

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MONTGOMERY COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

08/03/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-47
Other Information:	
Schedule of Payables and Receivables	50
Schedule of Leases and Debt	51
Schedule of Capital Assets.....	52
Other Reports.....	53

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Andel Mindy Byers	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Heather Laffoon	01-01-22 to 12-31-23
Clerk of the Circuit Court	Karyn Douglas	01-01-22 to 12-31-23
County Sheriff	Ryan Needham	01-01-22 to 12-31-23
County Recorder	Jennifer Pursell	01-01-22 to 12-31-23
President of the Board of County Commissioners	John Frey	01-01-22 to 12-31-23
President of the County Council	Tom Mellish David Hunt	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Montgomery County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 20, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 4,835,632	\$ 13,297,287	\$ 13,459,795	\$ 4,673,124
Accident Report	34,999	8,023	5,649	37,373
City And Town Court Costs	4,667	9,962	9,646	4,983
Clerk's Records Perpetuation	123,291	31,079	5,004	149,366
Co Share Option Dog Tax	1,166	4,578	4,000	1,744
Sales Disclosure-County Share	13,661	11,620	17,691	7,590
Covered Bridge	-	1,850	-	1,850
Cumulative Bridge	3,516,039	1,014,715	1,803,520	2,727,234
Cumulative Capital Development	598,987	1,133,136	690,212	1,041,911
Drug Free Community	36,970	44,566	36,968	44,568
Extradition & Sheriff's Assist	439	-	-	439
Firearms Training	46,878	-	24,627	22,251
Health	424,882	814,500	340,045	899,337
Ident Security Protection	31,333	7,155	2,335	36,153
Local Health Maintenance	86,681	33,139	46,637	73,183
Local Road And Street	862,237	651,524	916,736	597,025
LIT Public Safety-Cnty Share	1,364,418	3,040,052	3,096,784	1,307,686
Medical Care For Inmates	59,474	8,573	-	68,047
Misdemeanant	18,070	24,438	15,638	26,870
Motor Vehicle Highway	1,359,551	3,060,645	2,551,312	1,868,884
Plat Book	67,121	23,360	35,144	55,337
Rainy Day	208,182	325,000	317,113	216,069
Recorder's Records Perpet	362,361	138,006	156,715	343,652
Riverboat	352,516	91,551	145,105	298,962
Sex & Violent Offender Admin	13,182	2,835	4,830	11,187
Storm Water Reviews Engineer	34,704	5,490	13,335	26,859
Supplemental Publ Defend Svcs	154,289	38,235	52,850	139,674
Surplus Tax	21,861	18,103	20,116	19,848
Surveyor's Corner Perpetuation	43,625	35,775	38,300	41,100
Tax Sale Fees	48,914	11,523	28,206	32,231
Tax Sale Redemption	521,264	383,359	296,296	608,327
Tax Sale Surplus	342,512	-	282,441	60,071
Local Health Dep Trust Acct	52,933	21,629	32,779	41,783
Guardian Ad Litem	18,176	44,019	52,205	9,990
Auditors Ineligible Deductions	65,176	-	27,767	37,409
Cnty Elected Officials Train	25,155	7,194	9,429	22,920
Statewide 911	178,212	523,632	624,719	77,125
Reassessment	193,742	349,450	344,467	198,725
Supplemental Adult Prob Svcs	476,014	311,075	201,736	585,353
Supplemental Juv Prob Svcs	31,868	8,852	3,660	37,060
Alternative Dispute Resolution	54,423	4,020	-	58,443
County User Fee	230	4,084	3,620	694
Drain Construction/Reconst	235,834	2,143,354	1,925,702	453,486
Drainage Maintenance	1,608,011	56,975	258,079	1,406,907
Wastewater Utility Operating	14,235	-	-	14,235
Health Dept Donation Fd	2,953	-	-	2,953
Solid Waste Management	2,455	107,017	99,486	9,986
GOVERNMENT CENTER DEBT FUND	44,000	371,000	415,000	-
Self Insurance	1,287,592	1,988,350	1,400,287	1,875,655
0300 Payroll Clearing	19,700	2,973,959	2,997,789	(4,130)
0339 Sheriff Pension Holding	134,694	88,837	102,845	120,686
Settlement	-	46,624,598	46,624,598	-
0207 Wheel Tax/Surtax Combined	157,730	1,127,118	1,125,130	159,718
CVET Agency	-	226,554	226,554	-
Financial Institution Tax	-	664,662	664,662	-
1430 Fines & Forfeitures	4,998	23,225	24,105	4,118
0513 Infraction Jdgmnts	3,387	67,017	65,813	4,591
0530 Special Death Benf	65	1,374	1,364	75
0332 St Assess Train Fd(Discl)	1,350	11,620	11,930	1,040
0335 Coroner Ed Fd	428	5,194	5,223	399
0337 Intrst Compact Fee Fd	125	563	625	63
1165 Ed Plates Fees	19	469	469	19
0226 Riverboat Revenue Sharing	-	213,593	213,593	-
0616 Innkeepers Tax	192,249	324,161	221,718	294,692
0502 City Fines (Ord/Vio)	20,331	-	-	20,331
93.563 0245 Title IV-D Incent	129,901	17,350	34,007	113,244
93.563 0246 Pros IV-D (Incent)	80,687	26,102	11,244	95,545
93.563 0527 Clk Gen IV-D Incent	103,346	17,350	6,701	113,995
FY22 SHSP Grant	-	377,437	377,436	1
AFTER SETTLEMENT COLLECTIONS	1,277,548	1,443,580	1,277,548	1,443,580
CLERKS CHILD SUPPORT ACCOUNT	2,892	393,540	390,521	5,911
CLERKS TRUST ACCOUNT	712,010	2,763,276	2,727,330	747,956
JAIL COMMISSARY FUND	256,747	430,085	408,403	278,429
SHERIFF INMATE TRUST	45,375	412,692	415,651	42,416
MVH Restricted Fund	1,158,416	2,143,523	1,998,800	1,303,139
Opioid Restricted/Abatement 22	-	146,963	-	146,963
Opioid Unrestricted Portion 22	-	62,517	-	62,517

