

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2009

MONTGOMERY COUNTY, INDIANA



**FILED**

08/24/2010



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michelle R. Cash	10-16-07 to 12-31-10
Treasurer	Donna Bowling	01-01-07 to 12-31-10
Clerk	Jennifer Bentley	01-01-09 to 12-31-12
Sheriff	Luther J. Blanton	01-01-07 to 12-31-10
Recorder	Kathy Traugher	01-01-08 to 12-31-11
President of the Board of County Commissioners	Harry A. Siamas Phillip Bane	01-01-08 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	James D. Fulwider Richard Chastain	01-01-08 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 15, 2010, 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, grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County has not presented Management's Discussion and Analysis, Schedules of Funding Progress, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

July 15, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montgomery County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 15, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in item 2009-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item 2009-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, County Council, County Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 15, 2010

MONTGOMERY COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>		<u>Net (Disbursement) Receipt and Change in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 14,068,879	\$ 2,416,545	\$ 57,765	\$ (11,594,569)
Public safety	1,427,893	353,663	86,288	(987,942)
Highways and streets	5,265,215	-	221	(5,264,994)
Sanitation	37,300	-	-	(37,300)
Health and welfare	1,548,948	10,694	87,881	(1,450,373)
Principal and interest on indebtedness	<u>1,329,800</u>	<u>-</u>	<u>-</u>	<u>(1,329,800)</u>
Total governmental activities	<u>\$ 23,678,035</u>	<u>\$ 2,780,902</u>	<u>\$ 232,155</u>	<u>(20,664,978)</u>
General receipts:				
Property taxes				9,163,253
Intergovernmental				7,317,928
Other local sources				2,369,805
Net proceeds from borrowings				301,676
Grants and contributions not restricted to specific programs				7,493
Investment earnings				<u>3,004</u>
Total general receipts				<u>19,163,159</u>
Change in net assets				(1,501,819)
Net assets - beginning				<u>14,960,683</u>
Net assets - ending				<u>\$ 13,458,864</u>
<u>Assets</u>				
Cash and investments				\$ 7,865,301
Restricted assets:				
Cash and investments				<u>5,593,563</u>
Total assets				<u>\$ 13,458,864</u>
<u>Net Assets</u>				
Restricted for:				
General government				\$ 407,867
Public safety				235,902
Highways and streets				2,355,693
Health and welfare				169,691
Debt service				(461,135)
Capital outlay				2,885,545
Unrestricted				<u>7,865,301</u>
Total net assets				<u>\$ 13,458,864</u>

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

MONTGOMERY COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	General	Highway	Cumulative Capital Development	Other Governmental Funds	Totals
<b>Receipts:</b>					
Taxes	\$ 5,566,602	\$ 1,500,000	\$ 569,942	\$ 2,414,689	\$ 10,051,233
Special assessments	-	-	-	47,890	47,890
Licenses and permits	-	-	-	38,229	38,229
Intergovernmental	3,460,599	2,137,030	3,665	2,809,993	8,411,287
Charges for services	1,487,602	-	-	1,120,005	2,607,607
Fines and forfeits	-	-	-	110,040	110,040
Interfund loans	1,000,000	-	1,000,000	-	2,000,000
Other	266,180	7,185	2,162	334,176	609,703
<b>Total receipts</b>	<b>11,780,983</b>	<b>3,644,215</b>	<b>1,575,769</b>	<b>6,875,022</b>	<b>23,875,989</b>
<b>Disbursements:</b>					
General government	12,022,583	-	533,885	644,540	13,201,008
Public safety	-	-	-	1,409,582	1,409,582
Highways and streets	-	3,070,726	-	1,289,465	4,360,191
Sanitation	-	-	-	37,300	37,300
Health and welfare	-	-	-	1,530,394	1,530,394
Interfund loans	1,000,000	-	1,000,000	-	2,000,000
<b>Debt service:</b>					
Principal	-	-	-	689,911	689,911
Interest	-	-	-	639,889	639,889
<b>Capital outlay:</b>					
General government	288,687	-	269,188	309,996	867,871
Public safety	-	-	-	18,311	18,311
Highways and streets	-	231,838	-	673,186	905,024
Health and welfare	-	-	-	18,554	18,554
<b>Total disbursements</b>	<b>13,311,270</b>	<b>3,302,564</b>	<b>1,803,073</b>	<b>7,261,128</b>	<b>25,678,035</b>
Excess (deficiency) of receipts over disbursements	(1,530,287)	341,651	(227,304)	(386,106)	(1,802,046)
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	300,227	300,227
Transfers in	-	-	-	8,449	8,449
Transfers out	-	-	-	(8,449)	(8,449)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,227</b>	<b>300,227</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,530,287)	341,651	(227,304)	(85,879)	(1,501,819)
Cash and investment fund balance - beginning	4,472,466	1,002,545	2,340,522	7,145,150	14,960,683
Cash and investment fund balance - ending	<u>\$ 2,942,179</u>	<u>\$ 1,344,196</u>	<u>\$ 2,113,218</u>	<u>\$ 7,059,271</u>	<u>\$ 13,458,864</u>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 2,942,179	\$ -	\$ -	\$ 4,923,122	\$ 7,865,301
<b>Restricted assets:</b>					
Cash and investments	-	1,344,196	2,113,218	2,136,149	5,593,563
<b>Total cash and investment assets - ending</b>	<u>\$ 2,942,179</u>	<u>\$ 1,344,196</u>	<u>\$ 2,113,218</u>	<u>\$ 7,059,271</u>	<u>\$ 13,458,864</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ 407,867	\$ 407,867
Public safety	-	-	-	235,902	235,902
Highways and streets	-	1,344,196	-	1,011,497	2,355,693
Health and welfare	-	-	-	169,691	169,691
Debt service	-	-	-	(461,135)	(461,135)
Capital outlay	-	-	2,113,218	772,327	2,885,545
Unrestricted	2,942,179	-	-	4,923,122	7,865,301
<b>Total cash and investment fund balance - ending</b>	<u>\$ 2,942,179</u>	<u>\$ 1,344,196</u>	<u>\$ 2,113,218</u>	<u>\$ 7,059,271</u>	<u>\$ 13,458,864</u>

