

2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT



For the Year Ended
December 31, 2022

MONTGOMERY COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2022



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

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FOR THE YEAR ENDED DECEMBER 31, 2022

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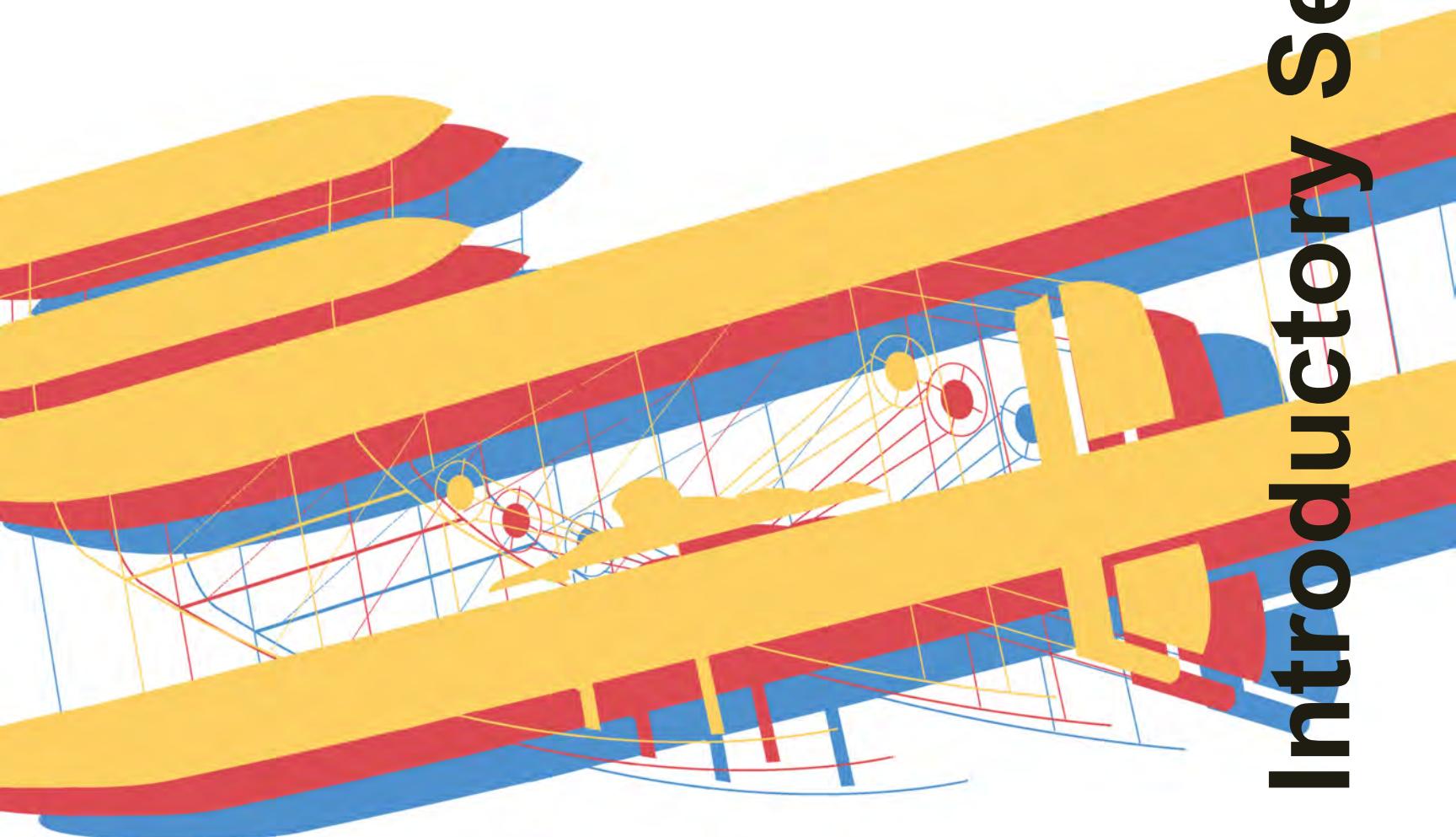
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Introductory Section



MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER



July 31, 2023

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

Citizens of Montgomery County,

I am pleased to present the Montgomery County Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. 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, 2022. 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 an Annual Comprehensive 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 537,700 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. dba Inclusive Neighborhoods Housing Corporation 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 and other interest 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.

A rise in inflation rates had a large economic impact on the region as well as nationally. Inflation in the East North Central region which includes Ohio and four other states was at an average of 4.9% in 2021 and 8.1% in 2022, marking a 3.3% increase. The Federal Reserve increased interest rates in order to tamp down skyrocketing inflation. As a result of an increase in borrowing rates, the real estate market boom that occurred in Montgomery County in 2021 did not continue in 2022, balancing sales and stabilizing prices. While there was an increase in average home sale price of 6%, sales fell 8% from 2021 to 2022 in the greater Dayton region, resulting in a cumulative sales volume of \$3.866 billion, only about \$3 million more than that of 2021.

2022 marked a return to steadier employment numbers as citizens continue to adjust to post-pandemic life. The 2022 annual average unemployment rate for the County was 4.1%, which was a decrease of 1.5% from the 2021 annual average. The unemployment rate in December was 3.6%, above the national rate of 3.5%, and below the state rate of 4.1%. The Ohio Department of Job & Family Services reports that for the Dayton metropolitan area the workforce in nonagricultural wage and salary employment increased by 6,700 jobs over the year and increases also occurred in educational and health services, up 600 jobs, state government, up 100 jobs, and local government, up 1,500 jobs. There was a decrease in trade, transportation, and utilities, down 500 jobs, and financial activities, down 700 jobs. There was neither an increase nor a decrease in federal government jobs.

Some of the largest for-profit employers in the Dayton metropolitan area include Kettering Health Network, Premier Health Partners, Kroger Company, and Dayton Children's Hospital. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Additionally, some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 32,000 individuals. 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 4,589 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

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

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. The county-wide plan continued into 2022, and the County has continued to prioritize five strategic areas: Sustainable Community Infrastructure; Economic Stability; Thriving Youth; Community Well-Being; and Effective and Efficient Government.

The \$207.8 million appropriation for the 2023 General Fund budget is an increase of 8% and includes a 4% salary bump for employees in response to the impact of inflation and a \$3.8 million increase in Professional Services, such as consultants and legal expertise. Revenues for the General Fund are expected to increase by 8.9%, with the majority coming from sales tax growth as well as a \$1.7 million increase in local government funds/casino funds. Revenues for all funds are expected to increase 1.5%, which will be generated without an increase in water/sewer rates.

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 14% and 5.6% respectively for years 2018 through 2022. Total water consumption increased 1% for 2022, with slight increases in residential, and commercial customer classes offset by decreases in industrial, institutional, and multi-residential customer classes. Total sewer consumption decreased 1% for 2022 with decreases in all customer classes except for commercial. Water and Sewer consumption is projected to remain flat for years 2023-2027. Sewer consumption is approximately 92.6% of water consumption levels, which are also based on historical usage. Solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees, are expected to remain relatively unchanged over the next five years. Tipping fees and tire disposal fees for out-of-county customers did increase in 2022. The increase did not affect the fee for County residents. An increase to the minimum charge that affected all customers went into effect in 2022.

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 2022 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 2022

2022 marked a more stable economy and way of life for Montgomery County residents in the post-pandemic world. As sales tax revenues have continued to increase, the County is in a place to provide social services to address the impact on the collective mental health of the community in the aftermath of the COVID-19 pandemic.

The Sewer Modernization and Revitalized Treatment Program (SMART) broke ground in 2022. The \$67 million project will include a new pump station at the Dryden Road facility in Moraine and a new pretreatment facility at the Western Regional Water Reclamation Facility in West Carrollton. This project will address aging sewer infrastructure, allowing the County to continue to provide sewer services to over half a million residents for another 100 years or more. The project is expected to be completed in 2024.

A new Emergency Operations Center facility opened in 2022 in the same building as the Regional Dispatch Center, allowing the two services to coordinate with more ease during emergencies. This became a priority for the County in the aftermath of the 2019 Memorial Day tornadoes, the Oregon District shooting, and the COVID-19 pandemic. The new facility allows for improved communication, collaboration, and coordination to address potential disasters.

The Miami Valley Regional Planning Commission, in partnership with the Dayton Development Coalition and the U.S. Department of Commerce's Economic Development Administration introduced the Comprehensive Economic Development Strategy (CEDS) in 2022. The plan, which incorporated input from the community across the Dayton region, is intended to boost economic development and has allowed for additional federal funding. The CEDS set five regional priority areas, including workforce development and talent attraction and retention; infrastructure; vibrant, diverse communities; supporting small business and entrepreneurship; and a resilient, growing diversified economy.

Plans For 2023 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 Municipal Court – Western Division is expected to open its new building in May of 2023. The \$8 million project, which spanned multiple years and experienced difficulties due to the COVID-19 pandemic, relocated the Western Division from New Lebanon to Trotwood. The new location is more central for area law enforcement and residents and is more accessible via public transportation. Social services and job training opportunities will also be offered in the new facility by the County's Human Resources department.

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

The County received \$51.7 million in funds from the federal American Rescue Plan Act (ARPA) in 2022. A majority of these funds are still available for future expenses relating to the aftermath of the pandemic. The County will continue to use the funds strategically and adhere to federal guidance on how best to support post-pandemic life, including upgrades throughout County facilities such as touchless sinks in public restrooms and improvements in air ventilation systems.

A consultant was hired by the County to evaluate American Disabilities Act (ADA) Title II compliance. The Safety Office is leading the effort and working with different department liaisons to determine how accessible County facilities are and provide new, innovative ways to make them more equitable for the public. The County is now accepting proposals for an Americans with Disabilities Act Coordinator to continue this effort.

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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. This was the thirty-eighth consecutive year that Montgomery County has received this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive 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 annual comprehensive 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 Annual Comprehensive 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 Annual Comprehensive Financial Report: Auditor's Office: Kris Louthan, Teresa Walker, Shannon Murray, Shannon Welch, Lindsey Miles, Chelsea Dross, Zachary Rougier, Jeremy Popp, Larry Hartlaub, Gloria Butler, Josh Whitaker, Steven Harsman Jr., and Bill Loy; Office of Management and Budget: John Parks and Janet Holman; Administrative Services: Vijay Chitkara and Terra Homan; 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

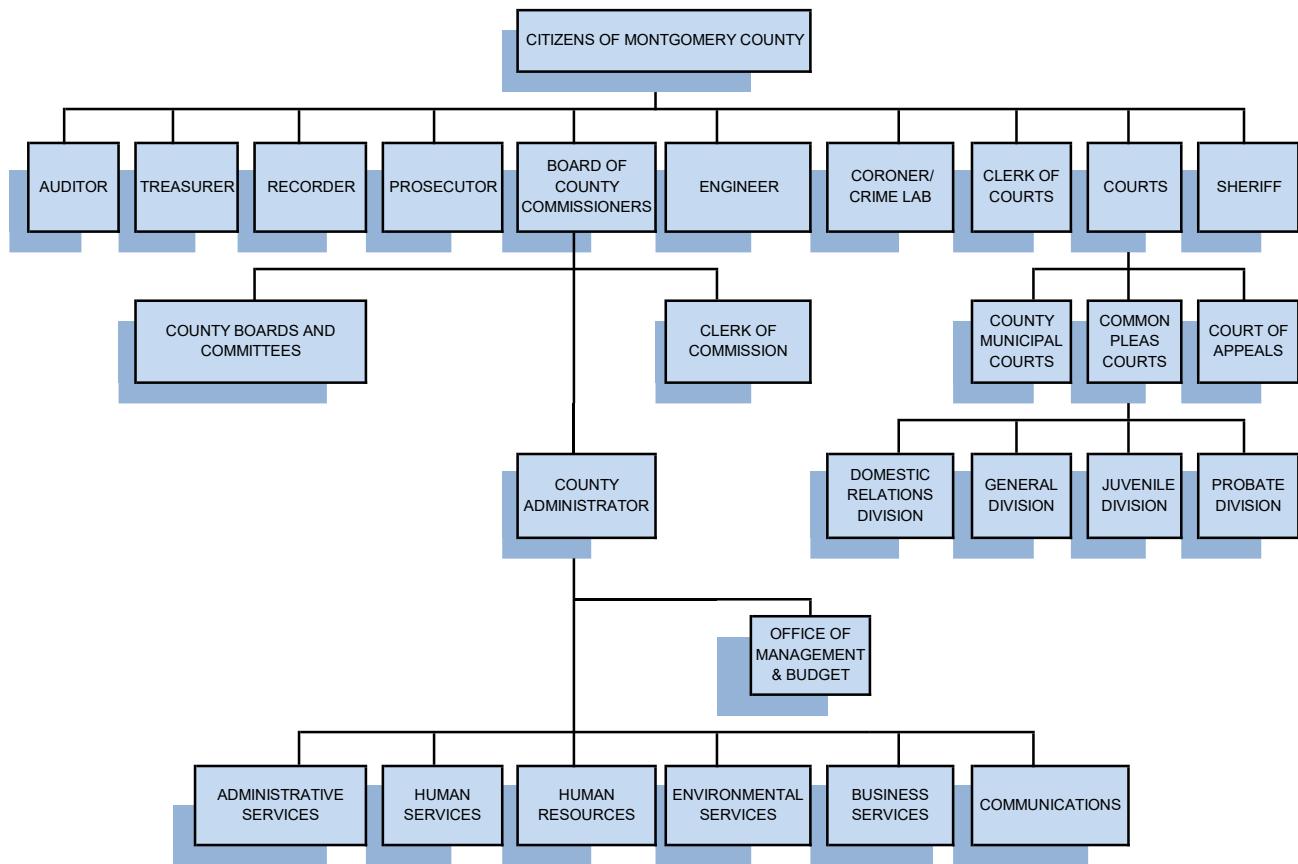
Christopher P. Morrell

Executive Director/CEO

MONTGOMERY COUNTY, OHIO
ELECTED OFFICIALS

<i>Board of County Commissioners</i>	Carolyn Rice Debbie Lieberman Judy Dodge	President Commissioner Commissioner
<i>Other Elected Officials</i>	Karl L. Keith Mike Foley Dr. Kent E. Harshbarger Paul Gruner Mat Heck, Jr. Brandon C. McClain Rob Streck John McManus	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
<i>Second District Court Of Appeals</i>	Honorable Michael L. Tucker Honorable Mary E. Donovan Honorable Jeffrey M. Welbaum Honorable Christopher B. Epley Honorable Ronald C. Lewis	Presiding and Administrative Judge Judge Judge Judge Judge
<i>Common Pleas Court</i>	<i>General Division</i> Honorable Timothy N. O'Connell Honorable Mary Katherine Huffman Honorable Mary L. Wiseman Honorable Steven K. Dankof Honorable Dennis J. Adkins Honorable Richard S. Skelton Honorable E. Gerald Parker, Jr. Honorable Mary E. Montgomery Honorable Susan D. Solle Honorable Kimberly A. Melnick Honorable Robert C. Hanseman	Administrative Judge Judge Judge Judge Judge Judge Judge Judge Judge Judge Judge
	<i>Domestic Relations Division</i> Honorable Denise L. Cross Honorable Timothy D. Wood	Presiding and Administrative Judge Judge
	<i>Juvenile Division</i> Honorable Anthony Capizzi Honorable Helen Wallace	Administrative Judge Judge
	<i>Probate Division</i> Honorable David Brannon	Judge
<i>County Municipal Courts</i>	<i>Eastern & Western Division</i> Honorable James D. Piergies Honorable William C. Cox	Presiding and Administrative Judge Judge

Montgomery County Organizational Chart

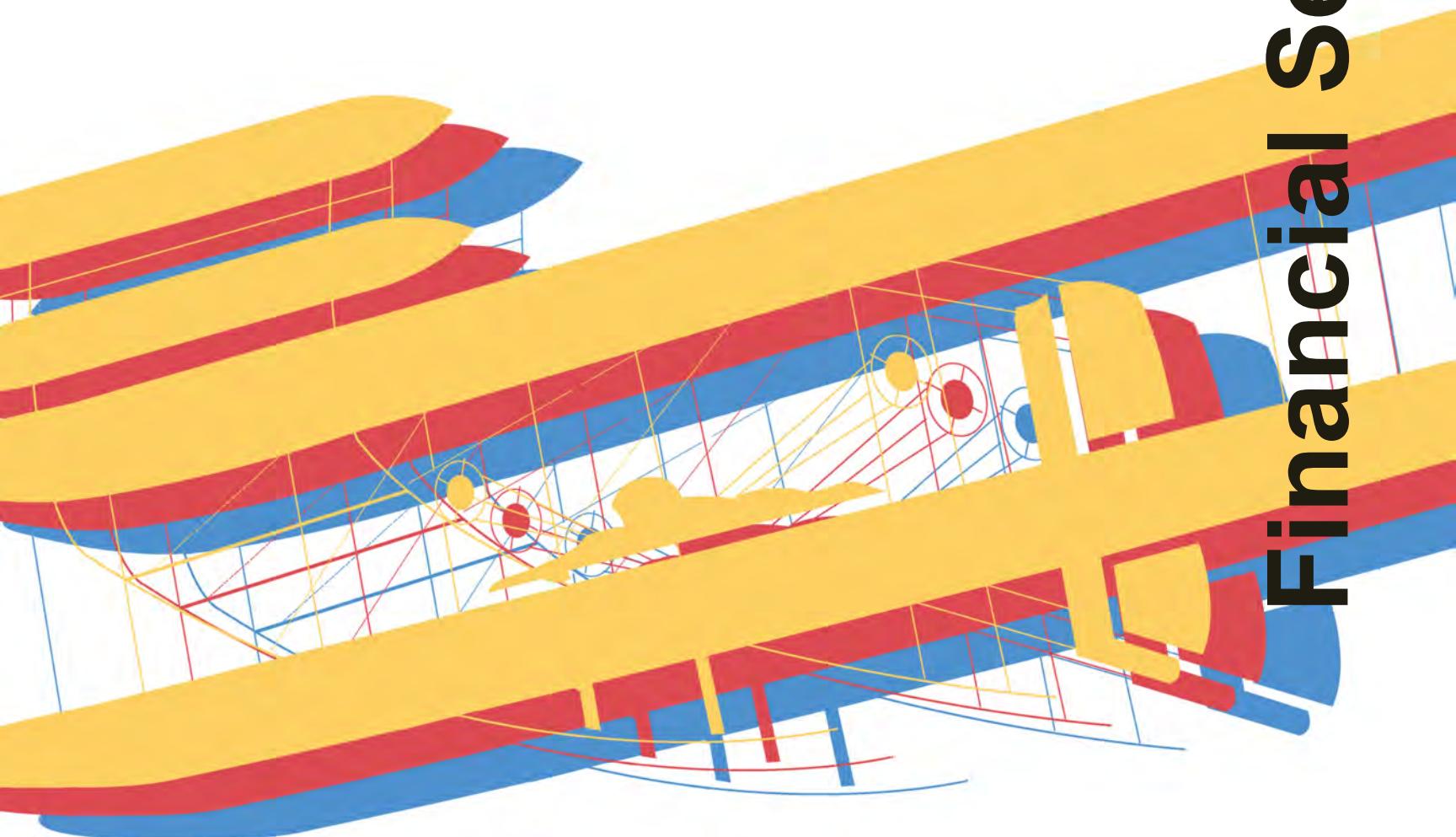


County Boards and Committees

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

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Financial Section





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Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Montgomery County
451 West Third Street
Dayton, Ohio 45422

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

Report on the Audit of the Financial Statements

Opinions

We have 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, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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, 2022, 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, and Children Services funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation, which represents 59 percent, 54 percent, and 48 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation, is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note V to the financial statements, the financial impact of COVID-19 and the continuing recovery measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *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* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The financial section's combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the financial section's combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 31, 2023

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The economy has continued to stabilize and even grow in the wake of the COVID-19 pandemic, with sales tax revenue for 2022 increasing by \$6 million over 2021 on a cash basis.
- To combat rising inflation in 2022, the Federal Reserve raised interest rates seven times the original rate of 0.25 percent to 4.50 percent which resulted in a 425-bps swing. As a result, the County was able to take advantage of the attractive yields and earn an additional \$2.7 million or 49 percent beyond the projected investment income of \$5.5 million. The County's actual 2022 investment income totaled a little over \$8.2 million and the investment portfolio increased \$59.5 million over 2021 on a cash basis.

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, community and economic development, environment and public works, and social services. 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 also its Component Units, consisting of two legally-separate not-for-profit corporations, known as: Miami Valley In-Ovations Inc. dba Inclusive Neighborhoods Housing Corporation 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

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

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 forty-two 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, American Rescue Plan Act, and Children Services, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Governmental funds for which the County adopts an annual appropriation budget include its General Fund, certain Special Revenue Funds and Debt Service Funds. A budgetary comparison statement has been included in the basic financial statements for the general fund and each annually budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget. The basic governmental fund financial statements can be found on pages 30 - 39 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 central services, telecommunications, certain benefit administration, 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.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

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 40 - 44 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 45 - 46 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 47 - 48 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 49 - 112 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 113 - 120, relating to the County's proportionate share of the net pension and net OPEB liability (asset) for the last one to nine 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 - 245 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position exceeded \$1.2 billion as of December 31, 2021, and \$1.3 billion as of December 31, 2022, as follows:

Montgomery County, Ohio						
<i>Net Position</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 813,131	\$ 784,606	\$ 288,072	\$ 253,726	\$ 1,101,203	\$ 1,038,332
Capital assets	645,760	644,241	405,327	379,803	1,051,087	1,024,044
<i>Total Assets</i>	<u>1,458,891</u>	<u>1,428,847</u>	<u>693,399</u>	<u>633,529</u>	<u>2,152,290</u>	<u>2,062,376</u>
Total deferred outflows of resources	52,377	50,036	7,197	8,008	59,574	58,044
Long-term liabilities outstanding	222,615	306,934	107,166	95,523	329,781	402,457
Other liabilities	136,842	99,879	16,855	15,586	153,697	115,465
<i>Total Liabilities</i>	<u>359,457</u>	<u>406,813</u>	<u>124,021</u>	<u>111,109</u>	<u>483,478</u>	<u>517,922</u>
Total deferred inflows of resources	335,134	312,510	25,913	22,819	361,047	335,329
Net Position:						
Net investment in capital assets	586,236	578,525	318,278	314,332	904,514	892,857
Restricted	249,677	257,788	11,966	10,536	261,643	268,324
Unrestricted	(19,236)	(76,753)	220,418	182,741	201,182	105,988
<i>Total Net Position</i>	<u>\$ 816,677</u>	<u>\$ 759,560</u>	<u>\$ 550,662</u>	<u>\$ 507,609</u>	<u>\$ 1,367,339</u>	<u>\$ 1,267,169</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022. 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 the statement of net position.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

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 total net position, 19.1 percent, represents resources that are subject to external restriction on how they may be used.

Total current and other assets increased by \$62.9 million or 6.1 percent due to current year increases in cash and cash equivalents and Net OPEB Asset. Cash and cash equivalents increased due to the American Rescue Plan fund grant monies being received in advance of expenditures and revenues exceeding expenditures, particularly in business-type activities. Long term liabilities decreased \$72.7 million due to a decrease in net pension liability and net OPEB liability, due to changes in assumptions for healthcare costs and the net difference between projected and actual earnings on pension and OPEB plan investments. Total net position increased \$100.2 million. This increase is due to the changes in pension and OPEB activity and benefits, the American Rescue Plan grant, and an increase in proprietary fund revenue.

The following provides a summary of the County's changes in net position for 2022, 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>	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 89,016	\$ 76,892	\$162,864	\$ 156,284	\$ 251,880	\$ 233,176
Operating grants and contributions	193,645	205,648	1,356		195,001	205,648
Capital grants and contributions	18,403	13,372	3,472	1,950	21,875	15,322
General revenues:						
Property taxes	138,344	148,121			138,344	148,121
Sales taxes	122,586	118,611			122,586	118,611
Other taxes	18,738	18,331			18,738	18,331
Unrestricted grants	30,040	27,293			30,040	27,293
Unrestricted investment earnings and other interest	(28,716)	(5,248)	106	151	(28,610)	(5,097)
Gain on sale of capital assets			15		15	
Miscellaneous	8,698	6,537	3,407	3,642	12,105	10,179
Special Assessments		78			-	78
<i>Total Revenues</i>	590,754	609,635	171,220	162,027	761,974	771,662
Expenses:						
General government	51,311	36,492			51,311	36,492
Judicial and law enforcement	189,294	146,063			189,294	146,063
Community and economic development	15,592	11,430			15,592	11,430
Environment and public works	20,354	4,275			20,354	4,275
Social services	251,051	208,493			251,051	208,493
Interest	1,518	1,661			1,518	1,661
Stillwater Center			18,709	14,385	18,709	14,385
Wastewater			40,560	35,774	40,560	35,774
Water			41,756	37,436	41,756	37,436
Solid Waste Management			30,634	30,796	30,634	30,796
Parking Facilities			1,025	986	1,025	986
<i>Total Expenses</i>	529,120	408,414	132,684	119,377	661,804	527,791
Change in net position before transfers	61,634	201,221	38,536	42,650	100,170	243,871
Transfers	(4,517)	(4,150)	4,517	4,150	0	0
Change in net position	57,117	197,071	43,053	46,800	100,170	243,871
Net Position - Beginning	759,560	562,489	507,609	460,809	1,267,169	1,023,298
Net Position - Ending	\$ 816,677	\$ 759,560	\$ 550,662	\$ 507,609	\$ 1,367,339	\$ 1,267,169

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

Governmental Activities:

Governmental Activities revenue exceeded expenditures by approximately \$62 million before transfers. Revenue for the County decreased by \$18.9 million over 2021 primarily due to investment earnings and other interest decreasing by \$23.5 million as a result of the Federal Reserve increasing their short-term policy rate by 425 basis points in 2022, which reduced the value of fixed income securities held in the County's investment portfolio. Operating grants and contributions decreased \$12.0 million due to a decrease in TANF and medical assistance revenues in the Job and Family Services fund and a timing issue related to Homestead revenues.

In total, the governmental activities expenses increased by \$120.7 million. The major increase in expenses is due to increases in general government by \$14.8 million, judicial and law enforcement by \$43.2 million, environment and public works by \$16.1 million, and social services expenditures by \$42.6 million. The increase in general government expenses can be attributed to expenses made from the ARPA Grant Fund. Judicial and law enforcement saw an increase in personnel costs for the Sheriff's office in the general fund. Social services saw a rise in professional services expenses in 2022, particularly in the Children Services and Human Services Levy Funds.

Business-type Activities:

The net position for business type activities increased by approximately \$43.1 million from 2021, with revenues increasing \$9.2 million primarily due to increased sewer and water rates during 2022 for the Wastewater and Water funds and as well as increases in Solid Waste fees. Overall expenses increased by \$13.3 million in business-type activities as a result of increased costs of professional services and public utilities, as well as personnel costs for engineering services within the Water and Wastewater Funds.

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, American Rescue Plan Act, and Children Services, which combine for 51.4 percent of all governmental fund balances and 70.5 percent of the governmental funds' total assets of \$734,043,563.

Overall, the major governmental funds experienced a fund balance decrease of \$36.2 million. 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 \$110,049,267 reflecting a decrease of \$30,012,577 from 2021. This is attributed to the Federal Reserve's response to inflation resulting in a reduced valuation of the County's investment portfolio.

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 \$13,459,108. This represents an increase of \$3,456,182 from 2021. This is primarily due to an increase in transfers in of \$9,586,000 from 2021, coupled with a decrease in revenue related to cost report settlements and an increase in intergovernmental expenditures for waiver match payments.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

The Human Services Levy fund balance at year end was \$62,027,053. This represents a decrease of \$9,717,202 in fund balance. The decrease in the fund balance can be attributed to expenditures and transfers out continuing to exceed revenues. A large increase in expenditures related to professional services without a similar increase in revenues resulted in this decrease.

The American Rescue Plan (ARP) Fund accounts for the federal ARP grant money. The grant was received in advance of the expenditures and is therefore considered unearned revenue. During 2022, the County recognized revenues of \$11,244,384 due to related expenditures with the remaining balance being recorded as unearned revenue.

The Children Services fund balance at year end was \$2,272,221. This represents a \$101,749 increase from 2021. Expenditures continued to outpace revenues but transfers from the General fund were 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 continued increase in costs for foster care on a daily rate basis.

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 \$6,481,794 during 2022. The Stillwater Center had an increase of \$1,767,457, Wastewater fund had an increase of \$1,344,472, Water fund had an increase of \$3,867,474, and Parking Facilities had an increase of \$150,721. Solid Waste Management had a decrease of \$648,330. Total operating expenses increased by \$14,999,420. The Stillwater Fund saw a large increase over 2021 related to direct care expenses for professional services and an increase in operating expenses and public utility services. The Wastewater and Water Funds' large increases can be attributed to an increase in public utility services and growing personnel costs related to engineering services.

General Fund Budgetary Highlights

The revenue estimate for the General Fund was increased by approximately \$7 million to the final amount of \$197 million. This was primarily due to higher interest rates on investments and strong sales tax collections. As the County's economy has continued to bounce back from the pandemic, revenues outpaced both the original and final budgeted amounts. This allowed the General Fund to transfer additional monies to various programs. Even after the revisions to the budget, actual revenues came in approximately \$15 million more than the final budgeted amount, mostly attributable to increases in sales taxes, other taxes, fees and charges for services as a result of rising costs, and intergovernmental revenues as a result of an increase in assigned counsel reimbursements from the state.

The original appropriation for total expenditures, which includes both current and intergovernmental, was increased by approximately \$10.0 million during the year. The decrease in the general government function of \$977,087 contributes to the increase in transfers out. The increase of \$1,228,740 in the community and economic development function was due to an increase in economic development projects than what was originally planned. The increase in the judicial and law enforcement function of \$6,507,884 included increased personnel and assigned counsel costs as well as an increase in funding for health services at the County jail. The increase in the social services function of \$3,064,866 was due to increased funding for the Pre-School Promise program. Transfers out increased by \$26,795,055 from original to final appropriations because of the increased sales tax collections and investment income revenue, allowing for several mid-year to year-end transfers. These were for multiple purposes including various subsidies, funding for land for a future jail, funding for the economic development program (EDGE), building renovations, budget stabilization, capital reserve, and capital depreciation.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022, approximately \$1.1 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 \$27.0 million, or approximately 2.64 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$1.5 million. Major events for governmental activity capital assets include land purchased for a downtown Dayton parking lot, continued work on the completion of the Trotwood Court Building and the Regional Dispatch Center renovations, completion of the Philadelphia Drive Bridge project as well as continuing road and bridge projects. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$25.5 million. This increase is primarily due to an increase in construction and improvements in water and sewer capital projects, including breaking ground on the Sewer Modernization and Treatment Program and the completion of the Trickling Filter Rehabilitation Project at the Eastern Regional Wastewater Treatment Center. 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 2022, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$4,098,038 and actual expenditures were \$3,291,236, which represents approximately 80 percent of the amount budgeted. The \$806,802 difference was mostly attributed to the salaries, fringes, operating expenses, and debt service categories of expenditures. This includes the County Engineer staff assigned to roads, road materials and supplies purchased throughout the year, and SIB loan expenses.

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 2022 of the County's bridges have resulted in ratings slightly better than the previous year since they found that 96 percent of the County bridges have a rating of fair or better, an improvement of 1 percent. For 2022, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,655,783 and actual expenditures were \$1,729,220, which represents approximately 104 percent of the amount budgeted. The \$73,437 difference was mostly attributed to the salaries and fringes categories of expenditures, which includes the 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, 2022, the net carrying amount of the County's total bonded debt externally outstanding was \$8,021,662. Of this amount, \$4,943,869 represents general obligation bonds applicable for governmental activities. The remaining portion consists of \$2,010,862 of self-supporting general obligation bonds and \$1,066,931 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 \$83,986,405 were

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2022

payable from business-type activities and \$1,935,724 were payable from governmental activities. The County's total bonded debt decreased by \$3,382,861 during 2022, 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 \$110,657,197, 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.

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, 2022

	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 476,873,045	\$ 234,876,678	\$ 711,749,723	\$ 12,444,333
Cash and Cash Equivalents in Segregated Accounts	9,915,439		9,915,439	
Cash and Cash Equivalents with Escrow Agents		11,331,305	11,331,305	
Materials and Supplies Inventory	466,451	1,414,762	1,881,213	6,398
Accrued Interest Receivable	4,480,266	14,395	4,494,661	
Accounts Receivable	6,821,614	32,781,879	39,603,493	31,903
Internal Balances	7,128,578	(7,128,578)	0	
Intergovernmental Receivable		912,908	912,908	
Prepaid Items	1,948,101		1,948,101	105,439
Investments				1,306,765
Other Local Taxes Receivable	21,768		21,768	
Sales Taxes Receivable	32,223,504		32,223,504	
Property Taxes Receivable	171,240,114		171,240,114	
Due from Other Governments	50,098,020	3,382,320	53,480,340	
Leases Receivable	6,482,819	1,446,899	7,929,718	
Special Assessments Receivable	918,546		918,546	
Other Assets		2,918,993	2,918,993	4,656,962
Net Pension Asset	5,049,645	694,327	5,743,972	
Net OPEB Asset	39,462,797	5,426,134	44,888,931	
Capital Assets Not Being Depreciated/Amortized	494,077,698	61,039,137	555,116,835	3,037,131
Capital Assets Being Depreciated/Amortized	151,682,386	344,288,260	495,970,646	14,142,005
<i>Total Assets</i>	<u>1,458,890,791</u>	<u>693,399,419</u>	<u>2,152,290,210</u>	<u>35,730,936</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	122,131	15,247	137,378	
Deferred Outflows - Pension	50,250,266	6,905,666	57,155,932	
Deferred Outflows - OPEB	2,004,986	275,685	2,280,671	
<i>Total Deferred Outflows of Resources</i>	<u>52,377,383</u>	<u>7,196,598</u>	<u>59,573,981</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	27,720,536	8,837,211	36,557,747	223,795
Retainage Payable	413,931		413,931	93,150
Accrued Wages and Benefits	6,645,286	1,363,954	8,009,240	25,720
Due to Other Governments	5,666,192	5,474,595	11,140,787	187,500
Matured Compensated Absences	104,449	15,365	119,814	
Accrued Interest Payable	16,434	14,413	30,847	
Unearned Revenue	91,129,076		91,129,076	921,951
Payroll Withholdings	3,655,893	288,372	3,944,265	
Deposits Held Due to Others	1,490,058	861,511	2,351,569	
Other			0	198,353
Long-Term Liabilities:				
Due Within One Year	28,996,000	6,781,993	35,777,993	
Due in More Than One Year:				
Net Pension Liability (See Note K)	110,084,575	15,136,423	125,220,998	
Other Amounts	83,534,403	83,946,618	167,481,021	4,601,484
Asset Retirement Obligations		1,301,031	1,301,031	
<i>Total Liabilities</i>	<u>359,456,833</u>	<u>124,021,486</u>	<u>483,478,319</u>	<u>6,251,953</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied				
to Finance Current Year Operations	150,772,355		150,772,355	
Deferred Inflows - Pension	136,795,461	18,816,923	155,612,384	
Deferred Inflows - OPEB	41,083,395	5,648,969	46,732,364	
Deferred Inflows - Leases	6,482,819	1,446,899	7,929,718	
<i>Total Deferred Inflows of Resources</i>	<u>335,134,030</u>	<u>25,912,791</u>	<u>361,046,821</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	586,235,715	318,278,446	904,514,161	17,179,136
Restricted for:				
Debt Service	371,488	444,878	816,366	
Capital Outlay	11,325,052	10,861,073	22,186,125	
Human services levy-supported service	86,589,569		86,589,569	
Developmental disabilities services	18,329,550		18,329,550	
General government purposes	6,238,419		6,238,419	
Judicial and law enforcement purposes	27,350,532		27,350,532	
Environment and public works purposes	33,547,276		33,547,276	
Social services purposes	44,128,811		44,128,811	
Community and economic development purposes	6,282,832		6,282,832	
Real estate assessment	7,204,388		7,204,388	
Other state and local grants	3,429,217		3,429,217	
Pension & OPEB Plans	4,879,891	659,692	5,539,583	
Unrestricted	<u>(19,235,429)</u>	<u>220,417,651</u>	<u>201,182,222</u>	<u>12,299,847</u>
<i>Total Net Position</i>	<u>\$ 816,677,311</u>	<u>\$ 550,661,740</u>	<u>\$ 1,367,339,051</u>	<u>\$ 29,478,983</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, 2022

	Program Revenues			
	Expenses	Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 51,310,736	\$ 29,104,014	\$ 13,388,149	\$
Judicial and Law Enforcement	189,294,131	48,138,474	52,249,750	
Community and Economic Development	15,591,783	2,758,657	3,169,650	
Environment and Public Works	20,353,984	2,867,400	3,863,624	18,363,792
Social Services	251,050,649	6,147,544	120,973,955	39,330
Interest	1,518,635			
<i>Total Governmental Activities</i>	<u>529,119,918</u>	<u>89,016,089</u>	<u>193,645,128</u>	<u>18,403,122</u>
Business-type Activities:				
Stillwater Center	18,708,758	18,060,894	1,247,878	
Wastewater	40,560,471	57,555,284	108,171	138,577
Water	41,755,686	53,625,376		3,333,004
Solid Waste Management	30,633,854	32,291,600		
Parking Facilities	1,025,451	1,330,528		
<i>Total Business-type Activities</i>	<u>132,684,220</u>	<u>162,863,682</u>	<u>1,356,049</u>	<u>3,471,581</u>
<i>Total Primary Government</i>	<u>\$ 661,804,138</u>	<u>\$ 251,879,771</u>	<u>\$ 195,001,177</u>	<u>\$ 21,874,703</u>
Component Units:				
	<u>\$ 9,304,337</u>	<u>\$ 1,312,700</u>	<u>\$ 1,443,592</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 and Other Interest				
Gain on Sale of Capital Assets				
Miscellaneous				
Transfers				
<i>Total General Revenues and Transfers</i>				
<i>Change in Net Position</i>				
<i>Net Position Beginning of Year</i>				
<i>Net Position End of Year</i>				

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

Net(Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (8,818,573)	\$ (88,905,907)	\$ (8,818,573)	\$ (88,905,907)
(9,663,476)		(9,663,476)	
4,740,832		4,740,832	
(123,889,820)		(123,889,820)	
(1,518,635)		(1,518,635)	
<u>(228,055,579)</u>	<u>0</u>	<u>(228,055,579)</u>	<u>0</u>
600,014	600,014		
17,241,561	17,241,561		
15,202,694	15,202,694		
1,657,746	1,657,746		
<u>305,077</u>	<u>305,077</u>	<u>305,077</u>	<u>0</u>
<u>0</u>	<u>35,007,092</u>	<u>35,007,092</u>	<u>0</u>
<u>(228,055,579)</u>	<u>35,007,092</u>	<u>(193,048,487)</u>	<u>0</u>
			(6,548,045)
20,252,396		20,252,396	
3,259,688		3,259,688	
114,832,203		114,832,203	
122,586,344		122,586,344	
5,949,650		5,949,650	
3,786,681		3,786,681	
9,001,507		9,001,507	
30,040,418		30,040,418	3,067,068
(28,715,764)	105,991	(28,609,773)	126,962
	15,116	15,116	
8,697,466	3,407,383	12,104,849	525,168
(4,517,220)	<u>4,517,220</u>	<u>0</u>	
<u>285,173,369</u>	<u>8,045,710</u>	<u>293,219,079</u>	<u>3,719,198</u>
<u>57,117,790</u>	<u>43,052,802</u>	<u>100,170,592</u>	<u>(2,828,847)</u>
<u>759,559,521</u>	<u>507,608,938</u>	<u>1,267,168,459</u>	<u>32,307,830</u>
<u>\$ 816,677,311</u>	<u>\$ 550,661,740</u>	<u>\$ 1,367,339,051</u>	<u>\$ 29,478,983</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2022

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 73,043,186	\$ 14,138,935	\$ 57,103,037
Cash and Cash Equivalents in segregated accounts	3,037,531		
Accrued Interest Receivable	4,296,133		
Accounts Receivable	959,392	61,943	
Interfund Receivable	10,157,682		
Due from Other Funds	491,674	46,343	
Prepaid Items	506,700		
Other Local Taxes			
Sales Taxes Receivable	32,223,504		
Property Taxes Receivable	20,410,381	4,069,065	146,760,668
Due from Other Governments	12,759,464	7,302,520	14,160,520
Leases Receivable	6,481,359		
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	<u>7,820,583</u>		
<i>Total Assets</i>	<u>\$ 172,187,589</u>	<u>\$ 25,618,806</u>	<u>\$ 218,024,225</u>
LIABILITIES:			
Accounts Payable	\$ 5,009,657	\$ 388,074	\$ 1,973,540
Accrued Wages and Benefits	2,357,046	331,178	12,849
Due to Other Governments	2,591,555	597,620	160,211
Matured Compensated Absences	9,490	19,472	
Retainage Payable			
Interfund Payable			
Due to Other Funds	823,471	6,450	3,097
Unearned Revenue			
Payroll Withholdings	2,309,500	290,880	8,687
Deposits Held and Due to Others			
<i>Total Liabilities</i>	<u>13,100,719</u>	<u>1,633,674</u>	<u>2,158,384</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to			
Finance Current Year Operations	17,932,417	3,639,575	129,200,363
Unavailable Revenue	24,623,827	6,886,449	24,638,425
Deferred Inflows - Leases	6,481,359		
<i>Total Deferred Inflows of Resources</i>	<u>49,037,603</u>	<u>10,526,024</u>	<u>153,838,788</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	506,700		
Long-term Receivables	8,399,775		
Unclaimed Monies	7,820,583		
Restricted		13,459,108	62,027,053
Committed	9,361,456		
Assigned	5,816,002		
Unassigned (Deficit)	78,144,751		
<i>Total Fund Balances</i>	<u>110,049,267</u>	<u>13,459,108</u>	<u>62,027,053</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 172,187,589</u>	<u>\$ 25,618,806</u>	<u>\$ 218,024,225</u>

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

American Rescue Plan Act	Children Services	All Other Governmental Funds	Total Governmental Funds
\$ 95,736,508	\$ 2,684,620	\$ 188,439,668	\$ 431,145,954
	2,352,273	4,525,635	9,915,439
		184,133	4,480,266
	501,730	2,974,149	4,497,214
			10,157,682
		3,924,231	4,462,248
		72,706	579,406
		21,768	21,768
			32,223,504
			171,240,114
	707,970	15,167,546	50,098,020
		1,460	6,482,819
		918,546	918,546
			7,820,583
<u>\$ 95,736,508</u>	<u>\$ 6,246,593</u>	<u>\$ 216,229,842</u>	<u>\$ 734,043,563</u>
\$ 2,234,931	\$ 2,987,826	\$ 12,680,591	\$ 25,274,619
6,854		3,676,683	6,384,610
145,267	8,190	2,163,349	5,666,192
		75,487	104,449
		413,931	413,931
		7,138,522	7,138,522
2,219,564	898,678	1,765,679	5,716,939
91,129,076			91,129,076
816		1,046,010	3,655,893
		1,490,058	1,490,058
<u>95,736,508</u>	<u>3,894,694</u>	<u>30,450,310</u>	<u>146,974,289</u>
			150,772,355
	79,678	8,502,448	64,730,827
		1,460	6,482,819
0	79,678	8,503,908	221,986,001
		72,706	579,406
			8,399,775
			7,820,583
2,272,221	140,209,306	217,967,688	
	39,487,725	48,849,181	
		5,816,002	
	(2,494,113)	75,650,638	
0	2,272,221	365,083,273	
<u>\$ 95,736,508</u>	<u>\$ 6,246,593</u>	<u>\$ 216,229,842</u>	<u>\$ 734,043,563</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2022**

Total governmental fund balances \$ 365,083,273

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	15,854,919
Construction-in-progress	22,814,763
Infrastructure	455,408,016
Land improvements	3,208,393
Buildings, structures and improvements	292,339,902
Furniture, fixtures and equipment	75,087,002
Accumulated Depreciation/Amortization	<u>(218,952,911)</u>
Total capital assets	645,760,084

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

Net position	17,700,986
Capital assets	(342,336)
Leases payable	169,898
Compensated absences payable	<u>1,050,594</u>
Net adjustment for internal service funds	18,579,142

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

4,285,525

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

Property taxes	20,467,759
Other local taxes	21,768
Sales tax	11,822,436
Fees and charges for services	419,507
Special assessments	918,546
Intergovernmental	27,660,895
Investment Earnings and Other Interest	<u>3,419,916</u>
Total	64,730,827

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	5,049,645
Net OPEB Asset	39,462,797
Deferred Outflows - Pension	50,250,266
Deferred Outflows - OPEB	2,004,986
Net Pension Liability	<u>(110,084,575)</u>
Deferred Inflows - Pension	(136,795,461)
Deferred Inflows - OPEB	<u>(41,083,395)</u>
Total	(191,195,737)

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

122,131

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

(16,434)

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

General obligation bonds, net carrying value	(4,840,000)
Premium on Debt Issued	(103,869)
Long-term loans payable for OPWC and ODOT Loans	(1,935,724)
Leases Payable	(52,766,907)
Compensated absences	<u>(31,025,000)</u>
Total	(90,671,500)

Net position of governmental activities

\$ 816,677,311

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, 2022

	General	Board of Developmental Disabilities Services	Human Services Levy	American Rescue Plan Act	Children Services	All Other Governmental Funds	Total Governmental Funds
REVENUES:							
Property Taxes	\$ 16,603,335	\$ 3,442,255	\$ 121,361,503	\$	\$	\$ 4,527,294	\$ 145,934,387
Sales Taxes	122,445,673					6	122,445,679
Other Local Taxes	5,949,650					12,773,920	18,723,570
Special Assessments						215,087	215,087
Fees and Charges for Services	29,560,813	513,177	5,836		134,642	35,893,323	66,107,791
Licenses and Permits	33,917					3,749,190	3,783,107
Fines, Forfeitures and Settlements	15,864,013					3,323,185	19,187,198
Intergovernmental	29,598,899	7,923,370	14,203,781	11,244,384	28,853,906	148,217,659	240,041,999
Investment Earnings and Other Interest	(30,983,177)					712,986	(30,270,191)
Contributions and Donations					389,324		389,324
Lease Revenue	54,216					1,898	56,114
Miscellaneous Revenue	4,937,705	410,909			621,451	2,797,259	8,767,324
<i>Total Revenues</i>	<u>194,065,044</u>	<u>12,289,711</u>	<u>135,571,120</u>	<u>11,244,384</u>	<u>29,999,323</u>	<u>212,211,807</u>	<u>595,381,389</u>
EXPENDITURES:							
Current:							
General Government	33,435,062			9,151,319		11,483,586	54,069,967
Judicial and Law Enforcement	135,869,529					84,471,978	220,341,507
Environment and Public Works	729,990					16,303,254	17,033,244
Social Services	8,763,627	31,545,896	21,077,522		60,848,909	116,746,687	238,982,641
Community and Economic Development	4,061,976					9,463,057	13,525,033
Capital Outlay				2,093,065		22,946,190	25,039,255
Intergovernmental:							
General Government	1,377,107					2,304,828	3,681,935
Judicial and Law Enforcement	1,269,819					503,181	1,773,000
Environment and Public Works	265,080					568,864	833,944
Social Services		16,122,982	16,582,876				32,705,858
Community and Economic Development	3,045,382					36,706	3,082,088
Debt Service:							
Principal Retirements	497,301					5,472,724	5,970,025
Interest	51,819					1,465,946	1,517,765
<i>Total Expenditures</i>	<u>189,366,692</u>	<u>47,668,878</u>	<u>37,660,398</u>	<u>11,244,384</u>	<u>60,848,909</u>	<u>271,767,001</u>	<u>618,556,262</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,698,352</u>	<u>(35,379,167)</u>	<u>97,910,722</u>	<u>0</u>	<u>(30,849,586)</u>	<u>(59,555,194)</u>	<u>(23,174,873)</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	4,051,359	38,835,349			30,951,335	70,796,811	144,634,854
Inception of Lease						71,250	71,250
Transfers Out	(38,762,288)		(107,627,924)			(3,216,249)	(149,606,461)
<i>Total Other Financing Sources and Uses</i>	<u>(34,710,929)</u>	<u>38,835,349</u>	<u>(107,627,924)</u>	<u>0</u>	<u>30,951,335</u>	<u>67,651,812</u>	<u>(4,900,357)</u>
<i>Net Change in Fund Balance</i>	<u>(30,012,577)</u>	<u>3,456,182</u>	<u>(9,717,202)</u>	<u>0</u>	<u>101,749</u>	<u>8,096,618</u>	<u>(28,075,230)</u>
<i>Fund Balance at Beginning of Year</i>	<u>140,061,844</u>	<u>10,002,926</u>	<u>71,744,255</u>		<u>2,170,472</u>	<u>169,179,006</u>	<u>393,158,503</u>
<i>Fund Balance at End of Year</i>	<u>\$ 110,049,267</u>	<u>\$ 13,459,108</u>	<u>\$ 62,027,053</u>	<u>\$ 0</u>	<u>\$ 2,272,221</u>	<u>\$ 177,275,624</u>	<u>\$ 365,083,273</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, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ (28,075,230)

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	24,530,499
Depreciation expense	<u>(15,428,383)</u>
Total	9,102,116

Assets Transferred From Enterprise Activities to Governmental Activities 37,144
Assets Transferred From Governmental Activities to Enterprise Activities (88,167)

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	(7,788,229)
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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	(7,590,100)
Sales tax	140,665
Other local taxes	14,268
Fees and charges for services	(39,228)
Special assessments	(281,235)
Intergovernmental	1,260,413
Investment Earnings and Other Interest	1,938,764
Miscellaneous	<u>(106,409)</u>
Total	(4,662,862)

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

Pension	27,991,070
OPEB	<u>277,294</u>
Total	28,268,364

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	17,545,350
OPEB	<u>32,537,165</u>
Total	50,082,515

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, 2022

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

Inception of Leases	(71,250)
Principal repayment for loans	327,845
Principal repayment for leases	3,272,180
Principal repayment for bonds	<u>2,370,000</u>
Total	5,898,775

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	51,932
Net Change In Accrued Interest	8,262
Amortization of Loss on Refunding	<u>(61,064)</u>
Total	(870)

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	(1,047,365)
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The internal service funds used by management to charge the costs of equipment repairs and maintenance to individual funds, is reported in the statement of activities.

The changes in net position of the internal service funds are reported with governmental activities, net of the adjustment to reflect the consolidation of internal service fund activities related to business-type activities.

Change in net position	6,164,758
Adjustment to business type activities	<u>(773,159)</u>
	5,391,599
Change in net position of governmental activities	<u><u>\$ 57,117,790</u></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
General Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2022

	Budgeted Amounts		Final Budget	
	Original	Final	Actual Amounts	Positive (Negative)
Revenues:				
Property Taxes	\$ 16,359,090	\$ 16,359,090	\$ 16,506,958	\$ 147,868
Sales Tax	10,000,000	116,567,080	121,749,069	5,181,989
Other Taxes	4,500,000	4,500,000	5,949,650	1,449,650
Licenses and Permits	33,563	35,617	35,206	(411)
Fees and Charges for Services	26,767,265	26,767,265	30,471,079	3,703,814
Fines, Forfeitures and Settlements	1,060,103	1,060,103	874,524	(185,579)
Intergovernmental Revenues	25,383,305	25,384,005	28,270,575	2,886,570
Investment Earnings and Other Interest	5,732,272	6,232,272	7,697,890	1,465,618
Miscellaneous Revenues	288,607	303,107	562,251	259,144
<i>Total Revenues</i>	<u>190,124,205</u>	<u>197,208,539</u>	<u>212,117,202</u>	<u>14,908,663</u>
Expenditures:				
Current:				
General Government	35,962,644	34,915,357	30,904,921	4,010,436
Judicial & Law Enforcement	124,534,082	130,954,871	127,002,209	3,952,662
Community & Economic Development	4,926,476	6,155,216	4,140,172	2,015,044
Environment & Public Works	1,112,659	1,252,659	766,050	486,609
Social Services	7,983,421	11,048,287	10,070,523	977,764
Intergovernmental:				
General Government	1,205,928	1,276,128	1,274,369	1,759
Judicial & Law Enforcement	1,512,811	1,599,906	1,459,700	140,206
Community & Economic Development	900,000	900,000	900,000	0
Environment & Public Works	262,719	262,719	262,719	0
<i>Total Expenditures</i>	<u>178,400,740</u>	<u>188,365,143</u>	<u>176,780,663</u>	<u>11,584,480</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>11,723,465</u>	<u>8,843,396</u>	<u>35,336,539</u>	<u>26,493,143</u>
Other Financing Sources and Uses:				
Advances in	200,000	200,000	2,156,943	1,956,943
Advances out		(400,000)	(400,000)	0
Transfers in	8,577,605	12,329,771	19,378,780	7,049,009
Transfers out	(30,337,567)	(57,132,622)	(56,960,628)	171,994
<i>Total Other Financing Sources and Uses</i>	<u>(21,559,962)</u>	<u>(45,002,851)</u>	<u>(35,824,905)</u>	<u>9,177,946</u>
<i>Net Change in Fund Balance</i>	<u>(9,836,497)</u>	<u>(36,159,455)</u>	<u>(488,366)</u>	<u>35,671,089</u>
<i>Fund Balance at Beginning of Year</i>	<u>88,759,273</u>	<u>88,759,273</u>	<u>88,818,227</u>	<u>58,954</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>7,255,574</u>	<u>7,255,574</u>	<u>7,255,574</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 86,178,350</u>	<u>\$ 59,855,392</u>	<u>\$ 95,585,435</u>	<u>\$ 35,730,043</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
Revenues:					
Property Taxes	\$ 3,308,596	\$ 3,308,596	\$ 3,422,630	\$ 114,034	
Fees and Charges for Services	508,781	508,781	512,598	3,817	
Intergovernmental Revenues	8,548,756	8,548,756	8,219,714	(329,042)	
Miscellaneous Revenues	192,403	197,791	363,307	165,516	
<i>Total Revenues</i>	<u>12,558,536</u>	<u>12,563,924</u>	<u>12,518,249</u>	<u>(45,675)</u>	
Expenditures:					
Current:					
Social Services	37,172,005	38,037,987	33,047,144	4,990,843	
Intergovernmental:					
Social Services	19,893,018	17,170,000	16,279,334	890,666	
<i>Total Expenditures</i>	<u>57,065,023</u>	<u>55,207,987</u>	<u>49,326,478</u>	<u>5,881,509</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(44,506,487)</u>	<u>(42,644,063)</u>	<u>(36,808,229)</u>	<u>5,835,834</u>	
Other Financing Sources and Uses:					
Advances out		(1,355,700)	(1,335,700)	20,000	
Transfers in	39,716,957	50,537,143	44,504,562	(6,032,581)	
Transfers out	(552,694)	(6,629,171)	(5,299,357)	1,329,814	
<i>Total Other Financing Sources and Uses</i>	<u>39,164,263</u>	<u>42,552,272</u>	<u>37,869,505</u>	<u>(4,682,767)</u>	
<i>Net Change in Fund Balance</i>	<u>(5,342,224)</u>	<u>(91,791)</u>	<u>1,061,276</u>	<u>1,153,067</u>	
<i>Fund Balance at Beginning of Year</i>	<u>9,430,287</u>	<u>9,430,287</u>	<u>9,550,473</u>	<u>120,186</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>1,416,404</u>	<u>1,416,404</u>	<u>1,416,404</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u>\$ 5,504,467</u>	<u>\$ 10,754,900</u>	<u>\$ 12,028,153</u>	<u>\$ 1,273,253</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, 2022

	Budgeted Amounts		Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Property Taxes	\$ 116,324,460	\$ 116,324,460	\$ 120,697,129	\$ 4,372,669
Fees and Charges for Services			5,836	5,836
Intergovernmental Revenues	14,804,428	14,804,428	7,131,982	(7,672,446)
<i>Total Revenues</i>	<u>131,128,888</u>	<u>131,128,888</u>	<u>127,834,947</u>	<u>(3,293,941)</u>
Expenditures:				
Current:				
Social Services	21,395,864	22,080,413	20,897,388	1,183,025
Intergovernmental:				
Social Services	17,805,000	17,967,500	16,582,876	1,384,624
<i>Total Expenditures</i>	<u>39,200,864</u>	<u>40,047,913</u>	<u>37,480,264</u>	<u>2,567,649</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>91,928,024</u>	<u>91,080,975</u>	<u>90,354,683</u>	<u>(726,292)</u>
Other Financing Sources and Uses:				
Transfers in	1,000,000	5,554,000	4,216,686	(1,337,314)
Transfers out	(98,364,829)	(120,073,463)	(116,844,610)	3,228,853
<i>Total Other Financing Sources and Uses</i>	<u>(97,364,829)</u>	<u>(114,519,463)</u>	<u>(112,627,924)</u>	<u>1,891,539</u>
<i>Net Change in Fund Balance</i>	<u>(5,436,805)</u>	<u>(23,438,488)</u>	<u>(22,273,241)</u>	<u>1,165,247</u>
<i>Fund Balance at Beginning of Year</i>	<u>62,524,280</u>	<u>62,524,280</u>	<u>62,524,280</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>912,637</u>	<u>912,637</u>	<u>912,637</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 58,000,112</u>	<u>\$ 39,998,429</u>	<u>\$ 41,163,676</u>	<u>\$ 1,165,247</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:					
Fees and Charges for Services	\$ 197,500	\$ 2,397,500	\$ 133,834	\$ (2,263,666)	
Intergovernmental Revenues	29,939,266	30,619,872	28,145,937	(2,473,935)	
Miscellaneous Revenues	214,000	374,000	241,762	(132,238)	
<i>Total Revenues</i>	<u>30,350,766</u>	<u>33,391,372</u>	<u>28,521,533</u>	<u>(4,869,839)</u>	
Expenditures:					
Current:					
Social Services	64,018,049	64,020,895	63,594,067	426,828	
<i>Total Expenditures</i>	<u>64,018,049</u>	<u>64,020,895</u>	<u>63,594,067</u>	<u>426,828</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(33,667,283)</u>	<u>(30,629,523)</u>	<u>(35,072,534)</u>	<u>(4,443,011)</u>	
Other Financing Sources and Uses:					
Advances out	(3,000)				0
Transfers in	30,784,026	30,784,026	30,951,335	167,309	
<i>Total Other Financing Sources and Uses</i>	<u>30,781,026</u>	<u>30,784,026</u>	<u>30,951,335</u>	<u>167,309</u>	
<i>Net Change in Fund Balance</i>	<u>(2,886,257)</u>	<u>154,503</u>	<u>(4,121,199)</u>	<u>(4,275,702)</u>	
<i>Fund Balance at Beginning of Year</i>	<u>1,628,791</u>	<u>1,628,791</u>	<u>1,628,791</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>2,921,257</u>	<u>2,921,257</u>	<u>2,921,257</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u>\$ 1,663,791</u>	<u>\$ 4,704,551</u>	<u>\$ 428,849</u>	<u>\$ (4,275,702)</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, 2022

	Business-type Activities - Enterprise Funds						Nonmajor Parking Facilities		Governmental Activities - Internal Service Funds					
	Stillwater Center	Wastewater	Water	Solid Waste Management		Totals								
ASSETS:														
Current Assets:														
Equity in Pooled Cash and Cash Equivalents	\$ 8,951,432	\$ 109,616,594	\$ 69,196,077	\$ 45,203,202	\$ 1,909,373	\$ 234,876,678	\$ 37,906,508							
Materials and Supplies Inventory	72,331	714,716	627,238		477	1,414,762		466,451						
Accrued Interest Receivable		14,395				14,395								
Accounts Receivable	935,583	14,067,490	11,001,570	6,682,009	95,227	32,781,879		2,324,400						
Due from Other Funds	452,982		181	10,537	16,005	479,705		1,088,148						
Due from Other Governments		3,971,381	323,847			4,295,228								
Leases Receivable			133,298		1,313,601	1,446,899								
Prepaid Items						0		1,368,695						
Other Assets		2,393,796	525,197			2,918,993								
Cash and Cash Equivalents with Escrow Agents				11,331,305		11,331,305								
<i>Total Current Assets</i>	<i>10,412,328</i>	<i>130,778,372</i>	<i>81,807,408</i>	<i>63,227,053</i>	<i>3,334,683</i>	<i>289,559,844</i>		<i>43,154,202</i>						
Noncurrent Assets:														
Net Pension Asset	252,484	189,361	126,241	126,241		694,327								
Net OPEB Asset	1,973,140	1,479,858	986,568	986,568		5,426,134								
Capital Assets:														
Land		3,470,069	1,272,801	4,048,538	1,300,000	10,091,408								
Construction in Progress		36,181,438	11,011,622	3,719,749	34,920	50,947,729								
Land Improvements		424,882	7,350	4,622,717		5,054,949								
Utility Plant in Service		342,716,998	247,199,598	2,247,213		592,163,809								
Building and Building Improvements	18,979,325	106,109,144	13,396,084	75,602,050	17,267,687	231,354,290								
Furniture, Fixtures, and Equipment	1,233,190	9,206,330	7,800,528	17,840,041	33,585	36,113,674		2,054,795						
Intangible Right to Use - FFE						0		316,880						
Accumulated Depreciation / Amortization	(9,722,998)	(294,012,281)	(148,971,752)	(56,853,199)	(10,838,232)	(520,398,462)		(2,029,339)						
<i>Total Noncurrent Assets</i>	<i>12,715,141</i>	<i>205,765,799</i>	<i>132,829,040</i>	<i>52,339,918</i>	<i>7,797,960</i>	<i>411,447,858</i>		<i>342,336</i>						
<i>Total Assets</i>	<i>23,127,469</i>	<i>336,544,171</i>	<i>214,636,448</i>	<i>115,566,971</i>	<i>11,132,643</i>	<i>701,007,702</i>		<i>43,496,538</i>						
DEFERRED OUTFLOWS OF RESOURCES:														
Deferred Charge on Refunding		15,247				15,247								
Deferred Outflows - Pension		2,510,930	1,883,458	1,255,639	1,255,639		6,905,666							
Deferred Outflows - OPEB		100,249	75,188	50,124	50,124		275,685							
<i>Total Deferred Outflows of Resources</i>	<i>2,626,426</i>	<i>1,958,646</i>	<i>1,305,763</i>	<i>1,305,763</i>	<i>0</i>	<i>7,196,598</i>		<i>0</i>						

MONTGOMERY COUNTY, OHIO

Statement of Fund Net Position

Proprietary Funds (Cont'd.)

