,779	275,000	101,000	376,000	30.44
2016	29,032,980	18,456,148	10,576,832	280,000	93,819	373,819	28.29
2017	28,695,691	19,809,546	8,886,145	285,000	87,519	372,519	23.85
2018	30,273,603	19,495,745	10,777,858	295,000	81,969	376,969	28.59
2019	37,872,972	18,829,520	19,043,452	300,000	72,281	372,281	51.15
2020	48,779,926	25,125,005	23,654,921	310,000	63,281	373,281	63.37

Pledged Revenues:

(1) 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) and unencumbered balance.

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

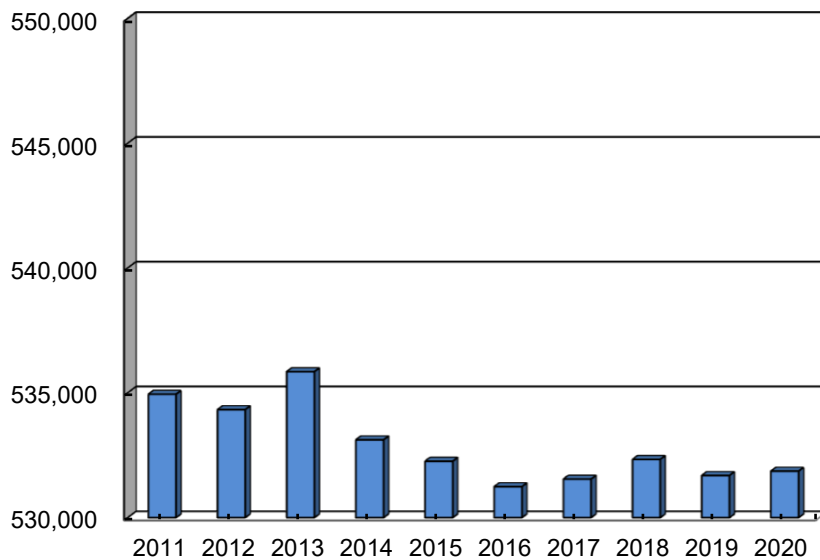
MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics
December 31, 2020

Population

	<i>County</i>	<i>MSA</i>
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
2020	531,861	781,360

Population for the Last Ten Years

2011	534,941
2012	534,325
2013	535,846
2014	533,116
2015	532,258
2016	531,239
2017	531,542
2018	532,331
2019	531,687
2020	531,861