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

MONTGOMERY COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 173,196	\$ -	
Plan members	25,218	-	
Total contributions	198,414	-	
Investment earnings:			
Interest	58,401	-	
Less net realized loss on investments	(91,003)	-	
Net investment earnings	(32,602)	-	
Total additions	165,812	-	
Deductions:			
Benefits	107,913	-	
Refunds of contributions	5,853	-	
Administrative and general	78,571	3,000	
Total deductions	192,337	3,000	
Deficiency of total additions over total deductions	(26,525)	(3,000)	
Cash and investment fund balance - beginning	2,317,163	23,081	
Cash and investment fund balance - ending	\$ 2,290,638	\$ 20,081	\$ 4,497,509

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

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government: Montgomery County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of the of the Weights and Measures, Alcoholic Beverage Board, Clark Township Library, E911 Advisory Board, Montgomery County Solid Waste District, Montgomery County Economic Development, Montgomery County Tourism Commission, Crawfordsville Public Library, Darlington Public Library, Ladoga Public Library, Linden Public Library, and Waveland Public Library.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The county highway fund receives funds from state motor vehicle highway distributions and general property taxes. This fund is used primarily for the construction and maintenance of county highways.

The cumulative capital development fund is used to account for receipts and disbursements of taxes levied under Indiana Code IC 36-9-15.5 for capital project uses.

Additionally, the County reports the following fund types:

The pension trust funds account for the activities of the Sheriff's pension fund which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the schools incorporated within the County.

Agency funds account for assets held by the County as an agent for federal and state agencies, insurance companies, inmates of the County jail, and persons due restitution.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds or internal service funds.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance.

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Receipts

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Community Corrections Home Detention	\$ 10,646
Misdemeanant	50,649
Sales Disclosure	789
Health Department Immunization	4,541
Circuit ADR	223
Juvenile Alternatives Incentive Block Grant	193
Jail Bond	461,135
Tax Sale Costs	5,995

Cash and investment deficits in the self-insurance fund arose primarily from disbursements exceeding receipts due to the under estimation of requirements; these deficits are to be repaid from future receipts. Cash and investment deficits for all other funds are due to grant receivables.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$25,673,505.

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ -	\$ 211,441
U.S. agencies	-	184,824
Mutual bond funds	-	150,087
Repurchase agreements	11,802,708	-
Corporate bonds	-	308,954
Corporate stock	-	1,369,845
Totals	<u>\$ 11,802,708</u>	<u>\$ 2,225,151</u>

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the Federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Primary Government:

Investment Type	2009 In the Government's Name
Repurchase agreements	<u>\$ 11,802,708</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 In the Government's Name
U.S. treasuries and securities	\$ 211,441
U.S. agencies	184,824
Mutual bond funds	150,087
Corporate bonds	308,954
Corporate stock	<u>1,369,845</u>
Total	<u>\$ 2,225,151</u>

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Repurchase agreements	\$ 11,802,708	\$ -	\$ -

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 80,028	\$ 105,831	\$ 25,581
U.S. agencies	-	160,432	24,392
Totals	\$ 80,028	\$ 266,263	\$ 49,974

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
AAA	Aaa	\$ 37,662
AA	Aa	95,969
A	A	154,108
BBB	Baa	21,215
Total		\$ 308,954

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

As of December 31, 2009, neither the County nor the Sheriff's Pension fund had any investments subject to foreign credit risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
Other Governmental Funds	Other Governmental Funds	\$ 8,449

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

Opinion Unit	Balance as Reported December 31, 2008	Fund Reclassification	Balance as Restated January 1, 2009
Other Governmental Agency	\$ 7,226,792	\$ (81,642)	\$ 7,145,150
	7,408,213	81,642	7,489,855

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; medical benefits to employees, and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Job Related Illnesses or Injuries to Employees

During 1990, the County joined with other governmental entities to form the Indiana Public Employer's Plan, a public entity risk pool currently operating as a common risk management and insurance program for 962 member governmental entities. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses and injuries to employees. The County pays an annual premium to the risk pool for its job related illnesses and injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

The County has entered into a capital lease with Montgomery County Jail Facility Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$1,329,800.

C. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$241,859.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$150,000.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$23,196.