December 31, 2022

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Totals	Internal Service Funds
Current Liabilities:							
Accounts Payable	774,640	4,358,981	714,959	2,950,091	38,540	8,837,211	2,445,917
Accrued Wages and Benefits	479,633	394,600	282,719	200,161	6,841	1,363,954	260,676
Due to Other Governments	302,517	3,170,293	1,639,608	360,342	1,835	5,474,595	
Matured Compensated Absences				15,365		15,365	
Accrued Interest Payable	4,925	3,741		5,747		14,413	
Interfund Payable		336,000			2,683,160	3,019,160	
Due to Other Funds	30,223	52,549	50,943	166,458	3,425	303,598	9,564
Claims Payable						0	9,012,379
Loans Payable		2,232,700	1,718,404			3,951,104	
Compensated Absences Payable	422,069	526,653	466,762	318,634	40,230	1,774,348	430,470
General Obligation Bonds Payable	630,000					630,000	
Revenue Bonds Payable				340,000		340,000	
Leases Payable						0	33,636
Landfill Closure and Postclosure Costs Payable				86,541		86,541	
Payroll Withholdings	99,797	64,872	77,103	45,425	1,175	288,372	
Deposits Held Due to Others		430,553	430,958			861,511	
<i>Total Current Liabilities</i>	<i>2,743,804</i>	<i>11,570,942</i>	<i>5,381,456</i>	<i>4,488,764</i>	<i>2,775,206</i>	<i>26,960,172</i>	<i>12,192,642</i>
Noncurrent Liabilities:							
Loans Payable - net of current portion		52,217,683	27,817,618			80,035,301	
Claims Payable - net of current portion						0	12,846,524
Compensated Absences Payable - net of current portion	350,075	456,483	343,139	291,087	810	1,441,594	620,124
General Obligation Bonds Payable - net of current portion		1,380,862				1,380,862	
Revenue Bonds Payable - net of current portion				726,931		726,931	
Leases Payable - net of current portion						0	136,262
Asset Retirement Obligation		1,301,031				1,301,031	
Landfill Closure and Postclosure Costs Payable - net of current portion				361,930		361,930	
Net Pension Liability	5,504,017	4,128,174	2,752,116	2,752,116		15,136,423	
<i>Total Noncurrent Liabilities</i>	<i>7,234,954</i>	<i>58,103,371</i>	<i>30,912,873</i>	<i>4,132,064</i>	<i>810</i>	<i>100,384,072</i>	<i>13,602,910</i>
<i>Total Liabilities</i>	<i>9,978,758</i>	<i>69,674,313</i>	<i>36,294,329</i>	<i>8,620,828</i>	<i>2,776,016</i>	<i>127,344,244</i>	<i>25,795,552</i>
Deferred Inflows of Resources:							
Deferred Inflows - Pension	6,850,054	5,128,661	3,419,104	3,419,104		18,816,923	
Deferred Inflows - OPEB	2,054,171	1,540,628	1,027,085	1,027,085		5,648,969	
Deferred Inflows - Leases			133,298		1,313,601	1,446,899	
<i>Total Deferred Inflows of Resources</i>	<i>8,904,225</i>	<i>6,669,289</i>	<i>4,579,487</i>	<i>4,446,189</i>	<i>1,313,601</i>	<i>25,912,791</i>	<i>0</i>
NET POSITION:							
Net Investment in Capital Assets	8,493,902	149,646,197	102,180,209	50,160,178	7,797,960	318,278,446	172,438
Restricted for Debt Service				444,878		444,878	
Restricted for Capital Outlay				10,861,073		10,861,073	
Restricted for Pension & OPEB Plans	232,131	183,241	122,160	122,160		659,692	
Unrestricted (Deficit)	(1,855,121)	112,329,777	72,766,026	42,217,428	(754,934)	224,703,176	17,528,548
<i>Total Net Position</i>	<i>\$ 6,870,912</i>	<i>\$ 262,159,215</i>	<i>\$ 175,068,395</i>	<i>\$ 103,805,717</i>	<i>\$ 7,043,026</i>	<i>\$ 554,947,265</i>	<i>\$ 17,700,986</i>

Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds

Total Net Position of Business-type Activities (\$ 4,285,525)

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, 2022

	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	\$ 18,060,894	\$ 57,555,284	\$ 53,544,429	\$ 32,291,600	\$ 1,191,390	\$ 162,643,597	\$ 84,899,340
Lease Revenue		0	80,947		139,138	220,085	
Other	459,768	1,501,577	1,377,196	68,273	569	3,407,383	4,970,891
<i>Total Operating Revenues</i>	<i>18,520,662</i>	<i>59,056,861</i>	<i>55,002,572</i>	<i>32,359,873</i>	<i>1,331,097</i>	<i>166,271,065</i>	<i>89,870,231</i>
OPERATING EXPENSES:							
Personal Services	10,642,666	8,414,096	6,507,783	4,025,174	208,632	29,798,351	16,771,614
Contractual Services	3,797,765	4,828,042	6,551,492	9,294,765	288,560	24,760,624	9,161,085
Materials and Supplies	1,803,610	1,553,936	1,318,645	660,960	5,932	5,343,083	4,995,713
Utilities	343,561	18,902,495	21,389,133	6,350,837	26,469	47,012,495	1,039,795
Claims						0	50,899,864
Depreciation / Amortization	570,407	6,319,154	4,443,510	3,841,247	395,319	15,569,637	74,894
Other	1,676,182	171,159	1,268,466	6,371,128	115,144	9,602,079	1,302,488
<i>Total Operating Expenses</i>	<i>18,834,191</i>	<i>40,188,882</i>	<i>41,479,029</i>	<i>30,544,111</i>	<i>1,040,056</i>	<i>132,086,269</i>	<i>84,245,453</i>
<i>Operating Income (Loss)</i>	<i>(313,529)</i>	<i>18,867,979</i>	<i>13,523,543</i>	<i>1,815,762</i>	<i>291,041</i>	<i>34,184,796</i>	<i>5,624,778</i>
NON-OPERATING REVENUES (EXPENSES):							
Investment Earnings and Other Interest		7,219	439	78,471	19,862	105,991	
Intergovernmental	1,247,878	108,171				1,356,049	
Gain on Sale of Capital Assets		15,116				15,116	
Other Non-Operating Revenues						0	36,401
Interest	(67,474)	(589,815)	(426,025)	(42,420)		(1,125,734)	
Loss on Disposal of Capital Assets				(282,520)		(282,520)	(1,831)
<i>Total Non-Operating Revenues (Expenses)</i>	<i>1,180,404</i>	<i>(459,309)</i>	<i>(425,586)</i>	<i>(246,469)</i>	<i>19,862</i>	<i>68,902</i>	<i>34,570</i>
<i>Income (Loss) Before Contributions and Transfers</i>	<i>866,875</i>	<i>18,408,670</i>	<i>13,097,957</i>	<i>1,569,293</i>	<i>310,903</i>	<i>34,253,698</i>	<i>5,659,348</i>
Capital Contributions from Other Governments		138,577	3,333,004			3,471,581	88,167
Transfers In	4,146,883			424,817		4,571,700	417,243
Transfers Out		(17,336)				(17,336)	
<i>Change in Net Position</i>	<i>5,013,758</i>	<i>18,529,911</i>	<i>16,430,961</i>	<i>1,994,110</i>	<i>310,903</i>	<i>42,279,643</i>	<i>6,164,758</i>
<i>Net Position at Beginning of Year</i>	<i>1,857,154</i>	<i>243,629,304</i>	<i>158,637,434</i>	<i>101,811,607</i>	<i>6,732,123</i>	<i>512,667,622</i>	<i>11,536,228</i>
<i>Net Position at End of Year</i>	<i>\$ 6,870,912</i>	<i>\$ 262,159,215</i>	<i>\$ 175,068,395</i>	<i>\$ 103,805,717</i>	<i>\$ 7,043,026</i>	<i>\$ 554,947,265</i>	<i>\$ 17,700,986</i>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds change in Net Position of Business-type Activities						<u>773,159</u>	
						<u>\$ 43,052,802</u>	

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

MONTGOMERY COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	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	\$ 18,331,179	\$ 57,351,491	\$ 53,678,945	\$ 32,822,332	\$ 951,406	\$ 163,135,353	\$ 10,862,226	
Cash receipts from leases			80,947		139,138	220,085		
Cash receipts from interfund services provided	179,460			193,319	174,199	546,978	74,092,718	
Cash payments to employees for services	(11,700,478)	(9,057,514)	(6,658,116)	(4,957,947)	(135,897)	(32,509,952)	(14,707,170)	
Cash payments to suppliers for goods and services	(4,269,640)	(23,408,170)	(28,426,994)	(6,136,068)	(16,106)	(62,256,978)	(14,423,049)	
Cash payments for insurance claims						0	(51,159,897)	
Cash payments for interfund services used	(3,185,764)	(4,139,640)	(3,523,538)	(3,636,998)	(223,565)	(14,709,505)	(5,438,371)	
Other operating cash receipts	386,976	(2,186,846)		65,301	509	(1,734,060)		
Other non operating cash receipts	1,247,878	15,116				1,262,994	36,401	
Other non operating cash payments		(58,000)				(58,000)		
Cash from other sources			1,470,244			1,470,244	4,790,630	
Other cash payments	(1,812,707)	(174,847)	(3,183,052)	(11,985,250)	(225,166)	(17,381,022)	(1,433,202)	
<i>Net cash provided by (used for) operating activities</i>	<u>(823,096)</u>	<u>18,341,590</u>	<u>13,438,436</u>	<u>6,364,689</u>	<u>664,518</u>	<u>37,986,137</u>	<u>2,620,286</u>	
<i>Cash flows from noncapital financing activities:</i>								
Transfers in from other funds	4,146,883			424,817		4,571,700	417,243	
Amounts repaid on interfund loans					(200,000)	(200,000)	(179,243)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>4,146,883</u>	<u>0</u>	<u>0</u>	<u>424,817</u>	<u>(200,000)</u>	<u>4,371,700</u>	<u>238,000</u>	
<i>Cash flows from capital and related financing activities:</i>								
Principal paid on leases						0	(15,431)	
Proceeds of long-term loans	28,959,831	3,948,811				32,908,642		
Principal paid on long-term loans	(8,562,461)	(1,812,457)				(10,374,918)		
Interest paid on long-term loans	(603,410)	(426,025)				(1,029,435)		
Principal paid on revenue bonds				(330,000)		(330,000)		
Interest paid on revenue bonds				(46,380)		(46,380)		
Principal paid on general obligation bonds	(615,000)					(615,000)		
Interest paid on general obligation bonds	(77,550)					(77,550)		
Capital Contribution from other governments		138,577	3,333,004			3,471,581		
Acquisition and construction of capital assets	(101,972)	(23,322,382)	(7,508,260)	(7,169,706)	(128,796)	(38,231,116)	(66,925)	
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(794,522)</u>	<u>(3,389,845)</u>	<u>(2,464,927)</u>	<u>(7,546,086)</u>	<u>(128,796)</u>	<u>(14,324,176)</u>	<u>(82,356)</u>	
<i>Cash flows from investing activities:</i>								
Interest on lease revenue					19,862	19,862		
Interest received on investments		439		78,471		78,910		
<i>Net cash provided by (used for) investing activities</i>	<u>0</u>	<u>0</u>	<u>439</u>	<u>78,471</u>	<u>19,862</u>	<u>98,772</u>	<u>0</u>	
Net increase (decrease) in cash and cash equivalents	2,529,265	14,951,745	10,973,948	(678,109)	355,584	28,132,433	2,775,930	
Cash and cash equivalents at beginning of year	6,422,167	94,664,849	58,222,129	57,212,616	1,553,789	218,075,550	35,130,578	
Cash and cash equivalents at end of year	<u>\$ 8,951,432</u>	<u>\$ 109,616,594</u>	<u>\$ 69,196,077</u>	<u>\$ 56,534,507</u>	<u>\$ 1,909,373</u>	<u>\$ 246,207,983</u>	<u>\$ 37,906,508</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, 2022

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>							
Operating income (loss)	\$ (313,529)	\$ 18,867,979	\$ 13,523,543	\$ 1,815,762	\$ 291,041	\$ 34,184,796	\$ 5,624,778
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>							
Depreciation/Amortization	570,407	6,319,154	4,443,510	3,841,247	395,319	15,569,637	74,894
Landfill Closure and Postclosure Costs				(40,517)		(40,517)	
Miscellaneous nonoperating income (expense)	1,247,878	15,116	0	0		1,262,994	36,401
Non-operating lease revenue					139,138	139,138	
(Increase) decrease in accounts receivable	397,551	(356,788)	(68,159)	702,489	(51,753)	623,340	(1,925,879)
(Increase) decrease in due from other funds	(390,388)	39,778	41,067	18,590	(14,092)	(305,045)	419,236
(Increase) decrease in due from other governments		(3,780,623)	118,936			(3,661,687)	
(Increase) decrease in inventory of supplies	18,573	99,144	196,916		(89)	314,544	(160,841)
(Increase) decrease in prepaid expenses						0	(1,225,537)
Increase (decrease) in accounts payable	251,352	(205,201)	(2,238,796)	2,252,992	24,510	84,857	64,648
Increase (decrease) in due to other funds	(4,517)	(85,449)	11,810	(23,948)	3,017	(99,087)	(18,308)
Increase (decrease) in due to other governments	3,898	(560,790)	(1,382,714)	(306,287)	(4,299)	(2,250,192)	(1,504)
Increase (decrease) in accrued wages and benefits	26,443	26,200	18,274	(9,511)	(374)	61,032	19,031
Increase (decrease) in payroll withholdings	6,285	2,847	11,614	1,013	62	21,821	
(Increase) decrease in deferred outflows pension	2,642,550	1,466,754	977,836	977,836		6,064,976	
Increase (decrease) in deferred inflows pension	(3,770,563)	(2,860,570)	(1,907,047)	(1,907,047)		(10,445,227)	
Increase (decrease) in deposits held and due to others		143,768	46,449			190,217	
Increase (decrease) in insurance claims payable						0	(469,967)
Increase (decrease) in matured compensated absences				15,365		15,365	
Increase (decrease) in net pension asset	(28,822)	(21,616)	(14,410)	(14,410)		(79,258)	
Increase (decrease) in net pension liability	(316,236)	(237,176)	(158,119)	(158,119)		(869,650)	
(Increase) decrease in deferred outflows OPEB	1,328,417	658,249	438,835	438,835		2,864,336	
Increase (decrease) in deferred inflows OPEB	(2,472,325)	(1,876,856)	(1,251,237)	(1,251,237)		(6,851,655)	
Increase (decrease) in net OPEB asset	28,600	21,450	14,299	14,299		78,648	
(Increase) decrease in other assets		116,200	121,776		(139,138)	98,838	
Increase (decrease) in compensated absences	(48,670)	550,020	494,053	(2,663)	21,176	1,013,916	183,334
<i>Total adjustments</i>	<u>(509,567)</u>	<u>(526,389)</u>	<u>(85,107)</u>	<u>4,548,927</u>	<u>373,477</u>	<u>3,801,341</u>	<u>(3,004,492)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ (823,096)</u>	<u>\$ 18,341,590</u>	<u>\$ 13,438,436</u>	<u>\$ 6,364,689</u>	<u>\$ 664,518</u>	<u>\$ 37,986,137</u>	<u>\$ 2,620,286</u>
<i>Noncash Capital Financing Activities:</i>							
Donated Asset from Governmental Funds							88,167
Asset Moved to Governmental Funds				(37,144)			
<i>Total Noncash Capital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(37,144)</u>	<u>0</u>	<u>0</u>	<u>88,167</u>

MONTGOMERY COUNTY, OHIO**Statement of Net Position****Fiduciary Funds****December 31, 2022****Custodial Funds****ASSETS:****Current Assets:**

Equity in Pooled Cash and Cash Equivalents	\$ 71,098,256
Cash and Cash Equivalents in Segregated Accounts	9,746,190
Accrued Interest Receivable	123,981
Taxes Receivable	827,102,827
Revenue in Lieu of Taxes Receivable	25,098,129
Due from Other Governments	29,316,488
Special Assessments Receivable	<u>116,381,015</u>

Total Assets 1,078,866,886**LIABILITIES:****Current Liabilities:**

Accounts Payable and Other Liabilities	8,150,433
Due to Other Governments	80,372,102
Payroll Withholdings	<u>363,407</u>

Total Current Liabilities 88,885,942**DEFERRED INFLOWS OF RESOURCES**

Property Taxes not Levied to Finance Current Year Operations	733,716,550
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	<u>25,098,129</u>

Total Deferred Inflows of Resources 758,814,679**NET POSITION:**

Restricted for Individuals, Organizations and Other Governments	<u>231,166,265</u>
<i>Total Net Position</i>	<u>\$ 231,166,265</u>

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

MONTGOMERY COUNTY, OHIO
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	Custodial Funds
ADDITIONS:	
Intergovernmental	\$ 60,688,978
Amounts Received as Fiscal Agent	72,584,358
Licenses and Permits and Fees for Other Governments	110,789,184
Fines, Forfeitures and Settlements for Other Governments	13,548,607
Property Tax Collections for Other Governments	838,860,913
Special Assessment Collections for Other Governments	43,176,689
Contributions from Individuals	5,389,131
Amounts Received for Others	322,447
Miscellaneous	<u>40,928,304</u>
<i>Total Additions</i>	<u>1,186,288,611</u>
DEDUCTIONS:	
Distributions as Fiscal Agent	69,530,950
Distributions of State Funds to Other Governments	51,890,568
Distributions of the State of Ohio	112,056,583
Fines, Forfeitures and Settlements Distribution to Other Governments	383,823
Property Tax Distributions to Other Governments	887,344,018
Special Assessment Distributions to Other Governments	32,052,297
Distributions to Other Governments	26,973,116
Distributions to Individuals	17,749,814
TIF Disbursements to Other Governments	25,098,129
Miscellaneous	<u>270,773</u>
<i>Total Deductions</i>	<u>1,223,350,071</u>
<i>Changes in Net Position</i>	<u>(37,061,460)</u>
<i>Net Position Beginning of Year</i>	<u>268,227,725</u>
<i>Net Position End of Year</i>	<u>\$ 231,166,265</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, 2022

	Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation	Montgomery County Land Reutilization Corporation	Total
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 2,467,289	\$ 9,977,044	\$ 12,444,333
Materials and Supplies	6,398		6,398
Accounts Receivable	20,385	11,518	31,903
Prepaid Items	44,546	60,893	105,439
Investments	1,306,765		1,306,765
Other Assets	150	4,656,812	4,656,962
Capital Assets not being depreciated	3,037,131		3,037,131
Capital Assets being depreciated	14,119,008	22,997	14,142,005
<i>Total Assets</i>	<u>21,001,672</u>	<u>14,729,264</u>	<u>35,730,936</u>
Liabilities:			
Accounts Payable	65,263	158,532	223,795
Due to Other Governments		187,500	187,500
Retainage Payable		93,150	93,150
Accrued Wages and Benefits	25,720		25,720
Unearned Revenue	350,000	571,951	921,951
Other	104,653	93,700	198,353
Long-term liabilities:			
Due in More Than One Year	<u>4,601,484</u>		<u>4,601,484</u>
<i>Total Liabilities</i>	<u>5,147,120</u>	<u>1,104,833</u>	<u>6,251,953</u>
Net Position:			
Net Investment in Capital Assets	17,156,139	22,997	17,179,136
Unrestricted	(1,301,587)	<u>13,601,434</u>	<u>12,299,847</u>
<i>Total Net Position</i>	<u>\$ 15,854,552</u>	<u>\$ 13,624,431</u>	<u>\$ 29,478,983</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, 2022

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Fees and Charges for Services	Operating Grants and Contributions	Miami Valley In- Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation	Miami Valley In- Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation	Montgomery County Land Reutilization Corp	Total
	Expenses					
Component Units:						
Miami Valley In-Ovations, Inc	\$ 2,257,166	\$ 1,130,418	\$ 1,438,871	\$ 312,123	\$	\$ 312,123
dba Inclusive Neighborhoods Housing Corporation						
Montgomery County Land						
Reutilization Corp	7,047,171	182,282	4,721		(6,860,168)	(6,860,168)
Total	\$ 9,304,337	\$ 1,312,700	\$ 1,443,592	312,123	(6,860,168)	(6,548,045)
 General Revenues:						
Grants and contributions not restricted to specific programs				3,067,068		3,067,068
Unrestricted investment earnings			(5,375)	132,337		126,962
Miscellaneous			525,168			525,168
Total general revenues	519,793			3,199,405		3,719,198
Change in Net Position			831,916	(3,660,763)		(2,828,847)
Net Position - Beginning			15,022,636	17,285,194		32,307,830
Net Position - Ending	\$ 15,854,552			\$ 13,624,431		\$ 29,478,983

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, 2022

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 537,741 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 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. dba Inclusive Neighborhoods Housing Corporation: Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation (INHC) 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 developmental disabilities in Montgomery, Miami, and Darke Counties. The Montgomery County Board of Developmental Disabilities Services provides INHC with staff salaries, certain equipment, workspace, facilities, and expenses related to upkeep of the facilities. Also, INHC is under contract with the Montgomery County Board of Developmental Disabilities Services in connection with an apartment building managed by INHC. The building was purchased by INHC 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 INHC, it is the County's position that there is a financial benefit/burden relationship between INHC and Montgomery County Board of DDS; therefore, INHC is included as a discretely presented component unit of Montgomery County.

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

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

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

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

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

Greater Dayton Regional Transit Authority: Four of nine Board members are appointed by the County 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), the Local Emergency Planning Council (LEPC) for Montgomery and Greene County was dissolved as of June 30, 2022.

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 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, 2022

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, 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.

American Rescue Plan Act (ARPA): This fund is used to account for and report restricted monies received from the Federal American Rescue Plan Act, which provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

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.

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

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

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

County subsidy from the Human Services Levy Fund. Five 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 central services, other data processing 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 considers all revenues reported in the Governmental Funds to be available if they are collected within sixty days after year-end.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

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 and other interest.

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 business 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 a business unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for a designated main account class budgetary category (i.e., salaries, fringe benefits, contractual professional services, capital outlays, etc.). While management is permitted discretion in allocating expenditures/expenses among specific main account subcategories, any and all budget modifications involving revisions between main account class 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: MC OneOhio, Pharmacy Opioid Settlement, Opiate Settlement, CARES Act, American Rescue Plan 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 a 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
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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, the 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 2022, 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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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

Assets are reported as restricted when limitations on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the General Fund represent cash and cash equivalents held as 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
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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. All capital assets, except for intangible right-to-use lease assets which are discussed below, 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. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, 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. Bonds, leases, and long-term loans are recognized as a liability on the governmental fund financial statements when due.

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 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.

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

Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund Statement of Fund Net Position and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue in the Governmental Funds only when measurable and available; however, since special assessments qualify as exchange-like transactions, revenue is recognized for all special assessments receivable in the government-wide statements. Special assessments receivable includes \$31,339 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 assets 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 assets 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, 2022, but which were levied to finance 2023 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, accounts receivable and accrued 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
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NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

Interfund Transactions

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

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

Fund Balance

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

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in a spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. The nonspendable fund balances for the County include prepaids, unclaimed monies and noncurrent 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 2023 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. Restricted Net Position for Pension and OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows.

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 lease revenue. Operating expenses are the necessary

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses that do not meet these definitions are reported as non-operating.

Estimates

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Leases

The County serves as both lessee and lessor in various noncancelable leases which are accounted for as follows:

Lessee – At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor – At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

NOTE C – Change in Accounting Principle

For 2022, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, and GASB Statement No. 97, *Certain Component Unit Criteria*. GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or another employee benefit plan depending on whether the plan meets the definition of a pension plan. These changes were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2022, on the GAAP basis to the budget basis follows:

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>Description</i>	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>
GAAP Basis	\$ (30,012,577)	\$ 3,456,182	\$ (9,717,202)	\$ 101,749
Increase (decrease)				
Due to revenues:				
Property taxes	(96,377)	(19,625)	(664,374)	
Sales tax	(696,604)			
Licenses and permits	1,289			
Fees and charges for services	910,266	(579)		(808)
Fines and forfeitures	(14,989,489)			
Intergovernmental	(1,328,324)	296,344	(7,071,799)	(707,969)
Lease revenue	(54,216)			
Investment earnings and Other Interest	38,681,067			
Contributions and Donations				(389,324)
Miscellaneous	(4,375,454)	(47,602)		(379,689)
Due to expenditures:				
Current:				
General government	2,530,141			
Judicial and law enforcement	8,867,320			
Environment and public works	(36,060)			
Social services	(1,306,896)	(1,501,248)	180,134	(2,745,158)
Community and economic development	(78,196)			
Capital Outlay				
Intergovernmental:				
General government	102,738			
Judicial and law enforcement	(189,881)			
Environment and public works	2,361			
Social services		(156,352)		
Community and economic development	2,145,382			
Debt Service:				
Principal retirement	497,301			
Interest	51,819			
Due to other financing sources and (uses):				
Advances in	2,156,943			
Advances out	(400,000)	(1,335,700)		
Transfers in	15,327,421	5,669,213	4,216,686	
Transfers out	(18,198,340)	(5,299,357)	(9,216,686)	
Budgetary basis	<u>\$ (488,366)</u>	<u>\$ 1,061,276</u>	<u>\$ (22,273,241)</u>	<u>\$ (4,121,199)</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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 regarding 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, based on the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. Apart from 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 accounts including, but not limited to,

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

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, 2022, \$35,438,901 of the County's total bank balance of \$38,110,476 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, 2022, the fair value of investments was \$40,904,768 below the County's net cost. The County includes the change in the fair value of investments as an adjustment to investment earnings and other interest based on an analysis of the differences between cost and market value.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

The County's investments at December 31, 2022, are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Net Asset Value Per Share				
STAR Ohio	<u>\$ 26,755,113</u>	3.51%	AAAm	n/a
Fair Value Level One Inputs				
Money Market Mutual Funds	<u>879,562</u>	0.12%	AAAm	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	205,237,477	26.90%	AA+	0.56 years
Federal Home Loan Bank Bonds	152,356,374	19.97%	AA+	1.92 years
Federal Home Loan Mortgage Corp. Notes	9,153,000	1.18%	AA+	0.03 years
Federal National Mortgage Association	42,322,050	5.55%	AA+	0.10 years
US Treasury Notes	228,361,438	29.93%	AA+	0.39 years
Municipal Bonds	1,796,930	0.24%	Not Rated	0.02 years
Corporate Notes	<u>96,141,400</u>	12.60%	A- to AA-	0.23 years
Total Fair Value Level Two Inputs	<u>735,368,669</u>			
Total Investments	<u><u>\$ 763,003,344</u></u>	<u><u>100.00%</u></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, 2022. 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. dba Inclusive Neighborhoods Housing Corporation and the Montgomery County Land Reutilization Corporation had amounts available for deposit at year-end of \$2,467,289 and \$9,977,044, 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, 2022

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2022, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 491,674	\$ 823,471
Board of Developmental Disabilities Services	46,343	6,450
Human Services Levy		3,097
American Rescue Plan Act		2,219,564
Children Services		898,678
Other Governmental Funds	<u>3,924,231</u>	<u>1,765,679</u>
	<u>4,462,248</u>	<u>5,716,939</u>
Proprietary Funds:		
Enterprise Funds -		
Stillwater Center	452,982	30,223
Wastewater		52,549
Water	181	50,943
Solid Waste Management	10,537	166,458
Parking Facilities	<u>16,005</u>	<u>3,425</u>
	<u>479,705</u>	<u>303,598</u>
Internal Service Funds	<u>1,088,148</u>	<u>9,564</u>
Total	<u>\$ 6,030,101</u>	<u>\$ 6,030,101</u>

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

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

	<i>Interfund Receivables</i>	<i>Interfund Payables</i>
General Fund	\$ 10,157,682	\$
Other Governmental Funds		7,138,522
Wastewater		336,000
Parking Facilities	<u>\$ 10,157,682</u>	<u>2,683,160</u>
		<u>\$ 10,157,682</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

The preceding interfund receivable/payables includes \$6,329,523 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:

Year Issued	Purpose/ Description	Interest Rate	Final Maturity	January 1, 2022	Additions	(Reductions)	December 31, 2022	Amount Due in 2023
<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	\$ 1,950	\$ (1,950)	\$ 0	\$ 0	\$ 0
2007	Wolf Creek North Group Drainage Proj	4.400%	2022	3,900	(3,900)	0	0	0
2008	Manning Road Group Drainage Proj	4.350%	2023	4,400	(2,200)	2,200	2,200	2,200
2008	Hardin West Group Drainage Proj	4.350%	2023	3,500	(1,700)	1,800	1,800	1,800
2011	Tom's Run West Group Drainage Proj	3.900%	2026	6,030	(1,116)	4,914	1,159	1,159
2013	Lutheran Road Group Drainage Proj	3.350%	2028	11,613	(1,500)	10,113	1,550	1,550
2013	Little Farms Group Drainage Proj	3.350%	2028	24,347	(3,144)	21,203	3,249	3,249
2017	Spring Run Ditch Proj	2.720%	2032	15,796	(1,251)	14,545	1,285	1,285
2017	Dodson Road Ditch Proj	2.720%	2032	30,616	(2,425)	28,191	2,491	2,491
2018	Strunks Ditch Proj	2.600%	2033	46,380	(3,343)	43,037	3,430	3,430
Total payable from road assessments				\$ 148,532	\$ 0	\$ (22,529)	\$ 126,003	\$ 17,164
<i>Payable from water/sewer assessments:</i>								
2005	Centerville Forest San Swr Ext	4.000%	2025	\$ 85,707	\$ (20,183)	\$ 65,524	\$ 20,990	\$ 20,990
2005	Homestretch Rd Water Main Ext	4.000%	2025	11,449	(2,696)	8,753	2,804	2,804
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	51,935	(9,305)	42,630	9,818	9,818
2011	Airway Rd Water Main Ext	3.550%	2031	19,770	(1,690)	18,080	1,740	1,740
2011	Airway Rd San Sewer Ext	3.550%	2031	17,364	(1,477)	15,887	1,529	1,529
2011	Bigger Lane Water Main Ext	3.250%	2031	50,755	(4,377)	46,378	4,519	4,519
2011	Bigger Lane San Sewer Ext	3.250%	2031	50,473	(4,352)	46,121	4,494	4,494
2012	Centerwood Lane Water Main Ext	2.600%	2032	48,781	(3,888)	44,893	3,989	3,989
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	178,540	(11,950)	166,590	12,417	12,417
2015	McKenna Gorman Sewer Ext	3.150%	2035	94,444	(5,472)	88,972	5,644	5,644
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	80,347	(4,655)	75,692	4,801	4,801
Total payable from water/sewer assessments				\$ 689,565	\$ 0	\$ (70,045)	\$ 619,520	\$ 72,745
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center Building:</i>								
2019	Regional Dispatch Centr	2.050%	2039	\$ 5,504,000	\$ (256,000)	\$ 5,248,000	\$ 261,000	\$ 261,000
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 394,000	\$ (58,000)	\$ 336,000	\$ 62,000	\$ 62,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 6,736,097	\$ 0	\$ (406,574)	\$ 6,329,523	\$ 412,909

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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:			
Treasurer-held Road Assessment Bonds			
	2023	\$ 17,164	\$ 3,696
	2024	13,563	3,124
	2025	13,972	2,713
	2026	14,395	2,292
	2027	13,479	1,856
	2028-2032	48,997	4,291
	2033	4,433	116
		<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 126,003	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 18,088
Treasurer-held Water and Sewer Assessment Bonds			
	2023	\$ 72,745	\$ 22,379
	2024	75,558	19,562
	2025	78,490	16,630
	2026	54,784	13,580
	2027	44,716	11,434
	2028-2032	230,933	33,514
	2033-2035	62,294	3,515
		<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 619,520	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 120,614
Treasurer-held Regional Dispatch Center Bonds			
	2023	\$ 261,000	\$ 106,262
	2024	266,000	100,881
	2025	272,000	95,397
	2026	277,000	89,790
	2027	283,000	84,081
	2028-2032	1,506,000	330,461
	2033-2037	1,667,000	168,807
	2038-2039	716,000	18,450
		<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 5,248,000	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 994,129
	Total Other Governmental Funds	<hr style="border-top: 3px double black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/>\$ 5,993,523	<hr style="border-top: 3px double black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/>\$ 1,132,831
Interfund Payables from Wastewater Fund for:			
Treasurer-held Revenue Bonds for Caylor Road			
	2023	\$ 62,000	\$ 14,784
	2024	64,000	12,056
	2025	67,000	9,240
	2026	70,000	6,292
	2027	73,000	3,212
		<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 336,000	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/> \$ 45,584
	Total Wastewater Fund	<hr style="border-top: 3px double black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/>\$ 336,000	<hr style="border-top: 3px double black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/>\$ 45,584
	Total Manuscript Debt:	<hr style="border-top: 3px double black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/>\$ 6,329,523	<hr style="border-top: 3px double black; border-bottom: none; border-left: none; border-right: none; margin-bottom: 0; margin-top: 0;"/>\$ 1,178,415

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE H - Leases Receivables

The County is reporting leases receivable of \$6,482,819 in the governmental funds and \$133,298 and \$1,313,601 in the water and parking facilities enterprise funds, respectively, at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County reported lease revenue of \$56,114 and interest revenue of \$88,816 in the governmental funds and reported lease revenue of \$80,947 and interest revenue of \$439 in the water fund and lease revenue of \$139,138 and interest revenue of \$19,862 in the parking facilities fund related to lease payments received. During 2022, the County had a lease that was not renewed and was removed from the tables below. A description of the County's leasing arrangements is as follows:

Company	Lease Commencement		Lease Ending		Payment Method
	Date	Years	Date		
City of Dayton	2000	99	2099		Quarterly
Miami Valley Career and Technical Center	2020	3	2023		Monthly
Verizon	1998	25	2022		Annual
Sprint	1998	25	2022		Annual
AT&T	1998	30	2027		Annual
New Cingular	2021	29	2049		Monthly
SAC-DRC	2021	10	2030		Annual

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE H - Leases Receivables (Cont'd.)

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 56,440	\$ 88,029	\$ 167,553	\$ 18,327
2024	55,753	87,247	169,555	16,326
2025	58,353	86,447	171,583	14,298
2026	59,180	85,620	181,588	12,243
2027	60,020	84,780	192,126	10,052
2028-2032	319,217	410,723	564,494	15,762
2033-2037	353,588	386,846	0	0
2038-2042	391,786	360,192	0	0
2043-2047	434,239	330,437	0	0
2048-2052	383,306	299,671	0	0
2053-2057	348,797	276,203	0	0
2058-2062	372,777	252,223	0	0
2063-2067	398,405	226,595	0	0
2068-2072	425,796	199,204	0	0
2073-2077	455,069	169,931	0	0
2078-2082	486,355	138,645	0	0
2083-2087	519,791	105,209	0	0
2088-2092	555,527	69,473	0	0
2093-2097	593,719	31,281	0	0
2098-2099	154,701	1,549	0	0
	<u>\$ 6,482,819</u>	<u>\$ 3,690,305</u>	<u>\$ 1,446,899</u>	<u>\$ 87,008</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE I - Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

Governmental Activities:

	<i>Balance</i> <i>January 1,</i> <i>2022</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance</i> <i>December 31,</i> <i>2022</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 13,323,766	\$ 2,531,153	\$ (12,893,780)	\$ 15,854,919
Construction-in-progress	20,969,966	14,738,577	(12,893,780)	22,814,763
Infrastructure	<u>451,199,954</u>	<u>10,628,826</u>	<u>(6,420,764)</u>	<u>455,408,016</u>
<i>Total capital assets, not being depreciated/</i> <i>amortized</i>	<i>485,493,686</i>	<i>27,898,556</i>	<i>(19,314,544)</i>	<i>494,077,698</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Land improvements	3,208,393			3,208,393
Buildings, structures and improvements	227,237,508	5,609,084	(1,901,316)	230,945,276
Intangible right to use, buildings, structures and improvements	61,323,376	71,250		61,394,626
Furniture, fixtures and equipment	75,582,337	4,037,625	(4,929,760)	74,690,202
Intangible right to use, furniture, fixtures and equipment	<u>336,590</u>	<u>178,139</u>	<u>(117,929)</u>	<u>396,800</u>
<i>Total capital assets, being depreciated/</i> <i>amortized</i>	<i>367,688,204</i>	<i>9,896,098</i>	<i>(6,949,005)</i>	<i>370,635,297</i>
<i>Accumulated Depreciation/Amortization:</i>				
Land improvements	2,486,959	130,505		2,617,464
Buildings, structures and improvements	143,171,598	6,166,297	(1,498,793)	147,839,102
Intangible right to use, buildings, structures and improvements	7,865,043	4,066,750		11,931,793
Furniture, fixtures and equipment	55,215,162	5,040,719	(3,880,717)	56,375,164
Intangible right to use, furniture, fixtures and equipment	<u>202,414</u>	<u>99,006</u>	<u>(112,032)</u>	<u>189,388</u>
<i>Total accumulated depreciation/amortization</i>	<i>208,941,176</i>	<i>15,503,277</i>	<i>(5,491,542)</i>	<i>218,952,911</i>
<i>Total Capital Assets, Being Depreciated/</i>				
<i>Amortized, Net</i>	<i>158,747,028</i>	<i>(5,607,179)</i>	<i>(1,457,463)</i>	<i>151,682,386</i>
<i>Governmental Activities Capital Assets, Net</i>	<u><i>\$ 644,240,714</i></u>	<u><i>\$ 22,291,377</i></u>	<u><i>\$ (20,772,007)</i></u>	<u><i>\$ 645,760,084</i></u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I - Capital Assets (Cont'd.)

Business-type Activities:

	<i>Balance</i> <i>January 1,</i> <i>2022</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance</i> <i>December 31,</i> <i>2022</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 10,091,408	\$	\$	\$ 10,091,408
Construction-in-progress	<u>25,593,852</u>	<u>33,963,776</u>	<u>(8,609,899)</u>	<u>50,947,729</u>
<i>Total capital assets, not being depreciated/</i>				
<i>amortized</i>	35,685,260	33,963,776	(8,609,899)	61,039,137
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Land improvements	5,054,949			5,054,949
Utility plant in service	580,821,489	11,342,320		592,163,809
Buildings, structures and improvements	231,709,952	159,404	(515,066)	231,354,290
Furniture, fixtures and equipment	<u>32,516,850</u>	<u>4,521,194</u>	<u>(924,370)</u>	<u>36,113,674</u>
<i>Total capital assets, being depreciated/</i>				
<i>amortized</i>	850,103,240	16,022,918	(1,439,436)	864,686,722
<i>Accumulated Depreciation/Amortization:</i>				
Land improvements	4,395,122	217,590		4,612,712
Utility plant in service	305,705,261	8,399,100		314,104,361
Buildings, structures and improvements	171,710,906	4,536,690	(422,796)	175,824,800
Furniture, fixtures and equipment	<u>24,174,452</u>	<u>2,416,257</u>	<u>(734,120)</u>	<u>25,856,589</u>
<i>Total accumulated depreciation/amortization</i>	<u>505,985,741</u>	<u>15,569,637</u>	<u>(1,156,916)</u>	<u>520,398,462</u>
<i>Total Capital Assets, Being Depreciated/</i>				
<i>Amortized, Net</i>	344,117,499	453,281	(282,520)	344,288,260
<i>Business-type Activities Capital Assets, Net</i>	<u>\$ 379,802,759</u>	<u>\$ 34,417,057</u>	<u>\$ (8,892,419)</u>	<u>\$ 405,327,397</u>

For the year ended in December 31, 2022:

- The County's Solid Waste Enterprise Fund transferred \$37,144 in assets to the General fund.
- The County's CARES Act Fund transferred \$88,167 in assets to the County's Information Technology Internal Service Fund.

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

Governmental Activities:

General Government	\$ 3,468,780
Judicial and Law Enforcement	6,786,367
Environment and Public Works	756,255
Social Services	4,177,608
Community and Economic Development	314,267
<i>Total Depreciation/Amortization Expense - Governmental Activities</i>	<u>\$ 15,503,277</u>

Business-type Activities:

Stillwater Center	\$ 570,407
Water	4,443,510
Wastewater	6,319,154
Solid Waste Management	3,841,247
Parking Facilities	395,319
<i>Total Depreciation/Amortization Expense - Business-type Activities</i>	<u>\$ 15,569,637</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I - Capital Assets (Cont'd.)

Discretely Presented Component Units:

Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation:

	<i>Balance</i> <i>January 1,</i> <i>2022</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance</i> <i>December 31,</i> <i>2022</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 3,037,131	\$	\$	\$ 3,037,131
<i>Total capital assets, not being depreciated/</i> <i>amortized</i>	<i>3,037,131</i>	<i>0</i>	<i>0</i>	<i>3,037,131</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Buildings, structures and improvements	20,309,303	598,083		20,907,386
Furniture, fixtures and equipment	607,395	163,125		770,520
<i>Total capital assets, being depreciated/</i> <i>amortized</i>	<i>20,916,698</i>	<i>761,208</i>	<i>0</i>	<i>21,677,906</i>
<i>Accumulated Depreciation/Amortization:</i>				
Buildings, structures and improvements	6,451,163	837,209		7,288,372
Furniture, fixtures and equipment	229,344	41,182		270,526
<i>Total accumulated depreciation/amortization</i>	<i>6,680,507</i>	<i>878,391</i>	<i>0</i>	<i>7,558,898</i>
<i>Total Capital Assets, Being Depreciated/</i> <i>Amortized, Net</i>	<i>14,236,191</i>	<i>(117,183)</i>	<i>0</i>	<i>14,119,008</i>
<i>Total Capital Assets, Net</i>	<i><u>\$ 17,273,322</u></i>	<i><u>\$ (117,183)</u></i>	<i><u>\$ 0</u></i>	<i><u>\$ 17,156,139</u></i>

Montgomery County Land Reutilization Corporation:

	<i>Balance</i> <i>January 1,</i> <i>2022</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance</i> <i>December 31,</i> <i>2022</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Furniture, fixtures and equipment	\$ 94,857	\$ 6,751	\$	\$ 101,608
<i>Total capital assets, being depreciated/</i> <i>amortized</i>	<i>94,857</i>	<i>6,751</i>	<i>0</i>	<i>101,608</i>
<i>Accumulated Depreciation/Amortization:</i>				
Furniture, fixtures and equipment	71,399	7,212	0	78,611
<i>Total accumulated depreciation/amortization</i>	<i>71,399</i>	<i>7,212</i>	<i>0</i>	<i>78,611</i>
<i>Total Capital Assets, Net</i>	<i><u>\$ 23,458</u></i>	<i><u>\$ (461)</u></i>	<i><u>\$ 0</u></i>	<i><u>\$ 22,997</u></i>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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 \$26,814,260, with \$18,519,260 issued for governmental activities and \$8,295,000 issued for business-type activities. The 2010 general obligation bonds maturing on or after December 1, 2022, 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:				
Juvenile Detention Refunding Bonds	2013	1.25% - 4.00%	18,519,260	2024
Business-type Activities:				
Stillwater Center Fund	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity

Stillwater Center Repl Facility Refunding Bonds	2010	1.50% - 3.00%	8,295,000	2025
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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. This 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, 2022

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

<i>Year</i>	<i>Interest</i>	Original Issue	Final
<i>Issued</i>	<i>Rate</i>	Amount	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:

Year Issued	Interest Rate	Original Issue Amount	Final Maturity
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Governmental Activities:

Ohio Department of Transportation Loans:

Department of Transportation Loans:				
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 \$23,157,224 with \$2,047,261 issued for governmental activities and \$21,109,963 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, 2022

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

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
Governmental Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Yankee Street Improvement	2013	0%	\$ 952,625	2039
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
Alex Bell Road Bridge Reconstruction	2020	0%	324,500	2050
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 Plata 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	2016	0%	492,500	2037
Big Hill Water Main Replacement	2016	0%	99,219	2037
Braddock/La Plata 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, 2022

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

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
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
Bromfield 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
Seton Hill Water Main Replacements	2019	0%	127,437	2040
Bradstreet and Linden Water Main	2019	0%	250,000	2041
West Franklin Water Main Replacement	2019	0%	200,000	2041
Dryden East River Water Main Replacement	2022	0%	163,200	2042
Guenther and Schroeder Water Main Replacement	2022	0%	197,502	2041
Wastewater Fund:				
Bayside-Orinoco Sewer	2001	3%	165,819	2022
Environmental Lab Roof	2003	0%	349,985	2024
Eastown 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, 2022

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 \$63,558,943 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>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
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
West Franklin Street Water Main Replacement	2020	1.87%	759,245	2041
Centerville South Tank Rehabilitation	2022	1.67%	1,723,087	2041
Bradstreet & Linden Water Main Replacement	2022	1.93%	259,727	2042
Crown & Victory Water Main Replacement	2022	1.87%	116,967	2041
Brydon Water Main Replacement	2022	1.27%	301,215	2042
Woodland Hills Water Main Replacement Phase IV	2022	1.28%	968,982	2042
Spinning & Eastman Water Main Replacement	2022	1.18%	117,813	2042
Guenther & Schroeder Water Main Replacement	2022	1.35%	318,008	2042
Sheldon Water Main Replacement	2022	1.41%	120,434	2042

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
Business-type Activities:				
<i>Ohio Water Development Authority Loans:</i>				
Wastewater Fund:				
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
Trickling Filter Rehab Eastern Regional	2019	2.25%	4,430,716	2040
Wolf Creek Sewer Erosion Control Phase II	2022	1.73%	4,724,720	2042

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>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
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, 2022

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 2022 were as follows:

<i>Types / Issues</i>	<i>Balance 12/31/2021</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2022</i>	<i>Due Within One Year</i>
<u>Governmental Activities</u>					
<u>General Obligation Bonds</u>					
2013 - Juvenile Detention					
Refunding Bonds	\$ 7,125,000	\$	\$ (2,285,000)	\$ 4,840,000	\$ 2,375,000
Premium	155,801		(51,932)	103,869	
Total General Obligation Bonds	<u>7,280,801</u>	<u>0</u>	<u>(2,336,932)</u>	<u>4,943,869</u>	<u>2,375,000</u>
<u>Special Assessment Bonds</u>					
2002 - Blackbird Lane Trunk Sewer	85,000		(85,000)	0	
Total Special Assessment Bonds	<u>85,000</u>	<u>0</u>	<u>(85,000)</u>	<u>0</u>	<u>0</u>
<u>Direct Borrowing:</u>					
<u>Ohio Public Works Commission (OPWC) Loans</u>					
2013 - Yankee Street Improvement	666,838		(38,105)	628,733	38,105
2015 - Dayton-Cincinnati Pike Bridge	57,164		(2,333)	54,831	2,333
2016 - Social Row Rd Culvert Replacement	97,749		(3,834)	93,915	3,833
2016 - Chamb Rd Br, Day-Chamb-0.55	46,972		(1,842)	45,130	1,842
2017 - Harshman Road Bridge	105,871		(3,922)	101,949	3,922
2018 - Stroop Road Bridge Replacement	73,761		(2,682)	71,079	2,682
2019 - Keowee Street Bridge Replacement	134,504		(4,720)	129,784	4,720
2020 - Woodman Dr Bridge	180,679		(6,340)	174,339	6,340
2020 - Third Street Bridge	4,435			4,435	
2020 - Alex Bell Rd Bridge	318,910		(11,190)	307,720	11,190
Total OPWC Loans	<u>\$ 1,686,883</u>	<u>\$ 0</u>	<u>\$ (74,968)</u>	<u>\$ 1,611,915</u>	<u>\$ 74,967</u>
<u>Ohio Department of Transportation (ODOT) Loans</u>					
2014 Austin Pike - Miami Township	269,463		(132,725)	136,738	136,738
2014 Yankee Street Phase 1B	307,223		(120,152)	187,071	123,783
Total ODOT Loans	<u>576,686</u>	<u>0</u>	<u>(252,877)</u>	<u>323,809</u>	<u>260,521</u>
Total Direct Borrowings	<u>2,263,569</u>	<u>0</u>	<u>(327,845)</u>	<u>1,935,724</u>	<u>335,488</u>
<u>Other Long-Term Obligations</u>					
Net Pension Liability	189,377,249		(79,292,674)	110,084,575	
Compensated Absences	29,794,301	20,517,646	(19,286,947)	31,025,000	13,856,562
Leases Payable	55,805,129	249,389	(3,287,611)	52,766,907	3,416,571
Claims Payable	22,328,870	53,625,852	(54,095,819)	21,858,903	9,012,379
Total Other Obligations	<u>297,305,549</u>	<u>74,392,887</u>	<u>(155,963,051)</u>	<u>215,735,385</u>	<u>26,285,512</u>
Total Governmental Obligations	<u>\$ 306,934,919</u>	<u>\$ 74,392,887</u>	<u>\$ (158,712,828)</u>	<u>\$ 222,614,978</u>	<u>\$ 28,996,000</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

Unfinalized OPWC Project Loan: The County has received an Ohio Public Works Commission Loan for the Third Street Bridge project that has not been fully completed at year end, therefore, the loan amount has not been issued in full and a final payment schedule is not available. The liability recorded for this unfinalized loan is \$4,435.