Sources: U.S. Census Bureau and World Population Review

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2020

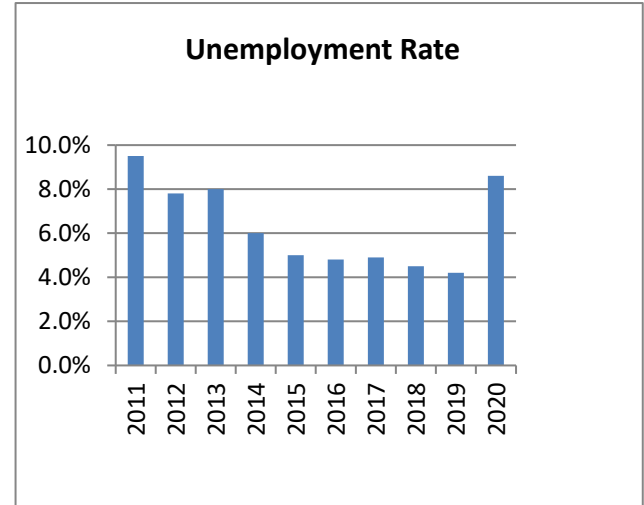
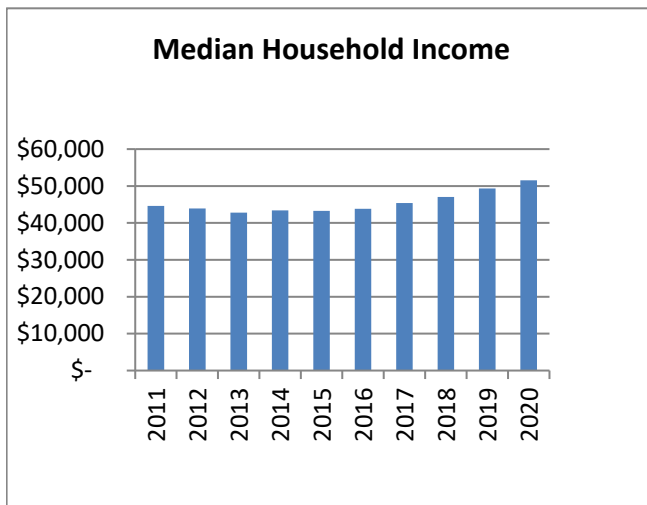
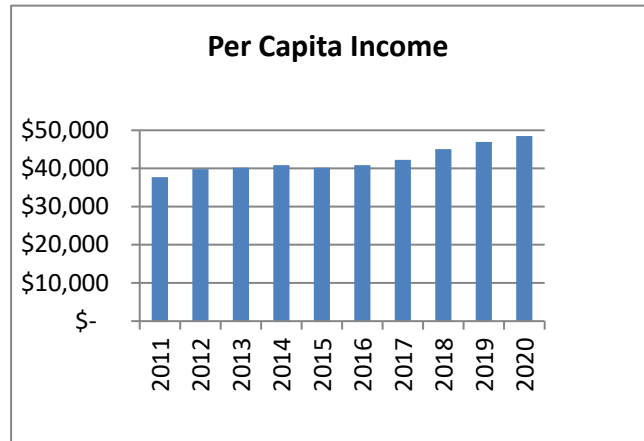
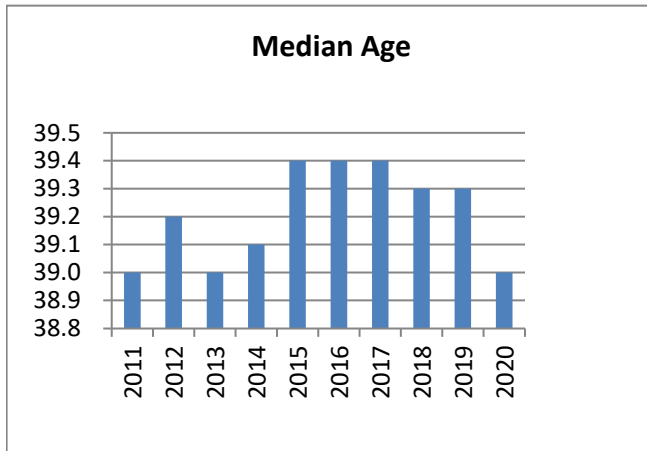
<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
2011	39.0	\$ 20,258,807,000	\$ 37,684	\$ 44,585	9.5%
2012	39.2	21,263,616,000	39,795	43,895	7.8%
2013	39.0	21,514,166,000	40,150	42,776	8.0%
2014	39.1	21,778,263,000	40,851	43,401	6.0%
2015	39.4	22,473,513,000	40,150	43,281	5.0%
2016	39.4	22,870,434,000	40,851	43,829	4.8%
2017	39.4	23,940,327,000	42,223	45,394	4.9%
2018	39.3	24,961,727,000	45,039	47,045	4.5%
2019	39.3	25,759,197,000	46,891	49,314	4.2%
2020	39.0	Unavailable	48,448	51,542	8.6%

(1) Source: Census Reporter

(2) Source: US Bureau of Economic Analysis - CAINC1

(3) Source: US Census Bureau - Quick Facts

(4) Source: Ohio Labor Market Information



MONTGOMERY COUNTY, OHIO
Principal Employers
Current and Nine Years Ago

2020 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base	30,000	12.40%
Kettering Health Network	12,847	5.31%
Premier Health Partners	12,018	4.97%
Kroger Co	4,532	1.87%
Montgomery County	4,469	1.85%
Meijer Inc.	3,607	1.49%
Dayton Children's Hospital	3,342	1.38%
CareSource	3,148	1.30%
Sinclair Community College	3,017	1.25%
LexisNexis	3,000	1.24%
	<u>79,980</u>	<u>33.06%</u>