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009

	Local Road and Street	Accident Report	Firearms Training	Health	Alcohol and Drug Services	Emergency Response	Interpreter Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ 231,256	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	22,864	-	-	-	-
Intergovernmental	854,265	-	-	-	-	-	4,675
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	94,698	-	-
Other	-	2,156	-	19,288	-	-	-
<b>Total receipts</b>	<b>854,265</b>	<b>2,156</b>	<b>22,864</b>	<b>250,544</b>	<b>94,698</b>	<b>-</b>	<b>4,675</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	3,211
Public safety	-	-	20,394	-	92,498	-	-
Highways and streets	557,226	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	191,381	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,425	-	-	-
<b>Total disbursements</b>	<b>557,226</b>	<b>-</b>	<b>20,394</b>	<b>194,806</b>	<b>92,498</b>	<b>-</b>	<b>3,211</b>
Excess (deficiency) of receipts over disbursements	297,039	2,156	2,470	55,738	2,200	-	1,464
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	297,039	2,156	2,470	55,738	2,200	-	1,464
Cash and investment fund balance - beginning	228,559	6,462	16,673	113,953	139,744	30	1,336
Cash and investment fund balance - ending	<u>\$ 525,598</u>	<u>\$ 8,618</u>	<u>\$ 19,143</u>	<u>\$ 169,691</u>	<u>\$ 141,944</u>	<u>\$ 30</u>	<u>\$ 2,800</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 141,944	\$ 30	\$ 2,800
Restricted assets:							
Cash and investments	525,598	8,618	19,143	169,691	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 525,598</b>	<b>\$ 8,618</b>	<b>\$ 19,143</b>	<b>\$ 169,691</b>	<b>\$ 141,944</b>	<b>\$ 30</b>	<b>\$ 2,800</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	8,618	19,143	-	-	-	-
Highways and streets	525,598	-	-	-	-	-	-
Health and welfare	-	-	-	169,691	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	141,944	30	2,800
<b>Total cash and investment fund balance - ending</b>	<b>\$ 525,598</b>	<b>\$ 8,618</b>	<b>\$ 19,143</b>	<b>\$ 169,691</b>	<b>\$ 141,944</b>	<b>\$ 30</b>	<b>\$ 2,800</b>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Mapping Fees	Riverboat	Emergency Telephone System	Drug Free Community	Drug Enforcement Education
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	104,397	-	-	-
Charges for services	13,424	14,302	1,041	-	298,332	43,266	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3,800
<b>Total receipts</b>	<b>13,424</b>	<b>14,302</b>	<b>1,041</b>	<b>104,397</b>	<b>298,332</b>	<b>43,266</b>	<b>3,800</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	36,366	-	-	-	289,857	53,000	3,553
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	15,584	-	-	-	-	-
Public safety	-	-	-	-	-	555	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>36,366</b>	<b>15,584</b>	<b>-</b>	<b>-</b>	<b>289,857</b>	<b>53,555</b>	<b>3,553</b>
Excess (deficiency) of receipts over disbursements	(22,942)	(1,282)	1,041	104,397	8,475	(10,289)	247
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22,942)	(1,282)	1,041	104,397	8,475	(10,289)	247
Cash and investment fund balance - beginning	33,110	13,398	1,030	160,951	94,498	56,856	(44)
Cash and investment fund balance - ending	<u>\$ 10,168</u>	<u>\$ 12,116</u>	<u>\$ 2,071</u>	<u>\$ 265,348</u>	<u>\$ 102,973</u>	<u>\$ 46,567</u>	<u>\$ 203</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 10,168	\$ -	\$ 2,071	\$ 265,348	\$ -	\$ -	\$ 203
Restricted assets:							
Cash and investments	-	12,116	-	-	102,973	46,567	-
<b>Total cash and investment assets - ending</b>	<b>\$ 10,168</b>	<b>\$ 12,116</b>	<b>\$ 2,071</b>	<b>\$ 265,348</b>	<b>\$ 102,973</b>	<b>\$ 46,567</b>	<b>\$ 203</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ 12,116	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	102,973	46,567	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	10,168	-	2,071	265,348	-	-	203
<b>Total cash and investment fund balance - ending</b>	<b>\$ 10,168</b>	<b>\$ 12,116</b>	<b>\$ 2,071</b>	<b>\$ 265,348</b>	<b>\$ 102,973</b>	<b>\$ 46,567</b>	<b>\$ 203</b>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Drainage Maintenance	Emergency Planning and Right to Know	Reassessment	Prosecutor Title IV-D	Extradition	Juvenile Probation Service	Adult Probation Service
Receipts:							
Taxes	\$ 200,018	\$ -	\$ 261,143	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	56,820	-	3,857	-	-	8,412
Charges for services	-	-	-	-	-	10,384	187,861
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	554
<b>Total receipts</b>	<b>200,018</b>	<b>56,820</b>	<b>261,143</b>	<b>3,857</b>	<b>-</b>	<b>10,384</b>	<b>196,827</b>
Disbursements:							
General government	284,610	-	110,312	-	-	-	-
Public safety	-	56,820	-	-	-	23,665	319,035
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,017	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	4,924	-	-	-	-
Public safety	-	-	-	-	-	-	8,237
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>284,610</b>	<b>56,820</b>	<b>115,236</b>	<b>3,017</b>	<b>-</b>	<b>23,665</b>	<b>327,272</b>
Excess (deficiency) of receipts over disbursements	(84,592)	-	145,907	840	-	(13,281)	(130,445)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	8,449	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>8,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(76,143)	-	145,907	840	-	(13,281)	(130,445)
Cash and investment fund balance - beginning	447,574	-	111,132	2,177	2,326	66,013	437,879
Cash and investment fund balance - ending	<u>\$ 371,431</u>	<u>\$ -</u>	<u>\$ 257,039</u>	<u>\$ 3,017</u>	<u>\$ 2,326</u>	<u>\$ 52,732</u>	<u>\$ 307,434</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 371,431	\$ -	\$ -	\$ 3,017	\$ 2,326	\$ 52,732	\$ 307,434
Restricted assets:							
Cash and investments	-	-	257,039	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 371,431</b>	<b>\$ -</b>	<b>\$ 257,039</b>	<b>\$ 3,017</b>	<b>\$ 2,326</b>	<b>\$ 52,732</b>	<b>\$ 307,434</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ 257,039	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	371,431	-	-	3,017	2,326	52,732	307,434
<b>Total cash and investment fund balance - ending</b>	<b>\$ 371,431</b>	<b>\$ -</b>	<b>\$ 257,039</b>	<b>\$ 3,017</b>	<b>\$ 2,326</b>	<b>\$ 52,732</b>	<b>\$ 307,434</b>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Thinking for Change	Hospital Investment Fund	Recorder's Records Perpetuation	Covered Bridge	Marijuana Eradication	Family and Children	Health Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	76,047	28,572
Charges for services	-	-	37,677	-	-	-	43,806
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	263	9,546	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>37,677</b>	<b>-</b>	<b>263</b>	<b>85,593</b>	<b>72,378</b>
Disbursements:							
General government	-	-	2,655	-	-	-	-
Public safety	-	-	-	-	263	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,176,124	54,186