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Veterans Court User Fee	17,150	1,735	-	18,885
Share Interstate Compact Fee	1,875	563	-	2,438
Zoning Fee Fund	11,904	4,388	1,337	14,955
RDC 2021 DISTRICT BAN (TS)	2,652,685	-	2,652,685	-
ECON DEV 2021 TXBLE CONST (TS)	-	4,246,818	4,220,000	26,818
ECON DEV 2021 TXBLE BD ISS EXP	-	150,237	128,014	22,223
ECON DEV 2021 TXBLE CAP INT	-	279,742	75,737	204,005
ECON DEV 2022 TXBLE BDINT (TS)	-	647,558	88,405	559,153
ECON DEV 2022 TXBLE CONST (TS)	-	7,045,557	122,250	6,923,307
ECON DEV 2022 TXBLE SR (TS)	-	88,405	88,405	-
ECON DEV 2021 TXBLE BOND (TS)	-	75,737	75,737	-
RDC 2017 Bond P & I Fund	18,968	547,597	566,389	176
RDC MOCO RDRB of 2017 DSR	588,153	4,216	-	592,369
RDC General Acct	1,427,119	2,435,328	1,501,164	2,361,283
Central Comms Center	436,548	931,165	672,485	695,228
Court Referral	52,206	48,809	62,931	38,084
Clerk Election Reimb	3,946	-	-	3,946
Pretrial Diversion	141,306	45,646	-	186,952
Drug Court User Fees	46,289	13,946	-	60,235
Courthouse Clock Tower Proj	25,465	-	-	25,465
Mapping Fees	58,745	11,489	10,384	59,850
Electric Fee Clearing Acct	6,929	350	-	7,279
Flood Fee Holding Acct	32,429	5,360	-	37,789
2020 Bridge Improvement Note	269,763	-	201,019	68,744
County Jail L/R Bond	681,479	1,277,176	1,268,000	690,655
Finger Printing	2	-	-	2
Treasurer Dog Tax	2,276	1,018	60	3,234
Comms Tax Sale	-	1,079	1,079	-
Tax Sale Sri Fee	1,730	25,155	8,373	18,512
TMA Fd	179,332	-	-	179,332
CCB Fd IV-D	64,754	1,592	14,052	52,294
Sheriff Work Release	65,971	21,447	29,052	58,366
Fam Violnc & Victim Assis	30,903	-	-	30,903
1142 Dare Supplies	100	-	-	100
1149 K-9 Gift Fd	1,359	709	1,863	205
1154 Cnty Law Enforc Cont Ed	28,130	8,478	4,114	32,494
1431 Fed Motor Carrier Clk	3,281	-	-	3,281
Inmates Social Security	16,228	400	-	16,628
Sheriff Special Donation	15,660	2,177	-	17,837
LIT PTRC Fd	505,734	6,292,066	6,303,833	493,967
LOIT 2016 Special Distribution	55,252	-	-	55,252
LIT Local Income Tax	-	8,988,665	8,988,665	-
Lit Public Safety Fund	-	5,393,199	5,393,199	-
1211 Commom School Fd	7,565	-	-	7,565
1152 Clk User Fee	61,319	50,211	46,959	64,571
2017-2018 Title II Formula Gra	315	-	-	315
Community Vaccine Grant 93.268	(34,412)	79,178	7,333	37,433
CheP Grant State funded	18,703	-	-	18,703
Overdose Response #93.136	4,878	-	-	4,878
Phep Grant 18/19 Cfda 93.074	(15,627)	50,000	22,218	12,155
2021 MHMP Grant 97.047	(8,367)	-	11,090	(19,457)
Bulletproof Vest Grant	3,254	4,445	4,322	3,377
FFY21 EMPG Grant 97.042	-	7,444	34,180	(26,736)
Shsp Grant 97.073 Fed	(802)	-	-	(802)
FY19 SHSP ACTIVE SHOOTR 97.067	2,389	27,650	27,150	2,889
FY19 SHSP COLLAB COMMS 97.067	(1)	-	-	(1)
FY19 EMPG CERT GRANT	(5)	-	-	(5)
CERT Resp & Equip CFDA 97.067	(80)	-	-	(80)
FY21 HMEP 20.703	(10,835)	10,835	-	-
Justice Resp Addictions 93.788	49,110	-	40,118	8,992
0252 Judges IV-D Incentive	16,079	-	-	16,079
SUPP PH WORKFORCE GRT 93.354	(5,488)	220,000	63,564	150,948
LEPC GRANT Hazd Sub & Resp	32,532	6,291	7,761	31,062
Country Club Rd Fed Reimb Grnt	3,171	-	-	3,171
0810 Medical Resv Corp (Mrc)	14,140	-	-	14,140
Community COVID Testing Grant	54,209	154,132	30,858	177,483
2020 SOS CARES Act Grt	2,415	-	-	2,415
CARES Safety Awareness 21.019	118,429	-	118,429	-
ARP CSLFR Grant 21.027	23,354	3,723,354	122,698	3,624,010
Rural Demo Proj 20.616	35	-	-	35
Family Mediation Grant ADR2016	2,250	-	-	2,250
Adult Guardianship (VASIA) J	38,500	38,500	38,500	38,500
FY22 Family Recovery Ct Grt	-	104,861	104,861	-
FY23 Family Recovery Ct Grt	-	25,159	-	25,159
Community Crossing Match Grant	-	1,000,000	1,000,000	-
ICJI LE Train Grt fka Handgun	-	30,774	-	30,774
Public Health Ed Program Grant	3,929	-	-	3,929