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2022, are as follows:

Year Ending	Governmental Activities				
	General Obligation Bonds		Long-term Loans from Direct Borrowing		
December 31	Principal	Interest	Principal	Interest	
2023	\$ 2,375,000	\$ 181,650	\$ 335,488	\$ 7,775	
2024	2,465,000	94,525	138,256	949	
2025			74,967		
2026			74,968		
2027			74,967		
2028-2032			374,838		
2033-2037			374,836		
2038-2042			241,471		
2043-2047			177,977		
2048-2052			63,521		
	<u>\$ 4,840,000</u>	<u>\$ 276,175</u>	<u>\$ 1,931,289</u>	<u>\$ 8,724</u>	

Changes in long-term obligations reported in the business-type activities of the County during 2022 were as follows:

Types / Issues	Balance 12/31/2021	Additions	(Reductions)	Balance 12/31/2022	Due Within One Year
<u>Business-Type Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Stillwater Center					
Rep1 Facility Refunding Bonds	\$ 2,585,000	\$	\$ (615,000)	\$ 1,970,000	\$ 630,000
Premium	54,481		(13,619)	40,862	
Total General Obligation Bonds	<u>2,639,481</u>	<u>0</u>	<u>(628,619)</u>	<u>2,010,862</u>	<u>630,000</u>
<u>Revenue Bonds</u>					
2010 - Solid Waste Revenue Bonds	1,390,000		(330,000)	1,060,000	340,000
Premium	9,241		(2,310)	6,931	
Total Revenue Bonds	<u>1,399,241</u>	<u>0</u>	<u>(332,310)</u>	<u>1,066,931</u>	<u>340,000</u>
<u>Direct Borrowing:</u>					
<u>Ohio Public Works Commission (OPWC) Loans</u>					
2002 - M-4 Water Pump Station	212,500	0	(85,000)	127,500	85,000
2003 - David Rd Water Tank	222,002		(63,429)	158,573	63,429
2005 - SR35 Water Main					
Replacement	57,200		(11,440)	45,760	11,440
2009 - Needmore Wtr Main					
Replacement	255,000		(30,000)	225,000	30,000

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

<i>Types / Issues</i>	<i>Balance 12/31/2021</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2022</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2011 - Main Street Waterline	\$ 287,437		\$ (27,375)	\$ 260,062	\$ 27,375
2011 - Woodman Drive Water Main	150,000		(15,000)	135,000	15,000
2012 - Nordic/Ashcroft/ Longines Water Main	383,583		(34,871)	348,712	34,871
2006 - Munger Rd Water Main Rehabilitation	120,033		(17,964)	102,069	18,144
2015 - Braddock & La Plata Water Main Replacement	57,681		(3,978)	53,703	3,978
2015 - Lakeview, Cherry & Martha Water Main Replacement	178,504		(11,157)	167,347	11,156
2015 - Oakley & Vale Water Main Replacement	224,495		(14,966)	209,529	14,966
2015 - Mad River, Folkstone & View Pointe Water Main Replacement	357,062		(24,625)	332,437	24,625
2015 - North Main Street Water Main Replacement	181,802		(12,120)	169,682	12,120
2016 - Arthur Plat Ph 1 Wtr Main	136,322		(9,088)	127,234	9,088
2016 - Woodland Hills Phase 1 Wtr Main Street Improvement	381,687		(24,625)	357,062	24,625
2016 - Big Hill Water Main Replacement	76,895		(4,961)	71,934	4,961
2016 - Braddock Water Main Phase II	131,756		(7,985)	123,771	7,985
2016 - East Franklin Water Main Replacement	75,065		(4,692)	70,373	4,691
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	646,625		(36,950)	609,675	36,950
2017 - West Ridgeway Water Main Replacement	164,365		(9,668)	154,697	9,669
2017 - Broomfield Wtr Main Replacement	422,968		(22,863)	400,105	22,863
2017 - Broomfield Wtr Main Replacement Ph II	199,646		(11,408)	188,238	11,408
2018 - Arthur Plat Phase II Water Main	115,404		(6,594)	108,810	6,594
2018 - Seville and Templehurst Water Main Replacement	178,660		(9,657)	169,003	9,658
2018 - Hilton, Glenbeck, Gaylord Water Main Replacement	455,073		(24,599)	430,474	24,598
2018 - Wenzler Park Water Main Replacement	369,932		(19,996)	349,936	19,996
2018 - Waving Willow Water Main Replacement	121,293		(6,739)	114,554	6,739
2019 - Waco Water Main	55,426		(2,996)	52,430	2,996
2019 - Woodland Hills Water Main Replacement PH III	231,468		(12,512)	218,956	12,512
2018 - Division and Homesite Wtr Main	274,402		(14,833)	259,569	14,833
2019 - Crown and Victory Water Main	230,053			230,053	
2019 - Seton Hill Water Main Replacement	121,065		(6,372)	114,693	6,372
2019 - Bradstreet and Linden Water Main	250,000		(12,500)	237,500	12,500

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

<i>Types / Issues</i>	<i>Balance</i> 12/31/2021	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance</i> 12/31/2022	<i>Due Within</i> <i>One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2019 - West Franklin Water Main					
Replacement	\$ 200,000		\$ (10,000)	\$ 190,000	\$ 10,000
2021- Dryden East River Water Main		163,200	(4,080)	159,120	8,160
2022- Guenther and Schroeder Water Main		197,502	(9,875)	187,627	9,875
2003 - Environmental Lab Roof	52,499		(17,500)	34,999	17,500
2005 - Manhole Rehabilitation	76,791		(17,064)	59,727	17,065
2006 - Uplands Camp Sewer	154,553		(28,101)	126,452	28,101
2006 - Manhole Rehabilitation	138,111		(18,415)	119,696	18,415
2007 - Uplands Camp Sewer	103,222		(14,746)	88,476	14,746
2007 - Western Regional Roof					
Replacement	129,994		(21,666)	108,328	21,666
2007 - Sugarcreek Manhole		225,230	(25,026)	200,204	25,026
2007 - Sanitary Sewer Main					
Rehabilitation	104,621		(17,437)	87,184	17,437
2008 - Sugarcreek Manhole					
Rehabilitation	199,588		(23,481)	176,107	23,481
2010 - Ome Gardens Sanitary					
Sewer Rehabilitation	126,787		(14,088)	112,699	14,088
2011 - Sludge Storage Facility	766,988		(73,046)	693,942	73,046
2001 - Bayside-Orinoco Sewer	10,842		(10,842)		
2003 - Eastown Lift Station	34,482		(9,488)	24,994	9,775
2003 - Uplands Camp Sewer	66,437		(21,490)	44,947	22,139
2003 - Manhole Rehabilitation	79,401		(21,848)	57,553	22,508
2006 - Woodman Ctr Sewer					
Replacement	75,092		(13,348)	61,744	13,482
2006 - Sugarcreek Manhole					
Rehabilitation	163,732		(29,105)	134,627	29,397
2006 - Salem Bend Sewer					
Rehabilitation	214,249		(34,824)	179,425	35,172
2015 - Western Regional Activated					
Sludge Improvement	181,250		(12,500)	168,750	12,500
2018 - Brandt Pike Lift Station and					
Force Main	356,250		(18,750)	337,500	18,750
2019 - Terrace Villa Sanitary Sewer					
Rehabilitation		253,128		253,128	
Total OPWC Loans	\$ 10,785,523	\$ 613,830	\$ (1,067,683)	\$ 10,331,670	\$ 1,063,471

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

<i>Types / Issues</i>	<i>Balance 12/31/2021</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2022</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	\$ 264,918	\$	\$ (83,510)	\$ 181,408	\$ 88,218
2008 - Crain's Run Water System	570,803		(179,893)	390,910	190,076
Phase II Water Main Replacement					
Improvement 5B Water Line	498,124		(28,062)	470,062	28,885
2015 - Woodland Hills Phase 1					
Water Main Replacement	1,484,244		(83,616)	1,400,628	86,067
2015 - North Main Street					
Water Main Replacement	649,495		(36,590)	612,905	37,662
2015 - Big Hill Water Main					
Replacement	387,279		(21,802)	365,477	22,443
2016 - East Franklin Street Water					
Main Replacement	113,123		(6,580)	106,543	6,743
2016 - Booster Pump Station Upgrades					
Main Replacement	1,418,063		(91,488)	1,326,575	91,488
2016 - Cushing, Rockhill, Shroyer, &					
Lewiston Water Main	573,586		(37,006)	536,580	37,006
2016 - West Ridgeway Water Main					
Replacement	151,163		(9,753)	141,410	9,753
2016 - Braddock Water Main					
Replacement Phase 2	157,544		(10,218)	147,326	10,218
2017 - Bromfield Water Main					
Replacement	314,240		(20,273)	293,967	20,273
2017 - Arthur Plat Phase 2 Water					
Main Replacement	982,580		(59,550)	923,030	59,551
2017 - Woodland Hills Phase 2 Wtr					
Main Replacement	767,985		(36,343)	731,642	37,471
2017 - Stroop Bridge Wtr Main Loc	123,804		(6,116)	117,688	6,303
2017 - Nutt Road Improv Phase 3	117,634		(5,943)	111,691	6,108
2018 - Seville and Templehurst Water					
Main Replacement	103,579		(4,792)	98,787	4,931
2018 - Wenzler Park Water Main	1,052,695		(46,940)	1,005,755	48,310
2018 - Water Redundancy - Design	808,115	24,351	(43,000)	789,466	
2019 - Wenzler Park, Phase II					
Water Main Replacement	1,408,382		(60,468)	1,347,914	62,248
2019 - Hilton, Glenbeck, Gaylord, West					
Water Main Replacement	459,511		(19,729)	439,782	20,309
2019 - MCES Environmental Lab	266,893	79,447	(19,496)	326,844	
2019 - Hilton Water Main Replacement	85,213		(3,941)	81,272	4,023
2019 - Division Ave & Homesite Drive					
Water Main Replacement	120,859		(5,237)	115,622	5,347
2020 - Centerville South Tank Rehab	1,637,499		(62,093)	1,575,406	75,703

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

<i>Types / Issues</i>	<i>Balance 12/31/2021</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2022</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2020 - W Franklin Water Main					
Replacement	\$ 743,505		\$ (31,923)	\$ 711,582	\$ 32,523
2020 - Bradstreet and Linden Water Main					
Replacement	259,727		(10,754)	248,973	10,963
2020 - Crown & Victory Water Main					
Replacement	114,431		(4,806)	109,625	5,011
2020 - Brydon Road Water Main					
Replacement	301,215		(13,318)	287,897	13,488
2020 - Woodland Hills Water Main					
Replacement	968,982		(42,803)	926,179	43,352
2021 - Spinning & Eastman Water					
Main Replacement	117,131	682	(2,620)	115,193	5,287
2021 - Guenther & Schroeder Water					
Main Replacement	318,008		(13,951)	304,057	14,140
2021 - Cynthia Water Main Replacement	142,763		(6,263)	136,500	
2021 - Centerville North Water Tank					
Rehabilitation	1,348,802	150,936	(68,161)	1,431,577	
2021 - Lynnhaven & Meyer Water					
Main Replacement	858,060	1,015,685		1,873,745	
2021 - Bricker Water Main Replacement	79,301		(5,249)	74,052	
2021 - Sheldon Water Main Replacement	105,008	15,426	(5,252)	115,182	5,327
2022 - Dorothy Water Main Replacement			35,811	35,811	
2022 - Walnut Grove Tank Rehab			1,109,242	1,109,242	
2022 - Bayside & Barrett Water					
Main Replacement, Phase I		639,026		639,026	
2022 - Spinning & Eastman Water Line					
Replacement, Phase II		237,511		237,511	
2022 - Dryden Road Water Main					
Replacement		279,992		279,992	
2001 - WRRSP Projects	35,403		(35,403)	0	
2001 - Central/South Holes Creek	172,594		(172,594)	0	
2003 - East Holes Creek Relief	382,719		(188,040)	194,679	194,679
2004 - Fort McKinley Relief	424,818		(165,195)	259,623	171,465
2005 - East Holes Creek					
Sewer Supplement	150,132		(73,819)	76,313	76,313
2006 - Southeast Holes Creek	1,454,991		(246,286)	1,208,705	254,105
2006 - Clyo Rd Pump Station	870,783		(144,816)	725,967	150,548
2008 - Eastern Region Trickling Filter	389,560		(54,750)	334,810	56,544

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

<i>Types / Issues</i>	<i>Balance 12/31/2021</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2022</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2010 - Western Regional					
Tertiary Filter	\$ 1,147,497		\$ (104,917)	\$ 1,042,580	\$ 108,355
2010 - Western Regional Sludge					
Thickener Improvement	794,235		(72,618)	721,617	74,997
2011 - Western Regional Sludge					
Thickener Improvement Supp	38,291		(3,599)	34,692	3,694
Tertiary Filters	91,077		(8,561)	82,516	8,787
2014 - Western Regional					
Aeration Improvements	2,197,776		(123,597)	2,074,179	128,893
2017 - Sewer Extension to Brookville					
Lake Estates MHP	964,167		(66,831)	897,336	
2017 - Dryden Road Pretreatment					
& Pumping Station	949,697	3,989	(953,686)	0	
2018 - Vertical Asset Management	716,973	40,729	(47,136)	710,566	
2018 - Sanitary Conveyance					
& Treatment West Reg	449,481	2,071	(451,552)	0	
2019 - Miami Shores Sanitary Sewer					
Improvements	3,127,499		(134,157)	2,993,342	138,117
2019 - MCES Environmental Lab	266,893	79,447	(19,496)	326,844	
2019 - Trickling Filter Rehab					
Eastern Regional	4,162,766		(183,697)	3,979,069	187,852
2020 - Wolf Creek Relief Sewer Erosion					
Control Phase 2	4,724,720		(199,589)	4,525,131	203,057
2020 - Sanitary Conveyance Treatment					
Imp - Western Regional	4,597,895	879	(4,598,774)	0	
2021 - Terrace Villa Sanitary Sewer	605,971		(30,583)	575,388	
2021 - Concrete Tank Rehab Eastern Reg.	31,956	2,524		34,480	
2022 - Pump Station & Pretreatment					
Facility Improvements		26,008,705		26,008,705	
2022 - Eastern Regional Water Reclamation					
Facility Belt Improvement		30,093		30,093	
2022 - Austin Blvd. Sanitary Sewer Replacement		1,022,785		1,022,785	
2022 - Habitat & Summit Med Lift Station &		1,515,481		1,515,481	
Force Main Rep					
Total OWDA Loans	48,622,158	32,294,812	(9,267,235)	71,649,735	2,846,633
<u>United States Department of Agriculture Rural Development (USDA Loans)</u>					
2016- Phillipsburg Sewer Project	2,045,000		(40,000)	2,005,000	41,000
Total Direct Borrowings	61,452,681	32,908,642	(10,374,918)	83,986,405	3,951,104
Other Long-Term Obligations					
Net Pension Liability	26,039,166		(10,902,743)	15,136,423	
Compensated Absences	2,202,026	2,119,434	(1,105,518)	3,215,942	1,774,348
Landfill Post-Closure	488,988	46,024	(86,541)	448,471	86,541
Total Other Long-Term Obligations	28,730,180	2,165,458	(12,094,802)	18,800,836	1,860,889
Total Business-Type Activities	\$ 94,221,583	\$ 35,074,100	\$ (23,430,649)	\$ 105,865,034	\$ 6,781,993

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

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 Crown and Victory Water Main in the Water Fund and the Terrace Villa Sanitary Sewer Rehabilitation projects in the Wastewater fund are not finalized. The liability recorded for these unfinalized loans for the Water and Wastewater funds are \$230,053 and \$253,128, respectively.

Unfinalized OWDA Project Loans: As of December 31, 2022, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction related to Water Redundancy Design, MCES Environmental Lab, Cynthia Water Main Replacement, Centerville North Tank Rehabilitation, Lynnhaven and Meyer Water Main Replacement, Bricker Water Main Replacement, Dorothy Lane Water Main Replacement, Walnut Grove Tank Rehabilitation, Bayside and Barrett Water Main Replacement, Spinning and Eastman Water Main Replacement, Dryden Road Water Main Replacement, Sewer Extension to Brookville Lake Estates MHP, Vertical Asset Management, Terrace Villa Sewer System, Concrete Tank Rehab at Eastern Regional, Pump Station & Pretreatment Facility Improvements, Eastern Regional Water Reclamation Facility Belt Improvements, Austin Boulevard Sanitary Sewer Replacement, and Habitat and Summit Lift Station and Force Main Replacement. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for these loans is as follows for the Water and Wastewater Funds, respectively: \$6,933,766 and \$31,121,678.

For business-type activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2022, are as follows:

<i>Business-type Activities</i> <i>Enterprise Funds</i>						
<i>Year Ending</i>	Self-Supporting General Obligation Bonds			Revenue Bonds		
	<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>	
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>\$ 1,970,000</u>	<u>\$ 119,700</u>		<u>\$ 1,060,000</u>	<u>\$ 70,656</u>	

<i>Long-term Loans Obligations from Direct Borrowing</i>						
<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>
2023	\$ 2,232,700	\$ 524,322		\$ 1,718,404	\$ 377,052	\$ 3,951,104
2024	1,920,421	471,591		1,706,068	345,670	3,626,489
2025	1,819,358	427,287		1,352,634	314,044	3,171,992
2026	1,836,798	377,944		1,336,120	292,986	3,172,918
2027	1,604,327	340,593		1,340,278	271,520	2,944,605
2028-2032	5,769,140	1,256,443		6,758,520	1,022,672	12,527,660
2033-2037	4,367,406	643,072		6,183,677	434,609	10,551,083
2038-2042	2,534,427	211,419		1,976,502	45,352	4,510,929
2043-2047	333,000	95,025				333,000
2048-2052	372,000	55,665				372,000
2053-2057	286,000	13,014				286,000
Total	<u>\$ 23,075,577</u>	<u>\$ 4,416,375</u>		<u>\$ 22,372,203</u>	<u>\$ 3,103,905</u>	<u>\$ 45,447,780</u>
						<u>\$ 7,520,280</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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 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, 2022:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
Governmental Activities:				
General Obligation Bonds:				
2013 Juvenile Detention Refunding Bonds	\$ 122,131	\$ 4,840,000	\$ 103,869	\$ 4,943,869
Business-type Activities:				
General Obligation Bonds:				
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	\$ 15,247	\$ 1,970,000	\$ 40,862	\$ 2,010,862
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>15,247</u>	<u>1,060,000</u>	<u>6,931</u>	<u>1,066,931</u>
Total Business-type Activities	<u><u>\$ 15,247</u></u>	<u><u>\$ 3,030,000</u></u>	<u><u>\$ 47,793</u></u>	<u><u>\$ 3,077,793</u></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, American Rescue Plan Act, Real Estate Assessment, Community Development Block Grant, Workforce Investment Act, 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, Youth Services Subsidy, Felony Delinquent Care and Custody, Sheriff Contracts, 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, Central 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, 2022

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

Net Pension/OPEB Liability: There is no repayment schedule for the net pension liability. However, employer pension/OPEB contributions are made from the following funds: General Fund, Board of Developmental Disabilities, Human Services Levy, American Rescue Plan Act, Real Estate Assessment, Community Development Block Grants, Workforce Investment Act, Child Support Enforcement, Public Assistance, ADAMHS Board Operating and Federal Grants, Road Auto and Gas, Youth Services Subsidy, Felony Delinquent Care and Custody, MonDay Community Corrections, Sheriff Contracts, Facilities Building Maintenance, Other Federal, State and Local Grants, Other Special Revenue Funds, Parking Facilities, Stillwater Center, Wastewater, Water, Solid Waste Management, Central Services, Information Technology, Microsoft Dynamics 365, Workers' Compensation Risk Management, Property and Casualty Risk Management, Family Medical Leave Administration, Healthcare Self Insurance, Telecommunications, Family and Children First Council, Soil and Water Conservation, Public. 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 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
2023	\$ 3,416,571	\$ 1,171,141
2024	3,527,422	1,096,175
2025	3,297,773	1,019,317
2026	3,391,757	944,012
2027	3,518,736	863,523
2028-2032	19,059,474	3,026,798
2033-2037	16,194,101	690,414
2038-2042	361,073	2,477
	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none;"/>	<hr style="border-top: 1px solid black; border-bottom: none; border-left: none; border-right: none;"/>
	<hr style="border-top: 1px solid black; border-bottom: 1px solid black; border-left: none; border-right: none;"/>	<hr style="border-top: 1px solid black; border-bottom: 1px solid black; border-left: none; border-right: none;"/>
	\$ 52,766,907	\$ 8,813,857

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 2022 amounted to \$86,541. The \$448,471 reported as the total estimated liability for landfill postclosure costs at December 31, 2022, represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$40,517 from 2021. The \$86,541 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2023, leaving \$361,930 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 2022. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2022, the changes in the estimated liability for landfill postclosure costs are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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, 2022</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2022</u>	<u>Amount Due in 2023</u>
\$488,988	\$46,024	(\$86,541)	\$448,471	\$86,541

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 post closure care will be readily available when needed.

Conduit Debt Obligations: To further economic development in the County, 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, healthcare 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, 2022, there were twenty series of Hospital Revenue Bonds and six series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$1.2 billion and \$90.3 million, respectively.

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service Funds which also finance its uninsured risks of loss. Under these programs the Internal Service Funds provide coverage for up to a maximum of \$800,000 for each workers' compensation claim, \$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, 2022, 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, 2022

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:

Governmental Activities:

Internal Service Funds-

Healthcare Self-insurance

	<u>2022</u>	<u>2021</u>
Claim liability at January 1	\$ 9,356,437	\$ 6,556,375
Current year claims and estimates	47,624,094	58,106,053
Claim payments	<u>(49,911,401)</u>	<u>(55,305,991)</u>
Claims liability at December 31	7,069,130	9,356,437

Property/Casualty Risk Management:

Claim liability at January 1	\$ 1,539,265	\$ 1,760,114
Change in provision for prior years' claims	1,467,961	237,000
Current year claims and estimates	2,146,764	955,400
Claim payments	<u>(3,387,871)</u>	<u>(1,413,249)</u>
Claims liability at December 31	1,766,119	1,539,265

Workers' Compensation Risk Management:

Claim liability at January 1	\$ 11,433,168	\$ 9,538,478
Current year claims and estimates	2,387,033	2,836,447
Claim payments	<u>(796,547)</u>	<u>(941,757)</u>
Claims liability at December 31	<u>13,023,654</u>	<u>11,433,168</u>

Total claims liability at December 31	<u><u>\$ 21,858,903</u></u>	<u><u>\$ 22,328,870</u></u>
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At December 31, 2022, the \$21,858,903 total claims liability is comprised of \$9,012,379 in estimated insurance claims due within one year and \$12,846,524 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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) calculations are 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*. The remainder of this note includes the required pension disclosures. See Note L for the required OPEB disclosures.

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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, 2022

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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible 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 who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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 and will continue to be administered by OPERS), 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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, 2022

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

	State and Local	Public Safety	Law Enforcement
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2022 Actual Contribution Rates			
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 2022, the County's contractually required contribution was \$30,968,769 for the traditional plan, \$871,072 for the combined plan and \$788,557 for the member-directed plan. Of these amounts, \$948,396 is reported as an intergovernmental payable for the traditional plan, \$27,453 for the combined plan, and \$24,896 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, 2021, 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, 2022

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

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	1.43925500%	1.45784184%	
Prior Measurement Date	<u>1.45474875%</u>	<u>1.53037248%</u>	
Change in Proportionate Share	<u>(0.01549375%)</u>	<u>(0.07253064%)</u>	
Proportionate Share of the:			
Net Pension Liability	\$125,220,998	\$0	\$125,220,998
Net Pension Asset	0	(5,743,972)	(5,743,972)
Pension Expense	(18,807,557)	(218,181)	(19,025,738)

2022 pension expense for the member-directed defined contribution plan was a negative \$788,557. The aggregate pension expense for all pension plans was a negative \$18,237,181 for 2022.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$6,383,584	\$35,633	\$6,419,217
Changes of assumptions	15,658,759	288,651	15,947,410
Changes in proportion and differences between County contributions and proportionate share of contributions	2,783,408	166,056	2,949,464
County contributions subsequent to the measurement date	<u>30,968,769</u>	<u>871,072</u>	<u>31,839,841</u>
Total Deferred Outflows of Resources	<u>\$55,794,520</u>	<u>\$1,361,412</u>	<u>\$57,155,932</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$2,746,407	\$642,442	\$3,388,849
Net difference between projected and actual earnings on pension plan investments	148,945,835	1,231,421	150,177,256
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,917,103</u>	<u>129,176</u>	<u>2,046,279</u>
Total Deferred Inflows of Resources	<u>\$153,609,345</u>	<u>\$2,003,039</u>	<u>\$155,612,384</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

\$31,839,841 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 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	Total
2023	(\$18,283,694)	(\$375,367)	(\$18,659,061)
2024	(51,782,886)	(519,721)	(52,302,607)
2025	(35,023,190)	(340,182)	(35,363,372)
2026	(23,693,824)	(250,925)	(23,944,749)
2027	0	(31,502)	(31,502)
Thereafter	<u>0</u>	<u>4,998</u>	<u>4,998</u>
Total	<u>(\$128,783,594)</u>	<u>(\$1,512,699)</u>	<u>(\$130,296,293)</u>

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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, 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	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 15.3 percent for 2021.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	<u>4.00</u>	2.85
Total	<u>100.00%</u>	<u>4.21%</u>

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments 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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

County's proportionate share of the net pension liability (asset)	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
OPERS Traditional Plan	\$330,150,704	\$125,220,998	\$45,307,747
OPERS Combined Plan	(4,286,055)	(5,743,972)	(6,881,013)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L – Defined Benefit OPEB Plans

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

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 post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care 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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced below for additional information.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

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 2022, 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 2022, 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 retirees 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 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$315,422 for 2022. Of this amount, \$9,959 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 asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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 asset 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:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

	<u>OPERS</u>
Proportion of the Net OPEB Asset:	
Current Measurement Date	1.43316537%
Prior Measurement Date	<u>1.45414542%</u>
Change in Proportionate Share	<u>(0.02098005%)</u>
Proportionate Share of the Net OPEB Asset	(\$44,888,931)
OPEB Expense	(\$36,407,708)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in proportion and differences between County contributions and proportionate share of contributions	1,965,249
County contributions subsequent to the measurement date	<u>315,422</u>
Total Deferred Outflows of Resources	<u><u>\$2,280,671</u></u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$6,808,966
Changes of assumptions	18,170,531
Net difference between projected and actual earnings on OPEB plan investments	21,399,882
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>352,985</u>
Total Deferred Inflows of Resources	<u><u>\$46,732,364</u></u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

\$315,422 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 or an increase of the net OPEB asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>OPERS</u>	
Year Ending December 31:	
2023	(\$26,949,385)
2024	(10,068,613)
2025	(4,675,763)
2026	<u>(3,073,354)</u>
 Total	 <u>(\$44,767,115)</u>

Actuarial Assumptions - OPERS

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

Projections of 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. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2034	8.5 percent, initial 3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 contributions 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 14.3 percent for 2021.

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 using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	<u>7.00</u>	1.93
Total	100.00%	3.45%

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 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 (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	Current		
	1% Decrease (5.00%)	Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$26,398,906)	(\$44,888,931)	(\$60,235,941)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset calculated using the assumed trend rates, and the expected net OPEB asset 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

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 2022 is 5.50 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 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.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$45,374,016)	(\$44,888,931)	(\$44,313,473)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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 2022 were levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Public utility property taxes collected in 2022 attached as a lien on December 31, 2020, and were levied after October 31, 2021. Taxpayers were required to pay one half of real property taxes by February 18, 2022, with the remaining half due July 15, 2022. 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 2022 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 next statistical update will be completed in 2023 and a revaluation completed in 2026. The assessed value by property classification, upon which the 2022 tax levy was based, follows:

Real property		\$10,498,086,070
Public utility real property.....		2,880,500
Public utility tangible personal property.....		<u>564,752,900</u>
Total.....		<u>\$ 11,065,719,470</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>
			(a) <i>R/A</i>	(C/I)	
Human Services A	2014	8.21	6.80	7.69	2029
Human Services B	2017	6.03	5.00	5.64	2025
Developmental Disabilities	1977	1.00	0.26	0.48	cont.
<i>Total</i>		15.24	12.06	13.81	

(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, 2022. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2023 were recorded as 2022 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 2022 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, 2022

NOTE N – Interfund Transfers

A summary of interfund transfers made during the year follows:

Transfers <i>From</i>	Transfers To							<i>TOTAL</i>	
	Board of Developmental Disabilities General		All other Governmental Funds			Solid Waste Management			
	Services	Children Services	Stillwater	Central Services					
General			\$ 37,920,228		\$ 424,817	\$ 417,243	\$ 38,762,288		
Human Services Levy	3,746,304	36,349,349	30,951,335	32,434,052	4,146,883		\$ 107,627,923		
All Other Governmental Funds	287,719	2,486,000		442,530			\$ 3,216,249		
Wastewater	17,336						\$ 17,336		
TOTAL	\$ 4,051,359	\$ 38,835,349	\$ 30,951,335	\$ 70,796,811	\$ 4,146,883	\$ 424,817	\$ 417,243	\$ 149,623,796	

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, 2022, the following funds had deficit fund balances:

Funds	Amounts
Special Revenue Funds:	
Community Development Block Grant	\$ 1,365,867
Workforce Investment Act	79,462
ADAMHS Board Federal Grants	114,985
Debt Service Funds:	
Road Assessment Debt Service	74,340
Water and Sewer Assessment Debt Service	458,685
Project Funds:	
County Engineer Federal Aid Projects	392,280

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, 2022

NOTE P – Non-Operating Revenues

For the year ended December 31, 2022, Other Non-Operating Revenues consist of the following:

	<u>Stillwater</u>
Federal Reimbursements	\$ 1,247,878
Total	\$ <u>1,247,878</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. dba Inclusive Neighborhoods Housing Corporation, which is a discretely presented component unit of the County. The total value of these in-kind contributions, estimated at \$169,970, was recorded as operating revenues and expenses in their 2022 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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	Board of Developmental Disabilities Services		American Rescue Plan Act		All Other Governmental Funds		Total Governmental Funds
	General	Services	Human Services Levy	Act	Children Services	Governmental Funds	
Nonspendable:							
Prepads	\$ 506,700		\$	\$	\$	\$ 72,706	\$ 579,406
For noncurrent receivables			8,399,775				8,399,775
For unclaimed monies			7,820,583				7,820,583
Total Nonspendable	16,727,058		-	0	0	72,706	16,799,764
Restricted for:							
Debt service						2,401	2,401
Capital outlay						11,306,867	11,306,867
Human services levy programs				62,027,053			62,027,053
Developmental disabilities services			13,459,108				13,459,108
General government purposes						5,809,357	5,809,357
Judicial and law enforcement purposes						31,436,556	31,436,556
Environment and public works purposes						29,718,885	29,718,885
Social services purposes					2,272,221	42,481,479	44,753,700
Real Estate Assessment						7,522,454	7,522,454
Other state and local grants						3,844,746	3,844,746
Community and Economic development purposes						8,086,561	8,086,561
Total Restricted	0	13,459,108	62,027,053	0	2,272,221	140,209,306	217,967,688
Committed for:							
Capital Reserve		9,361,456					9,361,456
Capital outlay and improvement						29,575,185	29,575,185
Public works building Maintenance						3,928,762	3,928,762
Job Center						931,529	931,529
Sheriff contracts						5,052,249	5,052,249
Total Committed	9,361,456		0	0	0	39,487,725	48,849,181
Assigned for:							
Future Appropriations		2,026,090					2,026,090
General government purposes		450,678					450,678
Judicial and law enforcement purposes		3,193,761					3,193,761
Community and Economic development purposes		70,109					70,109
Environment and public works purposes		26,806					26,806
Social services purposes		48,558					48,558
Total Assigned	5,816,002		0	0	0	0	5,816,002
Unassigned (Deficit)		78,144,751		0	0	(2,494,113)	75,650,638
Total Fund Balances	\$ 110,049,267	\$ 13,459,108	\$ 62,027,053	\$ 0	\$ 2,272,221	\$ 177,275,624	\$ 365,083,273

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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, 2022, was \$25,000,000.

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 money 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, 2022, was \$9,361,456.

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 2022, County property taxes were reduced by \$3,506,789 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

<u>Municipality</u>	<u>Amount of County Tax Reduction</u>
Brookville	\$ 280,419
Centerville	556,961
Clayton	238,299
Dayton	1,251,503
Englewood	74,900
Harrison Township	12,228
Huber Heights	43,605
Jefferson Township	3,173
Miami Township	3,158
Miamisburg	276,450
Moraine	338,785
Riverside	25,587
Springboro	52,798
Trotwood	16,808
Union	12,461
Vandalia	284,118
West Carrollton	35,536
Total County	<u>\$ 3,506,789</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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 Parcels and 2 Industrial Parcels)
2. Centerville (20 Commercial Parcels, 17 Residential Parcels)
3. Dayton (12 Commercial Parcels, 6 Industrial Parcels, 335 Residential Parcels)
4. Englewood (6 Commercial Parcels and 8 Industrial Parcels)
5. Harrison Twp (1 Commercial Parcel, 1 Industrial Parcel, 33 Residential Parcels)
6. Huber Heights (5 Commercial Parcels and 3 Industrial Parcels)
7. Jefferson Twp (40 Residential Parcels)
8. Miamisburg (35 Commercial Parcels and 11 Industrial Parcels)
9. Moraine (4 Commercial Parcels, 6 Industrial Parcels, 9 Residential Parcels)
10. Riverside (2 Commercial Parcels)
11. Springboro (4 Commercial Parcels and 6 Industrial Parcels)
12. Trotwood (37 Residential Parcels)
13. Union (1 Commercial Parcel)
14. Vandalia (6 Commercial Parcels and 10 Industrial Parcels)
15. West Carrollton (6 Commercial and Industrial Parcels and 1 Residential Parcel)

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, 2022

NOTE U – Significant Commitments

Construction Commitments

The County's outstanding construction commitments as of December 31, 2022, are as follows:

Governmental Activities:

	<u>Committed</u>
Reibold Building Projects	\$ 4,725,630
Jail Commander System	289,964
Court Security System	84,490
Jail Renovations Project	121,975
Administration Building Projects	2,730,452
Trotwood Court Building Project	1,064,236
Regional Dispatch Center Project	812,279
Board of DDS Software Project	6,750
Calumet Building Project	371,507
Parks Project	153,196
Madison Lakes Project	763,340
Engineer Imagery Project	47,936
Engineer Salt Storage Project	991,814
Road and Bridge Projects	5,870,348
Total	<u>\$ 18,033,917</u>

Business-type Activities:

	<u></u>
Water Projects	\$ 3,379,433
Wastewater Projects	66,731,478
Solid Waste Management Projects	633,976
Parking Project	8,730
Total	<u>\$ 70,753,617</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, 2022, the amount of encumbrances outstanding are as follows:

Governmental Activities:

	<u>Encumbrances</u>
General	\$ 8,119,564
Board of Developmental Disabilities Services	1,129,774
Human Services Levy	5,525,872
American Rescue Plan Act	7,908,309
Children Services	2,172,307
All Other Governmental	38,162,078
Total Governmental Funds	<u>\$ 63,017,904</u>

Business-type Activities:

	<u></u>
Parking Facilities	\$ 88,492
Stillwater Center	446,454
Wastewater	62,237,231
Water	6,780,195
Solid Waste Management	1,753,754
Total Business-type Activities	<u>\$ 71,306,126</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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. Ohio's state of emergency ended in June of 2021 while the national state of emergency ended in April 2023. Additional funding became 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 2022, the County received \$51,686,984 in American Rescue Plan Act funding.

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 – OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$446,337 is reflected as fines, forfeitures, and settlements revenue in the OneOhio Special Revenue Fund in the accompanying financial statements.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System – Traditional and Combined Plans
As of and For the Year Ended December 31, 2022

MONTGOMERY COUNTY, OHIO <i>Required Supplementary Information</i> <i>Schedule of the County's Proportionate Share of the</i> <i>Net Pension Liability</i> <i>Ohio Public Employees Retirement System - Traditional Plan</i> <i>Last Nine Years (1)</i>									
	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	1.43925500%	1.45474875%	1.39471059%	1.43231212%	1.44489664%	1.51717808%	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$125,220,998	\$215,416,415	\$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	\$202,256,345	\$197,752,037	\$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	61.91%	108.93%	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	92.62%	86.88%	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.

MONTGOMERY COUNTY, OHIO <i>Required Supplementary Information</i> <i>Schedule of the County's Proportionate Share of the</i> <i>Net Pension Liability (Asset)</i> <i>Ohio Public Employees Retirement System - Combined Plan</i> <i>Last Five Years (1)</i>					
	2022	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	1.45781840%	1.53037248%	1.47189952%	1.49842240%	1.39906976%
County's Proportionate Share of the Net Pension Asset	(\$5,743,972)	(\$4,417,631)	(\$3,069,266)	(\$1,675,574)	(\$1,904,588)
County's Covered Payroll	\$6,591,550	\$6,694,450	\$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	(87.14%)	(65.99%)	(53.52%)	(31.50%)	(37.97%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	169.88%	157.67%	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, 2022

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB Liability (Asset)
Ohio Public Employees Retirement System - OPEB Plan
Last Six Years (1)

	2022	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	1.43316537%	1.45414542%	1.39411272%	1.43127436%	1.43703120%	1.50459760%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$44,888,931)	(\$25,906,760)	\$192,563,183	\$186,604,389	\$156,051,001	\$151,969,469
County's Covered Payroll	\$216,783,845	\$212,548,512	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-20.71%	-12.19%	99.48%	104.44%	77.76%	37.22%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	128.23%	115.57%	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, 2022

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Ten Years (1)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net Pension Liability - Traditional Plan										
Contractually Required Contribution	\$30,968,769	\$29,080,715	\$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	(30,968,769)	(29,080,715)	(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	\$0	\$0
County Covered Payroll	\$215,402,959	\$202,256,345	\$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	14.38%	14.38%	14.37%	14.39%	14.39%	13.33%	12.33%	12.33%	12.32%	13.34%
Net Pension Liability - Combined Plan										
Contractually Required Contribution	\$871,072	\$922,817	\$937,223	\$802,813	\$744,696	\$652,075	\$572,114	\$460,107		
Contributions in Relation to the Contractually Required Contribution	(871,072)	(922,817)	(937,223)	(802,813)	(744,696)	(652,075)	(572,114)	(460,107)		
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
County Covered Payroll	\$6,221,943	\$6,591,550	\$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%	14.00%	14.00%	13.00%	12.00%	12.00%		
Net OPEB Liability/Asset - OPEB Plan										
Contractually Required Contribution	\$315,422	\$317,438	\$324,081	\$321,473	\$297,868	\$2,088,036	\$12,372,483			
Contributions in Relation to the Contractually Required Contribution	(315,422)	(317,438)	(324,081)	(321,473)	(297,868)	(2,088,036)	(12,372,483)			
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
County Covered Payroll (2)	\$229,510,452	\$216,783,845	\$212,548,512	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519			
OPEB Contributions as a Percentage of Covered Payroll	0.14%	0.15%	0.15%	0.17%	0.17%	1.04%	3.03%			

(1) 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.

(2) 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, 2022

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 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:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	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:

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
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 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use 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.

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, 2022

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

Changes in Assumptions – OPERS Pension – Combined Plan

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 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 see below	3 percent, simple see below	3 percent, simple see below
Post-January 7, 2013 Retirees			
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021, and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial
2021	3.5 percent, ultimate in 2034 8.5 percent, initial
2020	3.5 percent, ultimate in 2035 10.5 percent, initial
2019	3.5 percent, ultimate in 2030 10.0 percent, initial
2018	3.25 percent, ultimate in 2029 7.5 percent, initial 3.25 percent, ultimate in 2028

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2022

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

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, 2022

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, 2022, 2021, 2020, 2019, and 2018:

	2022		2021		2020		2019		2018	
	Centerline Miles	% of Miles								
Condition Assessment of Fair or Better	262	80%	301	89%	277	81%	262	78%	251	75%
Condition Assessment of Less than Fair	66	20%	37	11%	67	19%	74	22%	84	25%

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, 2022

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2021	\$4,048,843	\$3,338,361	\$710,482
2022	\$4,098,038	\$3,291,236	\$806,802

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, 2022, 2021, 2020, 2019, and 2018:

	2022		2021		2020		2019		2018	
	Number of Bridges	% of Bridges								
Condition Assessment of Fair or Better	501	96%	499	95%	499	96%	491	94%	494	95%
Condition Assessment of Less than Fair	23	4%	24	5%	23	4%	29	6%	26	5%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2021	\$1,502,050	\$1,456,062	\$45,988
2022	\$1,655,783	\$1,729,220	(\$73,437)

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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.

MC OneOhio Fund – This fund administers and distributes opioid settlement funds received by the OneOhio Foundation.

Pharmacy Opioid Settlement Fund – This fund administers and distributes pharmacy opioid settlement funds.

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

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.

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

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

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 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.

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.

Facilities 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. Eight 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.

CARES Act Grant Fund – This fund administers and distributes funds received by the United States Treasury for COVID-19 related expenses.

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 schedule. Subfunds included in this fund include:

- Hotel/Motel Tax Administration
- Cultural Facilities
- Internet Auction Administration
- Emergency Management Operating
- Parks Donations**
- Criminal Justice Information Sys (CJIS)
- HB 592 District Planning Fee
- Development Fee
- Keep Montgomery County Beautiful**
- Homeless Solutions Administration
- HSPD-Victims of Domestic Violence
- JFS Frail & Elderly Services
- Port Authority Series 2004A Bonds County Payment**
- Building Regulations
- Business First!
- Plat and Site Review
- Building Regs Undisbursed State Share of Fees
- Dog and Kennel
- Caring Program – Animal Shelter
- Animal Control Contracts **
- Auditor License Bureau – Deputy Registrar
- DETAC – Treasurer
- Treasurer's Prepayment Interest
- Treasurer – Tax Certificate Administration
- DETAC – Prosecutor
- Prosecutor's Pretrial Diversion Program
- County Prosecutor Victim – Witness Account
- Coroner's Special Lab Fee Account
- Alternative Dispute Resolution
- Common Pleas – Automation Fees
- Common Pleas – Legal Research Fees
- CPC – Specialized Dockets Payroll Subsidy Proj**
- Common Pleas – Special Project Fees
- CPC – Indigent Drivers Interlock/Alcohol Monitor**
- Common Pleas – Court Probation Services
- Common Pleas – Technology Advancement
- Juvenile Detention Education Program
- Juvenile Court – Automation Fees
- Juvenile Court – Indigent Drug Alcohol Treatment**
- Juvenile Court – Legal Research Fees
- Juvenile Court – Special Project Fee
- Juvenile Court – Human Services Levy Contracts
- Juvenile Court – Probation IV-E
- Nicholas Residential Treatment Center
- Juvenile Court – Mediation Fees **
- Domestic Relations – Automation Fees
- E-Filing Fees
- Domestic Relations – Legal Research Fees
- Domestic Relations – Special Project Fees
- Probate Court Dispute Resolution
- Probate Court – Automation Fees
- Probate Court – Legal Research Fees
- Probate Court Special Projects
- Indigent Guardianship
- Co Municipal Court Indigent Drug Alcohol
- Co Municipal Ct Automation – Clerk

- Co Municipal Ct Automation/Legal Research
- Co Municipal Ct Special Projects Fund
- CMC – Indigent Drivers Interlock/Alcohol Monitor
- Co Municipal Court Probation Services
- Court of Appeals – Special Projects
- County Law Library Resources Fund
- Forensic Crime Laboratory
- Crime Lab AFIS Fees**
- MC Bd of DDS HSL Contract Fund**
- Sheriff DARE Canine Donations**
- Jail Commissary

- DUI Housing**
- Sheriff's Concealed Handgun License Fund
- Mandatory Drug Fines**
- Enforcement and Education**
- OPOTA Professional Training Program
- 800 MHz Operating**
- Sheriff Seized Assets Federal Seizures
- Sheriff CANE Federal Seizures**
- RANGE Federal Seized Assets**
- RANGE Law Enforcement Trust Funds
- RANGE Mandatory Drug Fines**

**no budgeted/actual expenditures for 2022

Other Entities MCLEPC – This fund accounts for the costs of implementing chemical emergency response and preparedness plans for the County.

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. Eleven 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. Nineteen separately-budgeted subfunds, used internally, comprise this fund.

Various Purpose Facility Improvement Debt Service – This fund is used to account for the accumulation of resources for and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements. One separately-budgeted subfund, used internally, comprises 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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 141,592,598	\$ 214,898	\$ 46,632,172	\$188,439,668
Cash and Cash Equivalents in Segregated Accounts	4,525,635			4,525,635
Accrued Interest Receivable	184,133			184,133
Accounts Receivable	2,974,149			2,974,149
Due from Other Funds	2,257,992		1,666,239	3,924,231
Prepaid Items	72,706			72,706
Other Local Taxes	21,768			21,768
Due from Other Governments	15,149,361		18,185	15,167,546
Leases Receivable	1,460			1,460
Special Assessments Receivable		918,546		918,546
<i>Total Assets</i>	<u>\$ 166,779,802</u>	<u>\$ 1,133,444</u>	<u>\$ 48,316,596</u>	<u>\$216,229,842</u>
LIABILITIES:				
Accounts Payable	\$ 10,119,975	\$ 2,560,616	\$ 12,680,591	
Accrued Wages and Benefits	3,676,683			3,676,683
Due to Other Governments	2,163,326		23	2,163,349
Matured Compensated Absences	75,487			75,487
Retainage Payable	413,931			413,931
Interfund Payable	1,145,000	745,522	5,248,000	7,138,522
Due to Other Funds	1,765,679			1,765,679
Payroll Withholdings	1,046,010			1,046,010
Deposits Held and due to Others	1,490,058			1,490,058
<i>Total Liabilities</i>	<u>21,896,149</u>	<u>745,522</u>	<u>7,808,639</u>	<u>30,450,310</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	7,565,717	918,546	18,185	8,502,448
Deferred Inflows - Leases	1,460			1,460
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>7,567,177</u>	<u>918,546</u>	<u>18,185</u>	<u>8,503,908</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items	72,706			72,706
Restricted	128,900,038	2,401	11,306,867	140,209,306
Committed	9,912,540		29,575,185	39,487,725
Unassigned (Deficit)	(1,568,808)	(533,025)	(392,280)	(2,494,113)
<i>Total Fund Balances (Deficits)</i>	<u>137,316,476</u>	<u>(530,624)</u>	<u>40,489,772</u>	<u>177,275,624</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 166,779,802</u>	<u>\$ 1,133,444</u>	<u>\$ 48,316,596</u>	<u>\$216,229,842</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

	Real Estate Assessment	MC OneOhio	Pharmacy Opioid Settlement	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$ 7,685,722	\$ 446,337	\$ 1,250,000	\$ 195,597	\$ 269,998	\$ 3,577,227
Cash and Cash Equivalents in Segregated Accounts					7,856	
Accrued Interest Receivable						
Accounts Receivable		469,078				226,537
Due from Other Funds						607,105
Prepaid Items	5,767					8,120
Other Local Taxes						
Due from Other Governments	50,829			312,118	51,890	1,717,840
Leases Receivable						
<i>Total Assets</i>	<u>\$ 7,742,318</u>	<u>\$ 915,415</u>	<u>\$ 1,250,000</u>	<u>\$ 507,715</u>	<u>\$ 329,744</u>	<u>\$ 6,136,829</u>
LIABILITIES:						
Accounts Payable	\$ 96,787	\$	\$	\$ 864,645	\$ 173,910	\$ 111,465
Accrued Wages and Benefits	50,340			5,734	7,282	364,399
Due to Other Governments				94,239		1,763
Matured Compensated Absences						19,593
Retainage Payable						
Interfund Payable				843,000		
Due to Other Funds	66,970			200	228,014	464,689
Payroll Withholdings						18,424
Deposits Held on Due to Others						
<i>Total Liabilities</i>	<u>214,097</u>	<u>0</u>	<u>0</u>	<u>1,807,818</u>	<u>409,206</u>	<u>980,333</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue				65,764		
Deferred Inflows - Leases						
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,764</u>	<u>0</u>	<u>0</u>
FUND BALANCES:						
Nonspendable:						
Prepaid Items	5,767					8,120
Restricted	7,522,454	915,415	1,250,000			5,148,376
Committed						
Unassigned (Deficit)				(1,365,867)	(79,462)	
<i>Total Fund Balances (Deficits)</i>	<u>7,528,221</u>	<u>915,415</u>	<u>1,250,000</u>	<u>(1,365,867)</u>	<u>(79,462)</u>	<u>5,156,496</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,742,318</u>	<u>\$ 915,415</u>	<u>\$ 1,250,000</u>	<u>\$ 507,715</u>	<u>\$ 329,744</u>	<u>\$ 6,136,829</u>

(Cont'd.)

Job & Family Services	ADAMHS Board	ADAMHS Board Federal Grants	ADAMHS Board State & Local Grants	Road, Auto and Gas	Youth Services	Community Corrections	Sheriff Contracts	Job Center
\$ 6,096,956 15,357	\$ 20,498,750	\$ 649,982	\$ 2,886,502	\$ 23,317,767 2,733,478 184,133	\$ 3,550,614	\$ 1,471,581 216,661	\$ 5,878,404	\$ 960,451
116,104 1,105,515 20,715	6,703 19,329		10,000	752,348 6,000	60,088 5,241	1,072 10,087	63,391 4,557	51,180
1,403,576	18,262	103,541	66,961	7,452,825	1,427,302	33,939	60,679	1,667
<u>\$ 8,758,223</u>	<u>\$ 20,543,044</u>	<u>\$ 753,523</u>	<u>\$ 2,963,463</u>	<u>\$ 34,446,551</u>	<u>\$ 5,043,245</u>	<u>\$ 1,733,340</u>	<u>\$ 6,007,031</u>	<u>\$ 1,013,298</u>
\$ 1,040,121 1,662,923 445,246 17,866	\$ 3,870,125 48,036 159,469 36,909	\$ 796,573 5,800 9,358	\$ 584,482	\$ 105,462 249,587 215,792 413,931	\$ 229,206 207,162 39,781 302,000	\$ 121,536 175,417 6,755 8,358	\$ 75,916 328,315 314,147 29,054	\$ 30,589
99,662 598,984	21,718 3,729	56,353 424	135,812	2,803 177 1,490,058	201	5,239 11,641	183,240	
<u>3,864,802</u>	<u>4,139,986</u>	<u>868,508</u>	<u>720,294</u>	<u>2,477,810</u>	<u>786,708</u>	<u>320,588</u>	<u>930,672</u>	<u>30,589</u>
65,189				5,654,570	20,440		19,553	51,180
65,189	0	0	0	5,654,570	20,440	0	19,553	51,180
20,715 4,807,517	16,403,058		2,243,169	6,000 26,308,171	5,241 4,230,856	1,412,752 5,052,249	4,557 931,529	
		(114,985)						
<u>4,828,232</u>	<u>16,403,058</u>	<u>(114,985)</u>	<u>2,243,169</u>	<u>26,314,171</u>	<u>4,236,097</u>	<u>1,412,752</u>	<u>5,056,806</u>	<u>931,529</u>
<u>\$ 8,758,223</u>	<u>\$ 20,543,044</u>	<u>\$ 753,523</u>	<u>\$ 2,963,463</u>	<u>\$ 34,446,551</u>	<u>\$ 5,043,245</u>	<u>\$ 1,733,340</u>	<u>\$ 6,007,031</u>	<u>\$ 1,013,298</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (Cont'd.)

December 31, 2022

	Facilities Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Other Entities MCLEPC	Total Nonmajor Special Revenue Funds
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$ 4,349,119	\$ 6,846,031	\$ 1,684,081	\$ 49,924,679	\$ 52,800	\$ 141,592,598
Cash and Cash Equivalents in Segregated Accounts				1,552,283		4,525,635
Accrued Interest Receivable						184,133
Accounts Receivable		14,057		1,337,070		2,974,149
Due from Other Funds	27,882		67,845	286,750		2,257,992
Prepaid Items	8,494			13,812		72,706
Other Local Taxes				21,768		21,768
Due from Other Governments		691,279	377,228	1,379,425		15,149,361
Leases Receivable				1,460		1,460
<i>Total Assets</i>	<u>\$ 4,385,495</u>	<u>\$ 7,551,367</u>	<u>\$ 2,129,154</u>	<u>\$ 54,517,247</u>	<u>\$ 52,800</u>	<u>\$ 166,779,802</u>
LIABILITIES:						
Accounts Payable	\$ 394,181	\$ 595,380	\$ 101,268	\$ 928,329	\$	\$ 10,119,975
Accrued Wages and Benefits	49,072	3,850	68,935	449,831		3,676,683
Due to Other Governments	11,343	324,769	138,684	401,980		2,163,326
Matured Compensated Absences			1,119			75,487
Retainage Payable						413,931
Interfund Payable						1,145,000
Due to Other Funds	2,137	599,528	180	44,962		1,765,679
Payroll Withholdings				229,190		1,046,010
Deposits Held on Due to Others						1,490,058
<i>Total Liabilities</i>	<u>456,733</u>	<u>1,523,527</u>	<u>310,186</u>	<u>2,054,292</u>	<u>0</u>	<u>21,896,149</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue		530,320	192,437	966,264		7,565,717
Deferred Inflows - Leases				1,460		1,460
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>530,320</u>	<u>192,437</u>	<u>967,724</u>	<u>0</u>	<u>7,567,177</u>
FUND BALANCES:						
Nonspendable:						
Prepaid Items	8,494			13,812		72,706
Restricted		5,497,520	1,626,531	51,481,419	52,800	128,900,038
Committed	3,928,762					9,912,540
Unassigned (Deficit)	(8,494)					(1,568,808)
<i>Total Fund Balances (Deficits)</i>	<u>3,928,762</u>	<u>5,497,520</u>	<u>1,626,531</u>	<u>51,495,231</u>	<u>52,800</u>	<u>137,316,476</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 4,385,495</u>	<u>\$ 7,551,367</u>	<u>\$ 2,129,154</u>	<u>\$ 54,517,247</u>	<u>\$ 52,800</u>	<u>\$ 166,779,802</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2022

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Regional Dipsatch Ctr Bldg Debt Svc	Total Nonmajor Debt Service
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 51,662	\$ 160,835	\$ 9	\$ 2,392	\$ 214,898
Special Assessments Receivable	<u>121,778</u>	<u>796,768</u>			<u>918,546</u>
<i>Total Assets</i>	<u>\$ 173,440</u>	<u>\$ 957,603</u>	<u>\$ 9</u>	<u>\$ 2,392</u>	<u>\$ 1,133,444</u>
LIABILITIES:					
Interfund Payable	\$ 126,002	\$ 619,520	\$ 0	\$ 0	\$ 745,522
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	<u>121,778</u>	<u>796,768</u>			<u>918,546</u>
FUND BALANCES:					
Restricted			9	2,392	2,401
Unassigned (Deficit)	<u>(74,340)</u>	<u>(458,685)</u>			<u>(533,025)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(74,340)</u>	<u>(458,685)</u>	<u>9</u>	<u>2,392</u>	<u>(530,624)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 173,440</u>	<u>\$ 957,603</u>	<u>\$ 9</u>	<u>\$ 2,392</u>	<u>\$ 1,133,444</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	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	\$ 11,300,422	\$ 39,327	\$ 2,825,041	\$ 27,123,337	\$ 1,038,812
Due from Other Funds				1,666,239	
Due from Other Governments	<u>18,185</u>				
<i>Total Assets</i>	<u><u>\$ 11,318,607</u></u>	<u><u>\$ 39,327</u></u>	<u><u>\$ 2,825,041</u></u>	<u><u>\$ 28,789,576</u></u>	<u><u>\$ 1,038,812</u></u>
LIABILITIES:					
Accounts Payable	\$ 580,665	\$ 10,960	\$ 3,851	\$ 1,454,240	\$ 80,254
Due to Other Governments	23				
Interfund Payable				5,248,000	
<i>Total Liabilities</i>	<u><u>580,688</u></u>	<u><u>10,960</u></u>	<u><u>3,851</u></u>	<u><u>6,702,240</u></u>	<u><u>80,254</u></u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	<u>18,185</u>				
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u><u>18,185</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
FUND BALANCES:					
Restricted	10,719,734				
Committed		28,367			
Unassigned (Deficit)			2,821,190		
<i>Total Fund Balances (Deficit)</i>	<u><u>10,719,734</u></u>	<u><u>28,367</u></u>	<u><u>2,821,190</u></u>	<u><u>22,087,336</u></u>	<u><u>958,558</u></u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$ 11,318,607</u></u>	<u><u>\$ 39,327</u></u>	<u><u>\$ 2,825,041</u></u>	<u><u>\$ 28,789,576</u></u>	<u><u>\$ 1,038,812</u></u>

Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
\$ 412,630	\$ 174,503	\$ 3,679,734	\$ 38,366	\$ 46,632,172 1,666,239 18,185
<u>412,630</u>	<u>174,503</u>	<u>3,679,734</u>	<u>38,366</u>	<u>48,316,596</u>
\$ 0	\$ 0	\$ 0	\$ 430,646	\$ 2,560,616 23 5,248,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>430,646</u>	<u>7,808,639</u>
				<u>18,185</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,185</u>
412,630	174,503	3,679,734	(392,280)	11,306,867 29,575,185 (392,280)
<u>412,630</u>	<u>174,503</u>	<u>3,679,734</u>	<u>(392,280)</u>	<u>40,489,772</u>
<u>\$ 412,630</u>	<u>\$ 174,503</u>	<u>\$ 3,679,734</u>	<u>\$ 38,366</u>	<u>\$ 48,316,596</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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 4,527,294	\$ 6	\$ 40,011	\$ 4,527,294
Sales Taxes		6		6
Other Local Taxes	12,773,920			12,773,920
Special Assessments	6,801	208,286		215,087
Fees and Charges for Services	35,853,312			35,893,323
Licenses and Permits	3,749,190			3,749,190
Fines, Forfeitures and Settlements	3,323,185			3,323,185
Intergovernmental	129,828,825		18,388,834	148,217,659
Investment Earnings and Other Interest	712,983		3	712,986
Lease Revenue	1,898			1,898
Miscellaneous Revenue	2,716,284		80,975	2,797,259
<i>Total Revenues</i>	<u>193,493,698</u>	<u>208,286</u>	<u>18,509,823</u>	<u>212,211,807</u>
EXPENDITURES:				
Current:				
General Government	11,224,216		259,370	11,483,586
Judicial and Law Enforcement	83,363,476		1,108,502	84,471,978
Environment and Public Works	15,145,802		1,157,452	16,303,254
Social Services	116,641,466		105,221	116,746,687
Community and Economic Development	9,463,057			9,463,057
Capital Outlay	71,250		22,874,940	22,946,190
Intergovernmental:				
General Government	2,304,828			2,304,828
Judicial and Law Enforcement	503,181			503,181
Environment and Public Works	568,864			568,864
Community and Economic Development	36,706			36,706
Debt Service:				
Principal Retirements	3,102,724	2,370,000		5,472,724
Interest	1,200,434	265,512		1,465,946
<i>Total Expenditures</i>	<u>243,626,004</u>	<u>2,635,512</u>	<u>25,505,485</u>	<u>271,767,001</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(50,132,306)</u>	<u>(2,427,226)</u>	<u>(6,995,662)</u>	<u>(59,555,194)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	54,304,107	2,546,686	13,946,018	70,796,811
Inception of Lease	71,250			71,250
Transfers Out	(589,123)	(29,596)	(2,597,530)	(3,216,249)
<i>Total Other Financing Sources and Uses</i>	<u>53,786,234</u>	<u>2,517,090</u>	<u>11,348,488</u>	<u>67,651,812</u>
<i>Net Change in Fund Balance</i>	<u>3,653,928</u>	<u>89,864</u>	<u>4,352,826</u>	<u>8,096,618</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>133,662,548</u>	<u>(620,488)</u>	<u>36,136,946</u>	<u>169,179,006</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 137,316,476</u>	<u>\$ (530,624)</u>	<u>\$ 40,489,772</u>	<u>\$ 177,275,624</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

(Cont'd.)

	Real Estate Assessment	MC OneOhio	Pharmacy Opioid Settlement	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
REVENUES:						
Property Taxes	\$	\$	\$	\$	\$	\$
Sales Taxes						
Other Local Taxes						
Special Assessments						
Charges for Services	7,618,307					2,022,064
Licenses and Permits						
Fines, Forfeitures and Settlements		915,415	1,250,000			
Intergovernmental	319,993			3,078,411	3,702,059	10,412,179
Interest						
Lease Revenue						
Other					433	305,837
<i>Total Revenues</i>	<u>7,938,300</u>	<u>915,415</u>	<u>1,250,000</u>	<u>3,078,411</u>	<u>3,702,492</u>	<u>12,740,080</u>
EXPENDITURES:						
Current:						
General Government	4,989,412					
Judicial and Law Enforcement						14,412,454
Environment and Public Works						
Social Services			23,897		3,556,789	
Community and Economic Development				3,642,765		
Capital Outlay						
Intergovernmental:						
General Government						
Judicial and Law Enforcement						
Environment and Public Works						
Community and Economic Development						
Debt Service:						
Principal Retirements						570,997
Interest						<u>280,343</u>
<i>Total Expenditures</i>	<u>4,989,412</u>	<u>0</u>	<u>0</u>	<u>3,666,662</u>	<u>3,556,789</u>	<u>15,263,794</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,948,888</u>	<u>915,415</u>	<u>1,250,000</u>	<u>(588,251)</u>	<u>145,703</u>	<u>(2,523,714)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In						2,881,289
Inception of Lease						
Transfers Out					(146,593)	
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(146,593)</u>	<u>2,881,289</u>
<i>Net Change in Fund Balance</i>	<u>2,948,888</u>	<u>915,415</u>	<u>1,250,000</u>	<u>(588,251)</u>	<u>(890)</u>	<u>357,575</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>4,579,333</u>			(777,616)	(78,572)	4,798,921
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 7,528,221</u>	<u>\$ 915,415</u>	<u>\$ 1,250,000</u>	<u>\$ (1,365,867)</u>	<u>\$ (79,462)</u>	<u>\$ 5,156,496</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, 2022

	Job & Family Services	ADAMHS Board	ADAMHS Board Federal Grants	ADAMHS Board State & Local Grants	Road, Auto and Gas	Youth Services	Community Corrections
REVENUES:							
Property Taxes	\$	\$	\$	\$	\$	\$	\$
Sales Taxes							
Other Local Taxes					9,001,507		
Special Assessments					6,801		
Fees and Charges for Services	650,119	129,054		2,000	244,253		237,093
Licenses and Permits							
Fines, Forfeitures and Settlements					236,431		
Intergovernmental	40,894,481	278,214	10,353,084	6,469,134	2,700,479	10,442,119	8,677,645
Investment Earnings and Other Interest					308,026		
Lease Revenue							
Miscellaneous Revenue	49,447	145,134	14,148	8,750	670,060	1,134	177,547
<i>Total Revenues</i>	<i>41,594,047</i>	<i>552,402</i>	<i>10,367,232</i>	<i>6,479,884</i>	<i>13,167,557</i>	<i>10,443,253</i>	<i>9,092,285</i>
EXPENDITURES:							
Current:							
General Government							
Judicial and Law Enforcement						9,853,688	8,553,242
Environment and Public Works					13,049,115		
Social Services	44,502,916	30,280,080	11,673,841	7,585,086			
Community and Economic Development							
Capital Outlay						71,250	
Intergovernmental:							
General Government							
Judicial and Law Enforcement							
Environment and Public Works							
Community and Economic Development							
Debt Service:							
Principal Retirements	1,823,638	331,201			338,428		
Interest	888,082	13,896			16,710		
<i>Total Expenditures</i>	<i>47,214,636</i>	<i>30,625,177</i>	<i>11,673,841</i>	<i>7,585,086</i>	<i>13,475,503</i>	<i>9,853,688</i>	<i>8,553,242</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(5,620,589)</i>	<i>(30,072,775)</i>	<i>(1,306,609)</i>	<i>(1,105,202)</i>	<i>(307,946)</i>	<i>589,565</i>	<i>539,043</i>
OTHER FINANCING SOURCES AND USES:							
Transfers In	5,347,389	28,790,023					
Inception of Lease						71,250	
Transfers Out							
<i>Total Other Financing Sources and Uses</i>	<i>5,347,389</i>	<i>28,790,023</i>	<i>0</i>	<i>0</i>	<i>71,250</i>	<i>0</i>	<i>0</i>
<i>Net Change in Fund Balance</i>	<i>(273,200)</i>	<i>(1,282,752)</i>	<i>(1,306,609)</i>	<i>(1,105,202)</i>	<i>(236,696)</i>	<i>589,565</i>	<i>539,043</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>5,101,432</i>	<i>17,685,810</i>	<i>1,191,624</i>	<i>3,348,371</i>	<i>26,550,867</i>	<i>3,646,532</i>	<i>873,709</i>
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$ 4,828,232</i>	<i>\$ 16,403,058</i>	<i>\$ (114,985)</i>	<i>\$ 2,243,169</i>	<i>\$ 26,314,171</i>	<i>\$ 4,236,097</i>	<i>\$ 1,412,752</i>

Sheriff Contracts	Job Center	Facilities Building Maintenance	Other Federal Grants	CARES Act Grant Fund	Other State & Local Grants	Other	Other Entities MCLEPC	Total Nonmajor Special Revenue
\$ 5,744,991	3,857,814	3,202,858			1,154,362	\$ 4,527,294	\$ 6	\$ 4,527,294
13,338,322			8,050,447	31,046	5,907,481	3,772,413		12,773,920
								6,801
60,762		76	743,707	9,413	68,429	404,957	52,800	35,853,312
19,144,075	3,857,814	3,202,934	8,794,154	40,459	7,130,272	1,898		3,749,190
								3,323,185
20,761,610			1,592,447	1,397,605	40,459	1,080,225	2,124,068	12,773,920
			1,930,772	947,376		5,557,652	21,346,682	6,801
			90,400			53,828	1,952,459	35,853,312
	3,849,973	898,814	11,248,082			558,278	2,463,710	3,749,190
							5,820,292	3,323,185
480,886								193,493,698
								1,898
								1,898
21,242,496	3,849,973	4,512,433	13,593,063	40,459	7,249,983	38,460		2,304,828
(2,098,421)	7,841	(1,309,499)	(4,798,909)	0	(119,711)	1,403		2,304,828
								503,181
								568,864
								36,706
								36,706
								3,102,724
								1,200,434
2,399,802		2,215,385			257,000	12,413,219		54,304,107
		(442,530)						71,250
								(589,123)
2,399,802	0	1,772,855	0	0	257,000	12,413,219	0	53,786,234
301,381	7,841	463,356	(4,798,909)	0	137,289	5,683,284	52,800	3,653,928
4,755,425	923,688	3,465,406	10,296,429		1,489,242	45,811,947		133,662,548
\$ 5,056,806	\$ 931,529	\$ 3,928,762	\$ 5,497,520	\$ 0	\$ 1,626,531	\$ 51,495,231	\$ 52,800	\$ 137,316,476

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2022

	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	\$ 34,527	\$ 173,759	\$	\$	\$	\$ 208,286
EXPENDITURES:						
Debt Service:						
Principal Retirements		85,000		2,285,000		2,370,000
Interest		3,826		261,686		265,512
<i>Total Expenditures</i>	<i>0</i>	<i>88,826</i>	<i>0</i>	<i>2,546,686</i>	<i>0</i>	<i>2,635,512</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>34,527</i>	<i>84,933</i>	<i>0</i>	<i>(2,546,686)</i>	<i>0</i>	<i>(2,427,226)</i>
OTHER FINANCING SOURCES AND USES:						
Transfers In				2,546,686		2,546,686
Transfers Out		(4,509)	(25,087)			(29,596)
<i>Total Other Financing Sources and Uses</i>	<i>(4,509)</i>	<i>(25,087)</i>	<i>0</i>	<i>2,546,686</i>	<i>0</i>	<i>2,517,090</i>
<i>Net Change in Fund Balance</i>	<i>30,018</i>	<i>59,846</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>89,864</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>(104,358)</i>	<i>(518,531)</i>	<i>9</i>	<i>0</i>	<i>2,392</i>	<i>(620,488)</i>
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$ (74,340)</i>	<i>\$ (458,685)</i>	<i>\$ 9</i>	<i>\$ 0</i>	<i>\$ 2,392</i>	<i>\$ (530,624)</i>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2022

(Cont'd.)