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	3,348
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>2,655</b>	<b>-</b>	<b>263</b>	<b>1,176,124</b>	<b>57,534</b>
Excess (deficiency) of receipts over disbursements	-	-	35,022	-	-	(1,090,531)	14,844
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	35,022	-	-	(1,090,531)	14,844
Cash and investment fund balance - beginning	1,030	66,800	70,531	29,573	37	1,090,531	115,383
Cash and investment fund balance - ending	<u>\$ 1,030</u>	<u>\$ 66,800</u>	<u>\$ 105,553</u>	<u>\$ 29,573</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ 130,227</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 1,030	\$ 66,800	\$ -	\$ -	\$ 37	\$ -	\$ 130,227
Restricted assets:							
Cash and investments	-	-	105,553	29,573	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 1,030</b>	<b>\$ 66,800</b>	<b>\$ 105,553</b>	<b>\$ 29,573</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 130,227</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ 105,553	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	29,573	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,030	66,800	-	-	37	-	130,227
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,030</b>	<b>\$ 66,800</b>	<b>\$ 105,553</b>	<b>\$ 29,573</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 130,227</b>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Community Corrections Home Detention	Pretrial Diversion	Guardian Ad Litem	Misdemeanant	Surveyor's Corner Perpetuation	Jury Pay
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	30,065	25,194	-	-
Charges for services	-	68,431	-	-	7,094	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	68,431	30,065	25,194	7,094	-
Disbursements:						
General government	-	-	35,065	-	13,734	-
Public safety	-	70,754	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	9,519	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	80,273	35,065	-	13,734	-
Excess (deficiency) of receipts over disbursements	-	(11,842)	(5,000)	25,194	(6,640)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(11,842)	(5,000)	25,194	(6,640)	-
Cash and investment fund balance - beginning	(10,646)	47,387	5,005	(75,843)	36,965	2,829
Cash and investment fund balance - ending	<u>\$ (10,646)</u>	<u>\$ 35,545</u>	<u>\$ 5</u>	<u>\$ (50,649)</u>	<u>\$ 30,325</u>	<u>\$ 2,829</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (50,649)	\$ -	\$ -
Restricted assets:						
Cash and investments	(10,646)	35,545	5	-	30,325	2,829
Total cash and investment assets - ending	<u>\$ (10,646)</u>	<u>\$ 35,545</u>	<u>\$ 5</u>	<u>\$ (50,649)</u>	<u>\$ 30,325</u>	<u>\$ 2,829</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ 5	\$ -	\$ 30,325	\$ 2,829
Public safety	(10,646)	35,545	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(50,649)	-	-
Total cash and investment fund balance - ending	<u>\$ (10,646)</u>	<u>\$ 35,545</u>	<u>\$ 5</u>	<u>\$ (50,649)</u>	<u>\$ 30,325</u>	<u>\$ 2,829</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	James Hose Storm Drain Grant	Homeland Security Grant	Rainy Day	Sales Disclosure	K-9 Gift	Law Enforcement Assistance
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	18,000	-	1,358,373	-	-	-
Charges for services	-	-	-	4,190	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	1,449	-
<b>Total receipts</b>	<b>18,000</b>	<b>-</b>	<b>1,358,373</b>	<b>4,190</b>	<b>1,449</b>	<b>-</b>
<b>Disbursements:</b>						
General government	18,000	-	-	3,500	-	-
Public safety	-	-	-	-	1,540	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>1,540</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	1,358,373	690	(91)	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,358,373	690	(91)	-
Cash and investment fund balance - beginning	-	70	-	(1,479)	643	524
Cash and investment fund balance - ending	\$ -	\$ 70	\$ 1,358,373	\$ (789)	\$ 552	\$ 524
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 70	\$ 1,358,373	\$ (789)	\$ 552	\$ 524
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 70</b>	<b>\$ 1,358,373</b>	<b>\$ (789)</b>	<b>\$ 552</b>	<b>\$ 524</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	70	1,358,373	(789)	552	524
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 70</b>	<b>\$ 1,358,373</b>	<b>\$ (789)</b>	<b>\$ 552</b>	<b>\$ 524</b>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Hazardous Materials	Juvenile Justice Grant	DARE	Montgomery County Regional Sewer Board	Plat Map	Tobacco Settlement
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 113,000	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	221	-	-	23,618
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	2,758	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>221</b>	<b>113,000</b>	<b>2,758</b>	<b>23,618</b>
<b>Disbursements:</b>						
General government	-	-	-	-	718	-
Public safety	-	-	216	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	37,300	-	-
Health and welfare	-	-	-	-	-	23,479
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>216</b>	<b>37,300</b>	<b>718</b>	<b>23,479</b>
Excess (deficiency) of receipts over disbursements	-	-	5	75,700	2,040	139
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	5	75,700	2,040	139
Cash and investment fund balance - beginning	10,754	166	107	(3,050)	9,754	68,994
Cash and investment fund balance - ending	<u>\$ 10,754</u>	<u>\$ 166</u>	<u>\$ 112</u>	<u>\$ 72,650</u>	<u>\$ 11,794</u>	<u>\$ 69,133</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 10,754	\$ 166	\$ 112	\$ 72,650	\$ 11,794	\$ 69,133
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 10,754</u>	<u>\$ 166</u>	<u>\$ 112</u>	<u>\$ 72,650</u>	<u>\$ 11,794</u>	<u>\$ 69,133</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	10,754	166	112	72,650	11,794	69,133
Total cash and investment fund balance - ending	<u>\$ 10,754</u>	<u>\$ 166</u>	<u>\$ 112</u>	<u>\$ 72,650</u>	<u>\$ 11,794</u>	<u>\$ 69,133</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Health Department Immunization	Medical Reserve Corp	Identification Security Protection	Operation Pullover	Children's Psychiatric	Bulletproof Vest Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 68,757	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	39,297	5,000	-	1,982	-	-
Charges for services	-	-	12,343	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>39,297</b>	<b>5,000</b>	<b>12,343</b>	<b>1,982</b>	<b>68,757</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	16,860	2,726	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	32,057	1,458	-	-	48,692	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	11,781	-	-	-	-	-
<b>Total disbursements</b>	<b>43,838</b>	<b>1,458</b>	<b>16,860</b>	<b>2,726</b>	<b>48,692</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(4,541)	3,542	(4,517)	(744)	20,065	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,541)	3,542	(4,517)	(744)	20,065	-