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
97.067 Shsp 090517-083119	(1,876)	-	-	(1,876)
2018 MCCF Drug Free Mont Co	718	-	-	718
Operation Pullover	1,298	-	-	1,298
IPAC Drug Prosecution Grant	1,795	-	-	1,795
JCAP 2019-01 Grant	11,632	-	-	11,632
JCAP 2020-01 Grant (Women's)	(1,543)	100,000	82,705	15,752
21/22 Veterans Treatment Ct Gr	1,492	-	1,492	-
21/22 PSC Drug Court Grant	9,150	-	9,150	-
21/22 PSC Vet Court Grant	8,045	-	8,045	-
FY22 Veterans Treatment Ct Grt	-	104,360	104,360	-
DFMCC Drug Free LCC 22/23	-	15,330	4,243	11,087
2015 LCC Health Sharps Disp	3,898	-	-	3,898
PSC Drug CT Grant	-	8,000	1,665	6,335
PSC Vet Ct Grant	-	8,000	2,450	5,550
IHSFG FOR LADOGA FIRE DEPT	(8)	-	-	(8)
DFMCC Drug Free LCC 21/22	10,991	-	10,991	-
FY20 DOC PROBATION GRANT	4,124	-	4,124	-
FY21 DOC PROBATION GRANT	4,198	-	4,109	89
Prescription Drug Program	1,846	-	-	1,846
Preparedness Grant 2014-2015	10,481	-	-	10,481
PPD MRC EBOLA Grant 15/16	14,248	-	-	14,248
FY22 DOC DRUG CT GRANT	-	74,991	74,991	-
FY22 DOC PROBATION GRANT	-	143,318	143,318	-
Court Interpreter Grant Old	55	-	-	55
Totals	<u>\$ 32,088,087</u>	<u>\$ 135,382,729</u>	<u>\$ 124,360,961</u>	<u>\$ 43,109,855</u>

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. 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 some or all of 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 accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be 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; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

MONTGOMERY COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains nine funds with deficits in cash totaling \$53,095. The 2021 MHMP Grant 97.047 and the FFY21 EMPG Grant 97.042 funds are reimbursable-type grant funds, for which reimbursement of expenditures made by the County was not received by December 31, 2022. For all other funds, this is a result of funds having expenditures that exceeded receipts in the current year or past years.

Note 8. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2021	New Fund	Prior Period Adjustments	Balance as of January 1, 2022
RDC 2017 Bond P & I Fund	\$ 284,756	RDC 2017 Bond P & I Fund	\$ (265,788)	\$ 18,968
Solid Waste Management	-	Solid Waste Management	2,455	2,455

Note 9. Holding Corporations

The County has entered into a capital lease with the Montgomery County 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 2022 totaled \$371,000.