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
REVENUES:					
Fees and Charges for Services	\$ 40,000	\$ 2,369,435	\$	\$	\$
Intergovernmental	10,513,843				
Investment Earnings and Other Interest	3				
Miscellaneous Revenue				2,030	
<i>Total Revenues</i>	<u>10,553,846</u>	<u>2,369,435</u>	<u>0</u>	<u>2,030</u>	<u>0</u>
EXPENDITURES:					
Current:					
General Government			78,916	180,454	
Judicial and Law Enforcement				1,108,502	
Environment and Public Works	1,157,452				
Social Services					
Capital Outlay	6,993,632	1,601,600	448,998	7,894,413	357,549
<i>Total Expenditures</i>	<u>8,151,084</u>	<u>1,601,600</u>	<u>527,914</u>	<u>9,183,369</u>	<u>357,549</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,402,762</u>	<u>767,835</u>	<u>(527,914)</u>	<u>(9,181,339)</u>	<u>(357,549)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In	400,000			13,546,018	
Transfers Out				(111,530)	
<i>Total Other Financing Sources and Uses</i>	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>13,434,488</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>2,802,762</u>	<u>767,835</u>	<u>(527,914)</u>	<u>4,253,149</u>	<u>(357,549)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>7,916,972</u>	<u>(739,468)</u>	<u>3,349,104</u>	<u>17,834,187</u>	<u>1,316,107</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 10,719,734</u>	<u>\$ 28,367</u>	<u>\$ 2,821,190</u>	<u>\$ 22,087,336</u>	<u>\$ 958,558</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, 2022

	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:						
Fees and Charges for Services	\$	\$	11	\$	\$	\$ 40,011
Intergovernmental				39,330	5,466,226	18,388,834
Investment Earnings and Other Interest						3
Miscellaneous Revenue				78,945		80,975
<i>Total Revenues</i>	<i>0</i>	<i>11</i>	<i>0</i>	<i>118,275</i>	<i>5,466,226</i>	<i>18,509,823</i>
EXPENDITURES:						
Current:						
General Government						259,370
Judicial and Law Enforcement						1,108,502
Environment and Public Works						1,157,452
Social Services				105,221		105,221
Capital Outlay	22,990			566,134	4,989,624	22,874,940
<i>Total Expenditures</i>	<i>22,990</i>	<i>0</i>	<i>0</i>	<i>671,355</i>	<i>4,989,624</i>	<i>25,505,485</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(22,990)</i>	<i>11</i>	<i>0</i>	<i>(553,080)</i>	<i>476,602</i>	<i>(6,995,662)</i>
OTHER FINANCING SOURCES AND USES:						
Transfers In						13,946,018
Transfers Out				(2,486,000)		(2,597,530)
<i>Total Other Financing Sources and Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(2,486,000)</i>	<i>0</i>	<i>11,348,488</i>
<i>Net Change in Fund Balance</i>	<i>(22,990)</i>	<i>11</i>	<i>0</i>	<i>(3,039,080)</i>	<i>476,602</i>	<i>4,352,826</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>22,990</i>	<i>412,619</i>	<i>174,503</i>	<i>6,718,814</i>	<i>(868,882)</i>	<i>36,136,946</i>
<i>Fund Balance (Deficit) at End of Year</i>	<u><i>\$ 0</i></u>	<u><i>\$ 412,630</i></u>	<u><i>\$ 174,503</i></u>	<u><i>\$ 3,679,734</i></u>	<u><i>\$ (392,280)</i></u>	<u><i>\$ 40,489,772</i></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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:					
Property Taxes	\$ 16,359,090	\$ 16,359,090	\$ 16,506,958	\$ 147,868	
Sales Tax	110,000,000	116,567,080	121,749,069	5,181,989	
Other Taxes	4,500,000	4,500,000	5,949,650	1,449,650	
Licenses and Permits	33,563	35,617	35,206	(411)	
Fees and Charges for Services	26,767,265	26,767,265	30,471,079	3,703,814	
Fines, Forfeitures and Settlements	1,060,103	1,060,103	874,524	(185,579)	
Intergovernmental Revenues	25,383,305	25,384,005	28,270,575	2,886,570	
Investment Earnings and Other Interest	5,732,272	6,232,272	7,697,890	1,465,618	
Miscellaneous Revenues	288,607	303,107	562,251	259,144	
<i>Total Revenues</i>	<u>190,124,205</u>	<u>197,208,539</u>	<u>212,117,202</u>	<u>14,908,663</u>	
Expenditures:					
<i>General Government</i>					
General Fund Subfund					
<i>Board of County Commissioners–Board of County Commissioners</i>					
Statutory Salaries	328,731	328,731	328,731	0	
Salaries	438,457	438,457	411,040	27,417	
Fringe Benefits	224,663	224,663	217,132	7,531	
Operating Expenses	6,678	8,778	8,049	729	
Travel & Training	28,739	44,415	33,673	10,742	
Professional Services	1,700	1,233	1,214	19	
Communications	13,379	16,071	15,087	984	
Interfund Transfers		12,131	12,131	0	
<i>Total Board of County Commissioners–Board of County Commissioners</i>	<u>1,042,347</u>	<u>1,074,479</u>	<u>1,027,057</u>	<u>47,422</u>	
<i>County Administrator–County Administrator</i>					
Salaries	223,845	223,845	221,746	2,099	
Fringe Benefits	80,088	80,088	77,590	2,498	
Operating Expenses	5,896	5,896	4,635	1,261	
Travel & Training	13,231	23,231	11,679	11,552	
Professional Services	2,700	2,700	712	1,988	
Communications	10,000	10,000	8,618	1,382	
<i>Total County Administrator–County Administrator</i>	<u>335,760</u>	<u>345,760</u>	<u>324,980</u>	<u>20,780</u>	
<i>Clerk of Commission–Clerk of Commission</i>					
Salaries	133,050	138,971	137,837	1,134	
Fringe Benefits	47,883	47,883	47,830	53	
Operating Expenses	22,274	20,274	15,521	4,753	
Travel & Training	5,686	5,686	4,170	1,516	
Professional Services	5,550	4,550	1,945	2,605	
Maintenance & Repair Services	16,000	13,079	11,394	1,685	
Communications	8,050	8,050	6,165	1,885	
<i>Total Clerk of Commission–Clerk of Commission</i>	<u>\$ 238,493</u>	<u>\$ 238,493</u>	<u>\$ 224,862</u>	<u>\$ 13,631</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Office of Management & Budget-Office of Management & Budget</i>					
Salaries	\$ 779,369	\$ 779,369	\$ 660,559	\$ 118,810	
Fringe Benefits	199,979	199,979	188,825	11,154	
Operating Expenses	6,350	6,350	5,173	1,177	
Travel & Training	10,394	10,394	1,072	9,322	
Professional Services	22,685	22,685	12,068	10,617	
Maintenance & Repair Services	100	100		100	
Communications	11,620	13,620	12,513	1,107	
Budget Control Account	27,163	25,163		25,163	
<i>Total Office of Management & Budget-Office of Management & Budget</i>	<u>1,057,660</u>	<u>1,057,660</u>	<u>880,210</u>	<u>177,450</u>	
<i>Administrative Services-Administrative Services</i>					
Salaries	162,636	167,683	166,898	785	
Fringe Benefits	51,465	49,814	49,814	0	
Operating Expenses	500	500	52	448	
Travel & Training	7,220	5,824	3,954	1,870	
Public Utility Services	250	250	126	124	
Professional Services	100	100		100	
Communications	4,116	4,716	4,436	280	
<i>Total Administrative Services-Administrative Services</i>	<u>226,287</u>	<u>228,887</u>	<u>225,280</u>	<u>3,607</u>	
<i>Administrative Services-Financial and Customer Services</i>					
Salaries	186,271	170,851	160,224	10,627	
Fringe Benefits	49,427	62,427	51,420	11,007	
Operating Expenses	12,393	12,393	2,048	10,345	
Travel & Training	2,946	2,946	1,722	1,224	
Public Utility Services	67,861	35,661	1,602	34,059	
Intergovernmental		200	57	143	
Professional Services	5,013	5,013	2,399	2,614	
Communications	2,664	2,664	1,268	1,396	
Budget Control Account	227,364	5,864		5,864	
<i>Total Administrative Services-Financial and Customer Services</i>	<u>553,939</u>	<u>298,019</u>	<u>220,740</u>	<u>77,279</u>	
<i>Purchasing & Central Services-Purchasing</i>					
Salaries	463,800	463,800	350,443	113,357	
Fringe Benefits	146,517	146,517	109,385	37,132	
Operating Expenses	8,800	8,800	6,835	1,965	
Travel & Training	22,800	22,800	14,260	8,540	
Professional Services	26,212	26,212	14,421	11,791	
Maintenance & Repair Services	500	500		500	
Communications	10,900	10,900	9,309	1,591	
Capital Outlays		7,000	6,939	61	
<i>Total Purchasing & Central Services-Purchasing</i>	<u>\$ 679,529</u>	<u>\$ 686,529</u>	<u>\$ 511,592</u>	<u>\$ 174,937</u>	

MONTGOMERY COUNTY, OHIO

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

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Risk Safety & Emergency Management-Emergency Management Agency</i>					
Salaries	\$ 11,876	\$ 18,601	\$ 18,539	\$ 62	
Fringe Benefits	4,263	7,008	6,527	481	
Operating Expenses	1,990	1,990	1,490	500	
Professional Services	74,510	74,510	73,750	760	
Maintenance & Repair Services	280	280		280	
Communications	23,875	23,875	14,231	9,644	
Budget Control Account	2,408	2,408		2,408	
<i>Total Risk Safety & Emergency Management-Emergency Management Agency</i>	<u>119,202</u>	<u>128,672</u>	<u>114,537</u>	<u>14,135</u>	
<i>Facilities Management-Engineering Services</i>					
Salaries	794,929	818,529	783,441	35,088	
Fringe Benefits	323,568	299,968	267,883	32,085	
Operating Expenses	19,265	21,265	19,941	1,324	
Travel & Training	7,300	7,300	3,718	3,582	
Professional Services	17,700	39,200	35,581	3,619	
Maintenance & Repair Services	29,300	11,300	8,967	2,333	
Communications	13,260	32,720	30,456	2,264	
Capital Outlays		107,200	107,144	56	
<i>Total Facilities Management-Engineering Services</i>	<u>1,205,322</u>	<u>1,337,482</u>	<u>1,257,131</u>	<u>80,351</u>	
<i>Facilities Management-Administration Building</i>					
Salaries	266,883	297,925	290,105	7,820	
Fringe Benefits	132,152	147,396	138,157	9,239	
Operating Expenses	160,642	167,226	162,075	5,151	
Public Utility Services	490,102	512,572	438,744	73,828	
Professional Services	179,403	207,403	205,742	1,661	
Maintenance & Repair Services	410,278	396,778	285,688	111,090	
Communications	6,828	7,358	7,000	358	
Capital Outlays		100,000	97,444	2,556	
Budget Control Account	<u>90,000</u>			0	
<i>Total Facilities Management-Administration Building</i>	<u>1,736,288</u>	<u>1,836,658</u>	<u>1,624,955</u>	<u>211,703</u>	
<i>Facilities Management-Merrimac</i>					
Salaries	15,179	18,269	18,205	64	
Fringe Benefits	5,723	6,243	6,066	177	
Operating Expenses	11,301	18,417	8,896	9,521	
Public Utility Services	55,528	59,528	58,909	619	
Professional Services	27,678	32,178	30,314	1,864	
Maintenance & Repair Services	33,280	53,280	45,638	7,642	
Communications	264	264	262	2	
Budget Control Account	<u>15,000</u>			0	
<i>Total Facilities Management-Merrimac</i>	<u>\$ 163,953</u>	<u>\$ 188,179</u>	<u>\$ 168,290</u>	<u>\$ 19,889</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Facilities Management-All Other Buildings</i>					
Salaries	\$ 212,555	\$ 255,228	\$ 255,057	\$ 171	
Fringe Benefits	95,569	106,879	106,707	172	
Operating Expenses	91,098	103,634	91,197	12,437	
Public Utility Services	226,254	300,454	300,420	34	
Professional Services	35,459	37,459	34,928	2,531	
Maintenance & Repair Services	310,505	390,445	338,815	51,630	
Communications	7,462	16,462	15,844	618	
Interfund Transfers		1,134	1,134	0	
Capital Outlays	30,000	29,000	27,845	1,155	
Budget Control Account	199,000	360		360	
<i>Total Facilities Management-All Other Buildings</i>	<u>1,207,902</u>	<u>1,241,055</u>	<u>1,171,947</u>	<u>69,108</u>	
<i>Human Resources-Human Resources</i>					
Salaries	1,190,053	1,100,053	1,046,413	53,640	
Fringe Benefits	322,681	412,681	355,684	56,997	
Operating Expenses	19,077	19,077	17,069	2,008	
Travel & Training	79,424	122,631	85,920	36,711	
Professional Services	64,571	179,356	116,398	62,958	
Maintenance & Repair Services	30,327	30,327	27,014	3,313	
Communications	16,500	25,210	25,166	44	
Capital Outlays	6,402	6,402	6,402	0	
Budget Control Account	46,917			0	
<i>Total Human Resources-Human Resources</i>	<u>1,775,952</u>	<u>1,895,737</u>	<u>1,680,066</u>	<u>215,671</u>	
<i>Communications-Communications</i>					
Salaries	664,041	664,401	663,483	918	
Fringe Benefits	184,184	205,114	196,812	8,302	
Operating Expenses	29,196	39,196	36,279	2,917	
Travel & Training	18,510	17,010	5,610	11,400	
Professional Services	170,645	142,845	46,557	96,288	
Communications	6,700	8,200	7,902	298	
Capital Outlays	3,680	38,780	24,991	13,789	
<i>Total Communications-Communications</i>	<u>1,076,956</u>	<u>1,115,546</u>	<u>981,634</u>	<u>133,912</u>	
<i>Strategic Initiatives-Strategic Initiatives</i>					
Salaries	464,858	423,655	397,268	26,387	
Fringe Benefits	127,425	127,425	112,610	14,815	
Operating Expenses	19,898	25,375	22,605	2,770	
Travel & Training	11,200	5,543	3,377	2,166	
Professional Services	9,400	8,400	7,047	1,353	
Communications	1,725	12,225	12,031	194	
<i>Total Strategic Initiatives-Strategic Initiatives</i>	<u>\$ 634,506</u>	<u>\$ 602,623</u>	<u>\$ 554,938</u>	<u>\$ 47,685</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
<i>Strategic Initiatives – Sustainability</i>					
Salaries	\$ 134,974	\$ 133,024	\$ 114,936	\$ 18,088	
Fringe Benefits	45,498	45,498	41,324	4,174	
Operating Expenses	9,040	9,040	5,295	3,745	
Travel & Training	8,245	8,245	1,036	7,209	
Professional Services	11,800	11,800	10,311	1,489	
Communications	600	600	400	200	
<i>Total Strategic Initiatives – Sustainability</i>	<u>210,157</u>	<u>208,207</u>	<u>173,302</u>	<u>34,905</u>	
<i>Community & Economic Development-Community & Economic Development Administration</i>					
Salaries	63,112	63,112	24,351	38,761	
Fringe Benefits	10,054	10,054	4,191	5,863	
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>73,166</u>	<u>73,166</u>	<u>28,542</u>	<u>44,624</u>	
<i>Non-Departmental-Statutory Obligations</i>					
Intergovernmental	56,821	56,821	56,821	0	
Professional Services	149,282	149,282	138,051	11,231	
Communications	1,000	1,000	348	652	
<i>Total Non-Departmental-Statutory Obligations</i>	<u>207,103</u>	<u>207,103</u>	<u>195,220</u>	<u>11,883</u>	
<i>Non-Departmental-Miscellaneous County Obligations</i>					
Salaries	100,957	100,957	35,970	64,987	
Fringe Benefits	141,598	141,598	139,260	2,338	
Operating Expenses	7,000	7,000	7,000	0	
Travel & Training	94,557	94,557	94,557	0	
Professional Services	147,495	147,495	147,495	0	
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>491,607</u>	<u>491,607</u>	<u>424,282</u>	<u>67,325</u>	
<i>Non-Departmental-Miscellaneous Interfund Obligations</i>					
Operating Expenses	3,000,000	184,483		184,483	
Professional Services	1,350,000	1,350,000	942,148	407,852	
Insurance	1,000,000	1,922,697	1,680,578	242,119	
<i>Total Non-Departmental-Miscellaneous Interfund Obligations</i>	<u>5,350,000</u>	<u>3,457,180</u>	<u>2,622,726</u>	<u>834,454</u>	
<i>Non-Departmental-Non-Departmental Revenues/Expenses</i>					
Intergovernmental	1,449,107	1,519,107	1,514,330	4,777	
Professional Services	55,500	55,500	49,000	6,500	
<i>Total Non-Departmental-Non-Departmental Revenues/Expenses</i>	<u>\$ 1,504,607</u>	<u>\$ 1,574,607</u>	<u>\$ 1,563,330</u>	<u>\$ 11,277</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget	Positive (Negative)
<i>Automatic Data Processing Center-Automatic Data Processing Center</i>					
Salaries	\$ 2,500,028	\$ 2,500,028	\$ 2,176,933	\$ 323,095	
Fringe Benefits	744,583	744,583	672,312	72,271	
Operating Expenses	9,027	13,295	12,977	318	
Travel & Training	28,479	28,479	25,470	3,009	
Professional Services	184,400	267,561	264,680	2,881	
Maintenance & Repair Services	771,908	821,208	814,239	6,969	
Communications	28,500	28,500	26,847	1,653	
Capital Outlays	54,424	417,695	382,833	34,862	
<i>Total Automatic Data Processing Center-Automatic Data Processing Center</i>	<u>4,321,349</u>	<u>4,821,349</u>	<u>4,376,291</u>	<u>445,058</u>	
<i>Auditor-Auditor</i>					
Statutory Salaries	114,829	114,829	114,829	0	
Salaries	2,492,284	2,492,284	2,319,332	172,952	
Fringe Benefits	863,180	863,180	769,115	94,065	
Operating Expenses	67,386	92,386	54,566	37,820	
Travel & Training	35,079	35,079	32,138	2,941	
Professional Services	74,375	74,375	61,503	12,872	
Maintenance & Repair Services	383,185	208,185	163,651	44,534	
Communications	144,658	144,658	51,621	93,037	
Capital Outlays	17,686	17,686	17,021	665	
<i>Total Auditor-Auditor</i>	<u>4,192,662</u>	<u>4,042,662</u>	<u>3,583,776</u>	<u>458,886</u>	
<i>Treasurer-Treasurer</i>					
Statutory Salaries	92,235	92,235	92,235	0	
Salaries	1,056,333	1,041,333	1,028,448	12,885	
Fringe Benefits	373,354	398,354	396,242	2,112	
Operating Expenses	24,051	24,051	23,117	934	
Travel & Training	39,916	31,416	23,502	7,914	
Professional Services	219,426	250,940	246,879	4,061	
Maintenance & Repair Services	42,350	48,191	43,735	4,456	
Communications	159,000	113,936	109,383	4,553	
Capital Outlays	98,114	104,323	104,323	0	
<i>Total Treasurer-Treasurer</i>	<u>2,104,779</u>	<u>2,104,779</u>	<u>2,067,864</u>	<u>36,915</u>	
<i>Recorder-Recorder</i>					
Statutory Salaries	89,709	89,709	89,709	0	
Salaries	667,430	667,430	652,752	14,678	
Fringe Benefits	372,674	372,674	341,371	31,303	
Operating Expenses	6,695	6,695	1,396	5,299	
Travel & Training	18,775	16,294	7,942	8,352	
Professional Services	5,900	5,900		5,900	
Communications	9,101	12,582	12,114	468	
Capital Outlays	66,129	66,129	66,129	0	
<i>Total Recorder-Recorder</i>	<u>\$ 1,236,413</u>	<u>\$ 1,237,413</u>	<u>\$ 1,171,413</u>	<u>\$ 66,000</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Records Center & Archives-Records and Imaging</i>					
Salaries	\$ 584,020	\$ 604,020	\$ 532,184	\$ 71,836	
Fringe Benefits	194,622	238,582	198,814	39,768	
Operating Expenses	53,487	53,487	41,272	12,215	
Travel & Training	1,530	1,530	633	897	
Professional Services	104,497	40,237	31,820	8,417	
Maintenance & Repair Services	91,730	91,730	91,692	38	
Communications	13,270	13,270	12,366	904	
Capital Outlays	1,572	1,872	1,572	300	
<i>Total Records Center & Archives-Records and Imaging</i>	<u>1,044,728</u>	<u>1,044,728</u>	<u>910,353</u>	<u>134,375</u>	
<i>Board of Elections-Board of Elections</i>					
Statutory Salaries	84,440	82,940	82,570	370	
Salaries	2,354,426	2,597,426	2,564,369	33,057	
Fringe Benefits	627,457	659,457	648,053	11,404	
Operating Expenses	164,268	242,218	240,290	1,928	
Travel & Training	68,622	76,672	71,589	5,083	
Professional Services	137,308	139,518	139,482	36	
Maintenance & Repair Services	196,150	52,440	52,440	0	
Communications	100,250	110,250	110,250	0	
Capital Outlays		47,000	12,865	34,135	
<i>Total Board of Elections-Board of Elections</i>	<u>3,732,921</u>	<u>4,007,921</u>	<u>3,921,908</u>	<u>86,013</u>	
<i>MCO Futures Subfund</i>					
<i>Administrative Services-Administrative Services</i>					
Professional Services	61,000	61,000	32,982	28,018	
Insurance	125	125	97	28	
<i>Total Administrative Services-Administrative Services</i>	<u>61,125</u>	<u>61,125</u>	<u>33,079</u>	<u>28,046</u>	
<i>Hospital Bond Fees Subfund</i>					
<i>Office of Management & Budget-Office of Management & Budget</i>					
Salaries	40,263	40,255		40,255	
Fringe Benefits	14,376	14,376	201	14,175	
Insurance		8	8	0	
<i>Total Office of Management & Budget-Office of Management & Budget</i>	<u>54,639</u>	<u>54,639</u>	<u>209</u>	<u>54,430</u>	
<i>County Recorder Equipment Needs Subfund</i>					
<i>Recorder-Recorder</i>					
Salaries	92,827	92,827	65,123	27,704	
Fringe Benefits	62,530	62,530	11,867	50,663	
Operating Expenses	111,527	109,453	24,177	85,276	
Professional Services	17,242	16,242	9,046	7,196	
Maintenance & Repair Services	218,620	215,295	10,836	204,459	
Communications	26,474	26,474	11,328	15,146	
Capital Outlays		6,399	6,399	0	
<i>Total Recorder-Recorder</i>	<u>\$ 529,220</u>	<u>\$ 529,220</u>	<u>\$ 138,776</u>	<u>\$ 390,444</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	(Negative)
<i>Judicial & Law Enforcement</i>					
General Fund Subfund					
<i>Facilities Management-Common Pleas Court</i>					
<i>Building</i>					
Salaries	\$ 402,859	\$ 405,269	\$ 405,066	\$ 203	
Fringe Benefits	184,174	180,874	166,715	14,159	
Operating Expenses	101,653	114,264	111,219	3,045	
Travel & Training	1,000	1,000		1,000	
Public Utility Services	306,086	311,615	261,777	49,838	
Professional Services	2,700	1,700	239	1,461	
Maintenance & Repair Services	123,195	129,195	126,727	2,468	
Communications	6,568	4,568	3,713	855	
Budget Control Account	12,000			0	
<i>Total Facilities Management-Common Pleas Court Building</i>	<u>1,140,235</u>	<u>1,148,485</u>	<u>1,075,456</u>	<u>73,029</u>	
<i>Facilities Management-Detention</i>					
Salaries	744,240	724,854	704,452	20,402	
Fringe Benefits	371,919	371,919	350,713	21,206	
Operating Expenses	204,254	216,254	209,702	6,552	
Travel & Training	2,000	2,000	1,118	882	
Public Utility Services	1,155,884	1,198,384	1,001,867	196,517	
Professional Services	9,272	9,272	4,166	5,106	
Maintenance & Repair Services	274,866	315,866	289,188	26,678	
Communications	7,024	8,865	7,350	1,515	
Budget Control Account	30,000	3,159		3,159	
<i>Total Facilities Management-Detention</i>	<u>2,799,459</u>	<u>2,850,573</u>	<u>2,568,556</u>	<u>282,017</u>	
<i>Facilities Management-Sheriff Administration</i>					
<i>Building</i>					
Operating Expenses	5,508	5,508	5,403	105	
Public Utility Services	44,137	44,137	40,961	3,176	
Maintenance & Repair Services	11,240	11,240	6,473	4,767	
<i>Total Facilities Management-Sheriff Administration Building</i>	<u>60,885</u>	<u>60,885</u>	<u>52,837</u>	<u>8,048</u>	
<i>Strategic Initiatives-Criminal Justice Council</i>					
Salaries	458,381	424,955	411,418	13,537	
Fringe Benefits	136,634	139,300	135,653	3,647	
Operating Expenses	30,635	32,135	30,928	1,207	
Travel & Training	15,798	30,478	21,389	9,089	
Professional Services	604,876	575,776	385,465	190,311	
Communications	13,462	14,962	9,669	5,293	
Capital Outlays	1,775	12,875	12,408	467	
<i>Total Strategic Initiatives-Criminal Justice Council</i>	<u>\$ 1,261,561</u>	<u>\$ 1,230,481</u>	<u>\$ 1,006,930</u>	<u>\$ 223,551</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Non-Departmental-Statutory Obligations Assigned Council</i>					
Operating Expenses	\$ 600	\$ 103	\$ 497		
Intergovernmental	101,260	105,873	55,243	50,630	
Professional Services	4,569,362	6,367,154	5,830,408	536,746	
<i>Total Non-Departmental-Statutory Obligations Assigned Council</i>	<u>4,670,622</u>	<u>6,473,627</u>	<u>5,885,754</u>	<u>587,873</u>	
<i>Non-Departmental-Miscellaneous County Obligations</i>					
Professional Services	55,000	20,000	5,000	15,000	
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>55,000</u>	<u>20,000</u>	<u>5,000</u>	<u>15,000</u>	
<i>Non-Departmental-Miscellaneous Interfund Obligations</i>					
Maintenance & Repair Services	30,103	30,103		30,103	
<i>Total Non-Departmental-Miscellaneous Interfund Obligations</i>	<u>30,103</u>	<u>30,103</u>	<u>0</u>	<u>30,103</u>	
<i>Prosecutor-Prosecutor</i>					
Statutory Salaries	151,749	151,749	151,749	0	
Salaries	8,039,891	8,227,207	8,036,591	190,616	
Fringe Benefits	2,555,713	2,606,616	2,602,365	4,251	
Operating Expenses	289,456	277,848	277,715	133	
Travel & Training	55,389	30,736	30,141	595	
Public Utility Services	3,255	3,095	3,095	0	
Professional Services	146,934	160,702	157,669	3,033	
Maintenance & Repair Services	57,890	43,591	37,733	5,858	
Communications	119,735	114,268	107,538	6,730	
Capital Outlays	48,026	49,635	49,635	0	
<i>Total Prosecutor-Prosecutor</i>	<u>11,468,038</u>	<u>11,665,447</u>	<u>11,454,231</u>	<u>211,216</u>	
<i>Sheriff-Sheriff Administration</i>					
Statutory Salaries	128,477	128,477	128,477	0	
Salaries	280,127	293,787	293,777	10	
Fringe Benefits	203,449	207,399	207,370	29	
Operating Expenses	83,697	95,328	95,019	309	
Travel & Training	26,230	16,181	16,084	97	
Professional Services	38,970	30,638	30,590	48	
Maintenance & Repair Services	1,449			0	
Communications	12,234	12,234	8,832	3,402	
<i>Total Sheriff-Sheriff Administration</i>	<u>774,633</u>	<u>784,044</u>	<u>780,149</u>	<u>3,895</u>	
<i>Sheriff-Personnel Support Services</i>					
Salaries	445,666	582,174	582,174	0	
Fringe Benefits	207,040	219,922	219,451	471	
Operating Expenses	10,454	1,400	1,400	0	
Professional Services	69,822	103,342	102,278	1,064	
Maintenance & Repair Services	14,720	18,542	18,522	20	
Capital Outlays	87,520			0	
<i>Total Sheriff-Personnel Support Services</i>	<u>\$ 835,222</u>	<u>\$ 925,380</u>	<u>\$ 923,825</u>	<u>\$ 1,555</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
<i>Sheriff-Administrative Support Services</i>					
Salaries	\$ 1,327,692	\$ 1,485,862	\$ 1,485,681	\$ 181	
Fringe Benefits	563,953	638,453	637,834	619	
Operating Expenses	550,351	710,014	690,421	19,593	
Travel & Training	4,835	1,835	971	864	
Professional Services	181,645	245,719	210,307	35,412	
Maintenance & Repair Services	286,781	272,781	270,948	1,833	
Communications	129,364	219,279	200,238	19,041	
Interfund Transfers		6,000	4,138	1,862	
Capital Outlays	306,069	479,164	449,324	29,840	
<i>Total Sheriff-Administrative Support Services</i>	<u>3,350,690</u>	<u>4,059,107</u>	<u>3,949,862</u>	<u>109,245</u>	
<i>Sheriff-Jail Support Services</i>					
Salaries	14,380,783	14,492,927	14,492,206	721	
Fringe Benefits	4,912,431	5,272,571	5,272,286	285	
Operating Expenses	598,086	593,086	532,693	60,393	
Travel & Training	20,533	45,219	35,394	9,825	
Public Utility Services	4,284			0	
Professional Services	8,339,509	9,551,357	9,436,323	115,034	
Maintenance & Repair Services	180,200	100,784	88,537	12,247	
Communications	114,018	90,018	84,317	5,701	
Capital Outlays	207,942	149,625	147,579	2,046	
<i>Total Sheriff-Jail Support Services</i>	<u>28,757,786</u>	<u>30,295,587</u>	<u>30,089,335</u>	<u>206,252</u>	
<i>Sheriff-Community Support Services</i>					
Salaries	3,674,309	4,021,634	3,945,804	75,830	
Fringe Benefits	1,539,965	1,545,239	1,543,345	1,894	
Operating Expenses	54,654	146,822	146,822	0	
Travel & Training	4,948	4,948	4,800	148	
Professional Services	55,907	39,907	39,221	686	
Maintenance & Repair Services	23,797	28,397	23,457	4,940	
Communications		1,600	1,420	180	
Interfund Transfers		50,800	50,800	0	
Capital Outlays	449,150	406,181	406,144	37	
<i>Total Sheriff-Community Support Services</i>	<u>5,802,730</u>	<u>6,245,528</u>	<u>6,161,813</u>	<u>83,715</u>	
<i>Sheriff-Information Technology Support Services</i>					
Salaries	415,508	353,873	353,873	0	
Fringe Benefits	138,565	94,273	94,273	0	
Operating Expenses	42,600	32,762	28,570	4,192	
Travel & Training	10,150			0	
Professional Services	381,685	357,685	350,268	7,417	
Maintenance & Repair Services	298,681	240,160	238,526	1,634	
Communications	2,041	2,041	1,274	767	
Capital Outlays	3,200	3,200	3,200	0	
<i>Total Sheriff-Information Technology Support Services</i>	<u>\$ 1,292,430</u>	<u>\$ 1,083,994</u>	<u>\$ 1,069,984</u>	<u>\$ 14,010</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
<i>Coroner-Coroner</i>					
Statutory Salaries	\$ 149,140	\$ 89,709	\$ 89,709	\$ 0	
Salaries	2,666,732	2,647,542	2,647,542	0	
Fringe Benefits	844,457	885,357	885,079	278	
Operating Expenses	73,306	86,756	86,218	538	
Travel & Training	850	420	420	0	
Professional Services	186,479	208,282	203,407	4,875	
Maintenance & Repair Services	38,114	36,406	35,584	822	
Communications	27,940	31,145	31,145	0	
Capital Outlays	87,345	88,746	88,737	9	
<i>Total Coroner-Coroner</i>	<u>4,074,363</u>	<u>4,074,363</u>	<u>4,067,841</u>	<u>6,522</u>	
<i>Clerk of Courts-Clerk of Courts Administration</i>					
Statutory Salaries	46,118	46,118	46,118	0	
Salaries	1,700,326	1,680,326	1,612,562	67,764	
Fringe Benefits	747,220	747,220	660,915	86,305	
Operating Expenses	27,310	37,310	30,113	7,197	
Travel & Training	26,791	27,616	21,905	5,711	
Public Utility Services	2,500	2,500	560	1,940	
Professional Services	56,419	85,419	79,120	6,299	
Maintenance & Repair Services	2,500	42,600	40,913	1,687	
Communications	391,037	519,411	512,305	7,106	
Capital Outlays	150,000	108,575	107,644	931	
Budget Control Account	118,874			0	
<i>Total Clerk of Courts-Clerk of Courts</i>	<u>3,269,095</u>	<u>3,297,095</u>	<u>3,112,155</u>	<u>184,940</u>	
<i>Clerk of Courts-Clerk of Courts Municipal Court</i>					
Statutory Salaries	23,058	23,059	23,059	0	
Salaries	1,019,175	1,018,615	1,001,115	17,500	
Fringe Benefits	425,053	445,612	445,490	122	
Operating Expenses	292,156	290,356	275,405	14,951	
Travel & Training	23,402	23,402	22,386	1,016	
Professional Services	23,996	25,796	25,754	42	
Maintenance & Repair Services	1,500	1,500	576	924	
Communications	15,200	15,200	14,576	624	
<i>Total Clerk of Courts-Clerk of Courts Municipal Court</i>	<u>1,823,540</u>	<u>1,843,540</u>	<u>1,808,361</u>	<u>35,179</u>	
<i>Administration</i>					
Fringe Benefits	1,481	1,481		1,481	
Operating Expenses	21,049	21,049	9,813	11,236	
Travel & Training	2,914	3,181	2,292	889	
Professional Services	5,000	5,000		5,000	
Maintenance & Repair Services	17,487	17,487		17,487	
Communications	9,161	9,161	8,434	727	
<i>Total Common Pleas Court General-Common Pleas Administration</i>	<u>\$ 57,092</u>	<u>\$ 57,359</u>	<u>\$ 20,539</u>	<u>\$ 36,820</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
<i>Common Pleas Court General-Court Administrator</i>					
Salaries	\$ 1,105,498	\$ 813,405	\$ 790,528	\$ 22,877	
Fringe Benefits	317,881	287,881	235,640	52,241	
Operating Expenses	15,877	11,177	10,575	602	
Travel & Training	2,138	3,734	3,358	376	
Professional Services	17,148	93,888	87,028	6,860	
Maintenance & Repair Services	200	2,200	1,658	542	
Communications	50,000	85,256	76,564	8,692	
Insurance		244	244	0	
Interfund Transfers		4,260	4,260	0	
Capital Outlays		1,100	1,050	50	
<i>Total Common Pleas Court General-Court Administrator</i>	<u>1,508,742</u>	<u>1,303,145</u>	<u>1,210,905</u>	<u>92,240</u>	
<i>Common Pleas Court General-Common Pleas Court Management Information Systems</i>					
Salaries	572,758	572,758	544,652	28,106	
Fringe Benefits	171,299	171,299	153,266	18,033	
Operating Expenses	77,983	65,943	58,472	7,471	
Travel & Training	5,520	5,520	510	5,010	
Professional Services		10,038	10,038	0	
Maintenance & Repair Services	370,038	642,887	583,831	59,056	
Communications	176,202	176,204	165,223	10,981	
Capital Outlays		1,589,067	1,588,710	357	
<i>Total Common Pleas Court General-Common Pleas Court Management Information Systems</i>	<u>1,373,800</u>	<u>3,233,716</u>	<u>3,104,702</u>	<u>129,014</u>	
<i>Common Pleas Court General-Common Pleas Court Services</i>					
Operating Expenses	31,165	31,165	3,316	27,849	
Travel & Training	8,550	8,894	344	8,550	
Professional Services	145,473	145,473	69,091	76,382	
Capital Outlays	29,768	29,768		29,768	
<i>Total Common Pleas Court General-Common Pleas Court Services</i>	<u>214,956</u>	<u>215,300</u>	<u>72,751</u>	<u>142,549</u>	
<i>Common Pleas Court General-Judicial</i>					
Statutory Salaries	154,000	154,000	149,039	4,961	
Salaries	2,205,643	2,410,643	2,375,693	34,950	
Fringe Benefits	874,845	1,033,845	977,279	56,566	
Operating Expenses	56,031	90,681	83,452	7,229	
Travel & Training	46,553	56,348	52,382	3,966	
Professional Services	140,362	328,362	308,275	20,087	
Maintenance & Repair Services	1,619	1,619	267	1,352	
Capital Outlays		3,209	2,043	1,166	
Budget Control Account	<u>39,570</u>			<u>0</u>	
<i>Total Common Pleas Court General-Judicial</i>	<u>\$ 3,518,623</u>	<u>\$ 4,078,707</u>	<u>\$ 3,948,430</u>	<u>\$ 130,277</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Common Pleas Court General-Court Services</i>					
Salaries	\$ 2,759,704	\$ 2,645,704	\$ 2,645,518	\$ 186	
Fringe Benefits	1,223,573	1,223,573	1,076,749	146,824	
Operating Expenses	26,509	41,509	40,450	1,059	
Travel & Training	5,602	21,034	18,097	2,937	
Professional Services	394,034	595,395	565,224	30,171	
Maintenance & Repair Services	5,650	1,650	713	937	
Communications		1,500		1,500	
Capital Outlays		27,500	23,849	3,651	
<i>Total Common Pleas Court General-Court Services</i>	<u>4,415,072</u>	<u>4,557,865</u>	<u>4,370,600</u>	<u>187,265</u>	
<i>Common Pleas Court General-Criminal Justice Services</i>					
Salaries	1,552,267	1,458,348	1,443,514	14,834	
Fringe Benefits	506,794	656,794	572,485	84,309	
Operating Expenses	105,444	38,054	37,299	755	
Travel & Training	19,296	24,296	24,074	222	
Professional Services	51,721	45,477	41,318	4,159	
Maintenance & Repair Services	9,894	13,507	10,051	3,456	
Communications	100	100		100	
Insurance		244		244	
Capital Outlays		6,777	6,777	0	
<i>Total Common Pleas Court General-Criminal Justice Services</i>	<u>2,245,516</u>	<u>2,243,597</u>	<u>2,135,518</u>	<u>108,079</u>	
<i>Common Pleas Court General-Common Pleas Probation Operations</i>					
Salaries	408,652	100,688	100,688	0	
Fringe Benefits	146,874	62,066	62,066	0	
Operating Expenses	109,758	16,322	2,628	13,694	
Professional Services	100			0	
Maintenance & Repair Services	4,650			0	
<i>Total Common Pleas Court General-Common Pleas Probation Operations</i>	<u>670,034</u>	<u>179,076</u>	<u>165,382</u>	<u>13,694</u>	
<i>Juvenile Court-Juvenile Court Administration</i>					
Salaries	1,387,996	2,012,674	2,012,674	0	
Fringe Benefits	485,031	521,953	520,517	1,436	
Operating Expenses	95,542	122,740	121,411	1,329	
Travel & Training	60,749	60,216	59,861	355	
Public Utility Services	1,000	46	46	0	
Professional Services	133,595	160,771	153,781	6,990	
Maintenance & Repair Services	308,617	284,257	259,457	24,800	
Communications	51,253	61,167	59,769	1,398	
Insurance		21,303	21,303	0	
Capital Outlays	699,396	727,813	686,602	41,211	
Budget Control Account	541,958			0	
<i>Total Juvenile Court-Juvenile Court Administration</i>	<u>\$ 3,765,137</u>	<u>\$ 3,972,940</u>	<u>\$ 3,895,421</u>	<u>\$ 77,519</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
<i>Juvenile Court-Juvenile Court Detention Operations</i>					
Salaries	\$ 3,791,728	\$ 3,750,727	\$ 3,750,727	\$ 0	0
Fringe Benefits	1,594,551	1,480,104	1,480,104		0
Operating Expenses	104,771	101,884	99,605	2,279	
Travel & Training	11,501	8,053	8,053		0
Professional Services	358,281	309,767	297,225	12,542	
Maintenance & Repair Services	57,726	21,236	7,573	13,663	
Communications	43,496	27,424	27,424		0
Capital Outlays	2,000	1,920	1,920		0
<i>Total Juvenile Court-Juvenile Court Detention Operations</i>	<u>5,964,054</u>	<u>5,701,115</u>	<u>5,672,631</u>		<u>28,484</u>
<i>Juvenile Court-Juvenile Court Legal Operations</i>					
Statutory Salaries	28,000	28,000	28,000		0
Salaries	3,259,600	3,129,710	3,129,548	162	
Fringe Benefits	1,300,055	1,242,158	1,227,051	15,107	
Operating Expenses	85,018	59,727	59,705	22	
Travel & Training	27,617	7,435	7,435		0
Professional Services	56,650	33,821	33,821		0
Maintenance & Repair Services	7,209	6,087	900	5,187	
Communications	148,471	128,043	128,043		0
<i>Total Juvenile Court-Juvenile Court Legal Operations</i>	<u>4,912,620</u>	<u>4,634,981</u>	<u>4,614,503</u>		<u>20,478</u>
<i>Juvenile Court-Juvenile Court Probation Operations</i>					
Salaries	1,487,028	1,546,209	1,546,209		0
Fringe Benefits	655,186	626,135	626,135		0
Operating Expenses	53,116	39,208	39,194	14	
Travel & Training	49,419	20,475	20,475		0
Public Utility Services	500				0
Professional Services	815,113	536,191	495,854	40,337	
Maintenance & Repair Services	9,500	9,317	9,317		0
Communications	52,024	47,760	46,934	826	
Insurance		129	129		0
Interfund Transfers	117,000	210	210		0
<i>Total Juvenile Court-Juvenile Court Probation Operations</i>	<u>3,238,886</u>	<u>2,825,634</u>	<u>2,784,457</u>		<u>41,177</u>
<i>Juvenile Court-Juvenile Court Intervention Center</i>					
Salaries	1,560,560	1,585,174	1,585,174		0
Fringe Benefits	620,860	588,447	588,447		0
Operating Expenses	17,747	17,700	17,120	580	
Travel & Training	12,500	3,714	3,714		0
Professional Services	8,403	7,597	7,597		0
Maintenance & Repair Services	1,401				0
Communications	19,070	21,462	21,462		0
<i>Total Juvenile Court-Juvenile Court Intervention Center</i>	<u>\$ 2,240,541</u>	<u>\$ 2,224,094</u>	<u>\$ 2,223,514</u>		<u>\$ 580</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
<i>Domestic Relations Court-Domestic Relations Court</i>					
Statutory Salaries	\$ 28,000	\$ 28,000	\$ 28,000	\$ 0	
Salaries	335,807	335,807	319,092	16,715	
Fringe Benefits	105,677	109,457	87,711	21,746	
Operating Expenses	1,400	1,500	1,464	36	
Travel & Training	7,182	7,957	7,934	23	
Professional Services	36,205	35,025	18,977	16,048	
Maintenance & Repair Services	647	647	283	364	
Communications	3,334	2,859	616	2,243	
Capital Outlays	5,449	5,449	5,449	0	
<i>Total Domestic Relations Court-Domestic Relations Court</i>	<u>523,701</u>	<u>526,701</u>	<u>469,526</u>	<u>57,175</u>	
<i>Domestic Relations Court-Domestic Relations Child Support</i>					
Salaries	2,391,779	2,391,779	2,338,056	53,723	
Fringe Benefits	828,487	829,487	803,109	26,378	
Operating Expenses	74,072	104,772	100,115	4,657	
Travel & Training	28,190	28,190	9,472	18,718	
Professional Services	70,035	70,035	38,671	31,364	
Maintenance & Repair Services	112,194	105,494	33,223	72,271	
Communications	57,394	57,394	41,880	15,514	
Capital Outlays	112,461	87,461	42,789	44,672	
<i>Total Domestic Relations Court-Domestic Relations Child Support</i>	<u>3,674,612</u>	<u>3,674,612</u>	<u>3,407,315</u>	<u>267,297</u>	
<i>Probate Court-Probate Court</i>					
Statutory Salaries	14,000	14,000	14,000	0	
Salaries	1,408,687	1,492,653	1,490,399	2,254	
Fringe Benefits	470,520	596,164	588,439	7,725	
Operating Expenses	29,852	36,952	35,319	1,633	
Travel & Training		300	250	50	
Professional Services	181,783	163,913	163,750	163	
Maintenance & Repair Services	7,028	7,598	7,598	0	
Communications	46,331	63,731	63,715	16	
Capital Outlays	19,000	15,600	15,508	92	
<i>Total Probate Court-Probate Court</i>	<u>2,177,201</u>	<u>2,390,911</u>	<u>2,378,978</u>	<u>11,933</u>	
<i>County Municipal Court-County Municipal Court</i>					
Statutory Salaries	125,008	125,008	125,000	8	
Salaries	435,628	446,232	444,223	2,009	
Fringe Benefits	214,249	248,161	226,122	22,039	
Operating Expenses	5,233	5,233	5,039	194	
Travel & Training	5,314	2,064	2,039	25	
Professional Services	25,059	28,059	18,741	9,318	
Maintenance & Repair Services	460	460		460	
Communications	14,246	14,424	13,179	1,245	
Capital Outlays	33,354	34,406	29,383	5,023	
<i>Total County Municipal Court-County Municipal Court</i>	<u>\$ 858,551</u>	<u>\$ 904,047</u>	<u>\$ 863,726</u>	<u>\$ 40,321</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Municipal Courts-Municipal Courts</i>					
Salaries	\$ 116,033	\$ 91,833	\$ 63,718	\$ 28,115	
Fringe Benefits	17,927	17,927	9,348	8,579	
Intergovernmental	1,411,551	1,466,351	1,376,778	89,573	
Professional Services	178,380	228,428	200,632	27,796	
<i>Total Municipal Courts-Municipal Courts</i>	<u>1,723,891</u>	<u>1,804,539</u>	<u>1,650,476</u>	<u>154,063</u>	
<i>Court of Appeals-Court of Appeals</i>					
Salaries	10,246	10,246	984	9,262	
Fringe Benefits	2,789	2,789	1,225	1,564	
Operating Expenses	73,919	73,919	50,719	23,200	
Travel & Training	19,389	22,389	14,684	7,705	
Professional Services	8,410	8,410	5,022	3,388	
Maintenance & Repair Services	8,300	8,300	3,229	5,071	
Communications	36,846	36,846	28,055	8,791	
<i>Total Court of Appeals-Court of Appeals</i>	<u>159,899</u>	<u>162,899</u>	<u>103,918</u>	<u>58,981</u>	
<i>Public Defender-Public Defender</i>					
Salaries	5,442,087	5,996,487	5,995,991	496	
Fringe Benefits	1,989,569	1,856,330	1,854,506	1,824	
Operating Expenses	60,582	59,951	52,806	7,145	
Travel & Training	121,890	117,441	111,903	5,538	
Professional Services	120,044	82,388	78,140	4,248	
Maintenance & Repair Services	4,294	4,294	2,370	1,924	
Communications	55,857	55,857	53,575	2,282	
Capital Outlays		31,620	31,497	123	
<i>Total Public Defender-Public Defender</i>	<u>7,794,323</u>	<u>8,204,368</u>	<u>8,180,788</u>	<u>23,580</u>	
<i>Prosecutor Seminar Account Subfund</i>					
<i>Prosecutor-Prosecutor</i>					
Operating Expenses	1,000	1,000		1,000	
<i>Total Prosecutor-Prosecutor</i>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	
<i>Certificate of Title Administration Subfund</i>					
<i>Clerk of Courts-Clerk of Courts Auto Title</i>					
Statutory Salaries	46,118	46,118	46,118	0	
Salaries	2,018,191	2,018,191	1,927,376	90,815	
Fringe Benefits	887,197	887,197	773,405	113,792	
Operating Expenses	179,352	179,352	145,785	33,567	
Travel & Training	38,300	38,300	20,807	17,493	
Public Utility Services	32,700	32,700	16,824	15,876	
Professional Services	127,582	127,582	97,512	30,070	
Maintenance & Repair Services	42,550	42,550	3,139	39,411	
Communications	104,500	104,500	101,920	2,580	
Insurance	20,600	20,600	4,394	16,206	
Capital Outlays	10,000	10,000	5,366	4,634	
<i>Total Clerk of Courts-Clerk of Courts Auto Title</i>	<u>\$ 3,507,090</u>	<u>\$ 3,507,090</u>	<u>\$ 3,142,646</u>	<u>\$ 364,444</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget	Positive (Negative)
Clerk of Courts MIS Subfund					
<i>Clerk of Courts-Clerk of Courts Administration</i>					
Operating Expenses	\$ 5,257	\$ 5,257	\$ 1,920	\$ 3,337	
Travel & Training	18,300	18,300		18,300	
Professional Services	2,888	2,888	2,688	200	
Maintenance & Repair Services	8,715	8,715	807	7,908	
<i>Total Clerk of Courts-Clerk of Courts Administration</i>	<u>35,160</u>	<u>35,160</u>	<u>5,415</u>	<u>29,745</u>	
Undisbursed Indigent Application Fees					
<i>Clerk of Courts-Clerk of Courts Trust & Agency Funds</i>					
Intergovernmental		6,015	6,014	1	
<i>Total Clerk of Courts-Clerk of Courts Trust & Agency Funds</i>	<u>0</u>	<u>6,015</u>	<u>6,014</u>	<u>1</u>	
Juvenile Court-Juvenile Court Trust & Agency Funds					
Intergovernmental		5	5	0	
<i>Total Juvenile Court- Juvenile Court Trust & Agency Funds</i>	<u>0</u>	<u>5</u>	<u>5</u>	<u>0</u>	
Municipal Courts-Municipal Courts					
Intergovernmental		21,662	21,660	2	
<i>Total Municipal Courts-Municipal Courts</i>	<u>0</u>	<u>21,662</u>	<u>21,660</u>	<u>2</u>	
Community & Economic Development					
General Fund Subfund					
<i>Facilities Management-Parks & Grounds</i>					
Salaries	737,063	734,123	722,945	11,178	
Fringe Benefits	323,169	327,749	323,229	4,520	
Operating Expenses	86,003	150,803	139,323	11,480	
Travel & Training	500	2,200	1,696	504	
Public Utility Services	65,627	67,627	59,923	7,704	
Professional Services	185,302	182,402	159,585	22,817	
Maintenance & Repair Services	34,306	74,121	49,693	24,428	
Communications	6,376	9,261	8,580	681	
Capital Outlays	81,000	73,000	72,617	383	
<i>Total Facilities Management-Parks & Grounds</i>	<u>1,519,346</u>	<u>1,621,286</u>	<u>1,537,591</u>	<u>83,695</u>	
Community & Economic Development-Community & Economic Development					
Salaries	480,371	480,371	396,492	83,879	
Fringe Benefits	156,572	156,572	131,389	25,183	
Operating Expenses	12,739	12,739	7,661	5,078	
Travel & Training	38,742	38,742	37,773	969	
Professional Services	64,870	64,870	17,124	47,746	
Communications	8,000	8,000	5,502	2,498	
Interfund Transfers	5,000	5,000		5,000	
Budget Control Account	25,309	25,309		25,309	
<i>Total Community & Economic Development-Community & Economic Development</i>	<u>\$ 791,603</u>	<u>\$ 791,603</u>	<u>\$ 595,941</u>	<u>\$ 195,662</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Community & Economic Development-Economic Development</i>				
Salaries	\$ 119,221	\$ 109,021	\$ 108,325	\$ 696
Fringe Benefits	51,744	49,044	39,644	9,400
Operating Expenses	2,400	2,400	2,363	37
Travel & Training	2,350	2,050	1,792	258
Professional Services	500	14,700	14,604	96
Communications	3,200	3,200	2,449	751
Capital Outlays	1,000			0
<i>Total Community & Economic Development-Economic Development</i>	<u>180,415</u>	<u>180,415</u>	<u>169,177</u>	<u>11,238</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Operating Expenses	463,200	463,200	462,266	934
Travel & Training	18,430	18,430	13,086	5,344
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>481,630</u>	<u>481,630</u>	<u>475,352</u>	<u>6,278</u>
<i>Non-Departmental-Strategic Initiatives</i>				
Intergovernmental	900,000	900,000	900,000	0
<i>Total Non-Departmental-Strategic Initiatives</i>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>0</u>
<i>Economic Development Initiatives Subfund</i>				
<i>Community & Economic Development-Community & Economic Development Administration</i>				
Operating Expenses		400	255	145
Travel & Training	39,032	63,632	44,639	18,993
Professional Services	1,842,592	2,927,633	1,284,466	1,643,167
Insurance		2,259	2,259	0
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>1,881,624</u>	<u>2,993,924</u>	<u>1,331,619</u>	<u>1,662,305</u>
<i>Community & Economic Development-Economic Development</i>				
Operating Expenses	1,500	1,500	150	1,350
Travel & Training	20,058	20,058	10,685	9,373
Professional Services	47,800	62,287	19,657	42,630
Maintenance & Repair Services	2,500	2,500		2,500
Insurance		13		13
<i>Total Community & Economic Development-Economic Development</i>	<u>71,858</u>	<u>86,358</u>	<u>30,492</u>	<u>55,866</u>
<i>Environment & Public Works</i>				
<i>General Fund Subfund</i>				
<i>Non-Departmental-Statutory Obligations</i>				
Professional Services	1,800	1,800	1,800	0
Interfund Transfers	108,000	108,000	107,031	969
<i>Total Non-Departmental-Statutory Obligations</i>	<u>109,800</u>	<u>109,800</u>	<u>108,831</u>	<u>969</u>
<i>Non-Departmental-County Subsidies</i>				
Interfund Transfers	262,719	262,719	262,719	0
<i>Total Non-Departmental-County Subsidies</i>	<u>\$ 262,719</u>	<u>\$ 262,719</u>	<u>\$ 262,719</u>	<u>\$ 0</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Professional Services	\$ 17,230	\$ 17,230	\$ 2,200	\$ 15,030
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>17,230</u>	<u>17,230</u>	<u>2,200</u>	<u>15,030</u>
<i>Engineer-Engineer</i>				
Salaries	283,199	283,199	193,768	89,431
Fringe Benefits	76,346	81,601	78,902	2,699
Operating Expenses	47,668	59,696	48,524	11,172
Travel & Training	3,500	1,000	761	239
Professional Services	79,459	65,676	19,850	45,826
Maintenance & Repair Services	116,406	83,406	71,934	11,472
Communications	30,979	30,979	28,440	2,539
Capital Outlays		32,000	32,000	0
<i>Total Engineer-Engineer</i>	<u>637,557</u>	<u>637,557</u>	<u>474,179</u>	<u>163,378</u>
<i>Engineer-General Fund Ditch Maintenance</i>				
Capital Outlays	52,000	52,000	26,624	25,376
<i>Total Engineer-General Fund Ditch Maintenance</i>	<u>52,000</u>	<u>52,000</u>	<u>26,624</u>	<u>25,376</u>
<i>Engineer-General Fund Stormwater</i>				
Salaries	170,669	170,669	91,805	78,864
Fringe Benefits	40,676	40,676	28,041	12,635
Operating Expenses	9,140	11,740	10,504	1,236
Travel & Training	5,758	4,158		4,158
Professional Services	1,249	249	225	24
Maintenance & Repair Services	16,439	16,439	15,076	1,363
Communications	839	839	138	701
<i>Total Engineer-General Fund Stormwater</i>	<u>244,770</u>	<u>244,770</u>	<u>145,789</u>	<u>98,981</u>
<i>Subfund</i>				
<i>Environmental-Field Maintenance</i>				
Operating Expenses	10,000	10,000		10,000
Public Utility Services	11,302	11,302	8,405	2,897
Professional Services	25,000	24,900		24,900
Maintenance & Repair Services	5,000	5,000		5,000
Insurance		100	22	78
Capital Outlays		140,000		140,000
<i>Total Environmental-Field Maintenance</i>	<u>51,302</u>	<u>191,302</u>	<u>8,427</u>	<u>182,875</u>
<i>Social Services</i>				
<i>General Fund Subfund</i>				
<i>Non-Departmental-Statutory Obligations</i>				
Operating Expenses	29,000	29,000	8,988	20,012
Professional Services	240,163	240,163	215,163	25,000
<i>Total Non-Departmental-Statutory Obligations</i>	<u>269,163</u>	<u>269,163</u>	<u>224,151</u>	<u>45,012</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Professional Services	30,000	30,000		30,000
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 0</u>	<u>\$ 30,000</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Veteran Services Commission-Veterans Services</i>					
Statutory Salaries	\$ 44,755	\$ 44,755	\$ 44,408	\$ 347	
Salaries	913,698	913,698	803,405	110,293	
Fringe Benefits	252,500	252,500	223,068	29,432	
Operating Expenses	167,023	187,023	180,420	6,603	
Travel & Training	63,586	63,586	49,194	14,392	
Professional Services	1,126,507	1,080,463	873,937	206,526	
Maintenance & Repair Services	10,500	9,786	1,005	8,781	
Communications	22,000	26,714	25,066	1,648	
Capital Outlays	26,109	74,556	67,743	6,813	
Budget Control Account	26,403				0
<i>Total Veteran Services Commission-Veterans Services</i>	<u>2,653,081</u>	<u>2,653,081</u>	<u>2,268,246</u>	<u>384,835</u>	
<i>HSPD Preschool Promise Program Subfund</i>					
<i>Human Services Planning & Development – HSPD Program</i>					
Professional Services	1,979,883	4,979,883	4,768,964	210,919	
<i>Total Human Services Planning & Development – HSPD Program</i>	<u>1,979,883</u>	<u>4,979,883</u>	<u>4,768,964</u>	<u>210,919</u>	
<i>Youth Works and Workforce Development Subfund</i>					
<i>Workforce Development-Workforce Development</i>					
Salaries	998,160	939,560	933,884	5,676	
Fringe Benefits	418,032	373,762	367,672	6,090	
Operating Expenses	319,230	319,070	311,928	7,142	
Travel & Training	58,350	72,066	45,925	26,141	
Public Utility Services	3,000	53,250	38,770	14,480	
Professional Services	596,664	667,232	614,373	52,859	
Maintenance & Repair Services	1,200	9,460	8,554	906	
Communications	9,109	29,429	27,446	1,983	
Insurance	3,000	1,084	1,084	0	
Capital Outlays	3,000	69,788	65,712	4,076	
<i>Total Workforce Development-Workforce Development</i>	<u>2,409,745</u>	<u>2,534,701</u>	<u>2,415,348</u>	<u>119,353</u>	
<i>Workforce Development-Youth Services</i>					
Operating Expenses	137,049	199,059	121,978	77,081	
Travel & Training	5,500	5,500	537	4,963	
Professional Services	181,500	59,400	21,489	37,911	
<i>Total Workforce Development-Youth Services</i>	<u>324,049</u>	<u>263,959</u>	<u>144,004</u>	<u>119,955</u>	
<i>Workforce Development-Youth Services Other</i>					
Salaries	125,787	125,787	97,438	28,349	
Fringe Benefits	44,537	44,537	34,865	9,672	
Operating Expenses	87,700	92,817	92,790	27	
Travel & Training	5,800	5,800	1,267	4,533	
Professional Services	30,976	25,859	5,862	19,997	
Communications	200	200	88	112	
Capital Outlays	5,000	5,000		5,000	
<i>Total Workforce Development-Youth Services Other</i>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 232,310</u>	<u>\$ 67,690</u>	