Source: Dayton Business Journal

2011 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base	27,400	11.74%
Premier Health Partners	14,135	6.06%
Kettering Health Network	5,029	2.16%
The Kroger Company	4,100	1.76%
Montgomery County	4,046	1.73%
LexisNexis	3,100	1.33%
Sinclair Community College	2,726	1.17%
Dayton Public Schools	2,574	1.10%
Wright State University	2,948	1.26%
AK Steel Corporation	2,400	1.02%
	<u>68,458</u>	<u>29.33%</u>

Source: Dayton Area Chamber of Commerce

MONTGOMERY COUNTY, OHIO
Selected Operating Indicators
Last Ten Years

	2011	2012	2013	2014
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	27,540	25,734	27,474	25,933
Calls dispatched handled	583,889	635,933	631,206	630,171
Common Pleas Court				
Caseload for civil cases	14,550	13,617	11,756	10,596
Caseload for criminal cases	5,013	4,874	4,874	5,144
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	31,882	27,000	31,200	15,600
Community and economic development				
Building Regulations				
Building inspections	7,959	8,657	8,973	8,878
Electrical inspections	4,885	5,248	5,382	4,814
Building permits issued	1,567	1,624	1,583	1,646
Building permits total estimated value of buildings	\$174,980,692	\$169,269,641	\$255,163,479	\$663,855,046
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	27	27	26	23
North system	16	17	15	14
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	16	12	15	15
Eastern Regional Treatment Plant	11	8	9	9
Solid Waste Management				
Tons of solid waste disposed of	513,270	471,373	492,919	501,519
Parking Facilities				
Public parking capacity (spaces)	1,610	1,610	1,610	1,610
Employee-only parking capacity (spaces)	552	552	552	552
Stillwater Center				
Total patient days	36,104	36,140	35,665	35,450
Percentage of occupancy	99.2%	98.8%	98.7%	97.5%

Source: Various county departments
Indicators are not provided for the general government function.

2015	2016	2017	2018	2019	2020
25,211	25,211	24,435	23,239	21,789	15,112
613,770	597,340	588,501	555,739	445,835	404,115
9,647	10,000	8,733	8,613	8,910	10,911
4,851	5,000	5,402	5,527	5,740	7,793
13,156	14,876	16,000	27,254	19,862	27,346
9,706	10,141	9,882	9,862	9,536	9,913
5,246	5,514	5,108	5,446	5,843	6,241
1,721	1,847	1,730	1,744	2,523	1,869
\$536,089,907	\$268,877,786	\$224,468,562	\$203,599,402	\$285,566,223	\$342,032,802
23	30	24	25	25	26
14	18	17	15	15	15
15	15	15	16	16	13
9	8	9	10	9	9
531,241	557,653	571,615	596,882	629,466	630,157
1,610	1,610	1,610	1,610	1,625	1,625
552	552	552	552	450	450
35,333	35,368	35,399	35,553	35,743	34,984
98.4%	98.3%	98.6%	98.3%	98.6%	97.2%

MONTGOMERY COUNTY, OHIO
Employees by Function
Last Ten Years

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
General government	297	262	304	305	337	1,449	1,752	1,714	441	452
Judicial and law enforcement	1,604	1,529	1,760	1,741	1,879	670	849	839	2,076	2,099
Environment and public works	110	115	117	113	117	94	95	137	116	114
Social services	1,533	1,412	1,316	1,337	1,485	1,406	810	839	1,239	1,235
Community and economic development	25	25	26	34	39	239	28	21	39	40
Total Governmental Activities	3,569	3,343	3,523	3,530	3,857	3,858	3,534	3,550	3,911	3,940
Business-type Activities										
Water	86	86	99	95	110	104	80	71	75	109
Wastewater	129	135	114	115	124	127	129	137	151	119
Solid Waste Management	65	65	62	53	66	70	67	65	72	74
Parking Facilities	5	5	5	5	4	4	3	3	2	2
Stillwater Center	192	180	204	198	213	203	158	177	221	225
Total Business-type Activities	477	471	484	466	517	508	437	453	521	529
Total Primary Government	4,046	3,814	4,007	3,996	4,374	4,366	3,971	4,003	4,432	4,469