Cash and investment fund balance - beginning	-	8,977	36,592	2,371	(20,065)	1,791
Cash and investment fund balance - ending	<u>\$ (4,541)</u>	<u>\$ 12,519</u>	<u>\$ 32,075</u>	<u>\$ 1,627</u>	<u>\$ -</u>	<u>\$ 1,791</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ (4,541)	\$ 12,519	\$ -	\$ -	\$ -	\$ 1,791
Restricted assets:						
Cash and investments	-	-	32,075	1,627	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ (4,541)</u>	<u>\$ 12,519</u>	<u>\$ 32,075</u>	<u>\$ 1,627</u>	<u>\$ -</u>	<u>\$ 1,791</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	32,075	1,627	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(4,541)	12,519	-	-	-	1,791
<b>Total cash and investment fund balance - ending</b>	<u>\$ (4,541)</u>	<u>\$ 12,519</u>	<u>\$ 32,075</u>	<u>\$ 1,627</u>	<u>\$ -</u>	<u>\$ 1,791</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Homeland Security	DUI Enforcement	Wireless Emergency Telephone System	Drug Task Force	Major Moves	County Option Dog Tax
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	929
Intergovernmental	10,986	7,500	-	-	-	-
Charges for services	-	-	149,298	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	1,226	10,147	-
<b>Total receipts</b>	<b>10,986</b>	<b>7,500</b>	<b>149,298</b>	<b>1,226</b>	<b>10,147</b>	<b>929</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	10,986	7,730	116,000	3,142	-	387
Highways and streets	-	-	-	-	155,192	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>10,986</b>	<b>7,730</b>	<b>116,000</b>	<b>3,142</b>	<b>155,192</b>	<b>387</b>
Excess (deficiency) of receipts over disbursements	-	(230)	33,298	(1,916)	(145,045)	542
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(230)	33,298	(1,916)	(145,045)	542
Cash and investment fund balance - beginning	-	1,308	325,108	3,507	601,371	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,078</u>	<u>\$ 358,406</u>	<u>\$ 1,591</u>	<u>\$ 456,326</u>	<u>\$ 542</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 1,078	\$ 358,406	\$ 1,591	\$ -	\$ 542
Restricted assets:						
Cash and investments	-	-	-	-	456,326	-
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ 1,078</u>	<u>\$ 358,406</u>	<u>\$ 1,591</u>	<u>\$ 456,326</u>	<u>\$ 542</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	456,326	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	1,078	358,406	1,591	-	542
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ 1,078</u>	<u>\$ 358,406</u>	<u>\$ 1,591</u>	<u>\$ 456,326</u>	<u>\$ 542</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Aggressive Driving	Alternative Dispute Resolution	Autopsy Report	Equipment Block Grant	Bioterrorism Grant	Bond Administration Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	16,500	-	-	-	19,966	-
Charges for services	-	5,033	-	-	-	24,347
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>16,500</b>	<b>5,033</b>	<b>-</b>	<b>-</b>	<b>19,966</b>	<b>24,347</b>
Disbursements:						
General government	-	1,348	-	-	-	-
Public safety	18,585	-	-	-	16,132	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	5,473	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>18,585</b>	<b>1,348</b>	<b>-</b>	<b>-</b>	<b>21,605</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(2,085)	3,685	-	-	(1,639)	24,347
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,085)	3,685	-	-	(1,639)	24,347
Cash and investment fund balance - beginning	2,278	9,920	3	2,550	10,479	213,557
Cash and investment fund balance - ending	<u>\$ 193</u>	<u>\$ 13,605</u>	<u>\$ 3</u>	<u>\$ 2,550</u>	<u>\$ 8,840</u>	<u>\$ 237,904</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 193	\$ 13,605	\$ 3	\$ 2,550	\$ 8,840	\$ 237,904
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 193</u>	<u>\$ 13,605</u>	<u>\$ 3</u>	<u>\$ 2,550</u>	<u>\$ 8,840</u>	<u>\$ 237,904</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	193	13,605	3	2,550	8,840	237,904
<b>Total cash and investment fund balance - ending</b>	<u>\$ 193</u>	<u>\$ 13,605</u>	<u>\$ 3</u>	<u>\$ 2,550</u>	<u>\$ 8,840</u>	<u>\$ 237,904</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Change of Venue	Prosecutor Child Support Incentive	Circuit ADR	Clerk Child Support Incentive	Clerk Incentive	Coroner's Records
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	47,438	-	14,692	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>47,438</b>	<b>-</b>	<b>14,692</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	127	26,665	-	-	7,123	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>127</b>	<b>26,665</b>	<b>-</b>	<b>-</b>	<b>7,123</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(127)	20,773	-	14,692	(7,123)	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(127)	20,773	-	14,692	(7,123)	-
Cash and investment fund balance - beginning	146	59,428	(223)	10,384	14,047	5
Cash and investment fund balance - ending	<u>\$ 19</u>	<u>\$ 80,201</u>	<u>\$ (223)</u>	<u>\$ 25,076</u>	<u>\$ 6,924</u>	<u>\$ 5</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 19	\$ 80,201	\$ (223)	\$ 25,076	\$ 6,924	\$ 5
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 19</u>	<u>\$ 80,201</u>	<u>\$ (223)</u>	<u>\$ 25,076</u>	<u>\$ 6,924</u>	<u>\$ 5</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	19	80,201	(223)	25,076	6,924	5
Total cash and investment fund balance - ending	<u>\$ 19</u>	<u>\$ 80,201</u>	<u>\$ (223)</u>	<u>\$ 25,076</u>	<u>\$ 6,924</u>	<u>\$ 5</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Coroner's User Fees	County Subdivision	Courthouse Parking Lot	Electrical Fee	Emergency Gas Award	Federal Motor Carrier
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	2,450	-	-
Fines and forfeits	-	-	-	-	-	15,342
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,450</b>	<b>-</b>	<b>15,342</b>
Disbursements:						
General government	-	-	1,110	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>1,110</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(1,110)	2,450	-	15,342
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,110)	2,450	-	15,342
Cash and investment fund balance - beginning	1	600	1,701	11,038	550	83,927
Cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 600</u>	<u>\$ 591</u>	<u>\$ 13,488</u>	<u>\$ 550</u>	<u>\$ 99,269</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 1	\$ 600	\$ 591	\$ 13,488	\$ 550	\$ 99,269
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1</u>	<u>\$ 600</u>	<u>\$ 591</u>	<u>\$ 13,488</u>	<u>\$ 550</u>	<u>\$ 99,269</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1	600	591	13,488	550	99,269
Total cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 600</u>	<u>\$ 591</u>	<u>\$ 13,488</u>	<u>\$ 550</u>	<u>\$ 99,269</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Flood Fee	ISP Seized Funds	Juvenile Alternatives Incentive Block Grant	Juvenile Administration Fee	NACCHO Grant	Nucor Rail Spur Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	5,025	-	6,939	-