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Housing Bond Fees Subfund				
<i>Human Services Planning & Development-Homeless Services</i>				
Professional Services	\$ 17,500	\$ 17,500	\$ 17,500	\$ 0
<i>Total Human Services Planning & Development-Homeless Services</i>	17,500	17,500	17,500	0
<i>Total Expenditures</i>	<u>178,400,740</u>	<u>188,365,143</u>	<u>176,780,663</u>	<u>11,584,480</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>11,723,465</u>	<u>8,843,396</u>	<u>35,336,539</u>	<u>26,493,143</u>
Other Financing Sources and Uses:				
Advances in	200,000	200,000	2,156,943	1,956,943
Advances out		(400,000)	(400,000)	0
Transfers in	8,577,605	12,329,771	19,378,780	7,049,009
Transfers out	(30,337,567)	(57,132,622)	(56,960,628)	171,994
<i>Total Other Financing Sources and Uses</i>	<u>(21,559,962)</u>	<u>(45,002,851)</u>	<u>(35,824,905)</u>	<u>9,177,946</u>
<i>Net Change in Fund Balance</i>	<u>(9,836,497)</u>	<u>(36,159,455)</u>	<u>(488,366)</u>	<u>35,671,089</u>
<i>Fund Balance at Beginning of Year</i>	<u>88,759,273</u>	<u>88,759,273</u>	<u>88,818,227</u>	<u>58,954</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>7,255,574</u>	<u>7,255,574</u>	<u>7,255,574</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 86,178,350</u>	<u>\$ 59,855,392</u>	<u>\$ 95,585,435</u>	<u>\$ 35,730,043</u>

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 3,308,596	\$ 3,308,596	\$ 3,422,630	\$ 114,034
Fees and Charges for Services	508,781	508,781	512,598	3,817
Intergovernmental Revenues	8,548,756	8,548,756	8,219,714	(329,042)
Miscellaneous Revenues	192,403	197,791	363,307	165,516
<i>Total Revenues</i>	<u>12,558,536</u>	<u>12,563,924</u>	<u>12,518,249</u>	<u>(45,675)</u>
Expenditures:				
<i>Social Services</i>				
MC Bd of DDS Subfund				
<i>Montgomery County Board of DDS-Facilities</i>				
<i>Operation Cost</i>				
Operating Expenses	84,477	84,477	57,046	27,431
Public Utility Services	245,982	245,982	173,764	72,218
Professional Services	16,389	44,767	41,158	3,609
Maintenance & Repair Services	167,696	229,696	203,453	26,243
<i>Total Montgomery County Board of DDS-Facilities Operation Cost</i>	<u>514,544</u>	<u>604,922</u>	<u>475,421</u>	<u>129,501</u>
<i>Montgomery County Board of DDS-Board of DDS Administration</i>				
Salaries	3,609,000	3,578,122	3,190,959	387,163
Fringe Benefits	1,401,600	1,399,000	1,176,326	222,674
Operating Expenses	534,601	267,851	251,682	16,169
Travel & Training	170,890	164,890	124,827	40,063
Public Utility Services	74,385	74,385	26,007	48,378
Intergovernmental	62,000	62,000	59,110	2,890
Professional Services	715,698	810,548	747,135	63,413
Maintenance & Repair Services	484,920	484,920	222,332	262,588
Communications	151,440	151,440	141,897	9,543
Insurance	61,500	216,100	213,815	2,285
Capital Outlays	103,564	103,564	90,080	13,484
<i>Total Montgomery County Board of DDS-Board of DDS Administration</i>	<u>7,369,598</u>	<u>7,312,820</u>	<u>6,244,170</u>	<u>1,068,650</u>
<i>Montgomery County Board of DDS-Recreation</i>				
Salaries	650,900	627,400	329,249	298,151
Fringe Benefits	152,800	152,800	131,462	21,338
Operating Expenses	35,651	35,651	13,735	21,916
Travel & Training	7,000	7,000	5,199	1,801
Public Utility Services	2,695	2,695	1,279	1,416
Professional Services	143,169	154,669	123,347	31,322
<i>Total Montgomery County Board of DDS-Recreation</i>	<u>\$ 992,215</u>	<u>\$ 980,215</u>	<u>\$ 604,271</u>	<u>\$ 375,944</u>

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget (Negative)
	Original	Final	Actual Amounts	
<i>Montgomery County Board of DDS-Transportation</i>				
Fringe Benefits	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Operating Expenses	47,383	54,383	50,319	4,064
Professional Services	1,500	1,500	1,203	297
Maintenance & Repair Services	24,586	40,086	36,650	3,436
Insurance	35,000	16,400	16,029	371
<i>Total Montgomery County Board of DDS-Transportation</i>	<u>109,969</u>	<u>113,869</u>	<u>104,201</u>	<u>9,668</u>
<i>Montgomery County Board of DDS-Investigative</i>				
Salaries	821,700	821,700	767,704	53,996
Fringe Benefits	333,700	333,700	296,404	37,296
Operating Expenses	2,324	2,324	532	1,792
Travel & Training	6,000	6,000	1,176	4,824
Public Utility Services	5,321	5,321	1,921	3,400
<i>Total Montgomery County Board of DDS-Investigative</i>	<u>1,169,045</u>	<u>1,169,045</u>	<u>1,067,737</u>	<u>101,308</u>
<i>Montgomery County Board of DDS-Service and Support</i>				
Salaries	7,585,900	7,601,900	7,368,215	233,685
Fringe Benefits	3,110,000	3,110,000	2,850,686	259,314
Operating Expenses	19,019	19,019	2,971	16,048
Travel & Training	221,854	231,854	168,478	63,376
Public Utility Services	50,971	50,971	21,283	29,688
Professional Services	1,138,617	1,672,117	1,153,917	518,200
<i>Total Montgomery County Board of DDS-Service and Support</i>	<u>12,126,361</u>	<u>12,685,861</u>	<u>11,565,550</u>	<u>1,120,311</u>
<i>Montgomery County Board of DDS-Adult Services</i>				
Fringe Benefits	80,000	80,000	25,776	54,224
Operating Expenses	412,300	412,300	406,028	6,272
Intergovernmental	6,930,000	6,350,000	6,350,000	0
Professional Services	1,177,476	1,182,476	754,343	428,133
<i>Total Montgomery County Board of DDS-Adult Services</i>	<u>8,599,776</u>	<u>8,024,776</u>	<u>7,536,147</u>	<u>488,629</u>
<i>Montgomery County Board of DDS-Waiver Department</i>				
Operating Expenses	271	271	106	165
Travel & Training	6,300	6,300	3,677	2,623
Public Utility Services	8,168	8,168	3,625	4,543
Professional Services	1,500,000	1,500,000	1,386,442	113,558
<i>Total Montgomery County Board of DDS-Waiver Department</i>	<u>\$ 1,514,739</u>	<u>\$ 1,514,739</u>	<u>\$ 1,393,850</u>	<u>\$ 120,889</u>

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget (Negative)
	Original	Final	Actual Amounts	
<i>Montgomery County Board of DDS-Children's Program and Support</i>				
Salaries	\$ 3,675,600	\$ 3,600,900	\$ 3,332,839	\$ 268,061
Fringe Benefits	1,311,300	1,261,000	1,047,443	213,557
Operating Expenses	47,856	52,856	45,638	7,218
Travel & Training	104,660	104,660	101,411	3,249
Public Utility Services	28,440	28,440	11,392	17,048
Professional Services	143,128	253,128	223,304	29,824
<i>Total Montgomery County Board of DDS-Children's Program and Support</i>	<u>5,310,984</u>	<u>5,300,984</u>	<u>4,762,027</u>	<u>538,957</u>
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS-Residential Services</i>				
Operating Expenses	704,000	704,000	704,000	0
Intergovernmental	11,100,000	10,820,000	9,929,334	890,666
Professional Services	4,417,282	4,697,282	4,071,128	626,154
<i>Total Montgomery County Board of DDS-Residential Services</i>	<u>16,221,282</u>	<u>16,221,282</u>	<u>14,704,462</u>	<u>1,516,820</u>
MC Bd of DDS Mental Health Program Subfund				
<i>Montgomery County Board of DDS-DDS/MH Support and Services Program</i>				
Salaries	742,200	742,200	567,024	175,176
Fringe Benefits	289,400	289,400	204,048	85,352
Operating Expenses	4,870	4,620	309	4,311
Travel & Training	16,800	16,800	7,141	9,659
Public Utility Services	664	3,164	2,079	1,085
Professional Services	196,711	196,711	62,901	133,810
Maintenance & Repair Services	2,380	16,380	15,000	1,380
Communications	15,467	4,217	4,158	59
Interfund Transfers	5,000			0
<i>Total Montgomery County Board of DDS-DDS/MH Support and Services Program</i>	<u>1,273,492</u>	<u>1,273,492</u>	<u>862,660</u>	<u>410,832</u>
MC Bd of DDS Reserve Balance Fund Subfund				
<i>Montgomery County Board of DDS-Board of DDS Administration</i>				
Intergovernmental	1,863,018			0
<i>Total Montgomery County Board of DDS-Board of DDS Administration</i>	<u>1,863,018</u>	<u>0</u>	<u>0</u>	<u>0</u>
MC Bd of DDS Private Funds Subfund				
<i>Montgomery County Board of DDS-Private Funds</i>				
Operating Expenses		4,802	4,802	0
Professional Services		1,180	1,180	0
<i>Total Montgomery County Board of DDS-Private Funds</i>	<u>0</u>	<u>5,982</u>	<u>5,982</u>	<u>0</u>
<i>Total Expenditures</i>	<u>57,065,023</u>	<u>55,207,987</u>	<u>49,326,478</u>	<u>5,881,509</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>\$ (44,506,487)</u>	<u>\$ (42,644,063)</u>	<u>\$ (36,808,229)</u>	<u>\$ 5,835,834</u>

MONTGOMERY COUNTY, OHIO

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

Board of Developmental Disabilities Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts				Variance with Final Budget (Negative)
	Original	Final	Actual Amounts		
Other Financing Sources and Uses:					
Advances out	\$	\$ (1,355,700)	\$ (1,335,700)	\$ 20,000	
Transfers in	39,716,957	50,537,143	44,504,562	(6,032,581)	
Transfers out	(552,694)	(6,629,171)	(5,299,357)	1,329,814	
<i>Total Other Financing Sources and Uses</i>	<u>39,164,263</u>	<u>42,552,272</u>	<u>37,869,505</u>	<u>(4,682,767)</u>	
<i>Net Change in Fund Balance</i>	(5,342,224)	(91,791)	1,061,276	1,153,067	
<i>Fund Balance at Beginning of Year</i>	9,430,287	9,430,287	9,550,473	120,186	
<i>Prior Year Encumbrance Appropriated</i>	1,416,404	1,416,404	1,416,404	0	
<i>Fund Balance at End of Year</i>	<u>\$ 5,504,467</u>	<u>\$ 10,754,900</u>	<u>\$ 12,028,153</u>	<u>\$ 1,273,253</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
Revenues:					
Property Taxes	\$ 116,324,460	\$ 116,324,460	\$ 120,697,129	\$ 4,372,669	
Fees and Charges for Services			5,836	5,836	
Intergovernmental Revenues	14,804,428	14,804,428	7,131,982	(7,672,446)	
<i>Total Revenues</i>	<u>131,128,888</u>	<u>131,128,888</u>	<u>127,834,947</u>	<u>(3,293,941)</u>	
Expenditures:					
<i>Social Services</i>					
Human Services Levy A (7.21 Mill) Subfund					
<i>Human Services Planning & Development-Human Service Levy Funds</i>					
Salaries	85,378	85,378	65,048	20,330	
Fringe Benefits	44,347	44,347	22,079	22,268	
Operating Expenses	9,450	9,450	9,269	181	
Travel & Training	5,500	5,500		5,500	
Intergovernmental	1,154,073	1,235,073	1,231,490	3,583	
Professional Services	17,198,860	17,322,860	16,711,548	611,312	
Communications	3,100	3,100	1,058	2,042	
Interfund Transfers	17,755,000	17,917,500	16,582,876	1,334,624	
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>36,255,708</u>	<u>36,623,208</u>	<u>34,623,368</u>	<u>1,999,840</u>	
Human Services Levy B (6.03 Mill) Subfund					
<i>Human Services Planning & Development-Human Service Levy Funds</i>					
Intergovernmental	971,000	971,000	904,727	66,273	
Professional Services	1,226,150	1,347,999	1,148,114	199,885	
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>2,197,150</u>	<u>2,318,999</u>	<u>2,052,841</u>	<u>266,158</u>	
Levy Administration Subfund					
<i>Human Services Planning & Development-HSPD Administration</i>					
Salaries	366,732	366,732	363,374	3,358	
Fringe Benefits	130,088	129,656	125,221	4,435	
Operating Expenses	37,368	34,884	34,884	0	
Travel & Training	16,850	16,850	15,672	1,178	
Professional Services	33,662	29,412	24,035	5,377	
Maintenance & Repair Services	1,000	400		400	
Communications	9,800	7,416	7,341	75	
Insurance	4,500	10,700	10,565	135	
Capital Outlays		3,950	3,723	227	
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 584,815</u>	<u>\$ 15,185</u>	

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Community Education Subfund					
<i>Human Services Planning & Development-HSPD Administration</i>					
Operating Expenses	\$	\$ 2,500	\$	\$ 2,500	
Professional Services		147,500	17,662	129,838	
Interfund Transfers	100,000	100,000	1,950	98,050	
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>100,000</u>	<u>250,000</u>	<u>19,612</u>	<u>230,388</u>	
Supported Services Subfund					
<i>Human Services Planning & Development-Human Service Levy Reserve Funds</i>					
Professional Services	28,006	235,706	181,015	54,691	
Maintenance & Repair Services	20,000	20,000	18,613	1,387	
<i>Total Human Services Planning & Development-Human Service Levy Reserve Funds</i>	<u>48,006</u>	<u>255,706</u>	<u>199,628</u>	<u>56,078</u>	
<i>Total Expenditures</i>	<u>39,200,864</u>	<u>40,047,913</u>	<u>37,480,264</u>	<u>2,567,649</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>91,928,024</u>	<u>91,080,975</u>	<u>90,354,683</u>	<u>(726,292)</u>	
Other Financing Sources and Uses:					
Transfers in	1,000,000	5,554,000	4,216,686	(1,337,314)	
Transfers out	(98,364,829)	(120,073,463)	(116,844,610)	3,228,853	
<i>Total Other Financing Sources and Uses</i>	<u>(97,364,829)</u>	<u>(114,519,463)</u>	<u>(112,627,924)</u>	<u>1,891,539</u>	
<i>Net Change in Fund Balance</i>	<u>(5,436,805)</u>	<u>(23,438,488)</u>	<u>(22,273,241)</u>	<u>1,165,247</u>	
<i>Fund Balance at Beginning of Year</i>	<u>62,524,280</u>	<u>62,524,280</u>	<u>62,524,280</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>912,637</u>	<u>912,637</u>	<u>912,637</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u>\$ 58,000,112</u>	<u>\$ 39,998,429</u>	<u>\$ 41,163,676</u>	<u>\$ 1,165,247</u>	

MONTGOMERY COUNTY, OHIO

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

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 197,500	\$ 2,397,500	\$ 133,834	\$ (2,263,666)
Intergovernmental Revenues	29,939,266	30,619,872	28,145,937	(2,473,935)
Miscellaneous Revenues	214,000	374,000	241,762	(132,238)
<i>Total Revenues</i>	<i>30,350,766</i>	<i>33,391,372</i>	<i>28,521,533</i>	<i>(4,869,839)</i>
Expenditures:				
<i>Social Services</i>				
Children Services Subfund				
<i>Job and Family Services- Child Services Division (CSD)</i>				
Operating Expenses	51,000	39,150	36,938	2,212
Travel & Training	4,998	4,111	3,198	913
Professional Services	747,139	236,543	195,150	41,393
<i>Total Job and Family Services- Child Services Division (CSD)</i>	<i>803,137</i>	<i>279,804</i>	<i>235,286</i>	<i>44,518</i>
<i>Job and Family Services- Adoption Services</i>				
Professional Services	2,061,485	1,829,485	1,808,097	21,388
<i>Total Job and Family Services- Adoption Services</i>	<i>2,061,485</i>	<i>1,829,485</i>	<i>1,808,097</i>	<i>21,388</i>
<i>Job and Family Services-CSD Direct Services & Contracts</i>				
Operating Expenses	96,210	66,040	63,812	2,228
Travel & Training	11,500	878	878	0
Professional Services	1,248,250	1,221,070	935,605	285,465
Maintenance & Repair Services	30,000	66,810	66,810	0
Interfund Transfers	29,986,023	26,463,840	26,463,840	0
Capital Outlays	213,000	80,168	80,168	0
<i>Total Job and Family Services- CSD Direct Services & Contracts</i>	<i>31,584,983</i>	<i>27,898,806</i>	<i>27,611,113</i>	<i>287,693</i>
<i>Job and Family Services-Foster Care Placement Costs</i>				
Operating Expenses	301,907	296,907	294,337	2,570
Travel & Training	5,998	280	280	0
Professional Services	28,222,151	32,476,280	32,413,331	62,949
<i>Total Job and Family Services- Foster Care Placement Costs</i>	<i>28,530,056</i>	<i>32,773,467</i>	<i>32,707,948</i>	<i>65,519</i>
<i>Job and Family Services-Prosecutor's Office</i>				
Fringe Benefits	3,500	2,988	2,988	0
Travel & Training	12,000	169	169	0
Professional Services	3,250	1,537	1,537	0
Interfund Transfers	1,019,638	1,234,639	1,226,929	7,710
<i>Total Job and Family Services- Prosecutor's Office</i>	<i>1,038,388</i>	<i>1,239,333</i>	<i>1,231,623</i>	<i>7,710</i>
<i>Total Expenditures</i>	<i>64,018,049</i>	<i>64,020,895</i>	<i>63,594,067</i>	<i>426,828</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>\$ (33,667,283)</i>	<i>\$ (30,629,523)</i>	<i>\$ (35,072,534)</i>	<i>\$ (4,443,011)</i>

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Other Financing Sources and Uses:				
Advances out	\$ (3,000)	\$	\$	\$ 0
Transfers in	30,784,026	30,784,026	30,951,335	167,309
<i>Total Other Financing Sources and Uses</i>	<i>30,781,026</i>	<i>30,784,026</i>	<i>30,951,335</i>	<i>167,309</i>
<i>Net Change in Fund Balance</i>	<i>(2,886,257)</i>	<i>154,503</i>	<i>(4,121,199)</i>	<i>(4,275,702)</i>
<i>Fund Balance at Beginning of Year</i>	<i>1,628,791</i>	<i>1,628,791</i>	<i>1,628,791</i>	<i>0</i>
<i>Prior Year Encumbrance Appropriated</i>	<i>2,921,257</i>	<i>2,921,257</i>	<i>2,921,257</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i>\$ 1,663,791</i>	<i>\$ 4,704,551</i>	<i>\$ 428,849</i>	<i>\$ (4,275,702)</i>

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:					
Fees and Charges for Services	\$ 4,505,306	\$ 4,505,306	\$ 7,618,307	\$ 3,113,001	
Intergovernmental Revenues	285,000	285,000	269,164	(15,836)	
<i>Total Revenues</i>	<u>4,790,306</u>	<u>4,790,306</u>	<u>7,887,471</u>	<u>3,097,165</u>	
Expenditures:					
<i>General Government</i>					
Real Estate Assessment Subfund					
Salaries	2,423,291	2,423,291	2,412,301	10,990	
Fringe Benefits	968,012	968,012	839,598	128,414	
Operating Expenses	292,773	292,773	129,888	162,885	
Travel & Training	31,989	31,989	17,353	14,636	
Professional Services	3,463,503	3,462,377	1,705,908	1,756,469	
Maintenance & Repair Services	339,358	339,358	80,512	258,846	
Communications	222,500	222,500	142,915	79,585	
Insurance	4,000	5,126	5,126	0	
<i>Total Expenditures</i>	<u>7,745,426</u>	<u>7,745,426</u>	<u>5,333,601</u>	<u>2,411,825</u>	
<i>Excess (Deficiency) of Revenues Over (Under)</i>					
<i>Expenditures</i>	(2,955,120)	(2,955,120)	2,553,870	5,508,990	
<i>Fund Balance at Beginning of Year</i>	4,666,619	4,666,619	4,666,619	0	
<i>Prior Year Encumbrance Appropriated</i>	106,226	106,226	106,226	0	
<i>Fund Balance at End of Year</i>	<u>\$ 1,817,725</u>	<u>\$ 1,817,725</u>	<u>\$ 7,326,715</u>	<u>\$ 5,508,990</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 2,102,628	\$ 2,102,628	\$ 2,029,393	\$ (73,235)
Intergovernmental Revenues	11,469,185	11,469,185	8,694,340	(2,774,845)
Miscellaneous Revenues	510,200	510,200	280,855	(229,345)
<i>Total Revenues</i>	<u>14,082,013</u>	<u>14,082,013</u>	<u>11,004,588</u>	<u>(3,077,425)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Child Support Enforcement Agency</i>				
Salaries	7,417,874	7,390,274	7,258,865	131,409
Fringe Benefits	3,321,960	3,215,914	3,039,071	176,843
Operating Expenses	899,217	901,667	870,803	30,864
Travel & Training	47,300	23,473	22,573	900
Public Utility Services	269,079	269,582	216,099	53,483
Professional Services	141,004	216,684	176,587	40,097
Maintenance & Repair Services	56,000	138,256	137,472	784
Communications	121,623	136,123	124,073	12,050
Interfund Transfers	1,973,333	1,948,333	1,850,263	98,070
Capital Outlays	4,500	4,500		4,500
<i>Total Job and Family Services - Child Support Enforcement Agency</i>	<u>14,251,890</u>	<u>14,244,806</u>	<u>13,695,806</u>	<u>549,000</u>
<i>Job and Family Services - CSEA Contracts</i>				
Professional Services	95,825	104,825	74,435	30,390
Interfund Transfers	4,276,681	4,274,765	3,746,649	528,116
<i>Total Job and Family Services - CSEA Contracts</i>	<u>4,372,506</u>	<u>4,379,590</u>	<u>3,821,084</u>	<u>558,506</u>
<i>Total Expenditures</i>	<u>18,624,396</u>	<u>18,624,396</u>	<u>17,516,890</u>	<u>1,107,506</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>				
	<u>(4,372,506)</u>	<u>(4,542,383)</u>	<u>(6,512,302)</u>	<u>(1,969,919)</u>
Other Financing Sources and Uses:				
Transfers in	2,797,016	2,797,016	3,034,792	237,776
<i>Total Other Financing Sources and Uses:</i>	<u>2,797,016</u>	<u>2,797,016</u>	<u>3,034,792</u>	<u>237,776</u>
<i>Net Change in Fund Balance</i>				
<i>Fund Balance at Beginning of Year</i>	(1,575,490)	(1,745,367)	(3,477,510)	(1,732,143)
<i>Prior Year Encumbrance Appropriated</i>	4,126,106	4,126,106	4,126,106	0
<i>Fund Balance at End of Year</i>	<u>\$ 4,295,984</u>	<u>\$ 4,126,107</u>	<u>\$ 2,393,964</u>	<u>\$ (1,732,143)</u>

MONTGOMERY COUNTY, OHIO

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

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
Revenues:					
Fees and Charges for Services	\$ 662,469	\$ 662,469	\$ 697,853	\$ 35,384	
Intergovernmental Revenues	53,091,295	53,091,295	40,224,413	(12,866,882)	
Miscellaneous Revenues	32,904,352	32,904,352	29,364,447	(3,539,905)	
<i>Total Revenues</i>	<u>86,658,116</u>	<u>86,658,116</u>	<u>70,286,713</u>	<u>(16,371,403)</u>	
Expenditures:					
<i>Social Services</i>					
Job and Family Services Subfund					
<i>Job and Family Services - Shared Cost Pool</i>					
Salaries	2,986,694	2,643,923	2,643,923	0	
Fringe Benefits	1,210,070	927,383	927,383	0	
Operating Expenses	2,876,830	2,961,798	2,940,952	20,846	
Travel & Training	164,022	44,891	43,972	919	
Public Utility Services	116,120	110,979	101,029	9,950	
Professional Services	2,405,471	2,567,356	2,556,937	10,419	
Maintenance & Repair Services	283,446	72,746	51,197	21,549	
Communications	50,429	81,824	81,343	481	
Interfund Transfers	101,000	75,000	75,000	0	
Capital Outlays	252,970	7,851	7,851	0	
<i>Total Job and Family Services- Shared Cost Pool</i>	<u>10,447,052</u>	<u>9,493,751</u>	<u>9,429,587</u>	<u>64,164</u>	
<i>Job and Family Services - Family Assistance Division (FAD)</i>					
Salaries	18,737,148	16,080,233	16,080,233	0	
Fringe Benefits	8,079,693	6,460,959	6,460,558	401	
Operating Expenses	2,458,404	2,423,507	2,422,135	1,372	
Travel & Training	49,300	29,779	29,779	0	
Public Utility Services	684,799	680,212	618,682	61,530	
Professional Services	359,805	271,363	259,458	11,905	
Maintenance & Repair Services	88,713	9,982	9,481	501	
Communications	174,394	174,531	174,524	7	
Interfund Transfers	102,000	118,481	118,481	0	
Capital Outlays	98,302	16,053	16,053	0	
<i>Total Job and Family Services - Family Assistance Division (FAD)</i>	<u>30,832,558</u>	<u>26,265,100</u>	<u>26,189,384</u>	<u>75,716</u>	
<i>Job and Family Services - Child Care Quality</i>					
Professional Services	41,000			0	
<i>Total Job and Family Services - Child Care Quality</i>	<u>41,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<i>Job and Family Services - Food Assistance Education & Training</i>					
Professional Services	195,595	177,815	152,003	25,812	
<i>Total Job and Family Services - Food Assistance Education & Training</i>	<u>\$ 195,595</u>	<u>\$ 177,815</u>	<u>\$ 152,003</u>	<u>\$ 25,812</u>	

MONTGOMERY COUNTY, OHIO

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

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Job and Family Services - Medicaid NET Transportation</i>				
Professional Services	\$ 5,037,861	\$ 4,967,907	\$ 4,853,407	\$ 114,500
<i>Total Job and Family Services- Medicaid NET Transportation</i>	<u>5,037,861</u>	<u>4,967,907</u>	<u>4,853,407</u>	<u>114,500</u>
<i>Job and Family Services - TANF Contracts & Direct Services</i>				
Travel & Training	12,000			0
Professional Services	5,577,871	4,977,087	4,222,713	754,374
Interfund Transfers	337,730	297,406	244,102	53,304
<i>Total Job and Family Services- TANF Contracts & Direct Services</i>	<u>5,927,601</u>	<u>5,274,493</u>	<u>4,466,815</u>	<u>807,678</u>
<i>Job and Family Services - Title XX Block Grant</i>				
Professional Services	273,761	273,134	270,424	2,710
<i>Total Job and Family Services- Title XX Block Grant</i>	<u>273,761</u>	<u>273,134</u>	<u>270,424</u>	<u>2,710</u>
<i>Job and Family Services - Children Services Division (CSD)</i>				
Salaries	18,289,423	17,070,396	17,070,396	0
Fringe Benefits	8,088,696	6,323,138	6,323,133	5
Operating Expenses	259,964	181,682	161,777	19,905
Travel & Training	842,627	677,429	665,423	12,006
Public Utility Services	604,577	560,904	489,902	71,002
Professional Services	446,937	413,337	392,560	20,777
Maintenance & Repair Services	182,540	51,823	36,912	14,911
Communications	172,426	119,809	100,620	19,189
Interfund Transfers	900,000	789,757	788,037	1,720
Capital Outlays	11,444	9,600	4,156	5,444
<i>(CSD)</i>	<u>29,798,634</u>	<u>26,197,875</u>	<u>26,032,916</u>	<u>164,959</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	264,791	275,432	275,431	1
Fringe Benefits	117,826	113,049	113,048	1
Operating Expenses	2,100			0
Travel & Training	28,000	27,778	27,777	1
Professional Services	14,000	3,754	3,754	0
Maintenance & Repair Services	500			0
<i>Total Job and Family Services- Wendy's Wonderful Kids</i>	<u>427,217</u>	<u>420,013</u>	<u>420,010</u>	<u>3</u>
<i>Business Services - Development Services</i>				
Salaries	288,196	264,820	264,820	0
Fringe Benefits	140,315	114,771	114,771	0
Operating Expenses	95,770	50,220	41,064	9,156
Travel & Training	25,500	4,900	4,040	860
Professional Services	12,400	15,951	15,921	30
Communications	5,400	5,400	4,565	835
Interfund Transfers	50,000			0
Capital Outlays	2,000	7,850	7,332	518
<i>Total Business Services - Development Services</i>	<u>\$ 619,581</u>	<u>\$ 463,912</u>	<u>\$ 452,513</u>	<u>\$ 11,399</u>

MONTGOMERY COUNTY, OHIO

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

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Workforce Development - Workforce Development</i>					
Salaries	\$ 780,418	\$ 753,879	\$ 753,879	\$ 0	
Fringe Benefits	277,778	241,263	241,263	0	
Operating Expenses	249,945	212,820	207,420	5,400	
Travel & Training	44,330	27,530	26,871	659	
Professional Services	372,995	364,995	358,684	6,311	
Maintenance & Repair Services	54,056	38,056	25,232	12,824	
Communications	34,260	34,260	31,046	3,214	
Interfund Transfers	25,000	5,000		5,000	
Capital Outlays	1,109	8,734	8,717	17	
<i>Total Workforce Development - Workforce Development</i>	<u>1,839,891</u>	<u>1,686,537</u>	<u>1,653,112</u>	<u>33,425</u>	
<i>Workforce Development - Business Services</i>					
Salaries	1,103,790	986,430	986,430	0	
Fringe Benefits	431,098	370,938	370,938	0	
Operating Expenses	3,950	9,251	9,213	38	
Travel & Training	28,225	21,708	15,241	6,467	
Professional Services	264,019	149,410	149,410	0	
Communications	14,100	13,050	13,010	40	
Insurance		2,968	2,968	0	
Interfund Transfers				0	
Capital Outlays	3,000	4,800	4,419	381	
<i>Total Workforce Development - Business Services</i>	<u>1,848,182</u>	<u>1,558,555</u>	<u>1,551,629</u>	<u>6,926</u>	
<i>Workforce Development - Youth Services</i>					
Salaries	1,004,615	797,553	797,553	0	
Fringe Benefits	380,760	257,162	257,162	0	
Operating Expenses	1,487,411	963,437	634,063	329,374	
Travel & Training	6,700	10,725	10,700	25	
Professional Services	292,300	265,853	265,853	0	
Maintenance & Repair Services	8,000			0	
Communications	15,500	15,500	13,963	1,537	
Capital Outlays	20,000	80,737	79,645	1,092	
<i>Total Workforce Development - Youth Services</i>	<u>3,215,286</u>	<u>2,390,967</u>	<u>2,058,939</u>	<u>332,028</u>	
<i>Workforce Development - Talent</i>					
Salaries	581,044	492,739	492,739	0	
Fringe Benefits	239,971	179,751	179,751	0	
Operating Expenses	46,000	46,000	20,932	25,068	
Travel & Training	16,850	16,850	7,072	9,778	
Professional Services	276,386	180,895	166,162	14,733	
Maintenance & Repair Services	25,000	17,491	17,491	0	
Communications	9,640	9,640	6,735	2,905	
Capital Outlays	3,000	3,000		3,000	
<i>Total Workforce Development - Talent</i>	<u>1,197,891</u>	<u>946,366</u>	<u>890,882</u>	<u>55,484</u>	
<i>Total Expenditures</i>	<u>91,702,110</u>	<u>80,116,425</u>	<u>78,421,621</u>	<u>1,694,804</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>\$ (5,043,994)</u>	<u>\$ 6,541,691</u>	<u>\$ (8,134,908)</u>	<u>\$ (14,676,599)</u>	

MONTGOMERY COUNTY, OHIO

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

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Other Financing Sources and Uses:				
Transfers in	\$ 2,159,648	\$ 2,159,648	\$ 5,347,389	\$ 3,187,741
<i>Total Other Financing Sources and Uses</i>	<u>2,159,648</u>	<u>2,159,648</u>	<u>5,347,389</u>	<u>3,187,741</u>
<i>Net Change in Fund Balance</i>	(2,884,346)	8,701,339	(2,787,519)	(11,488,858)
<i>Fund Balance at Beginning of Year</i>	2,044,422	2,044,422	2,044,422	0
<i>Prior Year Encumbrance Appropriated</i>	2,438,644	2,438,644	2,438,644	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,598,720</u>	<u>\$ 13,184,405</u>	<u>\$ 1,695,547</u>	<u>\$ (11,488,858)</u>

MONTGOMERY COUNTY, OHIO

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

ADAMHS Board Operating - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:					
Fees and Charges for Services	\$ 150,000	\$ 150,000	\$ 144,793	\$ (5,207)	
Intergovernmental Revenues	250,000	250,000	259,952	9,952	
Miscellaneous Revenues	107,000	107,000	119,631	12,631	
<i>Total Revenues</i>	<u>507,000</u>	<u>507,000</u>	<u>524,376</u>	<u>17,376</u>	
Expenditures:					
<i>Social Services</i>					
ADAMHS Board Operating Subfund					
Salaries	2,332,372	2,332,372	2,046,222	286,150	
Fringe Benefits	809,111	809,111	727,281	81,830	
Operating Expenses	480,438	480,438	450,611	29,827	
Travel & Training	220,615	289,261	259,253	30,008	
Public Utility Services	46,070	54,070	44,999	9,071	
Professional Services	37,159,534	32,520,734	25,038,139	7,482,595	
Maintenance & Repair Services	340,176	460,176	417,991	42,185	
Communications	10,166	18,966	14,964	4,002	
Insurance	16,000	28,049	28,049	0	
Interfund Transfers	50,000	25,951	12,048	13,903	
Capital Outlays	87,940	87,940	52,235	35,705	
<i>Total Expenditures</i>	<u>41,552,422</u>	<u>37,107,068</u>	<u>29,091,792</u>	<u>8,015,276</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(41,045,422)</u>	<u>(36,600,068)</u>	<u>(28,567,416)</u>	<u>(8,032,652)</u>	
Other Financing Sources and Uses:					
Transfers in	25,858,510	28,858,510	28,790,023	(68,487)	
<i>Total Other Financing Sources and Uses:</i>	<u>25,858,510</u>	<u>28,858,510</u>	<u>28,790,023</u>	<u>(68,487)</u>	
<i>Net Change in Fund Balance</i>	<u>(15,186,912)</u>	<u>(7,741,558)</u>	<u>222,607</u>	<u>7,964,165</u>	
<i>Fund Balance at Beginning of Year</i>	<u>14,452,709</u>	<u>14,452,709</u>	<u>14,452,709</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>5,734,090</u>	<u>5,734,090</u>	<u>5,734,090</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u><u>\$ 4,999,887</u></u>	<u><u>\$ 12,445,241</u></u>	<u><u>\$ 20,409,406</u></u>	<u><u>\$ 7,964,165</u></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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:					
Fees and Charges for Services	\$ 233,425	\$ 233,425	\$ 244,252	\$ 10,827	
Fines, Forfeitures and Settlements	332,000	332,000	248,087	(83,913)	
Intergovernmental Revenues	4,523,063	4,523,063	2,649,475	(1,873,588)	
Investment Earnings and Other Interest	276,211	276,211	300,526	24,315	
Miscellaneous Revenues	53,851	53,851	182,686	128,835	
Other Taxes	8,366,567	8,366,567	9,029,039	662,472	
Special Assessments			6,801	6,801	
<i>Total Revenues</i>	<u>13,785,117</u>	<u>13,785,117</u>	<u>12,660,866</u>	<u>(1,124,251)</u>	
Expenditures:					
<i>Environment & Public Works</i>					
Motor Vehicle License Tax 25% Discretionary Subfund					
<i>Engineer - Engineer Trust & Agency Funds</i>					
Miscellaneous – Trust & Agency	167,123	1,637,605		1,637,605	
<i>Total Engineer - Engineer Trust & Agency Funds</i>	<u>167,123</u>	<u>1,637,605</u>	<u>0</u>	<u>1,637,605</u>	
Motor Vehicle License Tax 75% PASS Back Subfund					
<i>Engineer - Engineer Trust & Agency Funds</i>					
Miscellaneous – Trust & Agency	2,527,504	3,560,773	1,946,992	1,613,781	
<i>Total Engineer - Engineer Trust & Agency Funds</i>	<u>2,527,504</u>	<u>3,560,773</u>	<u>1,946,992</u>	<u>1,613,781</u>	
Ditch Maintenance Villages of Miami Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	4,480	4,480		4,480	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>4,480</u>	<u>4,480</u>	<u>0</u>	<u>4,480</u>	
Ditch Maintenance Chimney Springs Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,020	3,020		3,020	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>3,020</u>	<u>3,020</u>	<u>0</u>	<u>3,020</u>	
Ditch Maintenance Wolfe Creek Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	4,900	4,900	1,679	3,221	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>4,900</u>	<u>4,900</u>	<u>1,679</u>	<u>3,221</u>	
Ditch Maintenance Kingery Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	8,296	13,296	10,899	2,397	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>\$ 8,296</u>	<u>\$ 13,296</u>	<u>\$ 10,899</u>	<u>\$ 2,397</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Ditch Maintenance Kingery North Waterway Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	\$ 2,500	\$ 2,500	\$ 1,631	\$ 869	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	2,500	2,500	1,631	869	
Ditch Maintenance Horning Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	4,429	4,429	2,886	1,543	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	4,429	4,429	2,886	1,543	
Ditch Maintenance Routsong Subfund					
<i>Engineer - Engineer Ditch Maintenance</i>					
Operating Expenses	1,200	1,200		1,200	
Maintenance & Repair Services	1,400	1,400		1,400	
Capital Outlays	7,400	7,400	1,150	6,250	
<i>Total Engineer - Engineer Ditch Maintenance</i>	10,000	10,000	1,150	8,850	
Ditch Maintenance Tom's Run Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	7,500	8,800	7,767	1,033	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	7,500	8,800	7,767	1,033	
Ditch Maintenance Wysong Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,695	3,695	1,492	2,203	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,695	3,695	1,492	2,203	
Ditch Maintenance Marshall Sweet Potato Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	8,500	24,902	14,063	10,839	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	8,500	24,902	14,063	10,839	
Ditch Maintenance Swamp Creek Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	8,500	21,500	17,164	4,336	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	8,500	21,500	17,164	4,336	
Ditch Maintenance Mohler Joint County Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	31,458	129,728	51,168	78,560	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 31,458	\$ 129,728	\$ 51,168	\$ 78,560	

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Ditch Maintenance Pleasant Plain Group Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	\$ 2,967	\$ 2,967	\$ 56	\$ 2,911	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	2,967	2,967	56	2,911	
Ditch Maintenance Arlington Drain Group Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	750	750	38	712	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	750	750	38	712	
Ditch Maintenance Shafer Carr Ditch Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,840	3,840	555	3,285	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,840	3,840	555	3,285	
Ditch Maintenance Wolf Creek North Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays		1,300	437	863	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	1,300	437	863	
Ditch Maintenance Butternut Volunteer Group Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,996	3,996	617	3,379	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,996	3,996	617	3,379	
Ditch Maintenance Wolf Creek North Tile Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	450	450	50	400	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	450	450	50	400	
Ditch Maintenance Waitman North Group Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	700	2,210	2,193	17	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	700	2,210	2,193	17	
Ditch Maintenance Keeneland Drive Group Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	110	110	82	28	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 110	\$ 110	\$ 82	\$ 28	

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Ditch Maintenance Hardin West Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	\$ 2,072	\$ 2,072	\$ 69	\$ 2,003	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	2,072	2,072	69	2,003	
Ditch Maintenance Manning Road Group Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	1,300	1,300	130	1,170	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	1,300	1,300	130	1,170	
Ditch Maintenance Tom's Run West Group Drain Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	2,671	2,671	69	2,602	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	2,671	2,671	69	2,602	
Ditch Maintenance Lutheran Road Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,040	7,040	308	6,732	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,040	7,040	308	6,732	
Ditch Maintenance Little Farms Group Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,515	3,515	631	2,884	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,515	3,515	631	2,884	
Ditch Maintenance Wylie Joint County Ditch Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	7,244	7,244	1,719	5,525	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	7,244	7,244	1,719	5,525	
Ditch Maintenance Dodson Road Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,590	3,590	1,057	2,533	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,590	3,590	1,057	2,533	
Ditch Maintenance Springs Run West Subfund					
<i>Soil & Water Conservation - Soil & Water Maintenance</i>					
Capital Outlays	3,995	3,995	886	3,109	
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 3,995	\$ 3,995	\$ 886	\$ 3,109	

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Ditch Maintenance Strunks Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	\$ 8,300	\$ 8,300	\$ 306	\$ 7,994
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	8,300	8,300	306	7,994
Stormwater Maintenance The Exchange at Spring Valley Subfund				
<i>Engineer - Engineer Ditch Maintenance</i>				
Capital Outlays	10,000	10,000		10,000
<i>Total Engineer - Engineer Ditch Maintenance</i>	10,000	10,000	0	10,000
<i>Engineer - Engineering and Facilities</i>				
Statutory Salaries	131,166	131,166	131,166	0
Salaries	2,963,441	2,963,441	2,512,101	451,340
Fringe Benefits	1,116,890	1,116,890	944,708	172,182
Operating Expenses	127,560	119,585	92,117	27,468
Travel & Training	111,700	116,700	92,236	24,464
Public Utility Services	155,158	198,758	142,191	56,567
Professional Services	306,544	301,544	170,870	130,674
Maintenance & Repair Services	302,056	266,431	55,391	211,040
Insurance	230,000	229,000	174,861	54,139
Interfund Transfers		1,000	1,000	0
Capital Outlays	152,129	152,129	81,573	70,556
<i>Total Engineer - Engineering and Facilities</i>	5,596,644	5,596,644	4,398,214	1,198,430
<i>Engineer - Infrastructure and Fleet</i>				
Salaries	3,497,706	3,497,706	3,373,773	123,933
Fringe Benefits	1,396,124	1,420,104	1,399,112	20,992
Operating Expenses	2,020,936	1,993,946	1,562,960	430,986
Travel & Training	14,360	4,920		4,920
Public Utility Services	1,500	1,500	1,500	0
Professional Services	147,505	152,955	110,726	42,229
Maintenance & Repair Services	60,745	69,745	67,570	2,175
Communications	40,030	38,030	22,592	15,438
Capital Outlays	1,427,892	1,427,892	1,390,440	37,452
Debt Service	622,019	622,019	392,246	229,773
<i>Total Engineer - Infrastructure and Fleet</i>	9,228,817	9,228,817	8,320,919	907,898
<i>Total Expenditures</i>	17,675,906	20,320,439	14,785,227	5,535,212
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,890,789)	(6,535,322)	(2,124,361)	4,410,961
<i>Fund Balance at Beginning of Year</i>	23,510,843	23,510,843	23,510,843	0
<i>Prior Year Encumbrance Appropriated</i>	1,215,580	1,215,580	1,215,580	0
<i>Fund Balance at End of Year</i>	\$ 20,835,634	\$ 18,191,101	\$ 22,602,062	\$ 4,410,961

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 7,092,856	\$ 7,092,856	\$ 6,704,997	\$ (387,859)
Intergovernmental Revenues	14,074,177	14,076,277	13,318,822	(757,455)
Miscellaneous Revenues			60,762	60,762
<i>Total Revenues</i>	<u>21,167,033</u>	<u>21,169,133</u>	<u>20,084,581</u>	<u>(1,084,552)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Regional Dispatch Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries	5,910,592	6,041,772	6,021,512	20,260
Fringe Benefits	2,154,695	2,129,873	1,955,947	173,926
Operating Expenses	728,058	678,058	634,904	43,154
Travel & Training	4,780	4,780	2,268	2,512
Public Utility Services	2,000	2,000		2,000
Professional Services	128,705	178,705	92,067	86,638
Maintenance & Repair Services	786,931	782,431	732,939	49,492
Communications	200,317	200,317	196,380	3,937
Insurance	9,500	14,000	11,757	2,243
Capital Outlays	22,451	22,451	16,318	6,133
<i>Total Sheriff - Administrative Support Services</i>	<u>9,948,029</u>	<u>10,054,387</u>	<u>9,664,092</u>	<u>390,295</u>
Regional Dispatch Capital Set Aside Subfund				
<i>Sheriff - Administrative Support Services</i>				
Capital Outlays	1,061,083	1,105,390	912,702	192,688
<i>Total Sheriff - Administrative Support Services</i>	<u>1,061,083</u>	<u>1,105,390</u>	<u>912,702</u>	<u>192,688</u>
Sheriff Overtime Reimbursement Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries	150,000	150,000	147,560	2,440
Fringe Benefits	29,325	29,325	28,931	394
Operating Expenses	9,000	9,000		9,000
Maintenance & Repair Services	5,000	5,000	4,300	700
Insurance	500	500	152	348
<i>Total Sheriff - Administrative Support Services</i>	<u>193,825</u>	<u>193,825</u>	<u>180,943</u>	<u>12,882</u>
Sheriff CSB Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	172,728	177,728	173,618	4,110
Fringe Benefits	88,533	68,533	63,739	4,794
Intergovernmental	26,873	26,873	26,873	0
Communications	800	700		700
Insurance	125	225	221	4
<i>Total Sheriff - Jail Support Services</i>	<u>\$ 289,059</u>	<u>\$ 274,059</u>	<u>\$ 264,451</u>	<u>\$ 9,608</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, 2022

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts	
Sheriff Child Support Security Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	\$ 82,513	\$ 74,713	\$ 74,670	\$ 43
Fringe Benefits	43,844	38,844	38,148	696
Intergovernmental	13,436	13,436	13,436	0
Communications	446	446		446
Insurance	500	500	107	393
<i>Total Sheriff - Jail Support Services</i>	<u>140,739</u>	<u>127,939</u>	<u>126,361</u>	<u>1,578</u>
Sheriff Public Health Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	85,013	70,013	64,888	5,125
Fringe Benefits	44,394	44,394	30,001	14,393
Intergovernmental	13,436	13,436	13,436	0
Communications	446	446		446
Insurance	500	500	73	427
<i>Total Sheriff - Jail Support Services</i>	<u>143,789</u>	<u>128,789</u>	<u>108,398</u>	<u>20,391</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	82,513	82,513	78,952	3,561
Fringe Benefits	43,844	27,844	24,094	3,750
Intergovernmental	13,436	13,436	13,436	0
Communications	446	446		446
Insurance	500	500	102	398
<i>Total Sheriff - Jail Support Services</i>	<u>140,739</u>	<u>124,739</u>	<u>116,584</u>	<u>8,155</u>
Sheriff Harrison Township Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	2,882,004	2,882,004	2,856,846	25,158
Fringe Benefits	1,477,627	1,139,127	1,128,754	10,373
Operating Expenses	15,021	13,021	6,471	6,550
Intergovernmental	200,000	200,000	200,000	0
Professional Services	770,387	772,387	703,949	68,438
Communications	56,000	97,500	96,967	533
Insurance	100,000	235,000	233,342	1,658
Interfund Transfers		2,000	1,000	1,000
<i>Total Sheriff - Community Support Services</i>	<u>\$ 5,501,039</u>	<u>\$ 5,341,039</u>	<u>\$ 5,227,329</u>	<u>\$ 113,710</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Sheriff Jefferson Township Contract Subfund					
<i>Sheriff - Community Support Services</i>					
Salaries	\$ 482,003	\$ 477,003	\$ 459,305	\$ 17,698	
Fringe Benefits	206,577	211,577	207,836	3,741	
Operating Expenses	12,029	49,029	20,105	28,924	
Professional Services	230,686	185,686	161,211	24,475	
Maintenance & Repair Services	4,000	4,000		4,000	
Communications	4,446	12,446	4,183	8,263	
Insurance	10,000	8,000	2,471	5,529	
Interfund Transfers		2,000		2,000	
Capital Outlays	34,999	69,998	34,999	34,999	
<i>Total Sheriff - Community Support Services</i>	<u>984,740</u>	<u>1,019,739</u>	<u>890,110</u>	<u>129,629</u>	
Sheriff Washington Township Contract Subfund					
<i>Sheriff - Community Support Services</i>					
Salaries	2,802,784	2,820,784	2,817,264	3,520	
Fringe Benefits	1,453,591	1,092,591	1,089,269	3,322	
Operating Expenses	15,034	17,134	4,001	13,133	
Intergovernmental	200,000	200,000	200,000	0	
Professional Services	401,826	261,826	261,651	175	
Communications	56,000	84,000	47,447	36,553	
Insurance	100,000	99,250	53,907	45,343	
Interfund Transfers		2,000		2,000	
<i>Total Sheriff - Community Support Services</i>	<u>5,029,235</u>	<u>4,577,585</u>	<u>4,473,539</u>	<u>104,046</u>	
Sheriff Northland Village Contract Subfund					
<i>Sheriff - Community Support Services</i>					
Salaries	168,326	168,326	131,155	37,171	
Fringe Benefits	81,454	72,254	48,913	23,341	
Communications	800	800		800	
Insurance	1,500	10,700	10,685	15	
<i>Total Sheriff - Community Support Services</i>	<u>252,080</u>	<u>252,080</u>	<u>190,753</u>	<u>61,327</u>	
Sheriff Recycle Ohio Contract Subfund					
<i>Sheriff - Community Support Services</i>					
Salaries	159,400	159,400	158,602	798	
Fringe Benefits	80,219	80,219	79,104	1,115	
Intergovernmental	13,705	13,705	13,705	0	
Communications	446	446		446	
Insurance	1,000	1,000	218	782	
<i>Total Sheriff - Community Support Services</i>	<u>\$ 254,770</u>	<u>\$ 254,770</u>	<u>\$ 251,629</u>	<u>\$ 3,141</u>	

MONTGOMERY COUNTY, OHIO

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

Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts		Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)
Sheriff ODOT Litter Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	\$ 84,920	\$ 74,920	\$ 63,162	\$ 11,758
Fringe Benefits	34,479	44,479	37,622	6,857
Communications	446	446		446
Insurance	250	250	65	185
<i>Total Sheriff - Community Support Services</i>	<u>120,095</u>	<u>120,095</u>	<u>100,849</u>	<u>19,246</u>
Sheriff Centerville Wash Park Overtime Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	9,000	9,000	6,297	2,703
Fringe Benefits	1,980	1,980	1,236	744
Insurance	20	20	8	12
<i>Total Sheriff - Community Support Services</i>	<u>11,000</u>	<u>11,000</u>	<u>7,541</u>	<u>3,459</u>
Sheriff South Information Technology Subfund				
<i>Sheriff - Information Technology Support Services</i>				
Salaries	54,901	52,781	52,780	1
Fringe Benefits	36,511	32,377	32,377	0
Professional Services	8,000			0
Communications	500	309	308	1
Insurance	500	75	75	0
Capital Outlays	1,500			0
<i>Total Sheriff - Information Technology Support Services</i>	<u>101,912</u>	<u>85,542</u>	<u>85,540</u>	<u>2</u>
Total Expenditures	<u>24,172,134</u>	<u>23,670,978</u>	<u>22,600,821</u>	<u>1,070,157</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,005,101)</u>	<u>(2,501,845)</u>	<u>(2,516,240)</u>	<u>(14,395)</u>
Other Financing Sources and Uses:				
Transfers in	2,930,100	2,930,100	2,399,802	(530,298)
Transfers out	(536,800)	(536,800)		536,800
Total Other Financing Sources and Uses	<u>2,393,300</u>	<u>2,393,300</u>	<u>2,399,802</u>	<u>6,502</u>
Net Change in Fund Balance	<u>(611,801)</u>	<u>(108,545)</u>	<u>(116,438)</u>	<u>(7,893)</u>
Fund Balance at Beginning of Year	<u>4,602,844</u>	<u>4,602,844</u>	<u>4,602,844</u>	<u>0</u>
Prior Year Encumbrance Appropriated	<u>407,605</u>	<u>407,605</u>	<u>407,605</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,398,648</u>	<u>\$ 4,901,904</u>	<u>\$ 4,894,011</u>	<u>\$ (7,893)</u>

MONTGOMERY COUNTY, OHIO

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

Job Center - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts		Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 3,731,796	\$ 3,731,796	\$ 3,856,146	\$ 124,350
<i>Total Revenues</i>	<u>3,731,796</u>	<u>3,731,796</u>	<u>3,856,146</u>	<u>124,350</u>
Expenditures:				
<i>Social Services</i>				
Job Center SubFund				
Operating Expenses	3,350,276	3,650,276	3,638,924	11,352
Public Utility Services	503,124	497,124	321,428	175,696
Professional Services	1,520	1,520	1,431	89
Insurance		6,000	5,560	440
<i>Total Expenditures</i>	<u>3,854,920</u>	<u>4,154,920</u>	<u>3,967,343</u>	<u>187,577</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>				
	(123,124)	(423,124)	(111,197)	311,927
<i>Fund Balance at Beginning of Year</i>	827,966	827,966	827,966	0
<i>Prior Year Encumbrance Appropriated</i>	123,124	123,124	123,124	0
<i>Fund Balance at End of Year</i>	<u>\$ 827,966</u>	<u>\$ 527,966</u>	<u>\$ 839,893</u>	<u>\$ 311,927</u>

MONTGOMERY COUNTY, OHIO

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

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 3,396,875	\$ 3,596,565	\$ 3,174,976	\$ (421,589)
Miscellaneous Revenues	4,000	4,000	76	(3,924)
<i>Total Revenues</i>	<u>3,400,875</u>	<u>3,600,565</u>	<u>3,175,052</u>	<u>(425,513)</u>
Expenditures:				
<i>General Government</i>				
Reibold Building Subfund				
<i>Facilities Management - Reibold Building</i>				
Salaries	365,093	425,293	392,855	32,438
Fringe Benefits	138,071	138,071	124,562	13,509
Operating Expenses	193,174	228,174	203,045	25,129
Travel & Training	2,510	3,510	1,620	1,890
Public Utility Services	643,003	643,003	467,867	175,136
Professional Services	418,974	428,324	421,289	7,035
Maintenance & Repair Services	233,287	252,812	213,926	38,886
Communications	20,081	20,731	19,841	890
Insurance	57,198	57,198	20,962	36,236
Budget Control Account	70,000	4,475		4,475
<i>Total Facilities Management - Reibold Building</i>	<u>2,141,391</u>	<u>2,201,591</u>	<u>1,865,967</u>	<u>335,624</u>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>Facilities Management - DayMont Courts Building</i>				
Salaries	276,421	281,421	279,252	2,169
Fringe Benefits	153,441	148,441	133,317	15,124
Operating Expenses	453,936	437,283	423,196	14,087
Travel & Training	1,500	1,500	600	900
Public Utility Services	166,592	193,042	179,948	13,094
Professional Services	60,626	60,026	50,570	9,456
Maintenance & Repair Services	105,280	120,483	117,083	3,400
Communications	2,316	2,316	1,919	397
Insurance	6,700	7,300	7,281	19
Budget Control Account	25,000			0
<i>Total Facilities Management - DayMont Courts Building</i>	<u>\$ 1,251,812</u>	<u>\$ 1,251,812</u>	<u>\$ 1,193,166</u>	<u>\$ 58,646</u>

MONTGOMERY COUNTY, OHIO

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

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget	Positive (Negative)
Coroner Crime Lab Building Subfund					
<i>Facilities Management - Coroner Crime Lab Building</i>					
Salaries	\$ 75,737	\$ 97,671	\$ 95,492	\$ 2,179	
Fringe Benefits	35,678	41,394	37,503	3,891	
Operating Expenses	29,326	29,326	24,183	5,143	
Public Utility Services	174,430	237,180	204,314	32,866	
Professional Services	3,300	3,300	2,957	343	
Maintenance & Repair Services	58,828	68,515	50,291	18,224	
Communications	300	300		300	
Insurance	13,968	13,968	2,235	11,733	
Budget Control Account	80,000	4,033		4,033	
<i>Total Facilities Management - Coroner Crime Lab Building</i>	471,567	495,687	416,975	78,712	
Nicholas Residential Treatment Building Subfund					
<i>Facilities Management - All Other Buildings</i>					
Salaries	60,717	60,717	51,075	9,642	
Fringe Benefits	28,384	28,384	18,391	9,993	
Operating Expenses	34,800	44,144	41,626	2,518	
Public Utility Services	169,399	169,399	98,778	70,621	
Professional Services	2,516	2,516	2,389	127	
Maintenance & Repair Services	111,564	147,857	141,295	6,562	
Communications	1,700	2,940	2,635	305	
Insurance	15,000	15,000	214	14,786	
Capital Outlays		3,123	3,123	0	
Budget Control Account	50,000			0	
<i>Total Facilities Management - All Other Buildings</i>	474,080	474,080	359,526	114,554	
Regional Dispatch Center Building Subfund					
<i>Facilities Management - Regional Dispatch Building</i>					
Salaries	12,642	14,542	14,150	392	
Fringe Benefits	5,681	5,841	5,771	70	
Operating Expenses	4,500	3,140	2,991	149	
Public Utility Services	135,694	158,694	149,720	8,974	
Professional Services	22,130	28,954	26,942	2,012	
Maintenance & Repair Services	70,250	64,625	60,779	3,846	
Insurance		160	155	5	
<i>Total Facilities Management - Regional Dispatch Building</i>	250,897	275,956	260,508	15,448	
<i>Environment & Public Works</i>					
Spaulding Road Building Subfund					
<i>Facilities Management - Spaulding Road Building</i>					
Operating Expenses		17,500	15,088	2,412	
Maintenance & Repair Services		88,935	85,404	3,531	
<i>Total Facilities Management - Spaulding Road Building</i>	\$ 0	\$ 106,435	\$ 100,492	\$ 5,943	