Source: County position-control records

MONTGOMERY COUNTY, OHIO
Capital Asset Statistics by Function
Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Judicial and Law Enforcement										
<i>Sheriff</i>										
Jails	1	1	1	1	1	1	1	1	1	1
<i>County Courts</i>										
Detention Facilities	3	3	3	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3	3	3	3
Environment and Public Works										
<i>County Engineer</i>										
Roads (centerline miles)	320	320	320	320	320	320	320	335	336	344
Bridges	399	392	393	396	398	401	403	520	520	522
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	6	6	6	4	3	3	3
Community & Economic Development										
<i>County Parks</i>										
Parks acreage	475	475	475	475	475	475	475	475	475	475
Parks	3	3	3	3	3	3	3	3	3	3
Shelters	11	11	11	11	11	11	11	11	11	11
Tennis courts	16	16	16	16	16	16	16	16	16	16
Basketball courts	13	13	13	13	13	13	13	13	13	13
Ball diamonds	11	11	11	11	11	11	11	11	11	11
Water										
Water lines (miles)	1,374	1,374	1,374	1,376	1,379	1,385	1,385	1,390	1,390	1,390
Wastewater										
Sewer lines (miles)	1,207	1,210	1,208	1,224	1,226	1,231	1,233	1,236	1,236	1,236
Lift stations	36	36	36	37	45	45	45	45	45	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	2	2	2	2	1	1	1	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	0	0	0	0	0	0
Employees-only Parking Garage	1	1	1	1	1	1	1	1	1	1

Source: Various county departments
Indicators are not provided for the general government function.

MONTGOMERY COUNTY, OHIO

Synopsis of Insurance

December 31, 2020

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	40000829ECYOH07	Cyber Liability- 7/1/20-7/1/21			\$1,943
	4000829ENV0HP07	Pollution Liability- 7/1/20-7/1/21			\$797
	40000829PKGOHP11	Workplace Violence- 7/1/20-7/1/21			\$381
	40000829PKGOHP11	7/1/20-7/1/21 Acts or Omissions Directors & Officers Liability	\$5,000,000 Per Incident Aggregate	up to \$2,500	\$50,494
	40000829PKGOHP11	7/1/20-7/1/21 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	\$26,243
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	MN228	12/5/19-12/5/20 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	\$352,547
Travelers Insurance	105912654	3/31/20-3/31/23 Crime	\$1,000,000	\$25,000	\$7,391
	ZPP31N11230	3/31/20-3/31/21 Foreign	GL - 1M/2M; Auto H&NO - 1M; Voluntary Work Comp & EL; Business Travel - 1,250,000 aggregate; K&R - 250k	\$0	\$2,500
ACE American Insurance	D9533474A	3/31/20-3/31/21 Cyber Liability	\$5,000,000	\$100,000	\$45,072
Lexington Insurance Company	023627396	5/31/20-3/31/21 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto	\$800,000	\$600,000
Allied World National Assurance Co	5111014101	5/31/20-3/31/21 Excess Liability above Lexington Ins Co Policy	\$10,000,000 xs of \$5,000,000 Aggregate xs SIR	xs \$800,000 SIR	\$293,177
Lloyds of London	AH200322	3/31/20-3/31/21 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$35,570
Endurance American Insurance	EXC30000077004	5/31/20-3/31/21 Excess Liability above AWAC	\$10,000,000 xs Per Incident xs of \$15,000,000 Per Incident Aggregate xs SIR	xs \$900,000 SIR	\$84,250
Midwest Employers	EWC009224	11/1/18-11/1/20 Excess Workers' Compensation	Statutory	\$800,000	\$168,237
MedPro	H006281	12/10/20-12/10/21 Professional Liability - Stillwater Center COVID Testing	\$1,000,000 Per Event \$3,000,000 Aggregate	\$2,500	\$8,000
Travelers Insurance	106435400	12/31/19-12/31/23 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,555
	106059216	3/19/20-3/18/21 Common Pleas Scheduled Bond Program	\$793,000	\$0	\$2,873
	107039034	1/1/19-1/1/21 Furtherance of Justice Bond - Rob Streck, County Sheriff	\$110,624	\$0	\$677
	105216136	1/1/17-1/1/21 Futherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$260
	105459839	6/29/19-6/29/24 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$140

Source:
Montgomery County Risk Management Department and Board of Developmental Disabilities Services.



MONTGOMERY
C O U N T Y
OHIO

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OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/23/2021

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