Charges for services	4,670	-	-	2,965	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,670</b>	<b>-</b>	<b>5,025</b>	<b>2,965</b>	<b>6,939</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	3,625	2,009	6,939	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	5,108	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,108</b>	<b>-</b>	<b>3,625</b>	<b>2,009</b>	<b>6,939</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(438)	-	1,400	956	-	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(438)	-	1,400	956	-	-
Cash and investment fund balance - beginning	32,995	586	(1,593)	11,615	204	63
Cash and investment fund balance - ending	<u>\$ 32,557</u>	<u>\$ 586</u>	<u>\$ (193)</u>	<u>\$ 12,571</u>	<u>\$ 204</u>	<u>\$ 63</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 32,557	\$ 586	\$ (193)	\$ 12,571	\$ 204	\$ 63
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 32,557</u>	<u>\$ 586</u>	<u>\$ (193)</u>	<u>\$ 12,571</u>	<u>\$ 204</u>	<u>\$ 63</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	32,557	586	(193)	12,571	204	63
Total cash and investment fund balance - ending	<u>\$ 32,557</u>	<u>\$ 586</u>	<u>\$ (193)</u>	<u>\$ 12,571</u>	<u>\$ 204</u>	<u>\$ 63</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Prime for Life	Probation Parent Project	Probation Salaries Administration	Sheriff's Donations	Sheriff Equipment Grant - Lights	Sheriff Equipment Grant- Radios
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	28,308	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>28,308</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	31,687	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>31,687</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(3,379)	-	-	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(3,379)	-	-	-
Cash and investment fund balance - beginning	571	446	53,038	8,894	1,705	756
Cash and investment fund balance - ending	<u>\$ 571</u>	<u>\$ 446</u>	<u>\$ 49,659</u>	<u>\$ 8,894</u>	<u>\$ 1,705</u>	<u>\$ 756</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 571	\$ 446	\$ 49,659	\$ 8,894	\$ 1,705	\$ 756
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 571</u>	<u>\$ 446</u>	<u>\$ 49,659</u>	<u>\$ 8,894</u>	<u>\$ 1,705</u>	<u>\$ 756</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	571	446	49,659	8,894	1,705	756
Total cash and investment fund balance - ending	<u>\$ 571</u>	<u>\$ 446</u>	<u>\$ 49,659</u>	<u>\$ 8,894</u>	<u>\$ 1,705</u>	<u>\$ 756</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Stormwater Fees	Superior ADR	Toxicology Fee	Clerk User Fee	County Share Option Dog Tax	Wheel and Surtax
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 774,980
Special assessments	-	-	-	-	-	-
Licenses and permits	4,671	-	-	-	9,765	-
Intergovernmental	-	-	-	-	3,973	-
Charges for services	-	-	-	71,129	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	402	-
<b>Total receipts</b>	<b>4,671</b>	<b>-</b>	<b>-</b>	<b>71,129</b>	<b>14,140</b>	<b>774,980</b>
Disbursements:						
General government	2,488	-	-	78,309	11,305	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	577,047
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,488</b>	<b>-</b>	<b>-</b>	<b>78,309</b>	<b>11,305</b>	<b>577,047</b>
Excess (deficiency) of receipts over disbursements	2,183	-	-	(7,180)	2,835	197,933
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,183	-	-	(7,180)	2,835	197,933
Cash and investment fund balance - beginning	17,700	3,106	468	65,804	8,844	303,421
Cash and investment fund balance - ending	<u>\$ 19,883</u>	<u>\$ 3,106</u>	<u>\$ 468</u>	<u>\$ 58,624</u>	<u>\$ 11,679</u>	<u>\$ 501,354</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 19,883	\$ 3,106	\$ 468	\$ 58,624	\$ 11,679	\$ 501,354
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 19,883</u>	<u>\$ 3,106</u>	<u>\$ 468</u>	<u>\$ 58,624</u>	<u>\$ 11,679</u>	<u>\$ 501,354</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	19,883	3,106	468	58,624	11,679	501,354
Total cash and investment fund balance - ending	<u>\$ 19,883</u>	<u>\$ 3,106</u>	<u>\$ 468</u>	<u>\$ 58,624</u>	<u>\$ 11,679</u>	<u>\$ 501,354</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Jail Bond	Cumulative Bridge	Drain Improvement	County Police Pension	Sheriff's Commissary	Totals
<b>Receipts:</b>						
Taxes	\$ 110,673	\$ 654,862	\$ -	\$ -	\$ -	\$ 2,414,689
Special assessments	-	-	47,890	-	-	47,890
Licenses and permits	-	-	-	-	-	38,229
Intergovernmental	-	38,179	-	-	-	2,809,993
Charges for services	-	-	-	89,654	-	1,120,005
Fines and forfeits	-	-	-	-	-	110,040
Other	1,893	353	3,004	-	277,337	334,176
<b>Total receipts</b>	<b>112,566</b>	<b>693,394</b>	<b>50,894</b>	<b>89,654</b>	<b>277,337</b>	<b>6,875,022</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	644,540
Public safety	-	-	-	-	249,073	1,409,582
Highways and streets	-	-	-	-	-	1,289,465
Sanitation	-	-	-	-	-	37,300
Health and welfare	-	-	-	-	-	1,530,394
Debt service:						
Principal	689,911	-	-	-	-	689,911
Interest	639,889	-	-	-	-	639,889
Capital outlay:						
General government	-	-	278,907	-	-	309,996
Public safety	-	-	-	-	-	18,311
Highways and streets	-	673,186	-	-	-	673,186
Health and welfare	-	-	-	-	-	18,554
<b>Total disbursements</b>	<b>1,329,800</b>	<b>673,186</b>	<b>278,907</b>	<b>-</b>	<b>249,073</b>	<b>7,261,128</b>
Excess (deficiency) of receipts over disbursements	(1,217,234)	20,208	(228,013)	89,654	28,264	(386,106)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	300,227	-	-	300,227
Transfers in	-	-	-	-	-	8,449
Transfers out	-	-	(8,449)	-	-	(8,449)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>291,778</b>	<b>-</b>	<b>-</b>	<b>300,227</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,217,234)	20,208	63,765	89,654	28,264	(85,879)
Cash and investment fund balance - beginning	756,099	752,119	115,406	170,895	60,935	7,145,150
Cash and investment fund balance - ending	<u>\$ (461,135)</u>	<u>\$ 772,327</u>	<u>\$ 179,171</u>	<u>\$ 260,549</u>	<u>\$ 89,199</u>	<u>\$ 7,059,271</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ 179,171	\$ 260,549	\$ 89,199	\$ 4,923,122
Restricted assets:						
Cash and investments	(461,135)	772,327	-	-	-	2,136,149
<b>Total cash and investment assets - ending</b>	<b>\$ (461,135)</b>	<b>\$ 772,327</b>	<b>\$ 179,171</b>	<b>\$ 260,549</b>	<b>\$ 89,199</b>	<b>\$ 7,059,271</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407,867
Public safety	-	-	-	-	-	235,902
Highways and streets	-	-	-	-	-	1,011,497
Health and welfare	-	-	-	-	-	169,691
Debt service	(461,135)	-	-	-	-	(461,135)
Capital outlay	-	772,327	-	-	-	772,327
Unrestricted	-	-	179,171	260,549	89,199	4,923,122
<b>Total cash and investment fund balance - ending</b>	<b>\$ (461,135)</b>	<b>\$ 772,327</b>	<b>\$ 179,171</b>	<b>\$ 260,549</b>	<b>\$ 89,199</b>	<b>\$ 7,059,271</b>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