MONTGOMERY COUNTY, OHIO

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

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts		Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts			
<i>Social Services</i>						
Stillwater Center Contract Subfund						
<i>Facilities Management - Stillwater Center Building</i>						
Salaries	\$ 165,465	\$ 165,465	\$ 157,519	\$ 7,946		
Fringe Benefits	78,090	78,090	68,902	9,188		
Operating Expenses	111,987	111,987	89,260	22,727		
Travel & Training	1,500	1,500	600	900		
Professional Services	4,200	6,200	4,495	1,705		
Maintenance & Repair Services	117,875	115,375	96,751	18,624		
Communications	780	4,680	4,410	270		
Insurance	6,000	16,500	16,405	95		
Budget Control Account	15,000	1,100		1,100		
<i>Total Facilities Management - Stillwater Center Building</i>	<u>500,897</u>	<u>500,897</u>	<u>438,342</u>	<u>62,555</u>		
Children Services Board Contract Subfund						
<i>Facilities Management - Children Services Building</i>						
Salaries	121,303	138,562	136,934	1,628		
Fringe Benefits	44,625	46,926	46,121	805		
Operating Expenses	72,235	82,235	77,394	4,841		
Professional Services	206,448	224,264	205,054	19,210		
Maintenance & Repair Services	83,618	114,618	90,143	24,475		
Communications	1,000	1,000	88	912		
Insurance	9,200	26,700	26,579	121		
Budget Control Account	80,000	1,624		1,624		
<i>Total Facilities Management - Children Services Building</i>	<u>618,429</u>	<u>635,929</u>	<u>582,313</u>	<u>53,616</u>		
<i>Total Expenditures</i>	<u>5,709,073</u>	<u>5,942,387</u>	<u>5,217,289</u>	<u>725,098</u>		
<i>Excess (Deficiency) of Revenues Over (Under)</i>						
Expenditures	(2,308,198)	(2,341,822)	(2,042,237)	299,585		
Other Financing Sources and Uses:						
Transfers in	2,487,385	2,537,385	2,215,385	(322,000)		
Transfers out	(443,530)	(443,531)	(442,530)	1,001		
<i>Total Other Financing Sources and Uses</i>	<u>2,043,855</u>	<u>2,093,854</u>	<u>1,772,855</u>	<u>(320,999)</u>		
<i>Net Change in Fund Balance</i>						
<i>Fund Balance at Beginning of Year</i>	3,255,845	3,255,845	3,255,845	0		
<i>Prior Year Encumbrance Appropriated</i>	649,023	649,023	649,023	0		
<i>Fund Balance at End of Year</i>	<u>\$ 3,640,525</u>	<u>\$ 3,656,900</u>	<u>\$ 3,635,486</u>	<u>\$ (21,414)</u>		

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	
				(Negative)	
Revenues:					
Fees and Charges for Services	\$ 9,398,561	\$ 9,401,551	\$ 10,743,008	\$ 1,341,457	
Fines, Forfeitures and Settlements	610,666	610,666	567,898	(42,768)	
Intergovernmental Revenues	6,043,699	6,587,699	5,185,407	(1,402,292)	
Investment Earnings and Other Interest	151,215	151,215	404,925	253,710	
Licenses and Permits	3,726,027	3,818,795	3,951,181	132,386	
Miscellaneous Revenues	460,760	613,709	440,830	(172,879)	
Other Taxes	2,380,000	3,805,021	3,643,213	(161,808)	
Property Taxes	3,740,000	4,458,733	4,532,656	73,923	
Sales Tax			6	6	
<i>Total Revenues</i>	<u>26,510,928</u>	<u>29,447,389</u>	<u>29,469,124</u>	<u>21,735</u>	
Expenditures:					
<i>General Government</i>					
Internet Auction Administration Subfund					
<i>Purchasing & Central Services - Central Services</i>					
Salaries	67,678	67,778	67,680	98	
Fringe Benefits	40,677	40,577	38,309	2,268	
Operating Expenses	19,200	19,200	13,659	5,541	
Public Utility Services	1,000	1,000	180	820	
Professional Services	49,171	56,771	51,824	4,947	
Maintenance & Repair Services	3,000	3,000	169	2,831	
Communications	1,500	1,500	1,317	183	
Insurance	1,600	1,600	172	1,428	
<i>Total Purchasing & Central Services - Central Services</i>	<u>183,826</u>	<u>191,426</u>	<u>173,310</u>	<u>18,116</u>	
Emergency Management Operating Subfund					
<i>Risk Safety & Emergency Management-Emergency Management Agency</i>					
Salaries	246,638	246,638	231,453	15,185	
Fringe Benefits	113,446	113,446	78,845	34,601	
Operating Expenses	30,888	112,252	100,774	11,478	
Travel & Training	3,250	3,050	1,784	1,266	
Professional Services	28,810	54,363	50,203	4,160	
Maintenance & Repair Services	1,100	1,100	470	630	
Communications	11,533	14,033	13,209	824	
Insurance	800	1,400	1,321	79	
Interfund Transfers		9,336	9,291	45	
<i>Total Risk Safety & Emergency Management-Emergency Management Agency</i>	<u>436,465</u>	<u>555,618</u>	<u>487,350</u>	<u>68,268</u>	
Auditor License Bureau Deputy Registrar Subfund					
<i>Auditor-Auditor</i>					
Salaries	193,390	193,390	157,564	35,826	
Fringe Benefits	103,457	103,457	93,921	9,536	
Operating Expenses	15,147	15,147	14,719	428	
Professional Services	2,730	2,730	941	1,789	
Communications	200	200	176	24	
Insurance	320	320	250	70	
<i>Total Auditor-Auditor</i>	<u>\$ 315,244</u>	<u>\$ 315,244</u>	<u>\$ 267,571</u>	<u>\$ 47,673</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
DETAC Treasurer Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	\$ 602,861	\$ 602,861	\$ 438,336	\$ 164,525
Fringe Benefits	244,708	244,708	146,159	98,549
Operating Expenses	17,240	17,240	6,810	10,430
Travel & Training	22,200	22,200	1,938	20,262
Intergovernmental	1,600,000	2,304,828	2,304,828	0
Professional Services	411,818	408,460	99,083	309,377
Maintenance & Repair Services	4,105	4,105	846	3,259
Communications	24,900	24,900	20,013	4,887
Insurance	1,200	2,650	2,650	0
Capital Outlays		1,908	1,908	0
<i>Total Treasurer-Treasurer</i>	<u>2,929,032</u>	<u>3,633,860</u>	<u>3,022,571</u>	<u>611,289</u>
Treasurer's Prepayment Interest Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	136,448	136,448	107,488	28,960
Fringe Benefits	77,484	77,484	37,733	39,751
Operating Expenses	500	500	98	402
Travel & Training	5,000			0
Professional Services	45,793	82,793	80,554	2,239
Maintenance & Repair Services	714	714		714
Communications	37,722	26,406	18,101	8,305
Insurance	200	200	184	16
Capital Outlays		3,816	3,816	0
<i>Total Treasurer-Treasurer</i>	<u>303,861</u>	<u>328,361</u>	<u>247,974</u>	<u>80,387</u>
Treasurer Tax Certificate Administration Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	74,639	74,639	72,207	2,432
Fringe Benefits	20,035	20,426	20,282	144
Professional Services	105,810	46,810	42,725	4,085
Maintenance & Repair Services	210	150		150
Communications	50,000	108,609	9,448	99,161
Insurance	150	210	210	0
<i>Total Treasurer-Treasurer</i>	<u>250,844</u>	<u>250,844</u>	<u>144,872</u>	<u>105,972</u>
Judicial & Law Enforcement				
Criminal Justice Information System Subfund				
<i>Strategic Initiatives-Criminal Justice Council</i>				
Operating Expenses	2,800	2,800	149	2,651
Professional Services	504,766	860,166	573,551	286,615
Maintenance & Repair Services	100,021	100,021	8,656	91,365
Communications	3,200	3,050	88	2,962
Insurance	200	350	325	25
<i>Total Strategic Initiatives-Criminal Justice Council</i>	<u>\$ 610,987</u>	<u>\$ 966,387</u>	<u>\$ 582,769</u>	<u>\$ 383,618</u>

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
			Actual Amounts	Budget Positive	
	Original	Final		(Negative)	
Dog and Kennel Subfund					
<i>Animal Resources - Animal Control</i>					
Salaries	\$ 1,572,085	\$ 1,549,119	\$ 1,456,197	\$ 92,922	
Fringe Benefits	649,862	582,412	558,263	24,149	
Operating Expenses	267,964	367,784	318,752	49,032	
Travel & Training	6,671	13,571	12,256	1,315	
Public Utility Services	158,121	188,196	182,758	5,438	
Professional Services	370,912	377,912	312,229	65,683	
Maintenance & Repair Services	60,769	62,779	52,969	9,810	
Communications	18,128	30,553	30,295	258	
Insurance	60,000			0	
Interfund Transfers	28,600	18,800	10,815	7,985	
<i>Total Animal Resources - Animal Control</i>	<u>3,193,112</u>	<u>3,191,126</u>	<u>2,934,534</u>	<u>256,592</u>	
<i>Animal Resources - Animal Rescue</i>					
Salaries	507,473	550,217	550,167	50	
Fringe Benefits	261,465	219,715	219,654	61	
Operating Expenses	31,319	37,469	35,289	2,180	
Travel & Training	850	2,200	2,105	95	
Professional Services	22,000	21,450	20,699	751	
Maintenance & Repair Services	9,555	24,545	24,541	4	
Communications	7,078	13,934	13,779	155	
Insurance	30,000	227,857	227,857	0	
<i>Total Animal Resources - Animal Rescue</i>	<u>869,740</u>	<u>1,097,387</u>	<u>1,094,091</u>	<u>3,296</u>	
<i>Animal Resources - Animal Licensing</i>					
Operating Expenses	19,000	19,435	19,435	0	
Intergovernmental	6,200	6,200	5,691	509	
Professional Services	7,835	37,200	36,131	1,069	
Communications	3,400	3,400	3,400	0	
Interfund Transfers	55,758	55,758	53,948	1,810	
<i>Total Animal Resources - Animal Licensing</i>	<u>92,193</u>	<u>121,993</u>	<u>118,605</u>	<u>3,388</u>	
Caring Program Animal Shelter Subfund					
<i>Animal Resources - Animal Control</i>					
Salaries	12,541	17,041	14,591	2,450	
Fringe Benefits	6,166	6,166	6,036	130	
Operating Expenses	2,940	2,940		2,940	
Travel & Training	9,850	5,350		5,350	
Public Utility Services	1,560	1,560	1,116	444	
Professional Services	19,870	19,870	13,642	6,228	
Insurance	100	100	29	71	
<i>Total Animal Resources - Animal Control</i>	<u>\$ 53,027</u>	<u>\$ 53,027</u>	<u>\$ 35,414</u>	<u>\$ 17,613</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	
				(Negative)	
DETAC Prosecutor Subfund					
<i>Prosecutor-Prosecutor</i>					
Salaries	\$ 684,034	\$ 684,034	\$ 681,366	\$ 2,668	
Fringe Benefits	294,096	294,096	229,488	64,608	
Operating Expenses	27,012	27,578	27,463	115	
Travel & Training	4,630	4,804	1,625	3,179	
Public Utility Services		1,500	243	1,257	
Professional Services	502,600	485,160	282,821	202,339	
Maintenance & Repair Services	100	5,100	254	4,846	
Communications	9,434	18,922	10,745	8,177	
Insurance	300	812	812	0	
Capital Outlays		200	140	60	
<i>Total Prosecutor-Prosecutor</i>	<u>1,522,206</u>	<u>1,522,206</u>	<u>1,234,957</u>	<u>287,249</u>	
Prosecutor's Pretrial Diversion Program Subfund					
<i>Prosecutor-Prosecutor</i>					
Fringe Benefits	400	400		400	
Operating Expenses	10,620	10,620	521	10,099	
Professional Services	9,400	9,400	676	8,724	
Maintenance & Repair Services	9,580	9,580	6,206	3,374	
Communications	5,000	5,000	2,727	2,273	
<i>Total Prosecutor-Prosecutor</i>	<u>35,000</u>	<u>35,000</u>	<u>10,130</u>	<u>24,870</u>	
County Prosecutor Victim Witness Account Subfund					
<i>Prosecutor-Prosecutor</i>					
Operating Expenses	500	1,200	851	349	
<i>Total Prosecutor-Prosecutor</i>	<u>500</u>	<u>1,200</u>	<u>851</u>	<u>349</u>	
Coroner's Special Lab Fee Account Subfund					
<i>Coroner-Coroner</i>					
Statutory Salaries	74,570	74,570		74,570	
Salaries	1,709,948	1,709,948	1,674,738	35,210	
Fringe Benefits	609,370	614,870	486,521	128,349	
Operating Expenses	406,866	498,066	416,312	81,754	
Travel & Training	57,500	30,400	23,429	6,971	
Public Utility Services		8,000	6,693	1,307	
Professional Services	181,407	161,907	144,541	17,366	
Maintenance & Repair Services	101,147	112,216	93,322	18,894	
Communications	10,500	7,000	6,940	60	
Insurance	1,500	6,500	4,747	1,753	
Capital Outlays	98,907	151,807	147,258	4,549	
<i>Total Coroner-Coroner</i>	<u>\$ 3,251,715</u>	<u>\$ 3,375,284</u>	<u>\$ 3,004,501</u>	<u>\$ 370,783</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original		Final	Budget Positive	
				(Negative)	
Alternative Dispute Resolution Subfund					
<i>Common Pleas Court General - Common Pleas Court Shared</i>					
Salaries	\$ 156,595	\$ 152,595	\$ 148,905	\$ 3,690	
Fringe Benefits	57,656	75,656	70,657	4,999	
Operating Expenses	500	500	188	312	
Travel & Training	1,000	1,000		1,000	
Professional Services	130,250	116,250	115,799	451	
Communications	900	900		900	
<i>Total Common Pleas Court General - Common Pleas Court Shared</i>	<u>346,901</u>	<u>346,901</u>	<u>335,549</u>	<u>11,352</u>	
Common Pleas Automation Fees Subfund					
<i>Clerk of Courts - Clerk of Courts General Division</i>					
Salaries	166,081	166,081	96,057	70,024	
Fringe Benefits	50,284	50,284	23,841	26,443	
Operating Expenses	18,191	18,191	16,565	1,626	
Travel & Training	10,700	10,700	8,037	2,663	
Professional Services	74,416	74,416	11,093	63,323	
Maintenance & Repair Services	110,477	108,727	83,591	25,136	
Capital Outlays	2,000	3,750	3,622	128	
<i>Total Clerk of Courts - Clerk of Courts General Division</i>	<u>432,149</u>	<u>432,149</u>	<u>242,806</u>	<u>189,343</u>	
Budget Control Account					
<i>Clerk of Courts - Common Pleas Administration</i>					
Travel & Training	20,776	20,776	1,041	19,735	
Professional Services	7,983	7,983	1,377	6,606	
Maintenance & Repair Services	60,000	60,000		60,000	
Capital Outlays	4,000	4,000		4,000	
<i>Total Clerk of Courts - Common Pleas Administration</i>	<u>92,759</u>	<u>92,759</u>	<u>2,418</u>	<u>90,341</u>	
Common Pleas Special Project Fees Subfund					
<i>Clerk of Courts - Common Pleas Administration</i>					
Salaries	87,135	87,135	86,926	209	
Fringe Benefits	13,456	14,456	14,206	250	
Travel & Training	6,000	4,969		4,969	
Professional Services	125	156	156	0	
<i>Total Clerk of Courts - Common Pleas Administration</i>	<u>106,716</u>	<u>106,716</u>	<u>101,288</u>	<u>5,428</u>	
Juvenile Court-Juvenile Court Intervention Center					
<i>Salaries</i>	30,000			0	
Fringe Benefits		150	150	0	
Operating Expenses	19,729	19,579	14,676	4,903	
Professional Services	17,343	17,343	10,987	6,356	
Maintenance & Repair Services	79,498	79,498	65,410	14,088	
Interfund Transfers		30,000	30,000	0	
Capital Outlays	13,703	13,703	7,097	6,606	
<i>Total Juvenile Court-Juvenile Court Intervention Center</i>	<u>\$ 160,273</u>	<u>\$ 160,273</u>	<u>\$ 128,320</u>	<u>\$ 31,953</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	
				(Negative)	
Common Pleas Court Probation Services Subfund					
<i>Domestic Relations Court-Domestic Relations Child Support</i>					
Travel & Training	\$	\$	26,000	\$	24,441
Professional Services	4,234	16,234		10,008	6,226
<i>Total Domestic Relations Court-Domestic Relations Child Support</i>					
Common Pleas Technology Advancement Subfund					
<i>Probate Court-Probate Court</i>					
Salaries	180,133	253,894		250,935	2,959
Fringe Benefits	92,899	106,899		103,601	3,298
Operating Expenses	53,522	12,895		2,700	10,195
Professional Services		627		627	0
Maintenance & Repair Services	224,500	176,739		175,478	1,261
<i>Total Probate Court-Probate Court</i>					
	551,054	551,054		533,341	17,713
Juvenile Detention Education Program Subfund					
<i>Juvenile Court- Juvenile Court Education Operations</i>					
Salaries	1,313,506	1,360,958		1,350,407	10,551
Fringe Benefits	489,186	454,319		454,319	0
Operating Expenses	17,000	16,986		16,986	0
Travel & Training	3,425	3,828		3,828	0
Professional Services	57,600	57,601		44,100	13,501
Insurance	600	1,442		1,442	0
<i>Total Juvenile Court- Juvenile Court Education Operations</i>					
Juvenile Court Automation Fees Subfund					
<i>Juvenile Court - Juvenile Court Administration</i>					
Capital Outlays	20,000	20,000		20,000	0
<i>Total Juvenile Court - Juvenile Court Administration</i>					
Juvenile Court Legal Research Fees Subfund					
<i>Juvenile Court - Juvenile Court Administration</i>					
Operating Expenses	10,000	10,000			10,000
<i>Total Juvenile Court - Juvenile Court Administration</i>					
Juvenile Court Special Project Fee Subfund					
<i>Juvenile Court - Juvenile Court Administration</i>					
Operating Expenses	10,000	10,000			10,000
<i>Total Juvenile Court - Juvenile Court Administration</i>					
Juvenile Court Human Services Levy Contracts Subfund					
<i>Juvenile Court - Juvenile Court Probation Operations</i>					
Salaries	546,175	569,575		568,624	951
Fringe Benefits	168,769	185,569		182,537	3,032
Operating Expenses	45,823	21,323		14,370	6,953
Travel & Training	19,100	7,100		1,960	5,140
Professional Services	111,790	120,285		115,174	5,111
Communications	3,500	3,500		2,113	1,387
Insurance	312	617		617	0
Capital Outlays		5,500		2,539	2,961
<i>Total Juvenile Court - Juvenile Court Probation Operations</i>					
	\$ 895,469	\$ 913,469		\$ 887,934	\$ 25,535

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original		Final	Budget Positive	
				(Negative)	
Juvenile Court Probation IV E Subfund					
Salaries	\$ 856,222	\$ 856,222	\$ 728,400	\$ 127,822	
Fringe Benefits	340,692	340,692	304,435	36,257	
Operating Expenses	9,500	9,500	442	9,058	
Travel & Training	4,218	4,218	2,965	1,253	
Professional Services	151,500	150,897	125,326	25,571	
Communications	13,904	13,904	4,223	9,681	
Insurance	700	1,303		1,303	
<i>Total Juvenile Court - Juvenile Court Probation Operations</i>	<u>1,376,736</u>	<u>1,376,736</u>	<u>1,165,791</u>	<u>210,945</u>	
Nicholas Residential Treatment Center Subfund					
<i>Juvenile Court - Juvenile Court NRTC Operations</i>					
Salaries	1,431,343	1,681,511	1,680,266	1,245	
Fringe Benefits	556,172	551,871	551,871	0	
Operating Expenses	149,503	121,644	121,337	307	
Travel & Training	7,243	4,876	4,876	0	
Public Utility Services	9,401	2,162	2,162	0	
Professional Services	13,902	5,932	5,932	0	
Maintenance & Repair Services	16,994	11,607	11,607	0	
Communications	26,648	28,545	26,984	1,561	
Insurance		4,637	4,637	0	
Interfund Transfers		1,000	1,000	0	
<i>Total Juvenile Court - Juvenile Court NRTC Operations</i>	<u>2,211,206</u>	<u>2,413,785</u>	<u>2,410,672</u>	<u>3,113</u>	
Domestic Relations Automation Fees Subfund					
<i>Clerk of Courts - Clerk of Courts Domestic Relations</i>					
Salaries	12,235	12,235		12,235	
Fringe Benefits	5,235	5,235	61	5,174	
Operating Expenses	3,292	3,292	2,321	971	
Travel & Training	2,900	2,900	2,366	534	
Professional Services	2,655	3,255	3,031	224	
Maintenance & Repair Services	16,589	15,989	14,735	1,254	
Capital Outlays	700	700	312	388	
<i>Total Clerk of Courts - Clerk of Courts Domestic Relations</i>	<u>43,606</u>	<u>43,606</u>	<u>22,826</u>	<u>20,780</u>	
E Filing Fees Subfund					
<i>Domestic Relations - Domestic Relations Court</i>					
Operating Expenses	6,564	6,564	6,361	203	
Professional Services	3,439	3,439	2,399	1,040	
Maintenance & Repair Services	17,920	17,920	12,957	4,963	
Interfund Transfers	10,000	10,000	10,000	0	
Capital Outlays	2,826	2,826	1,298	1,528	
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>40,749</u>	<u>40,749</u>	<u>33,015</u>	<u>7,734</u>	
<i>Domestic Relations - Domestic Relations Court</i>					
Professional Services	6,000	6,000		6,000	
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 6,000</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Domestic Relations Special Project Fees Subfund					
<i>Domestic Relations - Domestic Relations Court</i>					
Travel & Training	\$ 3,350	\$ 3,350	\$ 3,350	\$ 3,350	
Professional Services	1,150	1,150	48	1,102	
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>4,500</u>	<u>4,500</u>	<u>48</u>	<u>4,452</u>	
Probate Court Dispute Resolution Subfund					
<i>Probate Court - Probate Court</i>					
Salaries	50,000	50,000	48,979	1,021	
Fringe Benefits	8,942	10,438	10,426	12	
Travel & Training	4,100	2,604		2,604	
Professional Services	2,544	2,544	371	2,173	
<i>Total Probate Court - Probate Court</i>	<u>65,586</u>	<u>65,586</u>	<u>59,776</u>	<u>5,810</u>	
Probate Court Automation Fees Subfund					
<i>Probate Court - Probate Court</i>					
Salaries	107,168	107,168	56,487	50,681	
Fringe Benefits	33,884	33,884	17,667	16,217	
Operating Expenses	500	500		500	
Travel & Training	1,000	1,000		1,000	
Professional Services	90,735	90,735	86,774	3,961	
Maintenance & Repair Services	261	261		261	
Communications	1,000	1,000	277	723	
<i>Total Probate Court - Probate Court</i>	<u>234,548</u>	<u>234,548</u>	<u>161,205</u>	<u>73,343</u>	
Probate Court Legal Research Fees Subfund					
<i>Probate Court - Probate Court</i>					
Salaries	51,609	54,679	54,657	22	
Fringe Benefits	16,741	16,718	16,695	23	
Operating Expenses	2,282	2,036	2,036	0	
Professional Services	317	566	566	0	
<i>Total Probate Court - Probate Court</i>	<u>70,949</u>	<u>73,999</u>	<u>73,954</u>	<u>45</u>	
Probate Court Special Projects Subfund					
<i>Probate Court - Probate Court</i>					
Fringe Benefits	1,000	1,000	178	822	
Travel & Training	30,478	30,478	15,926	14,552	
Professional Services	44,623	34,623	5,671	28,952	
Maintenance & Repair Services	123,640	133,640	89,353	44,287	
<i>Total Probate Court - Probate Court</i>	<u>199,741</u>	<u>199,741</u>	<u>111,128</u>	<u>88,613</u>	
Indigent Guardianship Subfund					
<i>Probate Court - Probate Court</i>					
Travel & Training	750	750		750	
Professional Services	36,480	86,480	35,555	50,925	
Interfund Transfers	50,000			0	
<i>Total Probate Court - Probate Court</i>	<u>\$ 87,230</u>	<u>\$ 87,230</u>	<u>\$ 35,555</u>	<u>\$ 51,675</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>County Municipal Court - County Municipal Court</i>				
Professional Services	\$ 50,095	\$ 50,095	\$ 104	\$ 49,991
<i>Total County Municipal Court - County Municipal Court</i>	<u>50,095</u>	<u>50,095</u>	<u>104</u>	<u>49,991</u>
County Municipal Court Automation Clerk Subfund				
<i>Clerk of Courts - Clerk of Courts Municipal Court</i>				
Salaries	43,578	45,978	45,881	97
Fringe Benefits	24,819	24,819	24,547	272
Operating Expenses	34,239	31,849	16,105	15,744
Travel & Training	3,600	3,600	1,658	1,942
Professional Services	25,710	28,100	27,901	199
Maintenance & Repair Services	17,030	17,030	11,977	5,053
Communications	21,050	21,050	17,180	3,870
Capital Outlays	47,615	45,215	26,187	19,028
<i>Total Clerk of Courts - Clerk of Courts Municipal Court</i>	<u>217,641</u>	<u>217,641</u>	<u>171,436</u>	<u>46,205</u>
County Municipal Court Automation Legal Research Subfund				
<i>County Municipal Court - County Municipal Court</i>				
<i>Shared Account</i>				
Operating Expenses	1,175	1,175		1,175
Travel & Training	2,750	2,750		2,750
Professional Services	105	105	85	20
<i>Total County Municipal Court - County Municipal Court</i>	<u>4,030</u>	<u>4,030</u>	<u>85</u>	<u>3,945</u>
County Municipal Court Special Projects Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Salaries	270,227	268,286	246,212	22,074
Fringe Benefits	61,916	64,257	60,813	3,444
Operating Expenses	9,120	9,120	2,120	7,000
Travel & Training	24,624	24,624	8,368	16,256
Professional Services	14,066	13,666	2,049	11,617
Maintenance & Repair Services	16,551	16,551	11,630	4,921
Communications	16,478	16,478	11,217	5,261
Interfund Transfers		50,000	50,000	0
Capital Outlays	27,910	27,910	19,481	8,429
<i>Total County Municipal Court - County Municipal Court</i>	<u>440,892</u>	<u>490,892</u>	<u>411,890</u>	<u>79,002</u>
Indigent Drivers Interlock Alcohol Monitor Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Professional Services	20,135	20,135	152	19,983
<i>Total County Municipal Court - County Municipal Court</i>	<u>\$ 20,135</u>	<u>\$ 20,135</u>	<u>\$ 152</u>	<u>\$ 19,983</u>

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
County Municipal Court Probation Services Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Salaries	\$ 50,400	\$ 50,600	\$ 50,591	\$ 9
Fringe Benefits	9,537	11,137	11,094	43
Professional Services	290	506	306	200
Insurance	130	130		130
<i>Total County Municipal Court - County Municipal Court</i>	<u>60,357</u>	<u>62,373</u>	<u>61,991</u>	<u>382</u>
Court of Appeals Special Projects Subfund				
<i>Court of Appeals - Court of Appeals</i>				
Professional Services	300	330	323	7
<i>Total Court of Appeals - Court of Appeals</i>	<u>300</u>	<u>330</u>	<u>323</u>	<u>7</u>
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library</i>				
Salaries	235,737	242,643	240,462	2,181
Fringe Benefits	95,377	96,480	93,137	3,343
Operating Expenses	281,059	282,534	205,450	77,084
Travel & Training	2,000	2,000	571	1,429
Intergovernmental	12,000	11,523	9,120	2,403
Professional Services	10,000	10,000	5,065	4,935
Maintenance & Repair Services	2,000	2,000	182	1,818
Communications	5,500	5,500	3,923	1,577
Insurance	1,500	1,500	1,008	492
Capital Outlays		4,002	4,002	0
<i>Total Law Library Resources - Law Library</i>	<u>645,173</u>	<u>658,182</u>	<u>562,920</u>	<u>95,262</u>
Forensic Crime Laboratory Subfund				
<i>Miami Valley Regional Crime Lab - Miami Valley Regional Crime Lab</i>				
Salaries	1,672,434	1,607,434	1,373,391	234,043
Fringe Benefits	614,947	615,447	453,227	162,220
Operating Expenses	248,763	193,163	137,460	55,703
Travel & Training	200	51,700	23,560	28,140
Professional Services	48,475	51,575	42,739	8,836
Maintenance & Repair Services	234,825	216,825	151,172	65,653
Communications	20,040	17,040	16,764	276
Insurance	4,800	72,800	66,317	6,483
Capital Outlays	57,406	75,906	60,789	15,117
<i>Total Miami Valley Regional Crime Lab - Miami Valley Regional Crime Lab</i>	<u>2,901,890</u>	<u>2,901,890</u>	<u>2,325,419</u>	<u>576,471</u>
Jail Commissary Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	281,383	285,383	282,050	3,333
Fringe Benefits	144,937	140,937	119,137	21,800
Operating Expenses	245,845	315,845	211,864	103,981
Public Utility Services	8,000	8,000		8,000
Professional Services	220,000	140,000	27,149	112,851
Maintenance & Repair Services		6,530	4,000	2,530
Insurance		3,470	3,470	0
Capital Outlays	327,332	327,332	129,795	197,537
<i>Total Sheriff - Jail Support Services</i>	<u>\$ 1,227,497</u>	<u>\$ 1,227,497</u>	<u>\$ 777,465</u>	<u>\$ 450,032</u>

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	
				(Negative)	
Sheriff's Concealed Handgun License Fund Subfund					
<i>Sheriff - Administrative Support Services</i>					
Salaries	\$ 145,345	\$ 145,345	\$ 84,985	\$ 60,360	
Fringe Benefits	53,248	53,248	19,523	33,725	
Operating Expenses	274,823	234,097	123,981	110,116	
Professional Services	271,039	132,555	120,774	11,781	
Maintenance & Repair Services	1,500	1,500	800	700	
Insurance	500	500	392	108	
Capital Outlays	8,200	8,200	7,215	985	
<i>Total Sheriff - Administrative Support Services</i>	<u>754,655</u>	<u>575,445</u>	<u>357,670</u>	<u>217,775</u>	
OPOTA Professional Training Program Subfund					
<i>Sheriff - Personnel Support Services</i>					
Travel & Training	28,000	28,000	23,978	4,022	
<i>Total Sheriff - Personnel Support Services</i>	<u>28,000</u>	<u>28,000</u>	<u>23,978</u>	<u>4,022</u>	
Sheriff Seized Assets Federal Seizures Subfund					
<i>Sheriff - Personnel Support Services</i>					
Operating Expenses	163,500	154,300	14,503	139,797	
Travel & Training		6,800	6,800	0	
Maintenance & Repair Services	40,000	90,000	734	89,266	
Communications		10,000	4,847	5,153	
Interfund Transfers		51,217		51,217	
Capital Outlays	267,000	541,850	274,850	267,000	
<i>Total Sheriff - Personnel Support Services</i>	<u>470,500</u>	<u>854,167</u>	<u>301,734</u>	<u>552,433</u>	
RANGE Law Enforcement Trust Funds Subfund					
<i>Sheriff - Community Support Services</i>					
Operating Expenses	60,200	60,200	43,596	16,604	
Travel & Training	6,400	4,100	2,900	1,200	
Intergovernmental		14,438	7,901	6,537	
Professional Services	3,400	5,320	4,093	1,227	
Maintenance & Repair Services	3,600	3,100		3,100	
Communications	9,000	14,600	13,563	1,037	
Insurance		500	454	46	
Interfund Transfers	2,000	2,000		2,000	
Capital Outlays	34,000	35,800	1,000	34,800	
<i>Total Sheriff - Community Support Services</i>	<u>118,600</u>	<u>140,058</u>	<u>73,507</u>	<u>66,551</u>	
Community & Economic Development					
Hotel Motel Tax Administration Subfund					
<i>Office of Management & Budget - Office of Management & Budget</i>					
Salaries	93,039	97,239	97,151	88	
Fringe Benefits	26,900	26,900	26,185	715	
Operating Expenses	1,991,075	2,931,265	2,836,002	95,263	
Travel & Training	200			0	
Professional Services	1,800	5,821	5,791	30	
Communications	1,320	620	428	192	
Insurance	1,000	1,604	1,604	0	
<i>Total Office of Management & Budget - Office of Management & Budget</i>	<u>\$ 2,115,334</u>	<u>\$ 3,063,449</u>	<u>\$ 2,967,161</u>	<u>\$ 96,288</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original		Final	Budget Positive	
				(Negative)	
<i>Facilities Management - Courthouse Square</i>					
Salaries	\$ 76,757	\$ 78,757	\$ 74,876	\$ 3,881	
Fringe Benefits	33,190	42,890	40,375	2,515	
Operating Expenses	7,456	6,779	5,471	1,308	
Public Utility Services	30,912	30,912	19,800	11,112	
Professional Services	42,788	39,588	28,490	11,098	
Maintenance & Repair Services	10,407	9,707	5,629	4,078	
Communications	1,200	1,200		1,200	
Insurance	5,000	5,000	3,003	1,997	
Capital Outlays	12,000	13,377	12,677	700	
<i>Total Facilities Management - Courthouse Square</i>	<u>219,710</u>	<u>228,210</u>	<u>190,321</u>	<u>37,889</u>	
<i>Community & Economic Development - Community & Economic Development Administration</i>					
Operating Expenses	25,000	24,647	22,234	2,413	
Intergovernmental	20,000	16,395		16,395	
Professional Services	537,500	674,053	651,987	22,066	
Insurance	2,000	5,405	5,405	0	
<i>Total Community & Economic Development - Community & Economic Development Administration</i>	<u>584,500</u>	<u>720,500</u>	<u>679,626</u>	<u>40,874</u>	
<i>Building Regulations Subfund</i>					
<i>Community & Economic Development - Building Regulations</i>					
Salaries	1,112,784	1,112,784	1,077,307	35,477	
Fringe Benefits	486,981	472,310	351,341	120,969	
Operating Expenses	572,914	1,016,054	656,097	359,957	
Travel & Training	16,255	16,255	7,519	8,736	
Professional Services	323,470	456,470	360,913	95,557	
Maintenance & Repair Services	182,769	182,769	178,041	4,728	
Communications	23,200	23,200	20,116	3,084	
Insurance	13,000	20,671	20,671	0	
Capital Outlays	43,985	70,985	5,576	65,409	
<i>Total Community & Economic Development - Building Regulations</i>	<u>2,775,358</u>	<u>3,371,498</u>	<u>2,677,581</u>	<u>693,917</u>	
<i>BusinessFirst! Subfund</i>					
<i>Community & Economic Development - Economic Development</i>					
Operating Expenses	4,700	4,675		4,675	
Travel & Training	9,450	9,450	173	9,277	
Professional Services	32,350	32,350	26,555	5,795	
Insurance		25	25	0	
<i>Total Community & Economic Development - Economic Development</i>	<u>46,500</u>	<u>46,500</u>	<u>26,753</u>	<u>19,747</u>	
<i>Plat and Site Review Subfund</i>					
<i>Community & Economic Development - Economic Development</i>					
Professional Services	1,500	1,500	213	1,287	
<i>Total Community & Economic Development - Economic Development</i>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 213</u>	<u>\$ 1,287</u>	

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts	
Building Regulations Undisbursed State Share of Fees Subfund				
<i>Community & Economic Development - Building Regulations</i>				
Intergovernmental	\$	30,981	\$ 46,892	\$ (15,911)
<i>Total Community & Economic Development - Building Regulations</i>	0	30,981	46,892	(15,911)
 <i>Environment & Public Works</i>				
HB 592 District Planning Fee Subfund				
<i>Environmental Services - Solid Waste Fees</i>				
Salaries	490,458	503,458	478,748	24,710
Fringe Benefits	253,768	233,768	199,520	34,248
Operating Expenses	239,729	299,729	250,452	49,277
Travel & Training	35,294	23,294	7,778	15,516
Public Utility Services	118,852	118,852	81,946	36,906
Intergovernmental	887,609	975,609	862,147	113,462
Professional Services	1,457,906	1,313,906	968,999	344,907
Maintenance & Repair Services	19,500	17,500	3,172	14,328
Communications	9,950	9,950	2,671	7,279
Insurance	3,940	3,940	2,071	1,869
Interfund Transfers	260,000	285,000	254,770	30,230
Capital Outlays	35,439	27,439	17,312	10,127
<i>Total Environmental Services - Solid Waste Fees</i>	3,812,445	3,812,445	3,129,586	682,859
Development Fee Subfund				
<i>Environmental Services - Solid Waste Fees</i>				
Professional Services	80,000	80,000		80,000
<i>Total Environmental Services - Solid Waste Fees</i>	80,000	80,000	0	80,000
 <i>Social Services</i>				
Homeless Solutions Administration Subfund				
<i>Human Services Planning & Development - HSPD Administration</i>				
Salaries	215,042	215,042	101,222	113,820
Fringe Benefits	79,070	79,070	39,972	39,098
Operating Expenses	2,900	2,900	1,273	1,627
Travel & Training	14,650	11,450	4,682	6,768
Professional Services	42,100	102,356	99,472	2,884
Maintenance & Repair Services	500	500		500
Communications	1,900	2,200	2,033	167
Insurance	1,500	4,700	4,656	44
Interfund Transfers	18,000	18,000	15,509	2,491
<i>Total Human Services Planning & Development - HSPD Administration</i>	\$ 375,662	\$ 436,218	\$ 268,819	\$ 167,399

MONTGOMERY COUNTY, OHIO

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

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
<i>Human Services Planning & Development - Homeless Services</i>				
Professional Services	\$ 3,145,097	\$ 3,084,541	\$ 2,366,346	\$ 718,195
<i>Total Human Services Planning & Development - Homeless Services</i>	<u>3,145,097</u>	<u>3,084,541</u>	<u>2,366,346</u>	<u>718,195</u>
Victims of Domestic Violence Subfund				
<i>Human Services Planning & Development - HSPD Program</i>				
Professional Services	150,715	150,715	150,715	0
<i>Total Human Services Planning & Development - HSPD Program</i>	<u>150,715</u>	<u>150,715</u>	<u>150,715</u>	<u>0</u>
JFS Frail and Elderly Services Subfund				
<i>Job and Family Services - Special Areas</i>				
Salaries	60,446	60,446	34,487	25,959
Fringe Benefits	18,337	18,337	10,494	7,843
Operating Expenses	100	100		100
Travel & Training	14,765	10,779		10,779
Professional Services	1,472,074	1,472,074	1,468,966	3,108
Insurance	5,000	8,986	8,986	0
<i>Total Job and Family Services - Special Areas</i>	<u>1,570,722</u>	<u>1,570,722</u>	<u>1,522,933</u>	<u>47,789</u>
<i>Total Expenditures</i>	<u>44,716,783</u>	<u>48,594,146</u>	<u>40,686,277</u>	<u>7,907,869</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(18,205,855)</u>	<u>(19,146,757)</u>	<u>(11,217,153)</u>	<u>7,929,604</u>
Other Financing Sources and Uses:				
Advances in			400,000	400,000
Advances out		(400,000)	(400,000)	0
Transfers in	9,447,173	10,664,234	13,528,805	2,864,571
Transfers out	(705,000)	(1,202,600)	(1,131,513)	71,087
<i>Total Other Financing Sources and Uses</i>	<u>8,742,173</u>	<u>9,061,634</u>	<u>12,397,292</u>	<u>3,335,658</u>
<i>Net Change in Fund Balance</i>	<u>(9,463,682)</u>	<u>(10,085,123)</u>	<u>1,180,139</u>	<u>11,265,262</u>
<i>Fund Balance at Beginning of Year</i>	<u>41,395,391</u>	<u>41,395,391</u>	<u>41,411,744</u>	<u>16,353</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>4,879,118</u>	<u>4,879,118</u>	<u>4,879,118</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 36,810,827</u>	<u>\$ 36,189,386</u>	<u>\$ 47,471,001</u>	<u>\$ 11,281,615</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 27,050	\$ 27,052	\$ 34,527	\$ 7,475
<i>Total Revenues</i>	<i>27,050</i>	<i>27,052</i>	<i>34,527</i>	<i>7,475</i>
Expenditures:				
Debt Service				
Waitman North Group Drain Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	2,037	2,037	2,036	1
<i>Total Waitman North Group Drain Ditch Assessment</i>	<i>2,037</i>	<i>2,037</i>	<i>2,036</i>	<i>1</i>
Wolf Creek North Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	4,073	4,073	4,072	1
<i>Total Wolf Creek North Ditch Assessment</i>	<i>4,073</i>	<i>4,073</i>	<i>4,072</i>	<i>1</i>
Manning Road Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	2,391	2,392	2,391	1
<i>Total Manning Road Ditch Assessment</i>	<i>2,391</i>	<i>2,392</i>	<i>2,391</i>	<i>1</i>
Hardin Road Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	1,852	1,852	1,852	0
<i>Total Hardin Road Ditch Assessment</i>	<i>1,852</i>	<i>1,852</i>	<i>1,852</i>	<i>0</i>
Tom's Run Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	1,353	1,353	1,351	2
<i>Total Tom's Run Ditch Assessment</i>	<i>1,353</i>	<i>1,353</i>	<i>1,351</i>	<i>2</i>
Lutheran Rd Group Drain Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	1,890	1,890	1,889	1
<i>Total Lutheran Rd Group Drain Ditch Assessment</i>	<i>1,890</i>	<i>1,890</i>	<i>1,889</i>	<i>1</i>
Little Farms Group Drain Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	3,962	3,962	3,960	2
<i>Total Little Farms Group Drain Ditch Assessment</i>	<i>3,962</i>	<i>3,962</i>	<i>3,960</i>	<i>2</i>
Dodson Road Group Drainage Project Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	3,259	3,258	3,258	0
<i>Total Dodson Road Group Drainage Project Assessment</i>	<i>\$ 3,259</i>	<i>\$ 3,258</i>	<i>\$ 3,258</i>	<i>\$ 0</i>

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Spring Run W Group Drainage Project				
<i>Auditor - Debt Service Administration For Treasurer- held Internal Borrowing</i>				
Debt Service	\$ 1,682	\$ 1,682	\$ 1,681	\$ 1
<i>Total Spring Run W Group Drainage Project</i>	<u>1,682</u>	<u>1,682</u>	<u>1,681</u>	<u>1</u>
Strunks Group Drainage Project				
<i>Auditor - Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt Service	4,550	4,550	4,549	1
<i>Total Strunks Group Drainage Project</i>	<u>4,550</u>	<u>4,550</u>	<u>4,549</u>	<u>1</u>
<i>Total Expenditures</i>	<u>27,049</u>	<u>27,049</u>	<u>27,039</u>	<u>10</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1</u>	<u>3</u>	<u>7,488</u>	<u>7,485</u>
Other Financing Sources and Uses:				
Transfers in			1,844	1,844
Transfers out		(1,845)	(1,844)	1
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(1,845)</u>	<u>0</u>	<u>1,845</u>
<i>Net Change in Fund Balance</i>	<u>1</u>	<u>(1,842)</u>	<u>7,488</u>	<u>9,330</u>
<i>Fund Balance at Beginning of Year</i>	<u>44,170</u>	<u>44,170</u>	<u>44,170</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 44,171</u>	<u>\$ 42,328</u>	<u>\$ 51,658</u>	<u>\$ 9,330</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 183,970	\$ 183,971	\$ 173,759	\$ (10,212)
<i>Total Revenues</i>	<i>183,970</i>	<i>183,971</i>	<i>173,759</i>	<i>(10,212)</i>
Expenditures:				
Debt Service				
Blackbird Lane Trunk Sewer Assessment				
<i>Auditor - Debt Service Administration For</i>				
<i>Treasurer - held Internal Borrowing</i>				
Debt Service	88,825	88,825	88,825	0
<i>Total Blackbird Lane Trunk Sewer Assessment</i>	<i>88,825</i>	<i>88,825</i>	<i>88,825</i>	<i>0</i>
Centerville Forest Sewer Assessment				
<i>Auditor - Debt Service Administration For</i>				
<i>Treasurer - held Internal Borrowing</i>				
Debt Service	23,612	23,612	23,611	1
<i>Total Centerville Forest Sewer Assessment</i>	<i>23,612</i>	<i>23,612</i>	<i>23,611</i>	<i>1</i>
Homestretch Road Water Main Assessment				
<i>Auditor - Debt Service Administration For</i>				
<i>Treasurer - held Internal Borrowing</i>				
Debt Service	3,156	3,156	3,154	2
<i>Total Homestretch Road Water Main Assessment</i>	<i>3,156</i>	<i>3,156</i>	<i>3,154</i>	<i>2</i>
Wald Waldrum Brantly Water Main Assessment				
<i>Auditor - Debt Service Administration For</i>				
<i>Treasurer - held Internal Borrowing</i>				
Debt Service	12,164	12,164	12,161	3
<i>Total Wald Waldrum Brantly Water Main Assessment</i>	<i>12,164</i>	<i>12,164</i>	<i>12,161</i>	<i>3</i>
Airway Road Water Main Assessment				
<i>Auditor - Debt Service Administration For</i>				
<i>Treasurer - held Internal Borrowing</i>				
Debt Service	2,394	2,394	2,392	2
<i>Total Airway Road Water Main Assessment</i>	<i>2,394</i>	<i>2,394</i>	<i>2,392</i>	<i>2</i>
Airway Road Sanitary Sewer Assessment				
<i>Auditor - Debt Service Administration For</i>				
<i>Treasurer - held Internal Borrowing</i>				
Debt Service	2,095	2,095	2,093	2
<i>Total Airway Road Sanitary Sewer Assessment</i>	<i>2,095</i>	<i>2,095</i>	<i>2,093</i>	<i>2</i>
Bigger Lane Water Main Assessment				
<i>Auditor - Debt Service Administration For</i>				
<i>Treasurer - held Internal Borrowing</i>				
Debt Service	6,027	6,027	6,027	0
<i>Total Bigger Lane Water Main Assessment</i>	<i>\$ 6,027</i>	<i>\$ 6,027</i>	<i>\$ 6,027</i>	<i>\$ 0</i>

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Bigger Lane Sanitary Sewer Assessment				
<i>Auditor - Debt Service Administration For Treasurer - held Internal Borrowing</i>				
Debt Service	\$ 5,993	\$ 5,993	\$ 5,992	\$ 1
<i>Total Bigger Lane Sanitary Sewer Assessment</i>	<u>5,993</u>	<u>5,993</u>	<u>5,992</u>	<u>1</u>
Centerwood Lane Water Main Assessment				
<i>Auditor - Debt Service Administration For Treasurer - held Internal Borrowing</i>				
Debt Service	5,157	5,157	5,156	1
<i>Total Centerwood Lane Water Main Assessment</i>	<u>5,157</u>	<u>5,157</u>	<u>5,156</u>	<u>1</u>
Jack's Lane Pump Station Sewer Assessment				
<i>Auditor - Debt Service Administration For Treasurer - held Internal Borrowing</i>				
Debt Service	18,914	18,915	18,914	1
<i>Total Jack's Lane Pump Station Sewer Assessment</i>	<u>18,914</u>	<u>18,915</u>	<u>18,914</u>	<u>1</u>
McKenna Gorman Sanitary Sewer Assessment				
<i>Auditor - Debt Service Administration For Treasurer - held Internal Borrowing</i>				
Debt Service	8,447	8,447	8,447	0
<i>Total McKenna Gorman Sanitary Sewer Assessment</i>	<u>8,447</u>	<u>8,447</u>	<u>8,447</u>	<u>0</u>
Archer Maltbie Slagle Sanitary Sewer Assessment				
<i>Auditor - Debt Service Administration For Treasurer - held Internal Borrowing</i>				
Debt Service	7,187	7,187	7,186	1
<i>Total Archer Maltbie Slagle Sanitary Sewer Assessment</i>	<u>7,187</u>	<u>7,187</u>	<u>7,186</u>	<u>1</u>
<i>Total Expenditures</i>	<u>183,971</u>	<u>183,972</u>	<u>183,958</u>	<u>14</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1)</u>	<u>(1)</u>	<u>(10,199)</u>	<u>(10,198)</u>
Other Financing Sources and Uses:				
Transfers in			3,342	3,342
Transfers out		(3,343)	(3,342)	1
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(3,343)</u>	<u>0</u>	<u>3,343</u>
<i>Net Change in Fund Balance</i>	<u>(1)</u>	<u>(3,344)</u>	<u>(10,199)</u>	<u>(6,855)</u>
<i>Fund Balance at Beginning of Year</i>	<u>171,043</u>	<u>171,043</u>	<u>171,043</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 171,042</u>	<u>\$ 167,699</u>	<u>\$ 160,844</u>	<u>\$ (6,855)</u>

MONTGOMERY COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****Various Purpose Facility Improvement Debt Service Fund****(Non-GAAP Budgetary Basis and Perspective)***For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	(Negative)
Revenues:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:	0	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	2	2	2	2	0
<i>Fund Balance at End of Year</i>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 0</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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	7	7	7	0
<i>Fund Balance at End of Year</i>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 0</u>

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, 2022

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	
				(Negative)	
Revenues:					
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0	
Expenditures:					
Debt Service					
Juvenile Detention Center Debt					
<i>Auditor - General Obligation Debt Service</i>					
Debt Service	2,546,688	2,546,688	2,546,688		0
<i>Total Expenditures</i>	2,546,688	2,546,688	2,546,688		0
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	(2,546,688)	(2,546,688)	(2,546,688)		0
Other Financing Sources and Uses					
Transfers in					
<i>Total Other Financing Sources and Uses:</i>	2,546,688	2,546,688	2,546,686		(2)
<i>Net Change in Fund Balance</i>	0	1	(2)		(2)
<i>Fund Balance at Beginning of Year</i>	2	2	2		0
<i>Fund Balance at End of Year</i>	\$ 2	\$ 2	\$ 0		\$ (2)

MONTGOMERY COUNTY, OHIO

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

Regional Dispatch Center Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	
				(Negative)	
Revenues:					
Fees and Charges for Services	\$ 367,530	\$ 367,530	\$ 0	\$ (367,530)	
<i>Total Revenues</i>	367,530	367,530	0	(367,530)	
Expenditures:					
<i>Debt Service</i>					
2020 Regional Dispatch Building					
<i>Auditor - Special Obligation Debt Service</i>					
Debt Service	367,531	367,531	367,530	1	
<i>Total Expenditures</i>	367,531	367,531	367,530	1	
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	(1)	(1)	(367,530)	(367,529)	
Other Financing Sources and Uses:					
Transfers in			367,530	367,530	
<i>Total Other Financing Sources and Uses</i>	0	0	367,530	367,530	
<i>Net Change in Fund Balance</i>	(1)	(1)	0	1	
<i>Fund Balance at Beginning of Year</i>	2,393	2,393	2,393	0	
<i>Fund Balance at End of Year</i>	\$ 2,392	\$ 2,392	\$ 2,393	\$ 1	

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:					
Charges for Services	\$ 17,078,315	\$ 17,891,235	\$ 18,510,639	\$ 619,404	
Other Revenues	18,620	198,568	386,978	188,410	
Intergovernmental		1,247,877	1,247,877	0	
<i>Total Revenues</i>	<i>17,096,935</i>	<i>19,337,680</i>	<i>20,145,494</i>	<i>807,814</i>	
Expenses:					
Stillwater Center					
<i>Direct Care</i>					
Salaries	8,381,918	8,233,795	7,945,630	288,165	
Fringe Benefits	3,661,491	3,628,741	2,990,425	638,316	
Operating Expenses	96,296	96,296	68,365	27,931	
Travel & Training	3,120	3,120	1,631	1,489	
Professional Services	2,009,010	3,173,958	2,747,059	426,899	
Maintenance & Repair Services	72,013	72,013	68,033	3,980	
Communications	10,250	10,250	6,476	3,774	
Interfund Transfers	79,000	44,000	38,140	5,860	
<i>Total Direct Care</i>	<i>14,313,098</i>	<i>15,262,173</i>	<i>13,865,759</i>	<i>1,396,414</i>	
<i>Protected Costs</i>					
Operating Expenses	1,665,057	2,060,677	1,940,340	120,337	
Public Utility Services	339,909	421,909	407,128	14,781	
Professional Services	95,251	95,251	91,376	3,875	
<i>Total Protected Costs</i>	<i>2,100,217</i>	<i>2,577,837</i>	<i>2,438,844</i>	<i>138,993</i>	
<i>Indirect Care</i>					
Salaries	1,803,080	1,889,080	1,882,446	6,634	
Fringe Benefits	801,564	834,314	711,173	123,141	
Operating Expenses	1,071,212	1,530,212	1,347,171	183,041	
Travel & Training	21,160	21,160	530	20,630	
Professional Services	868,093	1,099,093	1,014,160	84,933	
Maintenance & Repair Services	181,490	184,990	114,622	70,368	
Communications	35,195	50,250	48,477	1,773	
Insurance	30,000	36,745	36,745	0	
Interfund Transfers	536,952	516,952	414,535	102,417	
<i>Total Indirect Care</i>	<i>5,348,746</i>	<i>6,162,796</i>	<i>5,569,859</i>	<i>592,937</i>	
<i>Cost of Ownership</i>					
Operating Expenses	65,497	65,497	55,386	10,111	
Capital Outlays	379,316	379,316	274,787	104,529	
<i>Total Cost of Ownership</i>	<i>444,813</i>	<i>444,813</i>	<i>330,173</i>	<i>114,640</i>	
<i>Stillwater HSL One Time Initiatives</i>					
Operating Expenses		4,691	4,691	0	
Maintenance & Repair Services	20,000	20,000	10,000	10,000	
Capital Outlays	221,998	278,307	232,632	45,675	
<i>Total Stillwater HSL One Time Initiatives</i>	<i>\$ 241,998</i>	<i>\$ 302,998</i>	<i>\$ 247,323</i>	<i>\$ 55,675</i>	

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, 2022

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Stillwater Center Capital				
<i>Stillwater Center</i>				
Capital Outlays	\$ 45,000	\$ 45,000	\$ 11,335	\$ 33,665
<i>Total Stillwater Center</i>	<u>45,000</u>	<u>45,000</u>	<u>11,335</u>	<u>33,665</u>
Stillwater Center Fundraising				
<i>Stillwater Center</i>				
Operating Expenses	3,400	1,340		1,340
Professional Services	4,700	1,700		1,700
<i>Total Stillwater Center</i>	<u>8,100</u>	<u>3,040</u>	<u>0</u>	<u>3,040</u>
Stillwater Children's Trust Fund				
<i>Stillwater Center</i>				
Operating Expenses	3,911	3,911	2,991	920
Professional Services	4,000	3,500	406	3,094
Capital Outlays	500	500	500	0
<i>Total Stillwater Center</i>	<u>7,911</u>	<u>7,911</u>	<u>3,897</u>	<u>4,014</u>
GO REF 2010 Stillwater Center Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	692,550	692,550	692,550	0
<i>Total Enterprise Debt Service</i>	<u>692,550</u>	<u>692,550</u>	<u>692,550</u>	<u>0</u>
<i>Total Expenses</i>	<u>23,202,433</u>	<u>25,499,118</u>	<u>23,159,740</u>	<u>2,339,378</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(6,105,498)</u>	<u>(6,161,438)</u>	<u>(3,014,246)</u>	<u>3,147,192</u>
Other Financing Sources and Uses:				
Transfers in	4,518,289	4,897,690	4,914,433	16,743
Transfers out	(770,850)	(767,550)	(767,550)	0
<i>Total Other Financing Sources and Uses</i>	<u>3,747,439</u>	<u>4,130,140</u>	<u>4,146,883</u>	<u>16,743</u>
<i>Net Change in Fund Balance</i>	<u>(2,358,059)</u>	<u>(2,031,298)</u>	<u>1,132,637</u>	<u>3,163,935</u>
<i>Fund Balance at Beginning of Year</i>	<u>5,008,848</u>	<u>5,008,848</u>	<u>5,008,848</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>1,238,951</u>	<u>1,238,951</u>	<u>1,238,951</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 3,889,740</u>	<u>\$ 4,216,501</u>	<u>\$ 7,380,436</u>	<u>\$ 3,163,935</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 57,674,009	\$ 57,719,009	\$ 57,351,492	\$ (367,517)
Other Revenues	1,619,699	1,619,699	1,068,605	(551,094)
<i>Total Revenues</i>	<i>59,293,708</i>	<i>59,338,708</i>	<i>58,420,097</i>	<i>(918,611)</i>
Expenses:				
Greater Moraine Beavercreek Sewer				
<i>Environmental Services Administration</i>				
Salaries	206,933	223,572	205,360	18,212
Fringe Benefits	90,400	84,921	75,330	9,591
Operating Expenses	168,675	184,675	127,209	57,466
Travel & Training	44,329	44,329	14,664	29,665
Professional Services	42,778	42,778	23,237	19,541
Maintenance & Repair Services	22,406	22,406	3,120	19,286
Communications	12,535	12,535	11,289	1,246
Interfund Transfers	110,019	110,019	2,954	107,065
<i>Total Environmental Services Administration</i>	<i>698,075</i>	<i>725,235</i>	<i>463,163</i>	<i>262,072</i>
<i>Financial Services</i>				
Salaries	266,347	266,347	258,979	7,368
Fringe Benefits	117,459	109,259	100,004	9,255
Operating Expenses	287,501	112,501	87,834	24,667
Travel & Training	36,642	31,642	13,681	17,961
Professional Services	245,790	139,428	105,860	33,568
Maintenance & Repair Services	96	96	55	41
Communications	4,332	4,332	1,859	2,473
Insurance	240,000	460,000	444,921	15,079
Capital Outlays	3,861	7,723	3,962	3,761
Debt Service	3,400	3,400		3,400
<i>Total Financial Services</i>	<i>1,205,428</i>	<i>1,134,728</i>	<i>1,017,155</i>	<i>117,573</i>
<i>Customer Services</i>				
Salaries	484,771	424,771	414,117	10,654
Fringe Benefits	221,153	197,153	182,382	14,771
Operating Expenses	553,332	553,332	408,581	144,751
Travel & Training	14,662	14,662	1,073	13,589
Professional Services	189,390	171,590	113,427	58,163
Maintenance & Repair Services	6,518	6,518		6,518
Communications	26,020	26,020	17,899	8,121
Capital Outlays		1,800	1,687	113
<i>Total Customer Services</i>	<i>\$ 1,495,846</i>	<i>\$ 1,395,846</i>	<i>\$ 1,139,166</i>	<i>\$ 256,680</i>