	City and Town Court Costs	Coroner's Training and Continuing Education	Congressional Interest	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Overweight Vehicles
Additions:							
Agency fund additions	\$ 15,840	\$ 2,501	\$ 3,561	\$ 786,506	\$ 14,077	\$ 397,611	\$ 818
Deductions:							
Agency fund deductions	17,449	2,648	923	146,027	12,424	529,361	818
Excess (deficiency) of total additions over total deductions	(1,609)	(147)	2,638	640,479	1,653	(131,750)	-
Cash and investment fund balance - beginning	17,792	268	560	88,253	1,549	281,938	-
Cash and investment fund balance - ending	<u>\$ 16,183</u>	<u>\$ 121</u>	<u>\$ 3,198</u>	<u>\$ 728,732</u>	<u>\$ 3,202</u>	<u>\$ 150,188</u>	<u>\$ -</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Infraction Judgments	Inheritance Tax	Family Violence and Victim Assistance	Military Fines	Payroll	Special Death Benefit	Ambulance
Additions:							
Agency fund additions	\$ 98,960	\$ 1,055,028	\$ 3,404	\$ -	\$ 3,346,077	\$ 3,517	\$ 4,179
Deductions:							
Agency fund deductions	98,829	1,235,331	-	-	3,134,262	3,588	4,179
Excess (deficiency) of total additions over total deductions	131	(180,303)	3,404	-	211,815	(71)	-
Cash and investment fund balance - beginning	7,026	378,224	20,571	115	7,875	336	-
Cash and investment fund balance - ending	<u>\$ 7,157</u>	<u>\$ 197,921</u>	<u>\$ 23,975</u>	<u>\$ 115</u>	<u>\$ 219,690</u>	<u>\$ 265</u>	<u>\$ -</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Innkeepers Tax	City and Town Ordinance Violations	Welfare Trust	Homestead Credit Rebate	Tax Distributions	State Assessment Training Fund	Fines and Forfeitures
Additions:							
Agency fund additions	\$ 149,182	\$ 2,617	\$ 2,200	\$ -	\$ 54,936,828	\$ 4,190	\$ 62,412
Deductions:							
Agency fund deductions	177,650	-	13,730	-	54,738,493	4,095	-
Excess (deficiency) of total additions over total deductions	(28,468)	2,617	(11,530)	-	198,335	95	62,412
Cash and investment fund balance - beginning	62,586	13,376	11,530	25,417	(75,448)	285	13,390
Cash and investment fund balance - ending	<u>\$ 34,118</u>	<u>\$ 15,993</u>	<u>\$ -</u>	<u>\$ 25,417</u>	<u>\$ 122,887</u>	<u>\$ 380</u>	<u>\$ 75,802</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Treasurer Dog Tax	Excess Levy	Tax Sale Costs	Clerk	Treasurer	Sheriff
Additions:						
Agency fund additions	\$ 1,592	\$ 927,405	\$ 790	\$ 3,458,145	\$ 44,573,721	\$ 1,258,925
Deductions:						
Agency fund deductions	-	908,006	41,815	3,461,868	48,294,129	1,293,096
Excess (deficiency) of total additions over total deductions	1,592	19,399	(41,025)	(3,723)	(3,720,408)	(34,171)
Cash and investment fund balance - beginning	1,039	-	35,030	655,460	5,682,839	174,073
Cash and investment fund balance - ending	<u>\$ 2,631</u>	<u>\$ 19,399</u>	<u>\$ (5,995)</u>	<u>\$ 651,737</u>	<u>\$ 1,962,431</u>	<u>\$ 139,902</u>