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget	Positive (Negative)
<i>Engineering Services</i>					
Salaries	\$ 926,731	\$ 866,731	\$ 862,759	\$ 3,972	
Fringe Benefits	392,898	333,898	312,480	21,418	
Operating Expenses	44,153	44,153	13,246	30,907	
Travel & Training	44,883	44,883	3,894	40,989	
Professional Services	185,220	85,220	10,678	74,542	
Maintenance & Repair Services	1,480	11,480	1,884	9,596	
Communications	990	990	218	772	
Capital Outlays	14,000	14,000	6,236	7,764	
<i>Total Engineering Services</i>	<u>1,610,355</u>	<u>1,401,355</u>	<u>1,211,395</u>	<u>189,960</u>	
<i>Utility Management Services</i>					
Salaries	300,354	262,854	247,257	15,597	
Fringe Benefits	129,912	106,912	98,065	8,847	
Operating Expenses	182,894	382,894	272,709	110,185	
Travel & Training	9,335	9,335	3,093	6,242	
Public Utility Services	110,639	120,639	114,071	6,568	
Professional Services	801,996	716,996	533,955	183,041	
Maintenance & Repair Services	805,761	580,761	509,497	71,264	
Communications	13,394	13,394	10,689	2,705	
Interfund Transfers	34,124	34,124	500	33,624	
Capital Outlays	38,175	154,425	137,891	16,534	
<i>Total Utility Management Services</i>	<u>2,426,584</u>	<u>2,382,334</u>	<u>1,927,727</u>	<u>454,607</u>	
<i>Meter Services</i>					
Salaries	384,707	497,207	496,310	897	
Fringe Benefits	171,643	195,643	186,580	9,063	
Operating Expenses	482,444	482,444	361,352	121,092	
Travel & Training	10,927	10,927	1,781	9,146	
Professional Services	13,133	13,133	8,589	4,544	
Maintenance & Repair Services	36,790	49,290	38,916	10,374	
Communications	1,223	1,223	703	520	
Capital Outlays	3,756	3,756		3,756	
<i>Total Meter Services</i>	<u>1,104,623</u>	<u>1,253,623</u>	<u>1,094,231</u>	<u>159,392</u>	
<i>Field Services</i>					
Salaries	2,124,284	2,226,284	2,223,500	2,784	
Fringe Benefits	905,112	926,112	913,907	12,205	
Operating Expenses	611,185	961,185	732,412	228,773	
Travel & Training	98,590	88,590	31,151	57,439	
Public Utility Services	20,330,372	20,950,372	20,051,312	899,060	
Professional Services	41,100	134,100	92,423	41,677	
Maintenance & Repair Services	1,489,420	1,389,420	1,131,090	258,330	
Communications	5,400	5,400	4,349	1,051	
Capital Outlays	294,200	256,200	37,223	218,977	
Debt Service	2,635,533	3,042,533	2,247,287	795,246	
<i>Total Field Services</i>	<u>\$ 28,535,196</u>	<u>\$ 29,980,196</u>	<u>\$ 27,464,654</u>	<u>\$ 2,515,542</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget	Positive (Negative)
<i>Wastewater Treatment Plants</i>					
Salaries	\$ 1,972,404	\$ 2,254,404	\$ 2,233,154	\$ 21,250	
Fringe Benefits	820,240	810,240	804,097	6,143	
Operating Expenses	1,006,241	1,101,241	855,747	245,494	
Travel & Training	23,139	23,139	6,410	16,729	
Public Utility Services	2,860,573	3,295,573	2,916,526	379,047	
Professional Services	152,150	105,150	68,533	36,617	
Maintenance & Repair Services	386,857	418,857	307,336	111,521	
Communications	16,031	16,031	6,951	9,080	
Capital Outlays	459,738	439,738	406,178	33,560	
Debt Service	2,074,206	1,343,206	811,447	531,759	
<i>Total Wastewater Treatment Plants</i>	<u>9,771,579</u>	<u>9,807,579</u>	<u>8,416,379</u>	<u>1,391,200</u>	
<i>Lab Services</i>					
Salaries	383,838	391,838	383,242	8,596	
Fringe Benefits	163,241	163,241	154,140	9,101	
Operating Expenses	104,721	104,721	42,237	62,484	
Travel & Training	6,007	6,007	1,073	4,934	
Public Utility Services	5,000	5,000		5,000	
Professional Services	69,590	62,442	10,264	52,178	
Maintenance & Repair Services	32,375	32,375	20,279	12,096	
Communications	2,229	2,229	1,557	672	
Capital Outlays	41,551	48,699	28,908	19,791	
<i>Total Lab Services</i>	<u>808,552</u>	<u>816,552</u>	<u>641,700</u>	<u>174,852</u>	
<i>Field Maintenance</i>					
Salaries	435,870	425,870	402,198	23,672	
Fringe Benefits	157,809	147,809	136,172	11,637	
Operating Expenses	318,059	318,059	220,122	97,937	
Travel & Training	10,183	10,183	876	9,307	
Public Utility Services	253,892	333,892	207,349	126,543	
Professional Services	55,900	44,900	19,638	25,262	
Maintenance & Repair Services	134,104	145,104	83,532	61,572	
Capital Outlays	21,448	21,448	21,247	201	
<i>Total Field Maintenance</i>	<u>1,387,265</u>	<u>1,447,265</u>	<u>1,091,134</u>	<u>356,131</u>	
<i>Fleet Services</i>					
Operating Expenses	37,500	37,500	30,126	7,374	
Maintenance & Repair Services	980	980		980	
<i>Total Fleet Services</i>	<u>38,480</u>	<u>38,480</u>	<u>30,126</u>	<u>8,354</u>	
<i>Facilities Services</i>					
Public Utility Services	29,234	29,234	7,576	21,658	
Maintenance & Repair Services	16,323	16,323	7,395	8,928	
<i>Total Facilities Services</i>	<u>\$ 45,557</u>	<u>\$ 45,557</u>	<u>\$ 14,971</u>	<u>\$ 30,586</u>	

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, 2022

	Budgeted Amounts		Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts	
SA 16 USDA Phillipsburg Sewer Project Loan				
<i>Enterprise Debt Service</i>				
Debt Service	\$ 85,887	\$ 85,887	\$ 85,788	\$ 99
<i>Total Enterprise Debt Service</i>	<u>85,887</u>	<u>85,887</u>	<u>85,788</u>	<u>99</u>
REV 08 Caylor Rd Sewer Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	75,336	75,336	75,336	0
<i>Total Enterprise Debt Service</i>	<u>75,336</u>	<u>75,336</u>	<u>75,336</u>	<u>0</u>
<i>Total Expenses</i>	<u>49,288,763</u>	<u>50,589,973</u>	<u>44,672,925</u>	<u>5,917,048</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>10,004,945</u>	<u>8,748,735</u>	<u>13,747,172</u>	<u>4,998,437</u>
Other Financing Sources and Uses:				
Transfers in			30,524	30,524
Transfers out	(8,658,957)	(39,266,724)	(39,193,846)	72,878
<i>Total Other Financing Sources and Uses</i>	<u>(8,658,957)</u>	<u>(39,266,724)</u>	<u>(39,163,322)</u>	<u>103,402</u>
<i>Net Change in Fund Balance</i>	1,345,988	(30,517,989)	(25,416,150)	5,101,839
<i>Fund Balance at Beginning of Year</i>	48,883,066	48,883,066	48,883,066	0
<i>Prior Year Encumbrance Appropriated</i>	5,154,297	5,154,297	5,154,297	0
<i>Fund Balance at End of Year</i>	<u>\$ 55,383,351</u>	<u>\$ 23,519,374</u>	<u>\$ 28,621,213</u>	<u>\$ 5,101,839</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 54,956,447	\$ 54,956,447	\$ 53,678,937	\$ (1,277,510)
Other Revenues	568,534	568,534	498,352	(70,182)
<i>Total Revenues</i>	<i>55,524,981</i>	<i>55,524,981</i>	<i>54,177,289</i>	<i>(1,347,692)</i>
Expenses:				
Greater Moraine Beavercreek Water				
<i>Environmental Services Administration</i>				
Salaries	344,460	242,035	233,031	9,004
Fringe Benefits	138,005	97,483	89,094	8,389
Operating Expenses	26,472	26,472	7,709	18,763
Travel & Training	46,038	46,038	15,130	30,908
Professional Services	40,963	40,963	17,683	23,280
Maintenance & Repair Services	18,370	18,370	3,247	15,123
Communications	10,265	13,265	10,360	2,905
Interfund Transfers	115,661	115,661	3,074	112,587
<i>Total Environmental Services Administration</i>	<i>740,234</i>	<i>600,287</i>	<i>379,328</i>	<i>220,959</i>
<i>Financial Services</i>				
Salaries	272,005	272,005	261,794	10,211
Fringe Benefits	119,878	109,878	100,342	9,536
Operating Expenses	425,682	101,520	79,737	21,783
Travel & Training	36,996	36,996	10,794	26,202
Professional Services	205,013	115,994	98,049	17,945
Maintenance & Repair Services	69	69	57	12
Communications	4,680	4,680	1,634	3,046
Insurance	172,500	252,500	240,073	12,427
Capital Outlays	4,019	8,038	4,124	3,914
Debt Service	3,700	3,700		3,700
<i>Total Financial Services</i>	<i>1,244,542</i>	<i>905,380</i>	<i>796,604</i>	<i>108,776</i>
<i>Customer Services</i>				
Salaries	504,561	464,561	444,272	20,289
Fringe Benefits	229,421	200,721	190,213	10,508
Operating Expenses	527,340	552,340	426,282	126,058
Travel & Training	12,526	12,526	1,068	11,458
Professional Services	166,556	139,756	99,406	40,350
Maintenance & Repair Services	5,643	5,643		5,643
Communications	21,050	23,750	21,790	1,960
Capital Outlays		1,800	1,756	44
<i>Total Customer Services</i>	<i>\$ 1,467,097</i>	<i>\$ 1,401,097</i>	<i>\$ 1,184,787</i>	<i>\$ 216,310</i>

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
<i>Engineering Services</i>					
Salaries	\$ 900,182	\$ 936,182	\$ 932,339	\$ 3,843	
Fringe Benefits	377,089	352,589	330,766	21,823	
Operating Expenses	45,736	45,736	14,092	31,644	
Travel & Training	45,936	45,936	6,125	39,811	
Professional Services	167,030	67,030	11,527	55,503	
Maintenance & Repair Services	3,020	3,020	1,961	1,059	
Communications	819	819	204	615	
Capital Outlays	14,000	14,000	8,128	5,872	
<i>Total Engineering Services</i>	<u>1,553,812</u>	<u>1,465,312</u>	<u>1,305,142</u>	<u>160,170</u>	
<i>Utility Management Services</i>					
Salaries	314,650	396,650	387,016	9,634	
Fringe Benefits	135,974	154,974	153,053	1,921	
Operating Expenses	10,264	388,701	281,793	106,908	
Travel & Training	10,049	10,049	3,270	6,779	
Public Utility Services	113,112	123,112	116,264	6,848	
Professional Services	836,805	781,805	711,307	70,498	
Maintenance & Repair Services	817,672	843,672	542,858	300,814	
Communications	13,940	13,940	9,717	4,223	
Interfund Transfers	35,874	35,874		35,874	
Capital Outlays	39,746	165,096	110,365	54,731	
<i>Total Utility Management Services</i>	<u>2,328,086</u>	<u>2,913,873</u>	<u>2,315,643</u>	<u>598,230</u>	
<i>Meter Services</i>					
Salaries	442,559	534,019	529,946	4,073	
Fringe Benefits	185,353	202,353	193,984	8,369	
Operating Expenses	433,684	433,684	391,918	41,766	
Travel & Training	8,792	8,792	1,839	6,953	
Professional Services	11,855	11,855	8,977	2,878	
Maintenance & Repair Services	34,154	44,154	40,176	3,978	
Communications	1,227	1,227	625	602	
Capital Outlays	3,909	3,909		3,909	
<i>Total Meter Services</i>	<u>1,121,533</u>	<u>1,239,993</u>	<u>1,167,465</u>	<u>72,528</u>	
<i>Field Services</i>					
Salaries	2,063,415	2,114,415	2,108,410	6,005	
Fringe Benefits	880,107	863,107	848,423	14,684	
Operating Expenses	1,253,441	1,689,441	1,517,966	171,475	
Travel & Training	82,935	108,660	42,442	66,218	
Public Utility Services	25,665,567	25,699,567	24,337,422	1,362,145	
Professional Services	41,400	66,400	45,478	20,922	
Maintenance & Repair Services	3,218,750	5,253,750	4,636,004	617,746	
Communications	5,400	5,400	5,180	220	
Capital Outlays	183,075	100,075	43,490	56,585	
Debt Service	2,672,969	2,672,969	2,238,481	434,488	
<i>Total Field Services</i>	<u>\$ 36,067,059</u>	<u>\$ 38,573,784</u>	<u>\$ 35,823,296</u>	<u>\$ 2,750,488</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Lab Services</i>					
Salaries	\$ 399,503	\$ 409,503	\$ 397,057	\$ 12,446	
Fringe Benefits	170,074	170,074	159,703	10,371	
Operating Expenses	124,777	124,777	44,182	80,595	
Travel & Training	6,006	6,006	1,252	4,754	
Public Utility Services	5,000	5,000		5,000	
Professional Services	97,438	89,998	16,562	73,436	
Maintenance & Repair Services	32,679	32,679	11,744	20,935	
Communications	1,910	1,910	1,392	518	
Capital Outlays	15,393	22,833	11,228	11,605	
<i>Total Lab Services</i>	<u>852,780</u>	<u>862,780</u>	<u>643,120</u>	<u>219,660</u>	
<i>Field Maintenance</i>					
Salaries	435,870	408,870	402,201	6,669	
Fringe Benefits	158,034	148,034	136,173	11,861	
Operating Expenses	256,034	253,034	128,494	124,540	
Travel & Training	11,183	11,183	1,002	10,181	
Public Utility Services	323,316	536,316	483,539	52,777	
Professional Services	55,800	55,800	19,296	36,504	
Maintenance & Repair Services	189,499	189,499	105,267	84,232	
Capital Outlays	21,448	21,448		21,448	
<i>Total Field Maintenance</i>	<u>1,451,184</u>	<u>1,624,184</u>	<u>1,275,972</u>	<u>348,212</u>	
<i>Fleet Services</i>					
Operating Expenses	37,500	37,500	31,268	6,232	
Maintenance & Repair Services	1,020	1,020		1,020	
<i>Total Fleet Services</i>	<u>38,520</u>	<u>38,520</u>	<u>31,268</u>	<u>7,252</u>	
<i>Facilities Services</i>					
Public Utility Services	35,874	35,874	8,705	27,169	
Maintenance & Repair Services	16,678	16,678	7,612	9,066	
<i>Total Facilities Services</i>	<u>52,552</u>	<u>52,552</u>	<u>16,317</u>	<u>36,235</u>	
<i>Total Expenses</i>	<u>46,917,399</u>	<u>49,677,762</u>	<u>44,938,942</u>	<u>4,738,820</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>8,607,582</u>	<u>5,847,219</u>	<u>9,238,347</u>	<u>3,391,128</u>	
Other Financing Sources and Uses:					
Transfers out	(6,609,685)	(22,538,249)	(21,890,241)	648,008	
<i>Total Other Financing Sources and Uses</i>	<u>(6,609,685)</u>	<u>(22,538,249)</u>	<u>(21,890,241)</u>	<u>648,008</u>	
<i>Net Change in Fund Balance</i>	<u>1,997,897</u>	<u>(16,691,030)</u>	<u>(12,651,894)</u>	<u>4,039,136</u>	
<i>Fund Balance at Beginning of Year</i>	<u>32,192,029</u>	<u>32,192,029</u>	<u>32,192,029</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>5,717,844</u>	<u>5,717,844</u>	<u>5,717,844</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u>\$ 39,907,770</u>	<u>\$ 21,218,843</u>	<u>\$ 25,257,979</u>	<u>\$ 4,039,136</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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 28,441,893	\$ 28,441,893	\$ 33,015,650	\$ 4,573,757
Other Revenues	4,000	4,000	65,301	61,301
<i>Total Revenues</i>	<i>28,445,893</i>	<i>28,445,893</i>	<i>33,080,951</i>	<i>4,635,058</i>
Expenses:				
Solid Waste Management				
<i>Environmental Services Administration</i>				
Salaries	196,086	205,977	199,960	6,017
Fringe Benefits	75,143	70,576	63,242	7,334
Operating Expenses	986,578	986,578	972,001	14,577
Travel & Training	18,712	16,712	3,736	12,976
Intergovernmental	60,000	76,000	74,726	1,274
Professional Services	44,342	19,342	11,112	8,230
Maintenance & Repair Services	2,300	2,300		2,300
Communications	10,800	10,800	3,872	6,928
Debt Service	9,500	9,500	2,000	7,500
<i>Total Environmental Services Administration</i>	<i>1,403,461</i>	<i>1,397,785</i>	<i>1,330,649</i>	<i>67,136</i>
<i>Financial Services</i>				
Salaries	135,593	160,593	153,950	6,643
Fringe Benefits	60,346	71,346	66,281	5,065
Operating Expenses	22,400	22,400	4,562	17,838
Travel & Training	8,835	8,835		8,835
Professional Services	62,800	57,800	47,778	10,022
Maintenance & Repair Services	1,100	1,100		1,100
Communications	3,000	3,000	419	2,581
<i>Total Financial Services</i>	<i>294,074</i>	<i>325,074</i>	<i>272,990</i>	<i>52,084</i>
<i>Utility Management Services</i>				
Salaries	99,749	74,749	66,430	8,319
Fringe Benefits	37,364	27,364	21,668	5,696
Operating Expenses	5,200	1,700	615	1,085
Travel & Training	1,035	1,035	594	441
Professional Services	205,340	205,110	198,778	6,332
Maintenance & Repair Services	53,957	53,957	40,895	13,062
Communications		3,730	3,674	56
Interfund Transfers	17,500	17,500		17,500
Capital Outlays	1,365	40,365	10,198	30,167
<i>Total Utility Management Services</i>	<i>\$ 421,510</i>	<i>\$ 425,510</i>	<i>\$ 342,852</i>	<i>\$ 82,658</i>

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, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
<i>Fleet Services</i>					
Salaries	\$ 54,451	\$ 54,451	\$ 52,123	\$ 2,328	
Fringe Benefits	21,824	21,824	19,902	1,922	
Operating Expenses	364,605	724,305	544,155	180,150	
Professional Services		300	57	243	
Maintenance & Repair Services	1,849,641	1,866,141	1,863,279	2,862	
<i>Total Fleet Services</i>	<u>2,290,521</u>	<u>2,667,021</u>	<u>2,479,516</u>	<u>187,505</u>	
<i>Facilities Services</i>					
Salaries	301,244	270,244	259,678	10,566	
Fringe Benefits	127,403	86,403	80,586	5,817	
Operating Expenses	151,586	161,586	109,574	52,012	
Travel & Training	7,398	7,398	670	6,728	
Public Utility Services	408,693	498,693	410,414	88,279	
Professional Services	51,941	41,941	23,311	18,630	
Maintenance & Repair Services	298,940	358,940	281,321	77,619	
Communications	3,159	3,159		3,159	
<i>Total Facilities Services</i>	<u>1,350,364</u>	<u>1,428,364</u>	<u>1,165,554</u>	<u>262,810</u>	
<i>Transfer Station Operations</i>					
Salaries	3,406,647	3,605,647	3,516,005	89,642	
Fringe Benefits	1,486,397	1,439,397	1,421,670	17,727	
Operating Expenses	222,784	301,784	241,419	60,365	
Travel & Training	68,175	68,175	38,862	29,313	
Public Utility Services	13,658,716	14,248,716	13,578,639	670,077	
Professional Services	447,703	362,203	342,871	19,332	
Maintenance & Repair Services	12,275	12,275	444	11,831	
Communications	65,204	65,204	38,560	26,644	
Insurance	110,000	145,000	139,743	5,257	
Capital Outlays	8,280	10,280	1,915	8,365	
<i>Total Transfer Station Operations</i>	<u>19,486,181</u>	<u>20,258,681</u>	<u>19,320,128</u>	<u>938,553</u>	
<i>Solid Waste Undisbursed Generation Fees</i>					
<i>Environmental Services Administration</i>					
Intergovernmental	3,187,746	3,387,746	2,821,509	566,237	
<i>Total Environmental Services Administration</i>	<u>3,187,746</u>	<u>3,387,746</u>	<u>2,821,509</u>	<u>566,237</u>	
<i>Solid Waste Undisbursed EPA Fees</i>					
<i>Environmental Services Administration</i>					
Intergovernmental	3,009,881	3,309,881	3,048,347	261,534	
<i>Total Environmental Services Administration</i>	<u>\$ 3,009,881</u>	<u>\$ 3,309,881</u>	<u>\$ 3,048,347</u>	<u>\$ 261,534</u>	

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, 2022

	Budgeted Amounts		Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)
REV 10 Solid Waste Revenue Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	\$ 374,382	\$ 386,382	\$ 374,382	\$ 12,000
<i>Total Enterprise Debt Service</i>	<u>374,382</u>	<u>386,382</u>	<u>374,382</u>	<u>12,000</u>
<i>Transfer Station Operations</i>				
Capital Outlays		429,590		429,590
<i>Total Transfer Station Operations</i>	<u>0</u>	<u>429,590</u>	<u>0</u>	<u>429,590</u>
Total Expenses	<u>31,818,120</u>	<u>34,016,034</u>	<u>31,155,927</u>	<u>2,860,107</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(3,372,227)</u>	<u>(5,570,141)</u>	<u>1,925,024</u>	<u>7,495,165</u>
Other Financing Sources and Uses:				
Transfers in	3,874,382	4,303,972	811,199	(3,492,773)
Transfers out	(1,874,382)	(1,063,382)	(1,063,382)	0
<i>Total Other Financing Sources and Uses</i>	<u>2,000,000</u>	<u>3,240,590</u>	<u>(252,183)</u>	<u>(3,492,773)</u>
<i>Net Change in Fund Balance</i>	<u>(1,372,227)</u>	<u>(2,329,551)</u>	<u>1,672,841</u>	<u>4,002,392</u>
<i>Fund Balance at Beginning of Year</i>	<u>19,247,801</u>	<u>19,247,801</u>	<u>19,247,801</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>1,725,291</u>	<u>1,725,291</u>	<u>1,725,291</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 19,600,865</u>	<u>\$ 18,643,541</u>	<u>\$ 22,645,933</u>	<u>\$ 4,002,392</u>

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, 2022

	Budgeted Amounts		Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,487,600	\$ 1,487,600	\$ 1,284,604	\$ (202,996)
Other Revenues			509	509
<i>Total Revenues</i>	<u>1,487,600</u>	<u>1,487,600</u>	<u>1,285,113</u>	<u>(202,487)</u>
Expenses:				
Parking Facilities				
<i>Central Services</i>				
Salaries	100,172	117,172	115,251	1,921
Fringe Benefits	72,170	78,170	72,056	6,114
Operating Expenses	165,515	160,615	145,584	15,031
Public Utility Services	32,458	51,458	30,907	20,551
Professional Services	147,371	157,371	104,699	52,672
Maintenance & Repair Services	566,970	498,970	155,834	343,136
Communications	4,900	9,800	7,457	2,343
Insurance	43,000	57,000	54,336	2,664
Capital Outlays	76,151	201,151	120,497	80,654
<i>Total Expenses</i>	<u>1,208,707</u>	<u>1,331,707</u>	<u>806,621</u>	<u>525,086</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>278,893</u>	<u>155,893</u>	<u>478,492</u>	<u>322,599</u>
Other Financing Sources and Uses:				
Advances out	(200,000)	(200,000)	(200,000)	0
Transfers out	(49,200)	(49,200)	(48,800)	400
<i>Total Other Financing Sources and Uses</i>	<u>(249,200)</u>	<u>(249,200)</u>	<u>(248,800)</u>	<u>400</u>
<i>Net Change in Fund Balance</i>	29,693	(93,307)	229,692	322,999
<i>Fund Balance at Beginning of Year</i>	1,156,106	1,156,106	1,156,106	0
<i>Prior Year Encumbrance Appropriated</i>	115,119	115,119	115,119	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,300,918</u>	<u>\$ 1,177,918</u>	<u>\$ 1,500,917</u>	<u>\$ 322,999</u>

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MONTGOMERY COUNTY, OHIO

INTERNAL SERVICE FUNDS

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

Central Services – The Central Services Fund was established to account for various central service functions including printing services, interoffice and outgoing mail services, stockroom, and fleet services provided to County departments. Revenue is derived from charges for services, administration fees, and billings for costs incurred. Expenses of the fund are for administration and operations maintenance. Four separately-budgeted subfunds, used internally, comprise this fund.

Information Technology – The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners and the administration and management of the County's employee timekeeping application. This fund bills County offices that utilize these services.

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.

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.

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.

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

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2022

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,605,914	\$ 2,499,434	\$ 1,205,979	\$ 9,781,002
Materials and Supplies Inventory	462,603			
Accounts Receivable	53,020		212	
Due from Other Funds	346,633	9,256		
Prepaid Items	10,223	194,463		80,381
<i>Total Current Assets</i>	<u>2,478,393</u>	<u>2,703,153</u>	<u>1,206,191</u>	<u>9,861,383</u>
Noncurrent Assets:				
Capital Assets:				
Furniture, Fixtures, and Equipment	432,086	191,582		24,800
Intangible Right To Use - Furniture, Fixtures, and Equipment	316,880			
Accumulated Depreciation / Amortization	(476,494)	(121,835)		(24,800)
<i>Total Noncurrent Assets</i>	<u>272,472</u>	<u>69,747</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>2,750,865</u>	<u>2,772,900</u>	<u>1,206,191</u>	<u>9,861,383</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	354,714	44,134	965	51,876
Accrued Wages and Benefits	94,109	104,405	11,952	23,304
Due to Other Funds	5,081	2,643		234
Claims Payable				1,415,230
Compensated Absences Payable	170,271	57,390		59,498
Leases Payable	33,636			
<i>Total Current Liabilities</i>	<u>657,811</u>	<u>208,572</u>	<u>12,917</u>	<u>1,550,142</u>
Noncurrent Liabilities:				
Claims Payable - net of current portion				11,608,424
Compensated Absences Payable - net of current portion	166,062	338,951	74,047	7,822
Leases Payable-net of current portion	136,262			
<i>Total Noncurrent Liabilities</i>	<u>302,324</u>	<u>338,951</u>	<u>74,047</u>	<u>11,616,246</u>
<i>Total Liabilities</i>	<u>960,135</u>	<u>547,523</u>	<u>86,964</u>	<u>13,166,388</u>
NET POSITION:				
Net Investment in Capital Assets	102,574	69,747		
Unrestricted (Deficit)	1,688,156	2,155,630	1,119,227	(3,305,005)
<i>Total Net Position</i>	<u>\$ 1,790,730</u>	<u>\$ 2,225,377</u>	<u>\$ 1,119,227</u>	<u>\$ (3,305,005)</u>

Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Other Data Services	Telecom- munications	Total
\$ 5,999,239	\$ 436,876	\$ 14,347,355	\$ 145,292	\$ 1,885,417	\$ 37,906,508
				3,848	466,451
		2,270,991		177	2,324,400
		544,431	68,364	119,464	1,088,148
1,034,020			49,608		1,368,695
<u>7,033,259</u>	<u>436,876</u>	<u>17,162,777</u>	<u>263,264</u>	<u>2,008,906</u>	<u>43,154,202</u>
24,800		6,755	7,084	1,367,688	2,054,795
(24,800)		(6,755)	(6,967)	(1,367,688)	(2,029,339)
0	0	0	117	0	342,336
<u>7,033,259</u>	<u>436,876</u>	<u>17,162,777</u>	<u>263,381</u>	<u>2,008,906</u>	<u>43,496,538</u>
42,102	18,682	1,830,700	2,348	100,396	2,445,917
8,774	1,652	10,267		6,213	260,676
250		1,107		249	9,564
528,019		7,069,130			9,012,379
14,201		32,491		96,619	430,470
<u>593,346</u>	<u>20,334</u>	<u>8,943,695</u>	<u>2,348</u>	<u>203,477</u>	<u>12,192,642</u>
1,238,100					12,846,524
3,898	2,208	18,375		8,761	620,124
					136,262
<u>1,241,998</u>	<u>2,208</u>	<u>18,375</u>	<u>0</u>	<u>8,761</u>	<u>13,602,910</u>
<u>1,835,344</u>	<u>22,542</u>	<u>8,962,070</u>	<u>2,348</u>	<u>212,238</u>	<u>25,795,552</u>
5,197,915	414,334	8,200,707	117	1,796,668	172,438
<u>\$ 5,197,915</u>	<u>\$ 414,334</u>	<u>\$ 8,200,707</u>	<u>\$ 261,033</u>	<u>\$ 1,796,668</u>	<u>\$ 17,700,986</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2022

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management	Property/ Casualty Risk Management
OPERATING REVENUES:					
Fees and Charges for Services	\$ 9,449,137	\$ 5,593,956	\$ 1,501,353	\$ 2,587,187	\$ 3,773,719
Other	<u>13,246</u>	<u>22</u>	<u>212</u>	<u>16,291</u>	<u>7,160</u>
<i>Total Operating Revenues</i>	<u><u>9,462,383</u></u>	<u><u>5,593,978</u></u>	<u><u>1,501,565</u></u>	<u><u>2,603,478</u></u>	<u><u>3,780,879</u></u>
OPERATING EXPENSES:					
Personal Services	2,558,037	4,764,154	572,860	564,153	289,578
Contractual Services	1,428,757	510,734	965,112	788,039	1,491,670
Materials and Supplies	4,918,437	40,454		3,942	1,732
Utilities					
Claims				2,366,711	646,367
Depreciation / Amortization	37,758	24,169			
Other	<u>594,846</u>	<u>450,455</u>		<u>67,536</u>	<u>52,058</u>
<i>Total Operating Expenses</i>	<u><u>9,537,835</u></u>	<u><u>5,789,966</u></u>	<u><u>1,537,972</u></u>	<u><u>3,790,381</u></u>	<u><u>2,481,405</u></u>
<i>Operating Income (Loss)</i>	<u><u>(75,452)</u></u>	<u><u>(195,988)</u></u>	<u><u>(36,407)</u></u>	<u><u>(1,186,903)</u></u>	<u><u>1,299,474</u></u>
NON-OPERATING REVENUES (EXPENSES):					
Other Non-Operating Revenues					36,401
Loss on Disposal of Capital Assets	<u>(1,831)</u>				
<i>Total Non-Operating Revenues (Expenses)</i>	<u><u>(1,831)</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>36,401</u></u>
<i>Income (Loss) Before Contributions and Transfers</i>					
	(77,283)	(195,988)	(36,407)	(1,186,903)	1,335,875
Capital Contributions from Other Governments		88,167			
Transfers In	<u>417,243</u>				
<i>Change in Net Position</i>	<u><u>339,960</u></u>	<u><u>(107,821)</u></u>	<u><u>(36,407)</u></u>	<u><u>(1,186,903)</u></u>	<u><u>1,335,875</u></u>
<i>Net Position (Deficit) at Beginning of Year</i>	<u><u>1,450,770</u></u>	<u><u>2,333,198</u></u>	<u><u>1,155,634</u></u>	<u><u>(2,118,102)</u></u>	<u><u>3,862,040</u></u>
<i>Net Position (Deficit) at End of Year</i>	<u><u>\$ 1,790,730</u></u>	<u><u>\$ 2,225,377</u></u>	<u><u>\$ 1,119,227</u></u>	<u><u>\$ (3,305,005)</u></u>	<u><u>\$ 5,197,915</u></u>

Family Medical Leave Act	Healthcare - Self Insurance	Other Data Services	Telecom- munications	Total
\$ 324,832	\$ 59,840,106 4,923,958	\$ 171,049	\$ 1,658,001 10,002	\$ 84,899,340 4,970,891
<u>324,832</u>	<u>64,764,064</u>	<u>171,049</u>	<u>1,668,003</u>	<u>89,870,231</u>
82,449	7,570,187		370,196	16,771,614
113,301	3,707,864	122,689	32,919	9,161,085
478	3,078	24,695	2,897	4,995,713
			1,039,795	1,039,795
	47,886,786			50,899,864
		1,417	11,550	74,894
<u>46,981</u>	<u>76,114</u>		<u>14,498</u>	<u>1,302,488</u>
<u>243,209</u>	<u>59,244,029</u>	<u>148,801</u>	<u>1,471,855</u>	<u>84,245,453</u>
<u>81,623</u>	<u>5,520,035</u>	<u>22,248</u>	<u>196,148</u>	<u>5,624,778</u>
				36,401
				(1,831)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,570</u>
81,623	5,520,035	22,248	196,148	5,659,348
				88,167
				417,243
81,623	5,520,035	22,248	196,148	6,164,758
<u>332,711</u>	<u>2,680,672</u>	<u>238,785</u>	<u>1,600,520</u>	<u>11,536,228</u>
<u>\$ 414,334</u>	<u>\$ 8,200,707</u>	<u>\$ 261,033</u>	<u>\$ 1,796,668</u>	<u>\$ 17,700,986</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2022

	<i>Central Services</i>	<i>Information Technology</i>	<i>Microsoft Dynamics</i>	<i>Workers' Compensation Risk Management</i>
<i>Increase (Decrease) in Cash and Cash Equivalents</i>				
<i>Cash flows from operating activities:</i>				
Cash receipts from customers	\$ 502,142	\$ 22	\$ 1,501,353	\$ 96,889
Cash receipts from interfund services provided	8,987,777	5,594,377		2,490,323
Cash payments to employees for services	(1,974,704)	(4,195,049)	(484,807)	(444,910)
Cash payments to suppliers for goods and services	(6,046,053)	(186,653)	(965,074)	(769,725)
Cash payments for insurance claims				(796,547)
Cash payments for interfund services used	(959,052)	(930,682)	(64,368)	(159,831)
Other Non Operating receipts				
Cash from other sources	159,683			68,730
Other cash payments	(582,344)	(567,273)		(65,946)
<i>Net cash provided by (used for) operating activities</i>	<u>87,449</u>	<u>(285,258)</u>	<u>(12,896)</u>	<u>418,983</u>
<i>Cash flows from noncapital financing activities:</i>				
Transfers in from other funds	417,243			
Amounts repaid on interfund loans	(179,243)			
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>238,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>				
Principal paid on leases	(15,431)			
Acquisition and construction of capital assets	(66,925)			
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(82,356)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	243,093	(285,258)	(12,896)	418,983
Cash and cash equivalents at beginning of year	1,362,821	2,784,692	1,218,875	9,362,019
Cash and cash equivalents at end of year	<u>\$ 1,605,914</u>	<u>\$ 2,499,434</u>	<u>\$ 1,205,979</u>	<u>\$ 9,781,002</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>				
Operating income (loss)	\$ (75,452)	\$ (195,988)	\$ (36,407)	\$ (1,186,903)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>				
Depreciation/Amortization	37,758	24,169		
Miscellaneous nonoperating income (expense)				
(Increase) decrease in accounts receivable	165,773		(212)	52,439
(Increase) decrease in due from other funds	19,885	421		25
(Increase) decrease in inventory of supplies	(160,235)			
(Increase) decrease in prepaid expenses	(983)	(117,700)		(75,226)
Increase (decrease) in accounts payable	25,934	(82,083)	38	(14,556)
Increase (decrease) in due to other funds	3,827	340		(1,800)
Increase (decrease) in due to other governments				
Increase (decrease) in accrued wages and benefits	10,150	6,971	1,247	8,199
Increase (decrease) in insurance claims payable				1,590,486
Increase (decrease) in compensated absences	60,792	78,612	22,438	46,319
<i>Total adjustments</i>	<u>162,901</u>	<u>(89,270)</u>	<u>23,511</u>	<u>1,605,886</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 87,449</u>	<u>\$ (285,258)</u>	<u>\$ (12,896)</u>	<u>\$ 418,983</u>
<i>Noncash Capital Financing Activities:</i>				
Donated Asset from Governmental Funds		88,167		
<i>Total Noncash Capital Financing Activities</i>	<u>\$ 0</u>	<u>\$ 88,167</u>	<u>\$ 0</u>	<u>\$ 0</u>

<i>Property/ Casualty Risk Management</i>	<i>Family Medical Leave Act</i>	<i>Healthcare Self- Insurance</i>	<i>Other Data Services</i>	<i>Telecom- munications</i>	<i>Totals</i>
\$ 25	\$ 324,832	\$ 9,742,094	\$ 1,339	\$ 194,883	\$ 10,862,226
3,789,195		50,099,783	168,730	1,461,180	74,092,718
(256,557)	(66,513)	(6,950,636)		(333,994)	(14,707,170)
(2,429,438)	(55,140)	(2,783,713)	(147,907)	(1,039,346)	(14,423,049)
(451,949)		(49,911,401)			(51,159,897)
(127,870)	(66,375)	(3,036,004)	(963)	(93,226)	(5,438,371)
36,401					36,401
9,185		4,542,937		10,095	4,790,630
(72,393)	(46,816)	(83,997)		(14,433)	(1,433,202)
<u>496,599</u>	<u>89,988</u>	<u>1,619,063</u>	<u>21,199</u>	<u>185,159</u>	<u>2,620,286</u>
					417,243
					(179,243)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>238,000</u>
					(15,431)
					(66,925)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(82,356)</u>
<u>496,599</u>	<u>89,988</u>	<u>1,619,063</u>	<u>21,199</u>	<u>185,159</u>	<u>2,775,930</u>
<u>5,502,640</u>	<u>346,888</u>	<u>12,728,292</u>	<u>124,093</u>	<u>1,700,258</u>	<u>35,130,578</u>
<u>\$ 5,999,239</u>	<u>\$ 436,876</u>	<u>\$ 14,347,355</u>	<u>\$ 145,292</u>	<u>\$ 1,885,417</u>	<u>\$ 37,906,508</u>
\$ 1,299,474	\$ 81,623	\$ 5,520,035	\$ 22,248	\$ 196,148	\$ 5,624,778
			1,417	11,550	74,894
36,401					36,401
15,501		(2,159,296)		(84)	(1,925,879)
2,025		399,621	(980)	(1,761)	419,236
				(606)	(160,841)
(1,028,865)			(2,763)		(1,225,537)
(24,399)	9,903	157,925	1,277	(9,391)	64,648
(21,159)		524		(40)	(18,308)
		(1,504)			(1,504)
(6,331)	(780)	(559)		134	19,031
226,854		(2,287,307)			(469,967)
(2,902)	(758)	(10,376)		(10,791)	183,334
<u>(802,875)</u>	<u>8,365</u>	<u>(3,900,972)</u>	<u>(1,049)</u>	<u>(10,989)</u>	<u>(3,004,492)</u>
<u>\$ 496,599</u>	<u>\$ 89,988</u>	<u>\$ 1,619,063</u>	<u>\$ 21,199</u>	<u>\$ 185,159</u>	<u>\$ 2,620,286</u>
					88,167
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,167</u>

MONTGOMERY COUNTY, OHIO

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

Central Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 10,209,755	\$ 11,872,059	\$ 9,489,920	\$ (2,382,139)
Other Revenues	170,000	170,000	159,683	(10,317)
<i>Total Revenues</i>	<i>10,379,755</i>	<i>12,042,059</i>	<i>9,649,603</i>	<i>(2,392,456)</i>
Expenses:				
Printing Services Subfund				
<i>Central Services</i>				
Salaries	172,567	172,567	166,686	5,881
Fringe Benefits	88,446	88,446	72,901	15,545
Operating Expenses	823,367	767,667	689,194	78,473
Travel & Training	1,200	1,200	497	703
Professional Services	213,746	370,746	315,320	55,426
Maintenance & Repair Services	5,280	33,780	21,003	12,777
Communications	3,515	4,335	4,222	113
Insurance	900	900	870	30
Capital Outlays		80,000	69,060	10,940
<i>Total Central Services - Printing Services</i>	<i>1,309,021</i>	<i>1,519,641</i>	<i>1,339,753</i>	<i>179,888</i>
Mailroom Subfund				
<i>Central Services</i>				
Salaries	222,459	210,459	208,095	2,364
Fringe Benefits	117,610	117,610	114,910	2,700
Operating Expenses	1,267,872	1,482,872	1,410,957	71,915
Travel & Training	1,200	1,200	224	976
Professional Services	20,300	20,300	14,976	5,324
Maintenance & Repair Services	2,000	2,000	892	1,108
Communications	276,238	187,238	180,645	6,593
Insurance	5,000	5,000	2,211	2,789
<i>Total Central Services - Mailroom</i>	<i>1,912,679</i>	<i>2,026,679</i>	<i>1,932,910</i>	<i>93,769</i>
Stockroom Subfund				
<i>Central Services</i>				
Salaries	207,749	207,749	206,360	1,389
Fringe Benefits	103,405	97,405	96,728	677
Operating Expenses	1,533,653	1,550,720	1,534,529	16,191
Professional Services	1,456,530	781,849	751,020	30,829
Maintenance & Repair Services	61,944	11,944	5,762	6,182
Communications	5,150	5,150	2,151	2,999
Insurance	2,500	5,114	5,114	0
<i>Total Central Services - Stockroom</i>	<i>\$ 3,370,931</i>	<i>\$ 2,659,931</i>	<i>\$ 2,601,664</i>	<i>\$ 58,267</i>

MONTGOMERY COUNTY, OHIO

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

Central Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget (Negative)	
	Original	Final	Actual Amounts		
Service Depot Subfund					
<i>Central Services</i>					
Salaries	\$ 1,132,673	\$ 1,113,673	\$ 1,113,359	\$ 314	
Fringe Benefits	555,156	509,255	509,255	0	
Operating Expenses	1,982,817	2,806,644	2,666,034	140,610	
Travel & Training	6,500	6,500	906	5,594	
Public Utility Services	9,268	7,468	400	7,068	
Professional Services	79,090	99,090	94,706	4,384	
Maintenance & Repair Services	332,851	377,851	322,442	55,409	
Communications	11,600	11,600	11,013	587	
Insurance	2,000	3,800	3,611	189	
Interfund Transfers		1,561	1,561	0	
Capital Outlays		2,200	1,683	517	
<i>Total Central Services - Service Depot</i>	<u>4,111,955</u>	<u>4,939,642</u>	<u>4,724,970</u>	<u>214,672</u>	
<i>Total Expenses</i>	<u>10,704,586</u>	<u>11,145,893</u>	<u>10,599,297</u>	<u>546,596</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>					
	<u>(324,831)</u>	<u>896,166</u>	<u>(949,694)</u>	<u>(1,845,860)</u>	
Other Financing Sources and Uses:					
Advances out		(179,243)	(179,243)	0	
Transfers in		179,243	417,243	238,000	
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>238,000</u>	<u>238,000</u>	
<i>Net Change in Fund Balance</i>	<u>(324,831)</u>	<u>896,166</u>	<u>(711,694)</u>	<u>(1,607,860)</u>	
<i>Fund Balance at Beginning of Year</i>	<u>812,449</u>	<u>812,449</u>	<u>812,449</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>550,384</u>	<u>550,384</u>	<u>550,384</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u>\$ 1,038,002</u>	<u>\$ 2,258,999</u>	<u>\$ 651,139</u>	<u>\$ (1,607,860)</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
Revenues:					
Charges for Services	\$ 6,634,944	\$ 6,634,944	\$ 5,594,377	\$ (1,040,567)	
Other Revenues			22		22
<i>Total Revenues</i>	<u>6,634,944</u>	<u>6,634,944</u>	<u>5,594,399</u>	<u>(1,040,545)</u>	
Expenses:					
<i>Information Technology</i>					
Salaries	4,018,791	4,018,791	3,589,333	429,458	
Fringe Benefits	1,316,609	1,316,609	1,090,051	226,558	
Operating Expenses	310,090	391,670	380,839	10,831	
Travel & Training	98,455	96,405	70,382	26,023	
Professional Services	280,576	227,202	88,198	139,004	
Maintenance & Repair Services	579,670	508,740	506,132	2,608	
Communications	23,595	30,145	29,766	379	
Insurance	350	4,284	4,284	0	
Interfund Transfers	16,000	16,000		16,000	
Capital Outlays	129,667	265,807	261,440	4,367	
<i>Total Expenses</i>	<u>6,773,803</u>	<u>6,875,653</u>	<u>6,020,425</u>	<u>855,228</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(138,859)</u>	<u>(240,709)</u>	<u>(426,026)</u>	<u>(185,317)</u>	
<i>Fund Balance at Beginning of Year</i>	<u>2,645,858</u>	<u>2,645,858</u>	<u>2,645,858</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>138,859</u>	<u>138,859</u>	<u>138,859</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u>\$ 2,645,858</u>	<u>\$ 2,544,008</u>	<u>\$ 2,358,691</u>	<u>\$ (185,317)</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,599,991	\$ 1,599,991	\$ 1,501,353	\$ (98,638)
<i>Total Revenues</i>	<u>1,599,991</u>	<u>1,599,991</u>	<u>1,501,353</u>	<u>(98,638)</u>
Expenses:				
<i>Office of Management & Budget</i>				
Salaries	198,634	203,501	202,505	996
Fringe Benefits	74,578	69,711	69,287	424
Professional Services	1,002,000	1,002,000	971,217	30,783
<i>Total Office of Management & Budget</i>	<u>1,275,212</u>	<u>1,275,212</u>	<u>1,243,009</u>	<u>32,203</u>
<i>Auditor</i>				
Salaries	241,108	241,108	214,104	27,004
Fringe Benefits	85,671	85,671	63,280	22,391
<i>Total Auditor</i>	<u>326,779</u>	<u>326,779</u>	<u>277,384</u>	<u>49,395</u>
<i>Total Expenses</i>	<u>1,601,991</u>	<u>1,601,991</u>	<u>1,520,393</u>	<u>81,598</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(2,000)	(2,000)	(19,040)	(17,040)
<i>Fund Balance at Beginning of Year</i>	1,216,874	1,216,874	1,216,874	0
<i>Prior Year Encumbrance Appropriated</i>	2,000	2,000	2,000	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,216,874</u>	<u>\$ 1,216,874</u>	<u>\$ 1,199,834</u>	<u>\$ (17,040)</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, 2022

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts	Positive	(Negative)
Revenues:					
Charges for Services	\$ 3,116,231	\$ 3,536,703	\$ 2,587,212	\$ (949,491)	
Other Revenues			68,730	68,730	
<i>Total Revenues</i>	<u>3,116,231</u>	<u>3,536,703</u>	<u>2,655,942</u>		<u>(880,761)</u>
Expenses:					
<i>Risk Management</i>					
Salaries	266,162	394,784	380,993	13,791	
Fringe Benefits	95,544	168,012	128,543	39,469	
Operating Expenses	73,200	72,600	54,227	18,373	
Travel & Training	26,975	31,531	7,240	24,291	
Professional Services	623,856	778,331	410,554	367,777	
Maintenance & Repair Services	66,900	106,275	20,650	85,625	
Communications	4,925	8,525	6,080	2,445	
Insurance	2,822,221	2,668,221	1,668,741	999,480	
Capital Outlays		9,197	9,180	17	
<i>Total Expenses</i>	<u>3,979,783</u>	<u>4,237,476</u>	<u>2,686,208</u>		<u>1,551,268</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(863,552)</u>	<u>(700,773)</u>	<u>(30,266)</u>		<u>670,507</u>
<i>Fund Balance at Beginning of Year</i>	<u>6,158,611</u>	<u>6,158,611</u>	<u>6,158,611</u>		<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>713,552</u>	<u>713,552</u>	<u>713,552</u>		<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 6,008,611</u>	<u>\$ 6,171,390</u>	<u>\$ 6,841,897</u>		<u>\$ 670,507</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, 2022

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	(Negative)
Revenues:					
Charges for Services	\$ 3,907,471	\$ 3,907,471	\$ 3,789,220	\$ (118,251)	
Other Revenues			9,185	9,185	
Other Nonoperating Revenues	43,000	43,000	36,401	(6,599)	
<i>Total Revenues</i>	<u>3,950,471</u>	<u>3,950,471</u>	<u>3,834,806</u>	<u>(115,665)</u>	
Expenses:					
<i>Property & Casualty Administration</i>					
Salaries	266,162	221,394	220,534	860	
Fringe Benefits	95,544	80,254	78,277	1,977	
Operating Expenses	63,700	62,950	59,919	3,031	
Travel & Training	26,975	17,420	5,337	12,083	
Professional Services	765,813	745,944	544,758	201,186	
Maintenance & Repair Services	66,900	21,525	9,700	11,825	
Communications	4,925	6,675	6,333	342	
Insurance	3,229,712	3,229,712	2,795,603	434,109	
Capital Outlays		9,197	9,180	17	
<i>Total Expenses</i>	<u>4,519,731</u>	<u>4,395,071</u>	<u>3,729,641</u>	<u>665,430</u>	
<i>Excess (Deficiency) of Revenues Over (Under)</i>					
Expenses	(569,260)	(444,600)	105,165	549,765	
<i>Fund Balance at Beginning of Year</i>	5,083,393	5,083,393	5,083,393	0	
<i>Prior Year Encumbrance Appropriated</i>	419,260	419,260	419,260	0	
<i>Fund Balance at End of Year</i>	<u>\$ 4,933,393</u>	<u>\$ 5,058,053</u>	<u>\$ 5,607,818</u>	<u>\$ 549,765</u>	

MONTGOMERY COUNTY, OHIO

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

Family Medical Leave Administration - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 284,389	\$ 284,389	\$ 324,832	\$ 40,443
<i>Total Revenues</i>	<u>284,389</u>	<u>284,389</u>	<u>324,832</u>	<u>40,443</u>
Expenses:				
<i>Family Medical Leave Act</i>				
Salaries	63,141	78,641	57,429	21,212
Fringe Benefits	23,098	32,708	26,558	6,150
Operating Expenses	78,700	76,690	45,807	30,883
Travel & Training	7,100	6,850	1,475	5,375
Professional Services	122,838	122,838	120,630	2,208
Communications	50	50		50
Insurance		250	244	6
<i>Total Expenses</i>	<u>294,927</u>	<u>318,027</u>	<u>252,143</u>	<u>65,884</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(10,538)</u>	<u>(33,638)</u>	<u>72,689</u>	<u>106,327</u>
<i>Fund Balance at Beginning of Year</i>	<u>336,351</u>	<u>336,351</u>	<u>336,351</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>10,538</u>	<u>10,538</u>	<u>10,538</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 336,351</u>	<u>\$ 313,251</u>	<u>\$ 419,578</u>	<u>\$ 106,327</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive	
	Original		Final	Actual Amounts	
				(Negative)	
Revenues:					
Charges for Services	\$ 60,021,000	\$ 60,021,000	\$ 59,841,876	\$ (179,124)	
Other Revenues	3,200,000	3,200,000	4,542,937	1,342,937	
<i>Total Revenues</i>	<u>63,221,000</u>	<u>63,221,000</u>	<u>64,384,813</u>	<u>1,163,813</u>	
Expenses:					
<i>UMR Self Insurance</i>					
Salaries	411,383	411,383	397,258	14,125	
Fringe Benefits	9,841,787	9,841,787	9,509,763	332,024	
Operating Expenses	90,350	120,350	76,551	43,799	
Travel & Training	22,000	22,000	1,943	20,057	
Professional Services	2,434,791	2,404,791	2,068,725	336,066	
Communications	10,700	10,700	4,254	6,446	
Insurance	49,500,800	49,500,800	45,786,653	3,714,147	
<i>Total UMR Self Insurance</i>	<u>62,311,811</u>	<u>62,311,811</u>	<u>57,845,147</u>	<u>4,466,664</u>	
<i>Anthem Benefits Self Insurance</i>					
Professional Services	289,817	339,817	42,113	297,704	
Insurance	7,952,345	9,402,345	8,975,027	427,318	
Capital Outlays	8,582	8,582	8,582	0	
<i>Total Anthem Benefits Self Insurance</i>	<u>8,250,744</u>	<u>9,750,744</u>	<u>9,025,722</u>	<u>725,022</u>	
<i>Total Expenses</i>	<u>70,562,555</u>	<u>72,062,555</u>	<u>66,870,869</u>	<u>5,191,686</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(7,341,555)</u>	<u>(8,841,555)</u>	<u>(2,486,056)</u>	<u>6,355,499</u>	
Other Financing Sources and Uses:					
Transfers in	7,000,000	7,000,000		(7,000,000)	
<i>Total Other Financing Sources and Uses</i>	<u>7,000,000</u>	<u>7,000,000</u>	<u>0</u>	<u>(7,000,000)</u>	
<i>Net Change in Fund Balance</i>	<u>(341,555)</u>	<u>(1,841,555)</u>	<u>(2,486,056)</u>	<u>(644,501)</u>	
<i>Fund Balance at Beginning of Year</i>	<u>11,477,541</u>	<u>11,477,541</u>	<u>11,477,541</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>1,250,743</u>	<u>1,250,743</u>	<u>1,250,743</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u><u>\$ 12,386,729</u></u>	<u><u>\$ 10,886,729</u></u>	<u><u>\$ 10,242,228</u></u>	<u><u>\$ (644,501)</u></u>	

MONTGOMERY COUNTY, OHIO

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

Other Data Processing Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:					
Charges for Services	\$ 99,168	\$ 99,168	\$ 170,069	\$ 70,901	
<i>Total Revenues</i>	<u>99,168</u>	<u>99,168</u>	<u>170,069</u>	<u>70,901</u>	
Expenses:					
<i>General Fund Operations</i>					
Operating Expenses	29,845	29,745	24,695	5,050	
Professional Services	3,000	3,000	865	2,135	
Maintenance & Repair Services	109,296	109,298	105,977	3,321	
Communications	20,802	20,802	20,802	0	
Insurance		98	98	0	
<i>Total Expenses</i>	<u>162,943</u>	<u>162,943</u>	<u>152,437</u>	<u>10,506</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(63,775)	(63,775)	17,632	81,407	
<i>Fund Balance at Beginning of Year</i>	122,610	122,610	122,610	0	
<i>Prior Year Encumbrance Appropriated</i>	1,482	1,482	1,482	0	
<i>Fund Balance at End of Year</i>	<u>\$ 60,317</u>	<u>\$ 60,317</u>	<u>\$ 141,724</u>	<u>\$ 81,407</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive	
	Original		Final	Actual Amounts	
				(Negative)	
Revenues:					
Charges for Services	\$ 1,586,400	\$ 1,586,400	\$ 1,656,063	\$ 69,663	
Other Revenues			10,095		10,095
<i>Total Revenues</i>	<u>1,586,400</u>	<u>1,586,400</u>	<u>1,666,158</u>		<u>79,758</u>
Expenses:					
<i>Telecommunications</i>					
Salaries	328,051	328,051	288,271		39,780
Fringe Benefits	118,399	118,399	92,580		25,819
Operating Expenses	22,654	22,654	17,836		4,818
Travel & Training	7,250	7,250			7,250
Public Utility Services	1,233,831	1,281,211	1,237,626		43,585
Professional Services	49,780	35,341	13,112		22,229
Maintenance & Repair Services	23,249	10,869	1,959		8,910
Communications	38,442	13,442	8,685		4,757
Insurance	4,942	9,381	9,381		0
<i>Total Expenses</i>	<u>1,826,598</u>	<u>1,826,598</u>	<u>1,669,450</u>		<u>157,148</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(240,198)</u>	<u>(240,198)</u>	<u>(3,292)</u>		<u>236,906</u>
<i>Fund Balance at Beginning of Year</i>	<u>1,559,252</u>	<u>1,559,252</u>	<u>1,559,252</u>		<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>141,008</u>	<u>141,008</u>	<u>141,008</u>		<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,460,062</u>	<u>\$ 1,460,062</u>	<u>\$ 1,696,968</u>		<u>\$ 236,906</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, 2022

	Undivided Tax	Board of Health	Other Custodial	Totals
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 47,511,322	\$ 16,082,896	\$ 7,504,038	\$ 71,098,256
Cash and Cash Equivalents in Segregated Accounts			9,746,190	9,746,190
Accrued Interest Receivable	123,981			123,981
Taxes Receivable	827,102,827			827,102,827
Revenue in Lieu of Taxes Receivable	25,098,129			25,098,129
Due from Other Governments		144,522	29,171,966	29,316,488
Special Assessments Receivable	116,381,015			116,381,015
<i>Total Assets</i>	<u>1,016,217,274</u>	<u>16,227,418</u>	<u>46,422,194</u>	<u>1,078,866,886</u>
Current Liabilities:				
Accounts Payable			8,150,433	8,150,433
Due to Other Governments	47,511,328	257,023	32,603,751	80,372,102
Payroll Withholdings		348,075	15,332	363,407
<i>Total Liabilities</i>	<u>47,511,328</u>	<u>605,098</u>	<u>40,769,516</u>	<u>88,885,942</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	733,716,550			733,716,550
Payment in Lieu of Taxes not Intended to				
Finance Current Year Operations	25,098,129			25,098,129
<i>Total Deferred Inflows of Resources</i>	<u>758,814,679</u>	<u>0</u>	<u>0</u>	<u>758,814,679</u>
NET POSITION:				
Restricted for Individuals, Organizations, and Other Governments	209,891,267	15,622,320	5,652,678	231,166,265
<i>Total Net Position</i>	<u>\$ 209,891,267</u>	<u>\$ 15,622,320</u>	<u>\$ 5,652,678</u>	<u>\$ 231,166,265</u>

MONTGOMERY COUNTY, OHIO

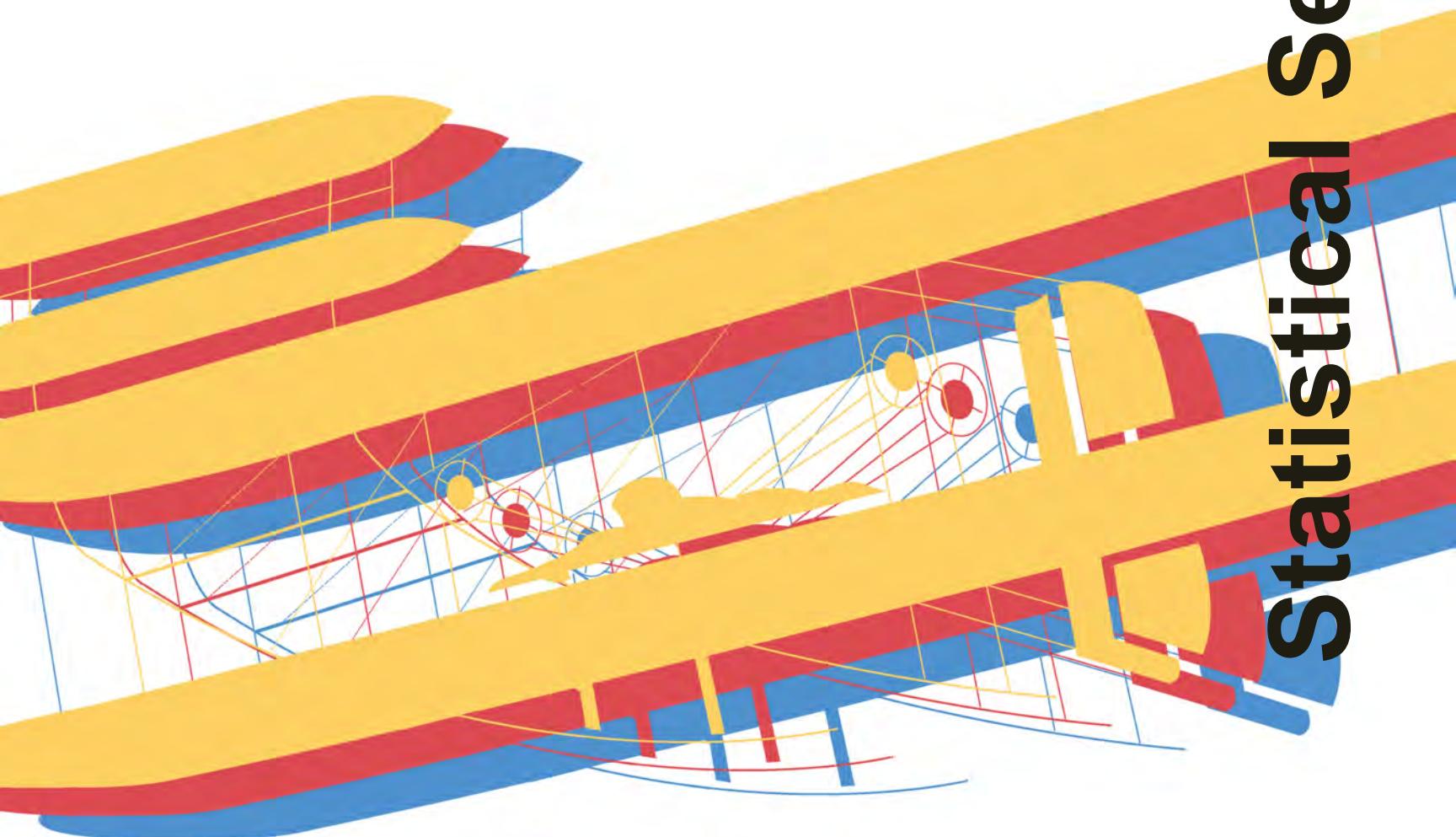
Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

December 31, 2022

	Undivided Tax	Board of Health	Other Custodial	Totals
ADDITIONS:				
Intergovernmental	\$	\$	\$ 60,688,978	\$ 60,688,978
Amounts Received as Fiscal Agent		37,481,325	35,103,033	72,584,358
Licenses and Permits and Fees for Other Governments			110,789,184	110,789,184
Fines, Forfeitures and Settlements for Other Governments			13,548,607	13,548,607
Property Tax Collections for Other Governments	838,860,913			838,860,913
Special Assessment Collections for Other Governments	43,176,689			43,176,689
Contributions from Individuals			5,389,131	5,389,131
Amounts Received for Others			322,447	322,447
Miscellaneous	22,341,755		18,586,549	40,928,304
<i>Total Additions</i>	<u>904,379,357</u>	<u>37,481,325</u>	<u>244,427,929</u>	<u>1,186,288,611</u>
DEDUCTIONS:				
Distributions as Fiscal Agent		34,180,256	35,350,694	69,530,950
Distributions of State Funds to Other Governments			51,890,568	51,890,568
Distributions of the State of Ohio			112,056,583	112,056,583
Fines, Forfeitures and Settlements Distribution to Other Governments			383,823	383,823
Property Tax Distributions to Other Governments	887,344,018			887,344,018
Special Assessment Distributions to Other Governments	32,052,297			32,052,297
Distributions to Other Governments			26,973,116	26,973,116
Distributions to Individuals			17,749,814	17,749,814
TIF Disbursements to Other Governments	25,098,129			25,098,129
Miscellaneous			270,773	270,773
<i>Total Deductions</i>	<u>944,494,444</u>	<u>34,180,256</u>	<u>244,675,371</u>	<u>1,223,350,071</u>
<i>Changes in Net Position</i>	<u>(40,115,087)</u>	<u>3,301,069</u>	<u>(247,442)</u>	<u>(37,061,460)</u>
<i>Net Position at Beginning of Year</i>	<u>250,006,354</u>	<u>12,321,251</u>	<u>5,900,120</u>	<u>268,227,725</u>
<i>Net Position at End of Year</i>	<u>\$ 209,891,267</u>	<u>\$ 15,622,320</u>	<u>\$ 5,652,678</u>	<u>\$ 231,166,265</u>

Statistical Section



MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION

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

<u>Contents</u>	<u>Pages</u>
Financial Trends	247-258
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	259-264
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
Debt Capacity	265-269
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	270-272
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	273-277
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)

	2013	2014	2015	2016
<i>Governmental activities</i>				
Net investment in capital assets	\$ 496,619,904	\$ 501,836,731	\$ 513,372,660	\$ 522,126,752
Restricted	193,657,088	174,648,924	179,175,404	198,105,138
Unrestricted	143,747,095	17,323,974	12,338,096	6,698,494
<i>Total governmental activities net position</i>	834,024,087	693,809,629	704,886,160	726,930,384
<i>Business-type activities</i>				
Net investment in capital assets	295,068,135	295,554,551	304,117,559	307,975,552
Restricted	9,764,455	9,764,455	9,519,873	9,519,873
Unrestricted	103,911,516	81,653,070	80,315,978	83,950,136
<i>Total business-type activities net position</i>	408,744,106	386,972,076	393,953,410	401,445,561
<i>Primary government</i>				
Net investment in capital assets	791,688,039	797,391,282	817,490,219	830,102,304
Restricted	203,421,543	184,413,379	188,695,277	207,625,011
Unrestricted	247,658,611	98,977,044	92,654,074	90,648,630
<i>Total primary government net position</i>	\$ 1,242,768,193	\$ 1,080,781,705	\$ 1,098,839,570	\$ 1,128,375,945

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 beginning in 2020.

Restated 2017		Restated 2018		Restated 2019		2020		2021		2022	
\$ 520,716,062	\$ 527,894,763	\$ 548,110,376	\$ 569,323,929	\$ 578,524,571	\$ 586,235,715						
199,655,795	207,700,898	228,163,918	235,758,861	257,787,974	249,677,025						
(176,371,055)	(192,654,751)	(229,033,168)	(242,594,208)	(76,753,024)	(19,235,429)						
544,000,802	542,940,910	547,241,126	562,488,582	759,559,521	816,677,311						
308,294,830	312,231,848	315,520,249	316,774,967	314,331,684	318,278,446						
9,519,873	9,903,779	9,903,779	11,462,294	10,536,265	11,965,643						
71,154,839	86,874,465	104,567,691	132,571,775	182,740,989	220,417,651						
388,969,542	409,010,092	429,991,719	460,809,036	507,608,938	550,661,740						
829,010,892	840,126,611	863,630,625	886,098,896	892,856,255	904,514,161						
209,175,668	217,604,677	238,067,697	247,221,155	268,324,239	261,642,668						
(105,216,216)	(105,780,286)	(124,465,477)	(110,022,433)	105,987,965	201,182,222						
\$ 932,970,344	\$ 951,951,002	\$ 977,232,845	\$ 1,023,297,618	\$ 1,267,168,459	\$ 1,367,339,051						

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2013	2014	2015	2016
Expenses				
<i>Governmental activities:</i>				
General government	\$ 42,993,954	\$ 44,495,065	\$ 30,836,259	\$ 41,168,093
Judicial and law enforcement	156,259,913	160,529,728	176,019,904	175,056,432
Community and economic development	15,078,506	10,694,756	16,249,968	13,374,971
Environment and public works	18,993,571	15,247,904	17,130,746	19,497,635
Social services	223,644,244	228,258,362	227,180,491	230,978,402
Interest on long-term debt	1,040,260	814,233	741,276	736,532
<i>Total governmental activities expenses</i>	458,010,448	460,040,048	468,158,644	480,812,065
<i>Business-type activities:</i>				
Stillwater Center	1,296,813	1,193,048	1,602,263	1,391,717
Wastewater	15,817,452	16,079,424	15,051,051	16,963,425
Water	42,800,809	45,132,859	40,884,786	37,436,451
Solid Waste Management	34,583,444	39,735,621	36,179,863	40,165,033
Parking Facilities	18,556,915	19,518,574	20,454,194	23,229,987
<i>Total business-type activities expenses</i>	113,055,433	121,659,526	114,172,157	119,186,613
<i>Total primary government expenses</i>	\$ 571,065,881	\$ 581,699,574	\$ 582,330,801	\$ 599,998,678
Program Revenues				
<i>Governmental activities:</i>				
Fees and Charges for Services				
General government	\$ 27,906,369	\$ 18,981,171	\$ 18,504,495	\$ 19,125,069
Judicial and law enforcement	23,989,323	24,825,770	25,059,222	42,245,098
Community and economic development	1,303,735	1,779,020	1,426,694	1,374,601
Environment and public works	2,827,685	2,586,256	3,334,365	2,913,706
Social services	5,179,450	4,712,761	4,828,333	6,399,887
Operating grants and contributions	155,840,530	159,246,348	165,317,305	159,080,190
Capital grants and contributions	7,537,474	9,981,017	14,495,204	16,938,186
<i>Total governmental activities program revenues</i>	224,584,566	222,112,343	232,965,618	248,076,737
<i>Business-type activities:</i>				
Charges for Services				
Stillwater Center	1,253,040	1,254,515	1,256,970	1,285,698
Wastewater	13,018,773	14,054,894	12,342,650	12,133,997
Water	39,313,020	42,239,094	41,826,308	41,898,845
Solid Waste Management	31,926,590	33,977,046	34,722,082	36,336,109
Parking Facilities	21,058,373	22,059,803	22,424,794	22,786,490
Operating grants and contributions				
Capital grants and contributions	952,736	388,461		39,172
<i>Total business-type activities program revenues</i>	107,522,532	113,973,813	112,572,804	114,480,311
<i>Total primary government program revenues</i>	\$ 332,107,098	\$ 336,086,156	\$ 345,538,422	\$ 362,557,048
Net (Expense)/Revenue				
<i>Governmental activities</i>	(233,425,882)	(237,927,705)	(235,193,026)	(232,735,328)
<i>Business-type activities</i>	(5,532,901)	(7,685,713)	(1,599,353)	(4,706,302)
<i>Total primary government net expense</i>	\$ (238,958,783)	\$ (245,613,418)	\$ (236,792,379)	\$ (237,441,630)

(Cont'd.)

	2017	2018	2019	2020	2021	2022
\$ 42,820,266	\$ 43,330,611	\$ 48,569,813	\$ 96,273,855	\$ 36,492,316	\$ 51,310,736	
202,777,627	197,718,766	224,598,433	213,501,955	146,062,928	189,294,131	
17,275,357	12,351,471	14,260,084	56,044,509	11,429,600	15,591,783	
24,747,077	19,628,664	20,702,583	20,977,102	4,275,478	20,353,984	
253,988,227	255,651,728	264,698,892	255,063,464	208,493,123	251,050,649	
809,114	594,624	539,595	1,771,381	1,661,143	1,518,635	
542,417,668	529,275,864	573,369,400	643,632,266	408,414,588	529,119,918	
1,185,941	1,441,973	20,070,700	21,324,853	14,384,669	18,708,758	
18,495,805	18,211,153	41,011,036	37,682,494	35,774,062	40,560,471	
38,852,685	36,561,450	40,009,156	39,435,994	37,436,452	41,755,686	
37,510,391	37,711,793	22,830,219	29,406,344	30,795,643	30,633,854	
24,782,999	23,273,071	1,030,372	974,174	986,184	1,025,451	
120,827,821	117,199,440	124,951,483	128,823,859	119,377,010	132,684,220	
\$ 663,245,489	\$ 646,475,304	\$ 698,320,883	\$ 772,456,125	\$ 527,791,598	\$ 661,804,138	
\$ 18,404,711	\$ 22,271,737	\$ 23,748,520	\$ 24,691,803	\$ 27,583,717	\$ 29,104,014	
40,797,541	42,967,072	43,579,366	51,452,100	37,444,091	48,138,474	
1,623,902	2,060,671	2,055,571	2,013,163	3,091,619	2,758,657	
2,719,456	2,677,760	3,062,984	3,632,313	2,608,080	2,867,400	
7,215,507	7,149,824	6,205,291	5,365,836	6,164,148	6,147,544	
161,608,032	168,985,519	165,907,107	251,124,322	205,647,510	193,645,128	
8,812,923	15,430,023	13,876,167	19,047,785	13,372,460	18,403,122	
241,182,072	261,542,606	258,435,006	357,327,322	295,911,625	301,064,339	
1,262,109	1,272,378	15,452,076	15,811,713	16,736,520	18,060,894	
12,295,009	13,440,096	52,636,092	53,706,131	56,475,448	57,555,284	
43,559,346	50,243,121	44,582,491	48,833,186	50,990,366	53,625,376	
37,101,132	42,481,263	23,500,091	30,121,403	30,901,807	32,291,600	
23,069,183	23,426,724	1,342,856	1,224,806	1,180,106	1,330,528	
		1,809,849	1,241,304	1,950,364	1,356,049	
117,286,779	130,863,582	139,323,455	150,938,543	158,234,611	167,691,312	
\$ 358,468,851	\$ 392,406,188	\$ 397,758,461	\$ 508,265,865	\$ 454,146,236	\$ 468,755,651	
(301,235,596)	(267,733,258)	(314,934,394)	(286,304,944)	(112,502,963)	(228,055,579)	
(3,541,042)	13,664,142	14,371,972	22,114,684	38,857,601	35,007,092	
\$ (304,776,638)	\$ (254,069,116)	\$ (300,562,422)	\$ (264,190,260)	\$ (73,645,362)	\$ (193,048,487)	

MONTGOMERY COUNTY, OHIO

Changes in Net Position (Cont'd.)

Last Ten Years

(accrual basis of accounting)

	2013	2014	2015	2016
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219
Developmental disabilities	3,026,894	2,937,838	3,009,409	3,072,121
Human services	106,491,824	104,166,052	109,270,401	113,184,024
Sales tax	71,111,123	82,907,788	80,066,149	84,214,882
Other taxes	9,196,412	8,946,335	9,955,740	10,409,043
Grants and entitlements not restricted to specific programs	16,958,404	9,321,385	20,361,261	17,818,447
Loss on disposal of capital assets	145,528			
Investment Earnings and Other Interest	(2,704,080)	8,317,612	4,520,835	4,605,023
Miscellaneous	789,276	3,928,100	5,525,567	8,307,253
Special Assessment				
Transfers	(3,048,082)	(3,108,374)	(3,180,588)	(4,139,460)
<i>Total governmental activities</i>	218,502,995	234,551,424	246,269,557	254,779,552
<i>Business-type activities:</i>				
Loss on disposal of capital assets	124,624			
Investment Earnings and Other Interest	14,006	2,620		709
Gain on Sale of Capital Assets				
Miscellaneous	2,216,393	1,776,621	5,400,099	8,058,284
Transfers	3,048,082	3,108,374	3,180,588	4,139,460
<i>Total business-type activities</i>	5,403,105	4,887,615	8,580,687	12,198,453
<i>Total primary government</i>	\$ 223,906,100	\$ 239,439,039	\$ 254,850,244	\$ 266,978,005
Change in Net Position				
<i>Governmental activities</i>	\$ (14,922,887)	\$ (3,376,281)	\$ 11,076,531	\$ 22,044,224
<i>Business-type activities</i>	(129,796)	(2,798,098)	6,981,334	7,492,151
<i>Total primary government</i>	\$ (15,052,683)	\$ (6,174,379)	\$ 18,057,865	\$ 29,536,375

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, 84, and 87 beginning in 2020.

	2017	2018	2019	2020	2021	2022
\$ 17,912,129	\$ 18,336,166	\$ 18,557,826	\$ 18,717,982	\$ 20,549,455	\$ 20,252,396	
3,142,307	3,226,266	3,272,647	3,325,551	3,536,509	3,259,688	
112,915,694	115,329,865	116,845,402	117,796,055	124,035,368	114,832,203	
80,514,788	82,205,183	101,675,908	104,048,032	118,610,905	122,586,344	
11,196,931	11,600,966	14,905,541	14,796,598	18,330,969	18,737,838	
21,957,383	26,523,079	20,074,507	21,371,375	27,293,175	30,040,418	
3,839,575	8,669,324	18,873,788	18,316,988	(5,248,252)	(28,715,764)	
4,912,018	5,749,275	6,280,437	7,386,949	6,537,405	8,697,466	
(5,214,638)	(4,966,758)	(4,512,192)	(4,207,130)	(4,150,057)	(4,517,220)	
251,176,187	266,673,366	295,973,864	301,552,400	309,573,902	285,173,369	
45	9,463	15,479	144,743	150,810	105,991	
					15,116	
2,861,600	1,400,187	2,926,750	4,350,760	3,641,434	3,407,383	
5,214,638	4,966,758	4,512,192	4,207,130	4,150,057	4,517,220	
8,076,283	6,376,408	7,454,421	8,702,633	7,942,301	8,045,710	
\$ 259,252,470	\$ 273,049,774	\$ 303,428,285	\$ 310,255,033	\$ 317,516,203	\$ 293,219,079	
\$ (50,059,409)	\$ (1,059,892)	\$ (18,960,530)	\$ 15,247,456	\$ 197,070,939	\$ 57,117,790	
4,535,241	20,040,550	21,826,393	30,817,317	46,799,902	43,052,802	
\$ (45,524,168)	\$ 18,980,658	\$ 2,865,863	\$ 46,064,773	\$ 243,870,841	\$ 100,170,592	

MONTGOMERY COUNTY, OHIO
Governmental Activities Tax Revenues by Source
Last Ten Years
(accrual basis of accounting)

	2013	2014	2015	2016
Property taxes levied for:				
General operating	\$ 16,535,696	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219
Developmental disabilities	3,026,894	2,937,838	3,009,409	3,072,121
Human services	106,491,824	104,166,052	109,270,401	113,184,024
Sales tax	71,111,123	82,907,788	80,066,149	84,214,882
Other taxes:				
Property transfer tax	2,463,221	2,667,636	3,022,724	3,276,547
Hotel/motel lodging tax	2,544,223	2,719,008	2,921,492	3,097,233
Motor vehicle license tax	4,188,968	3,559,691	4,011,524	4,035,263
Total tax revenues	\$ 206,361,949	\$ 216,092,701	\$ 219,042,482	\$ 228,188,289

2017	2018	2019	2020	2021	2022
\$ 17,912,129	\$ 18,336,166	\$ 18,557,826	\$ 18,717,982	\$ 20,549,455	\$ 20,252,396
3,142,307	3,226,266	3,272,647	3,325,551	3,536,509	3,259,688
112,915,694	115,329,865	116,845,402	117,796,055	124,035,368	114,832,203
80,514,788	82,205,183	101,675,908	104,048,032	118,610,905	122,586,344
3,714,979	3,829,441	4,172,497	3,766,452	5,866,333	5,949,650
3,097,123	3,309,289	3,599,117	1,799,324	2,892,259	3,786,681
4,384,829	4,462,236	7,133,927	9,230,822	9,572,377	9,001,507
\$ 225,681,849	\$ 230,698,446	\$ 255,257,324	\$ 258,684,218	\$ 285,063,206	\$ 279,668,469

MONTGOMERY COUNTY, OHIO
Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2013	2014	2015	2016
General Fund				
Nonspendable	\$ 7,529,619	\$ 6,384,905	\$ 7,532,934	\$ 7,624,482
Committed	14,891,941	1,000,000	2,550,000	2,508,883
Assigned	808,257	1,147,597	1,760,268	1,994,793
Unassigned (Deficit)	51,941,022	71,109,944	68,766,614	77,529,112
Total General Fund	<u>75,170,839</u>	<u>79,642,446</u>	<u>80,609,816</u>	<u>89,657,270</u>
Children Services				
Restricted	6,221,642	3,910,144	626,349	1,569,629
Committed				
Unassigned (Deficit)				
Total Children Services Fund	<u>6,221,642</u>	<u>3,910,144</u>	<u>626,349</u>	<u>1,569,629</u>
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable			4,070	5,489
Restricted	5,686,551	9,188,966	13,317,356	11,386,648
Committed				
Unassigned (Deficit)				
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	<u>5,686,551</u>	<u>9,188,966</u>	<u>13,321,426</u>	<u>11,392,137</u>
Job & Family Services				
Nonspendable		67,458	62,013	68,974
Restricted	5,935,919	5,898,916	7,145,428	5,075,128
Committed				
Unassigned (Deficit)				
Total Job & Family Services Fund	<u>5,935,919</u>	<u>5,966,374</u>	<u>7,207,441</u>	<u>5,144,102</u>
Human Services Levy				
Restricted	57,629,395	50,590,997	51,088,008	76,145,182
Committed				
Unassigned (Deficit)				
Total Human Services Levy Fund	<u>57,629,395</u>	<u>50,590,997</u>	<u>51,088,008</u>	<u>76,145,182</u>
Board of Developmental Disabilities Services				
Nonspendable		4,275	27,681	27,688
Restricted	19,054,267	13,604,266	17,404,140	11,641,631
Total Board of Developmental Disabilities Services	<u>19,054,267</u>	<u>13,608,541</u>	<u>17,431,821</u>	<u>11,669,319</u>
Other Governmental Funds				
Nonspendable		35,401	40,845	39,693
Restricted	60,450,500	64,206,489	66,713,229	71,207,003
Committed	33,563,035	34,668,867	32,444,332	35,805,167
Assigned				
Unassigned (Deficit)	(2,856,711)	(1,614,383)	(2,130,301)	(1,610,593)
Total Other Governmental Funds	<u>91,156,824</u>	<u>97,296,374</u>	<u>97,068,105</u>	<u>105,441,270</u>
Total Fund Balances of Governmental Funds	<u>\$ 260,855,437</u>	<u>\$ 260,203,842</u>	<u>\$ 267,352,966</u>	<u>\$ 301,018,909</u>

Note: The County implemented GASB 54 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 American Rescue Plan Act was not added due to no fund balance for 2022.

Restated						
2017	2018	2019	2020	2021	2022	
\$ 7,827,815	\$ 4,985,980	\$ 8,719,348	\$ 13,315,706	\$ 16,559,193	\$ 16,727,058	
1,931,883	1,861,456	1,861,456	3,361,456	6,361,456	9,361,456	
997,407	1,404,140	1,400,915	4,875,609	5,971,391	5,816,002	
81,975,189	83,370,196	97,837,219	109,617,751	111,169,804	78,144,751	
92,732,294	91,621,772	109,818,938	131,170,522	140,061,844	110,049,267	
1,637,983			1,066,259	2,170,472	2,272,221	
	(255,134)	(508,835)				
1,637,983	(255,134)	(508,835)	1,066,259	2,170,472	2,272,221	
16,387,433						
16,387,433	0	0	0	0	0	
67,475						
1,247,820						
1,315,295	0	0	0	0	0	
69,810,667	69,983,557	80,249,830	73,139,478	71,744,255	62,027,053	
69,810,667	69,983,557	80,249,830	73,139,478	71,744,255	62,027,053	
35,933	11,608	16,296	95,607	48,332		
9,447,537	10,521,044	15,824,136	9,795,512	9,954,594	13,459,108	
9,483,470	10,532,652	15,840,432	9,891,119	10,002,926	13,459,108	
45,823	206,687	81,735	95,356	220,564	72,706	
69,866,125	99,515,146	114,411,041	117,944,678	133,795,729	140,209,306	
36,401,999	38,093,966	38,596,525	38,128,736	38,250,140	39,487,725	
(1,898,217)	(1,831,895)	(2,250,226)	(2,051,179)	(3,087,427)	(2,494,113)	
104,415,730	135,983,904	150,839,075	154,117,591	169,179,006	177,275,624	
\$ 295,782,872	\$ 307,866,751	\$ 356,239,440	\$ 369,384,969	\$ 393,158,503	\$ 365,083,273	

MONTGOMERY COUNTY, OHIO
Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

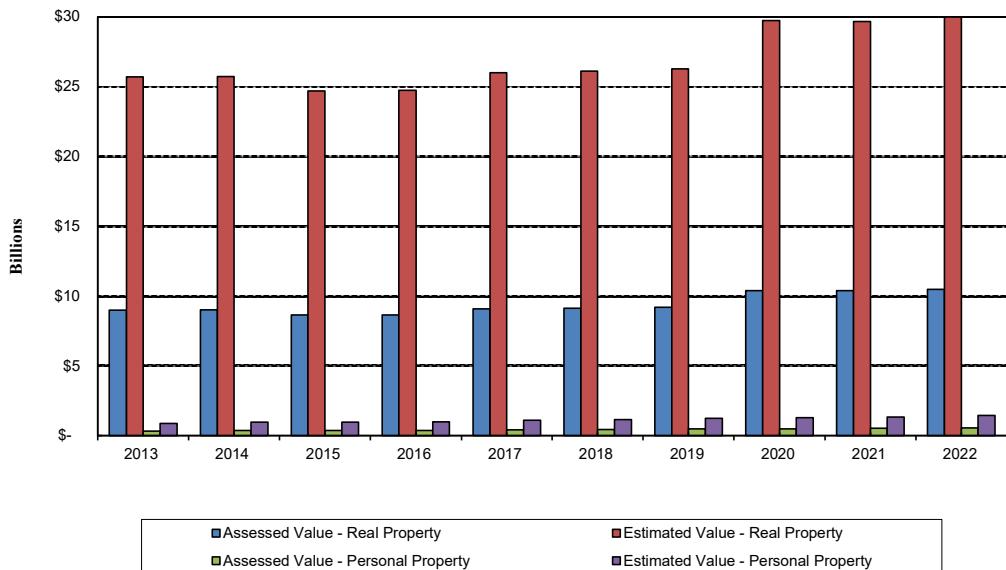
	2013	2014	2015	2016
<i>Revenues:</i>				
Property taxes	\$ 123,730,585	\$ 121,518,948	\$ 130,378,910	\$ 133,741,681
Sales tax	70,997,307	74,878,470	79,710,558	84,334,449
Other local taxes	9,196,412	8,945,962	9,603,070	10,762,086
Special assessments	356,950	240,262	268,176	234,086
Fees and Charges for services	46,593,766	47,553,630	46,890,515	66,301,078
Licensed and permits	3,182,284	3,034,624	3,211,757	3,339,936
Fines, Forfeitures and Settlements	2,215,371	2,123,456	2,837,207	1,510,436
Intergovernmental	183,918,281	191,453,768	202,400,064	194,981,460
Investment Earnings & Other Interest	(2,809,856)	8,324,023	5,029,862	4,632,343
Contributions and Donations				
Lease Revenue				
Miscellaneous Revenue	1,215,599	3,406,080	6,043,005	8,238,507
<i>Total Revenues</i>	438,596,699	461,479,223	486,373,124	508,076,062
<i>Expenditures:</i>				
Current:				
General government	30,160,722	30,831,641	29,225,821	31,900,283
Judicial and law enforcement	147,675,686	151,126,438	157,827,236	159,196,378
Environment and public works	16,842,558	17,007,937	14,895,412	15,089,941
Social services	193,388,644	195,215,717	194,975,716	197,914,628
Community and economic development	10,715,338	7,628,999	12,722,405	10,012,723
Capital outlay	14,959,700	16,808,724	29,914,035	21,203,210
Intergovernmental:				
General government	1,344,296	3,203,086	2,506,156	2,743,503
Judicial and law enforcement	1,577,831	1,706,284	1,481,960	1,407,782
Environment and public works	626,978	386,896	546,290	542,941
Social services	27,059,237	30,676,509	25,820,246	19,017,193
Community and economic development	4,050,680	2,944,725	2,676,303	2,776,194
Debt service (including capital lease payments):				
Principal retirement	3,345,844	3,738,393	2,957,729	2,803,564
Interest	822,954	876,669	710,864	687,687
Bond issuance costs	231,576			
<i>Total Expenditures</i>	452,802,044	462,152,018	476,260,173	465,296,027
<i>Excess Of Revenues</i>				
<i>Over (Under) Expenditures</i>	(14,205,345)	(672,795)	10,112,951	42,780,035
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	106,647	85,582		
Inception of lease	240,451		13,747	96,875
Loans Issued	625,836	3,043,992	203,014	170,262
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	121,954,750	121,580,277	124,046,444	112,304,787
Transfers out	(125,021,215)	(124,688,651)	(127,227,032)	(121,686,016)
<i>Total Other Financing Sources And Uses</i>	(2,357,544)	21,200	(2,963,827)	(9,114,092)
<i>Net Change in Fund Balances</i>	(16,562,889)	(651,595)	7,149,124	33,665,943
<i>Fund Balance at Beginning Of Year</i>	277,418,326	260,855,437	260,203,842	267,352,966
<i>Fund Balance reclassified/restated</i>				
<i>Fund Balance at End Of Year</i>	\$ 260,855,437	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	1.00%	1.03%	0.81%	0.78%

Note: GASB87 was implemented in 2020.

	2017	2018	2019	2020	2021	2022
\$	134,328,522	\$ 136,523,081	\$ 138,088,584	\$ 137,738,749	\$ 143,631,569	\$ 145,934,387
80,841,400	80,769,240	100,908,516	104,071,633	117,047,598	122,445,679	
11,194,512	11,592,481	14,916,445	14,776,519	18,343,548	18,723,570	
322,570	329,657	250,405	334,519	254,838	215,087	
66,290,907	71,059,723	73,196,346	72,449,557	63,079,535	66,107,791	
3,295,066	3,832,363	3,630,566	3,406,950	4,225,096	3,783,107	
1,948,260	1,883,705	1,927,455	11,006,266	9,382,338	19,187,198	
188,621,492	207,473,390	202,110,225	284,079,233	244,542,724	240,041,999	
3,468,400	8,995,054	18,623,905	19,764,914	(4,540,802)	(30,270,191)	
			666,169	683,728	389,324	
			44,245	53,043	56,114	
4,865,414	5,688,850	5,883,639	6,192,572	6,429,678	8,767,324	
495,176,543	528,147,544	559,536,086	654,531,326	603,132,893	595,381,389	
33,506,810	35,349,887	36,662,781	64,367,720	45,790,436	54,069,967	
167,697,539	173,919,375	184,149,450	191,894,916	201,473,539	220,341,507	
15,191,306	15,403,213	13,888,184	15,152,323	21,463,070	17,033,244	
206,272,595	211,090,354	208,866,660	210,190,385	221,674,358	238,982,641	
14,106,336	9,696,785	11,363,050	53,995,491	11,673,580	13,525,033	
14,569,368	21,910,955	28,444,075	31,829,294	25,451,393	25,039,255	
2,590,532	2,639,361	2,857,378	26,801,133	2,586,183	3,681,935	
1,674,900	2,057,596	1,551,371	2,058,584	1,510,745	1,773,000	
535,101	517,322	581,788	516,107	725,374	833,944	
30,747,806	32,885,837	35,847,650	31,430,508	32,752,208	32,705,858	
2,338,421	1,846,772	1,929,220	1,292,864	1,188,942	3,082,088	
3,119,118	3,147,281	3,214,210	6,086,389	5,805,272	5,970,025	
820,264	603,501	537,940	1,793,690	1,659,752	1,517,765	
493,170,096	511,068,239	529,893,757	637,409,404	573,754,852	618,556,262	
2,006,447	17,079,305	29,642,329	17,121,922	29,378,041	(23,174,873)	
995,672						
13,768	265,966	63,602		2,206,047		
74,063	124,041	128,025	524,412	8,271	71,250	
118,084,221	130,021,790	133,890,387	127,832,920	136,931,032	144,634,854	
(126,410,208)	(135,407,223)	(138,616,956)	(132,333,725)	(144,749,857)	(149,606,461)	
(7,242,484)	(4,995,426)	(4,534,942)	(3,976,393)	(5,604,507)	(4,900,357)	
(5,236,037)	12,083,879	25,107,387	13,145,529	23,773,534	(28,075,230)	
301,018,909	295,782,872	307,866,751		369,384,969	393,158,503	
			356,239,440			
\$ 295,782,872	\$ 307,866,751	\$ 332,974,138	\$ 369,384,969	\$ 393,158,503	\$ 365,083,273	
0.82%	0.76%	0.75%	1.30%	1.36%	1.26%	

MONTGOMERY COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property(I)		Personal Property(I)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
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
2021	10,388,726,810	29,682,076,600	529,348,870	1,359,464,143	10,918,075,680	31,041,540,743	16.94
2022	10,500,966,570	30,002,761,629	564,752,900	1,450,388,130	11,065,719,470	31,453,149,759	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. House Bill 66 combined telecommunications and telephone company property into one classification, telephone company property, and starting in tax year 2007, reclassified it as general business property rather than public utility property.

MONTGOMERY COUNTY, OHIO

Property Tax Rates - Direct and All Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<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	8.21	8.21	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>	<i>15.94</i>	<i>15.94</i>	<i>16.94</i>							
<i>School Districts</i>										
Brookville	69.03	69.00	74.25	74.25	74.25	74.23	73.73	73.11	73.01	73.00
Centerville	73.55	77.77	77.72	77.64	77.56	77.16	77.09	83.07	83.05	82.97
Dayton	79.85	79.85	79.85	81.35	83.35	80.05	80.05	80.05	80.05	80.55
Huber Heights	66.74	66.74	66.74	66.74	66.74	66.25	66.25	65.75	65.75	65.75
Jefferson	66.90	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40
Kettering	78.00	82.89	82.89	82.99	85.39	85.26	91.25	90.50	90.18	96.17
Mad River	71.40	71.40	71.40	71.40	71.40	71.40	70.80	70.10	70.10	68.80
Miamisburg	60.76	60.86	62.03	62.57	62.52	61.26	61.21	59.03	59.24	59.17
New Lebanon	52.02	51.45	51.45	51.45	51.45	51.05	51.05	50.75	50.75	50.35
Northmont	75.95	75.95	75.95	75.95	81.85	81.85	81.85	81.40	81.40	81.40
Northridge	71.00	71.00	71.00	76.42	76.42	76.42	76.42	76.42	76.34	76.34
Oakwood	123.25	129.00	129.20	129.20	134.95	134.95	134.95	142.65	142.65	142.65
Trotwood-Madison	60.06	61.06	61.56	62.06	62.06	62.06	62.06	62.06	62.06	62.06
Valley View	32.36	39.33	39.33	39.33	39.33	39.33	39.33	44.83	44.83	44.18
Vandalia-Butler	55.57	62.53	62.56	62.48	62.40	61.65	61.63	61.05	61.25	61.35
West Carrollton	72.05	72.05	72.05	72.05	77.55	77.55	77.55	82.15	82.15	82.15
<i>Out-Of-County School Districts</i>										
Beavercreek	48.85	55.10	54.90	54.15	53.84	53.00	52.75	54.97	54.71	54.47
Carlisle	43.70	49.60	49.65	50.55	50.55	56.75	55.45	55.53	54.70	53.30
Fairborn	52.50	52.50	52.65	52.65	55.35	55.25	55.05	59.09	58.84	58.40
Preble Shawnee	23.20	23.20	23.00	20.50	20.50	20.00	20.00	20.00	20.00	20.00
Tri County North	43.55	43.55	41.80	43.45	41.65	41.95	41.95	42.05	41.15	41.15
Springboro Community S.D.	60.36	58.84	58.79	58.08	58.08	57.20	54.71	54.51	53.64	53.64

MONTGOMERY COUNTY, OHIO

Property Tax Rates - Direct and All Overlapping Governments

(Per \$1,000 of Assessed Value) (Cont'd.)

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<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	8.21	8.21	8.21	8.21	8.21	8.21	8.24	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	11.33	11.33	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	8.16
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	6.63	6.63	6.63
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	15.03
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	21.70	21.70	21.70	25.20	25.20	25.20	25.20	25.20
Oakwood	6.30	10.05	10.05	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	15.02
Riverside	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	19.65	23.80	23.80	23.80	23.80	23.80	23.80	22.80	22.80	22.80
Union	18.53	18.53	18.53	18.53	18.53	18.53	23.17	23.53	23.53	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	10.15	10.15	10.15

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	20.44	20.44	20.44	20.44	20.44	20.44
Clay	14.10	14.10	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35
German	17.70	18.20	18.20	18.20	18.20	18.20	18.20	7.68	7.68	7.18
Harrison	24.97	28.97	32.97	36.97	42.97	42.97	42.97	42.97	42.97	42.97
Jackson	16.85	16.85	16.85	16.85	16.85	16.85	20.35	22.35	22.35	22.35
Jefferson	18.59	18.59	18.59	18.59	26.19	26.19	26.19	31.69	31.69	31.69
Miami	14.85	18.90	19.90	19.90	19.90	19.90	19.90	20.40	20.40	24.25
Perry	11.10	11.10	11.10	11.10	11.10	11.10	14.10	2.80	2.80	6.80
Washington	14.05	15.70	15.70	16.00	16.00	16.00	16.30	22.05	22.05	22.05
<i>Other Units</i>										
Dayton/Montgomery Library	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.09	3.04	
Washington/Centerville Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community College	3.20	3.20	3.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	2.00	2.00	2.00	2.00
Wright Memorial Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	3.00	3.00
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	4.01	4.01	3.96	3.93	

Source: Montgomery County Auditor's Office - Department of Finance

MONTGOMERY COUNTY, OHIO
Principal Property Taxpayers
Current and Nine Years Ago

December 31, 2022

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 45,759,640	\$ 384,935,320	3.48%
Vectren Energy Delivery of Ohio	16,189,328	134,197,910	1.21%
NREA VB V LLC	2,814,807	40,864,680	0.37%
Dayton Mall II LLC	3,071,853	31,607,320	0.29%
Tait Electric Generating Station	3,160,344	25,432,660	0.23%
VB One LLC	1,470,706	18,995,500	0.17%
Miami Valley Hospital	1,691,633	17,492,740	0.16%
City of Dayton	1,362,494	15,069,420	0.14%
Kettering Medical Center	1,347,384	13,972,340	0.13%
Reynolds and Reynolds	1,277,572	12,301,500	0.11%
<i>Total Real and Personal Property Valuation</i>		<u>694,869,390</u>	<u>6.29%</u>
All Others		<u>10,370,850,080</u>	<u>93.71%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 11,065,719,470</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 2022 levy was based.

December 31, 2013

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$ 32,221,988	\$ 306,222,800	3.28%
Vectren Energy Delivery of Ohio	3,958,309	36,257,690	0.39%
Dayton Mall Venture Inc.	2,804,592	31,549,190	0.34%
Huber Investment Corp.	1,822,530	24,593,100	0.26%
Reynolds and Reynolds	1,703,543	18,845,980	0.20%
City of Dayton	1,516,606	17,851,000	0.19%
Huber Management Corp.	1,366,095	16,802,130	0.18%
Miami Valley Hospital	1,087,893	11,694,460	0.13%
Kettering Medical Center	997,537	11,993,390	0.13%
Reed Elsevier Inc.	874,181	9,833,760	0.11%
<i>Total Real and Personal Property Valuation</i>		<u>485,643,500</u>	<u>5.21%</u>
All Others		<u>8,857,647,150</u>	<u>94.79%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 9,343,290,650</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2013 levy was based.

MONTGOMERY COUNTY, OHIO
Property Tax Levies and Collections
Last Ten Years

Fiscal Levy Year	Original		Adjusted Taxes Levied	Collected Within the Fiscal Levy Year		Collections in Subsequent Years	Total Collections	
	Taxes Levied	Adjustments		Taxes Levied	Amount		Amount	Percentage of Adjusted Levy
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	134,915,864	94.43%	1,372,311	136,288,175	96.19%
2021	149,593,670	(2,537,793)	147,055,877	133,949,030	89.54%	1,119,644	135,068,674	91.85%
2022	145,639,280	331,739	145,971,019	131,336,855	90.18%	-	131,336,855	89.97%

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							
			General Obligation Bonds	Business-Type Activities						
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			
2021	531,861	10,918,076	7,280,801	2,639,481	9,920,282	0.09%	18.65			
2022	537,741	11,065,719	4,943,869	2,010,862	6,954,731	0.06%	12.93			

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			
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%
2021	2,225,000	445,134	2,670,134	540,838,435	0.49%
2022	2,285,000	373,218	2,658,218	586,029,217	0.45%

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>					
\$ 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	130,315,827	27,440,499	0.47%	245.02	
85,000	2,263,569	55,805,129	1,399,241	61,452,681	130,925,902	29,375,778	0.45%	246.17	
-	1,935,724	52,766,907	1,066,931	83,986,405	146,710,698	Not available	Not available		272.83

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2022:

<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 7,870,000
<i>Debt exempt from computation:</i>	
Special assessment bonds	
Revenue bonds	1,060,000
Self-supporting general obligation bonds paid from:	
Stillwater Center revenue	1,970,000
General obligation bonds for Juvenile Detention Center	4,840,000
<i>Total exempt debt</i>	<u>(7,870,000)</u>
Net debt	\$ 0
<i>Assessed Valuation of County (2)</i>	\$ 11,065,719,740
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)	\$ 275,142,994
Net debt (all unvoted)	<u>0</u>
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	\$ 275,142,994
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 110,657,197
Net debt (all unvoted)	<u>0</u>
<i>Unvoted Legal Debt Margin</i>	\$ 110,657,197
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%

Comparative Information for Previous Years:

	2021	2020	2019	2018
Direct debt limitation:	\$ 271,451,892	\$ 271,402,559	\$ 240,857,458	\$ 238,338,599
Net debt (all unvoted)	0	0	0	0
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	<u>271,451,892</u>	<u>271,402,559</u>	<u>240,857,458</u>	<u>238,338,599</u>
<i>Unvoted debt limitation:</i>	109,180,757	109,161,023	96,942,983	95,935,440
Net debt (all unvoted)	0	0	0	0
<i>Unvoted Legal Debt Margin</i>	<u>109,180,757</u>	<u>109,161,023</u>	<u>96,942,983</u>	<u>95,935,440</u>
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.00%	0.00%
	2017	2016	2015	2014
Direct debt limitation:	\$ 236,854,245	\$ 226,308,127	\$ 224,745,241	\$ 224,213,595
Net debt (all unvoted)	0	0	(684,930)	(1,354,596)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	<u>236,854,245</u>	<u>226,308,127</u>	<u>224,060,311</u>	<u>222,858,999</u>
<i>Unvoted debt limitation:</i>	95,341,698	91,123,251	90,498,097	90,285,438
Net debt (all unvoted)	0	0	(684,930)	(1,354,596)
<i>Unvoted Legal Debt Margin</i>	<u>95,341,698</u>	<u>91,123,251</u>	<u>89,813,167</u>	<u>88,930,842</u>
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.76%	1.50%
				2.64%

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 2022 levy will be based, is used.

MONTGOMERY COUNTY, OHIO
Computation of Direct, Overlapping and Underlying Debt
December 31, 2022

	<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		\$ 4,943,869	100.00%	\$ 4,943,869	
Special assessment bonds		0	100.00%	0	
Loans payable		1,935,724	100.00%	1,935,724	
Capital leases		52,766,907	100.00%	52,766,907	
<i>Total Net Direct Debt</i>					<u>59,646,500</u>
<i>Overlapping:</i>					
City of Carlisle	785,000	0	785,000	3.91%	30,691
City of Centerville	12,805,066	12,212,253	592,813	99.20%	588,070
City of Huber Heights	113,124,477	49,844,380	63,280,097	97.12%	61,457,630
City of Kettering	23,708,106	0	23,708,106	98.27%	23,297,956
City of Springboro	14,199,000	3,559,000	10,640,000	4.54%	483,056
City of Union	4,245,975	3,820,125	425,850	99.09%	421,975
Brookville Local School District	8,572,000	0	8,572,000	98.96%	8,482,851
Kettering Local School District	67,885,000	1,085,000	66,800,000	99.00%	66,132,000
Northmont Local School District	75,276,328	2,142,905	73,133,423	99.35%	72,658,056
Miami Valley Career Technology Center	119,886,095	0	119,886,095	61.70%	73,969,720
Valley View Local School District	26,370,000	0	26,370,000	99.92%	26,348,904
<i>Total Net Overlapping Debt</i>					<u>333,870,909</u>
<i>Underlying:</i>					
Cities, Villages, Townships					
Within Montgomery County	309,446,828	185,004,480	124,442,348	100.00%	124,442,348
School Districts					
Within Montgomery County	434,816,847	19,525,012	415,291,835	100.00%	415,291,835
<i>Total Net Underlying Debt</i>					<u>539,734,183</u>
<i>Total Net Debt</i>					<u>\$ 933,251,592</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	Revenue Bonds							Bond Coverage	
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Debt Service Requirements					
				Principal	Interest	Total			
<i>Solid Waste Management Fund Bond Coverage:</i>									
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		
2021	53,981,290	26,427,294	27,553,996	320,000	53,981	373,981	73.68		
2022	55,005,806	26,702,864	28,302,942	330,000	44,382	374,382	75.60		

Pledged Revenues:

(1) Include all revenues (excluding gains or losses on disposition of assets, investment earnings and other interest, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations) as well as the fund balance at the end of the year

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

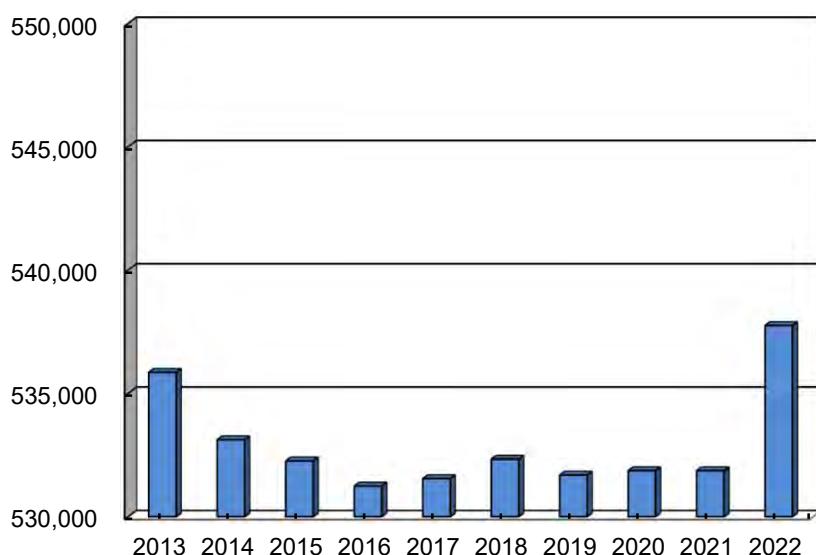
MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics
December 31, 2022

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*

2013	535,846
2014	533,116
2015	532,258
2016	531,239
2017	531,542
2018	532,331
2019	531,687
2020	531,861
2021	531,861
2022	537,741



Sources: U.S. Census Bureau and World Population Review

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2022

Year	Median Age (1)	Total Personal Income (2)	Per Capita Income (2)	Median Household Income (3)	Annual Unemployment Rate (4)
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	27,440,449,000	54,822	51,542	8.6%
2021	39.1	29,375,778,000	31,146	53,064	5.6%
2022	39.0	Unavailable	32,238	56,471	4.1%

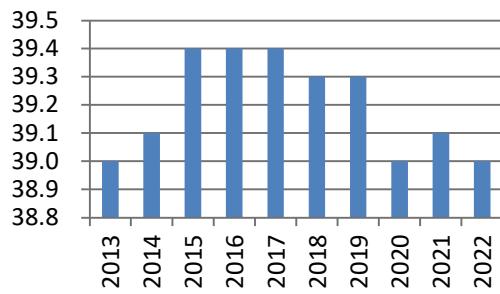
(1) Source: Census Reporter

(2) Source: US Bureau of Economic Analysis - CAINC1

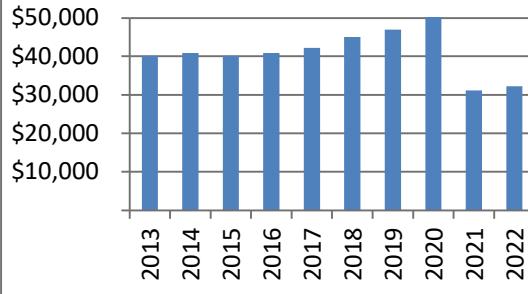
(3) Source: US Census Bureau - Quick Facts

(4) Source: Ohio Labor Market Information

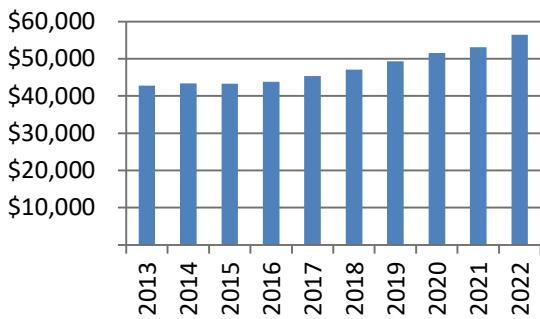
Median Age



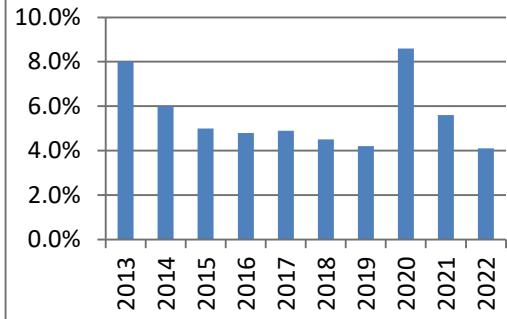
Per Capita Income



Median Household Income



Unemployment Rate



MONTGOMERY COUNTY, OHIO
Principal Employers
Current and Nine Years Ago

2022 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base	32,000	13.03%
Kettering Health Network	13,720	5.59%
Premier Health Partners	11,344	4.62%
Montgomery County	4,589	1.87%
Kroger Co	4,523	1.84%
Dayton Children's Hospital	3,904	1.59%
Meijer	3,496	1.42%
University of Dayton	3,100	1.26%
CareSource	3,000	1.22%
Sinclair Community College	2,368	0.96%
	<hr/> 82,044	<hr/> 33.40%

Source: Dayton Business Journal

2013 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	29,000	12.66%
Premier Health	14,765	6.44%
Kettering Health Network	7,000	3.06%
The Kroger Company	4,950	2.16%
Montgomery County	4,007	1.75%
LexisNexis	3,600	1.57%
Sinclair Community College	2,613	1.14%
Wright State University	2,403	1.05%
University of Dayton	2,297	1.00%
Dayton Public Schools	2,085	0.91%
	<hr/> 72,720	<hr/> 31.74%

Source: Dayton Business Journal

MONTGOMERY COUNTY, OHIO

Selected Operating Indicators

Last Ten Years

	2013	2014	2015	2016
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	27,474	25,933	25,211	25,211
Calls dispatched handled	631,206	630,171	613,770	597,340
Common Pleas Court				
Caseload for civil cases	11,756	10,596	9,647	10,000
Caseload for criminal cases	4,874	5,144	4,851	5,000
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	31,200	15,600	13,156	14,876
Community and economic development				
Building Regulations				
Building inspections	8,973	8,878	9,706	10,141
Electrical inspections	5,382	4,814	5,246	5,514
Building permits issued	1,583	1,646	1,721	1,847
Building permits total estimated value of buildings	\$255,163,479	\$663,855,046	\$536,089,907	\$268,877,786
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	26	23	23	30
North system	15	14	14	18
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	15	15	15	15
Eastern Regional Treatment Plant	9	9	9	8
Solid Waste Management				
Tons of solid waste disposed of	492,919	501,519	531,241	557,653
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	35,665	35,450	35,333	35,368
Percentage of occupancy	98.7%	97.5%	98.4%	98.3%

Source: Various county departments

Indicators are not provided for the general government function.

2017	2018	2019	2020	2021	2022
24,435	23,239	21,789	15,112	17,678	18,319
588,501	555,739	445,835	395,183	462,000	382,000
8,733	8,613	8,910	10,911	11,437	12,368
5,402	5,527	5,740	7,793	9,623	8,654
16,000	27,254	19,862	27,346	18,681	22,288
9,882	9,862	9,536	9,913	9,433	9,739
5,108	5,446	5,843	6,241	5,090	5,610
1,730	1,744	2,523	1,869	1,882	1,711
\$224,468,562	\$203,599,402	\$285,566,223	\$342,032,802	\$431,580,625	\$398,578,478
24	25	25	26	23	24
17	15	15	15	14	15
15	16	16	13	12	12
9	10	9	9	9	9
571,615	596,882	629,466	630,157	661,153	639,858
1,610	1,610	1,625	1,625	1,625	1,625
552	552	450	450	450	450
35,399	35,553	35,743	34,984	34,878	34,825
98.6%	98.3%	98.6%	97.2%	97.5%	97.4%

MONTGOMERY COUNTY, OHIO

Employees by Function

Last Ten Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
General government	304	305	337	1,449	1,752	1,714	441	452	470	485
Judicial and law enforcement	1,760	1,741	1,879	670	849	839	2,076	2,099	2,127	2,115
Environment and public works	117	113	117	94	95	137	116	114	117	120
Social services	1,316	1,337	1,485	1,406	810	839	1,239	1,235	1,273	1,265
Community and economic development	26	34	39	239	28	21	39	40	44	45
Total Governmental Activities	<u>3,523</u>	<u>3,530</u>	<u>3,857</u>	<u>3,858</u>	<u>3,534</u>	<u>3,550</u>	<u>3,911</u>	<u>3,940</u>	<u>4,031</u>	<u>4,030</u>
Business-type Activities										
Water	99	95	110	104	80	71	75	109	122	133
Wastewater	114	115	124	127	129	137	151	119	96	103
Solid Waste Management	62	53	66	70	67	65	72	74	66	72
Parking Facilities	5	5	4	4	3	3	2	2	2	3
Stillwater Center	204	198	213	203	158	177	221	225	235	248
Total Business-type Activities	<u>484</u>	<u>466</u>	<u>517</u>	<u>508</u>	<u>437</u>	<u>453</u>	<u>521</u>	<u>529</u>	<u>521</u>	<u>559</u>
Total Primary Government	<u>4,007</u>	<u>3,996</u>	<u>4,374</u>	<u>4,366</u>	<u>3,971</u>	<u>4,003</u>	<u>4,432</u>	<u>4,469</u>	<u>4,552</u>	<u>4,589</u>

Source: County position-control records

MONTGOMERY COUNTY, OHIO
Capital Asset Statistics by Function
Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	335	336	344	338	328
Bridges	393	396	398	401	403	520	520	522	523	524
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	6	4	3	3	3	3	3
Community & Economic Development										
<i>County Parks</i>										
Parks acreage	475	475	475	475	475	475	475	475	475	508
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	14
Basketball courts	13	13	13	13	13	13	13	13	13	3
Ball diamonds	11	11	11	11	11	11	11	11	11	3
Water										
Water lines (miles)	1,374	1,376	1,379	1,385	1,385	1,390	1,390	1,390	1,398	1,401
Wastewater										
Sewer lines (miles)	1,208	1,224	1,226	1,231	1,233	1,236	1,236	1,236	1,245	1,245
Lift stations	36	37	45	45	45	45	45	45	45	45
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	2	2	1	1	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	0	0	0	0	0	0	0	0
Employees-only Parking Garage	1	1	1	1	1	1	1	1	1	1

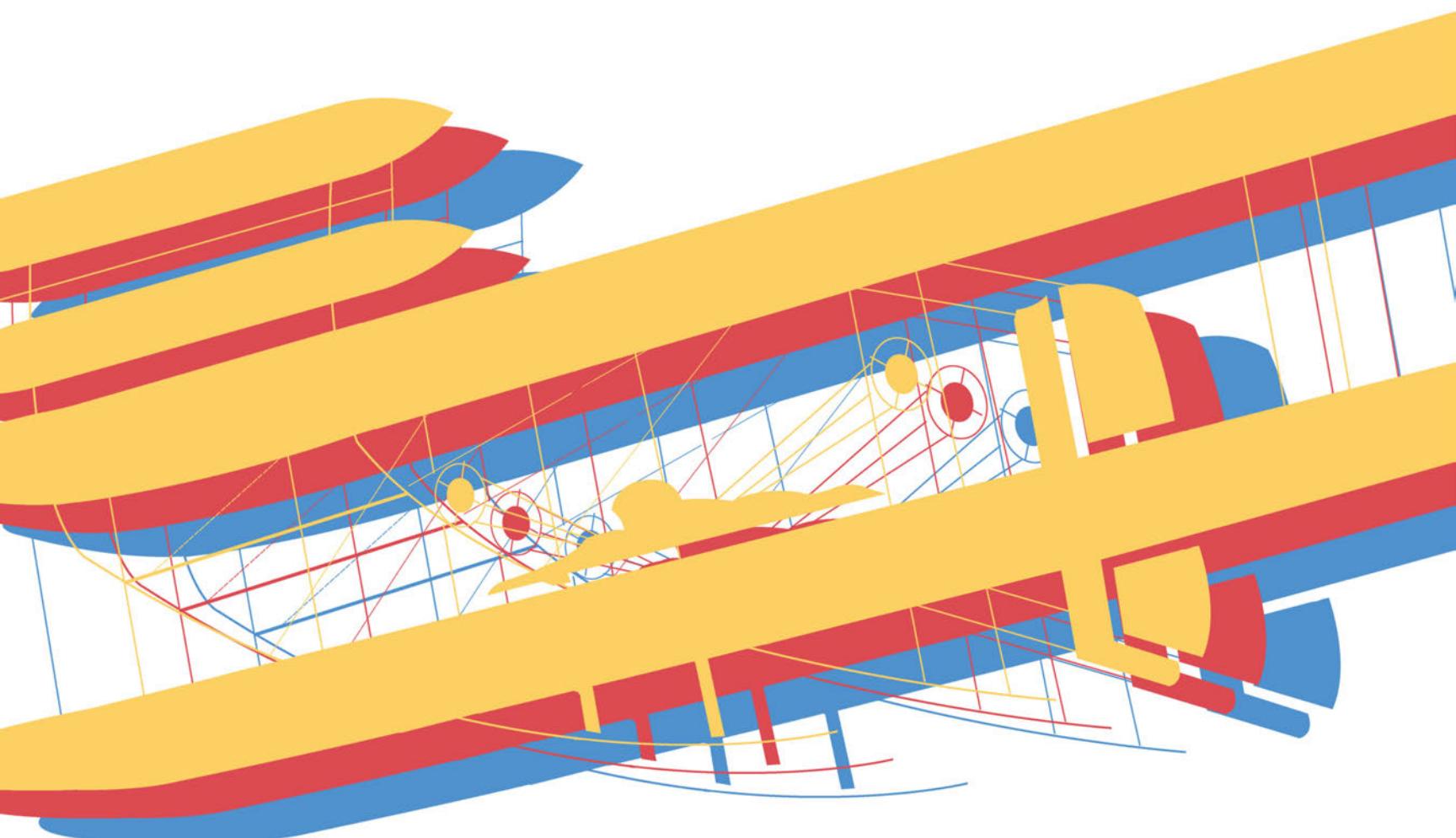
Source: Various county departments
 Indicators are not provided for the general government function.

MONTGOMERY COUNTY, OHIO
Synopsis of Insurance
December 31, 2022

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	40000829ECYOH09 4000829ENVOHP09 40000829PKGOHP13 40000829PKGOHP13	Cyber Liability- 7/1/22-7/1/23 Pollution Liability- 7/1/22-7/1/23 Workplace Violence- 7/1/22-7/1/23 7/1/22-7/1/23 Acts or Omissions Directors & Officers Liability	\$1,000,000 \$5,000,000 Per Incident Aggregate	\$50,000 up to \$2,500	\$21,006 \$841 \$392 \$54,464
	40000829PKGOHP13	7/1/22-7/1/23 Liability Medical Pay All Other Vehicles-Comprehensive All Other Vehicles-Collision	\$5,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$250 \$500	\$16,029
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	1107804	12/5/22-12/5/23 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	\$603,000
Travelers Insurance	105912654 51N51677	3/31/20-3/31/23 Crime 3/31/22-3/31/23 Foreign	\$1,000,000 GL - 1M/2M; Auto H&NO - 1M; Voluntary Work Comp & EL; Business Travel - 1,250,000 aggregate; K&R - 250k	\$25,000 \$0 \$2,500	\$7,391
Crum & Forster	CYB 103934	3/31/22-3/31/23 Cyber Liability	\$5,000,000	\$1,000,000	\$259,745
Safety National	GL 6676255	4/30/22-4/30/23 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 Each Occurrence \$7,000,000 Aggregate	\$4,000,000 SIR	\$1,184,594
Cincinnati Insurance	ENP0597453	12/5/20-12/5/23 Auto Physical Damage - Vehicles valued over \$125,000	Per Schedule \$9,655,807 TIV	\$25,000	\$46,348
ProCentury Insurance Company	CSP0986720	3/31/22-3/31/23 Professional Liability - Stillwater Center Primary Policy	\$1,000,000 Per Incident \$3,000,000 Aggregate	\$25,000	\$31,539
ProCentury Insurance Company	CSU0986720	3/31/22-3/31/23 Professional Liability - Stillwater Center Excess Policy	\$1,000,000 Per Event \$1,000,000 Aggregate	\$10,000	\$5,377
Interstate Fire & Casualty	USL00713020	2/6/20-3/31/23 Pollution Liability	\$5,000,000	\$50,000	\$46,762
Safety National	SP 4066525	5/1/22-5/1/23 Excess Workers' Compensation	Statutory	\$800,000 SIR	\$233,867
MedPro	H006281	12/10/22-12/10/23 Professional Liability - Stillwater Center COVID Testing	\$1,000,000 Per Event \$3,000,000 Aggregate	\$2,500	\$8,000
Travelers Insurance	106435400 106059216 107039034 105216136 105459839	12/31/19-12/31/23 Scheduled Public Officials Bond Program 3/19/21-3/19/22 Common Pleas Scheduled Bond Program 1/1/21-1/1/24 Furtherance of Justice Bond - Rob Streck, County Sheriff 1/1/21-1/1/24 Furtherance of Justice Bond - Mathias Heck, County Prosecutor 6/29/19-6/29/24 Karl Keith, Deputy Registrar for BMV	\$396,000 \$793,000 \$110,624 \$149,139 \$25,000	\$0 \$0 \$0	\$1,555 \$2,873 \$323 \$395 \$140
Global Aerospace	9031355	1/1/22-1/1/23 Drone Aviation Hull & Liability	\$2,000,000	\$0 Liability - 5% for Hull Coverage	\$5,067

Source:

Montgomery County Risk Management Department and Board of Developmental Disabilities Services.



MONTGOMERY
C O U N T Y
OHIO