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Recorder	Inmate Trust	Work Release	Probation	Health Department	Totals
Additions:						
Agency fund additions	\$ 152,019	\$ 280,011	\$ 31,106	\$ 303,848	\$ 33,276	\$ 111,910,346
Deductions:						
Agency fund deductions	138,706	278,693	50,418	285,322	30,832	114,902,692
Excess (deficiency) of total additions over total deductions	13,313	1,318	(19,312)	18,526	2,444	(2,992,346)
Cash and investment fund balance - beginning	-	12,003	60,395	13,169	204	7,489,855
Cash and investment fund balance - ending	<u>\$ 13,313</u>	<u>\$ 13,321</u>	<u>\$ 41,083</u>	<u>\$ 31,695</u>	<u>\$ 2,648</u>	<u>\$ 4,497,509</u>

MONTGOMERY COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Copiers	\$ 22,650	\$ 6,946
Highway Equipment	135,800	56,190
Jail	14,701,145	1,326,056
Tank Lease	40,500	15,037
Drainage Reconstruction Loan	59,645	16,286
Drainage Reconstruction Loan	59,255	7,398
Drainage Reconstruction Loan	130,481	16,291
Drainage Reconstruction Loan	53,283	13,064
Bonds payable:		
Revenue bonds:		
911 Telephone System	<u>250,000</u>	<u>65,893</u>
Total governmental activities debt	<u>\$ 15,452,759</u>	<u>\$ 1,523,161</u>

MONTGOMERY COUNTY  
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor  
County Sheriff

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

Compliance

We have audited the compliance of Montgomery County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of the County's management, County Council, County Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 15, 2010

MONTGOMERY COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grant/State's Program	14.228	PL-05-053	\$ 18,000
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523		5,025
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
		BR-9954	198,165
		BR-NBIS (509)	170,319
Total for cluster			368,484
Pass-Through Indiana Criminal Justice Institute State and Community Highway Safety	20.600		
		OP-08-01-01-65	2,726
		154HE-2008-08-01	18,585
Total for program			21,311
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		7,730
Total for federal grantor agency			397,525
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Preparedness and Response for H1N1	93.069		43,839
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		21,605
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Prosecutor			42,693
Clerk			22,568
General			135,765
Total for program			201,026
ARRA - Child Support Enforcement	93.563		
Prosecutor			4,744
Clerk			2,508
General			15,084
Total for program			22,336
Total for federal grantor agency			288,806
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Cluster State Homeland Security Program	97.073		10,986
Total federal awards expended			\$ 720,342

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with the Indiana Code (IC 5-11-1 et seq.), audits of Counties with populations under 5,000 shall be conducted biennially. Such audits shall include both years within the biennial period.

MONTGOMERY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

MONTGOMERY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Section II – Financial Statement Findings

FINDING 2009-1, INTERNAL CONTROLS

The original 2009 Montgomery County Annual Report presented for audit was not prepared properly. Issues included:

1. Receipts were not classified properly and other required information was not included in the report. Specifically, all General Fund and Highway Fund receipts were classified as other revenue.
2. Fund names were omitted from the unit's financial statements.
3. Receipts, disbursements and balances of the county departments were not included in the Annual Report.
4. Other agency funds were not separated but combined as tax distribution funds.
5. The unit's Annual Report and corresponding financial statements were not reviewed by any member of the County Council or the County Commissioners or by the County Auditor.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

The conditions listed could allow assets to be misappropriated without detection or could allow the financial statements to be materially misstated without detection.

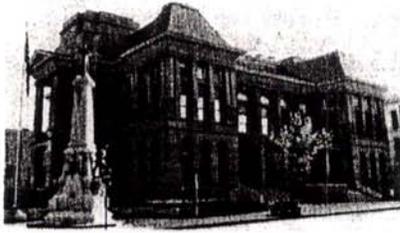
We recommend that a County Council member, a County Commissioner and the County Auditor review the unit's annual financial report (CAR).

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

MONTGOMERY COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



*Michelle Cash*  
*Montgomery County Auditor*

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100 East Main Street Room 102 • Crawfordsville, IN 47933 • (765) 364-6400 Fax (765) 364-6404

## CORRECTIVE ACTION PLAN

**Finding No. 2009-1, Internal Controls, Annual Report**

**Auditee Contact Person: Michelle R. Cash**

**Title of Contact Person: Auditor**

**Phone Number: 765-364-6403**

**Expected Completion Date: August 31, 2010**

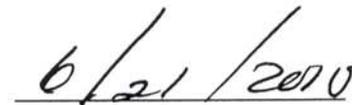
**Corrective Action Planned:**

**We are going to create new receipting line item numbers into the county general miscellaneous revenue (0101 000 6500) to break down each receipt and group each department and give them their own receipting number within the county general fund so that the year end reports specify what actually was receipted into each department. This should eliminate the high dollar amount that is now just listed as Miscellaneous Receipts.**

**The auditor will review the annual report with the County Council and the Montgomery County Commissioners when completed.**



**Michelle R Cash**  
**Montgomery County Auditor**

  
**Date**

MONTGOMERY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 15, 2010, with Michelle R. Cash, Auditor; Terry Hockersmith, Vice President of the Board of County Commissioners; and Richard Chastain, President of the County Council.