The County has entered into a capital lease with the 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 2022 totaled \$1,268,000.

REQUIRED SUPPLEMENTARY INFORMATION

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Accident Report	City And Town Court Costs	Clerk's Records Perpetuation	Co Share Option Dog Tax	Sales Disclosure-County Share
Cash and investments - beginning	\$ 4,835,632	\$ 34,999	\$ 4,667	\$ 123,291	\$ 1,166	\$ 13,661
Receipts:						
Taxes	10,846,927	-	-	-	-	-
Licenses and permits	59,722	-	-	-	-	-
Intergovernmental receipts	1,027,036	-	-	-	-	-
Charges for services	189,844	8,023	-	1,847	-	11,620
Fines and forfeits	147,485	-	9,962	28,653	-	-
Other receipts	1,026,273	-	-	579	4,578	-
Total receipts	13,297,287	8,023	9,962	31,079	4,578	11,620
Disbursements:						
Personal services	7,777,468	-	-	-	-	-
Supplies	641,352	-	-	5,004	-	-
Other services and charges	4,838,393	-	9,646	-	-	17,691
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	139,939	5,649	-	-	-	-
Other disbursements	62,643	-	-	-	4,000	-
Total disbursements	13,459,795	5,649	9,646	5,004	4,000	17,691
Excess (deficiency) of receipts over disbursements	(162,508)	2,374	316	26,075	578	(6,071)
Cash and investments - ending	\$ 4,673,124	\$ 37,373	\$ 4,983	\$ 149,366	\$ 1,744	\$ 7,590

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition & Sheriff's Assist	Firearms Training
Cash and investments - beginning	\$ -	\$ 3,516,039	\$ 598,987	\$ 36,970	\$ 439	\$ 46,878
Receipts:						
Taxes	-	847,104	705,250	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,850	151,747	60,329	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	44,566	-	-
Other receipts	-	15,864	367,557	-	-	-
Total receipts	1,850	1,014,715	1,133,136	44,566	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	167,342	47,209	-	-	24,627
Other services and charges	-	150,807	483,003	36,968	-	-
Debt service - principal and interest	-	235,597	-	-	-	-
Capital outlay	-	1,249,774	160,000	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,803,520	690,212	36,968	-	24,627
Excess (deficiency) of receipts over disbursements	1,850	(788,805)	442,924	7,598	-	(24,627)
Cash and investments - ending	\$ 1,850	\$ 2,727,234	\$ 1,041,911	\$ 44,568	\$ 439	\$ 22,251

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health	Ident Security Protection	Local Health Maintenance	Local Road And Street	LIT Public Safety-Cnty Share	Medical Care For Inmates
Cash and investments - beginning	\$ 424,882	\$ 31,333	\$ 86,681	\$ 862,237	\$ 1,364,418	\$ 59,474
Receipts:						
Taxes	304,876	-	-	-	2,887,222	-
Licenses and permits	48,119	-	-	-	-	-
Intergovernmental receipts	378,895	-	33,139	651,524	2,177	-
Charges for services	70,371	7,155	-	-	-	8,573
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,239	-	-	-	150,653	-
Total receipts	814,500	7,155	33,139	651,524	3,040,052	8,573
Disbursements:						
Personal services	313,178	-	19,223	-	2,492,504	-
Supplies	11,901	2,335	22,849	-	298,008	-
Other services and charges	14,966	-	1,095	916,736	185,162	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,470	-	121,110	-
Other disbursements	-	-	-	-	-	-
Total disbursements	340,045	2,335	46,637	916,736	3,096,784	-
Excess (deficiency) of receipts over disbursements	474,455	4,820	(13,498)	(265,212)	(56,732)	8,573
Cash and investments - ending	\$ 899,337	\$ 36,153	\$ 73,183	\$ 597,025	\$ 1,307,686	\$ 68,047

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpet	Riverboat
Cash and investments - beginning	\$ 18,070	\$ 1,359,551	\$ 67,121	\$ 208,182	\$ 362,361	\$ 352,516
Receipts:						
Taxes	-	891,156	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	24,438	2,057,582	-	-	-	91,551
Charges for services	-	33,786	23,360	-	138,006	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	78,121	-	325,000	-	-
Total receipts	24,438	3,060,645	23,360	325,000	138,006	91,551
Disbursements:						
Personal services	-	1,646,276	-	-	89,083	-
Supplies	-	334,807	3,100	-	67,077	-
Other services and charges	15,638	380,303	32,044	317,113	555	145,105
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	189,926	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	15,638	2,551,312	35,144	317,113	156,715	145,105
Excess (deficiency) of receipts over disbursements	8,800	509,333	(11,784)	7,887	(18,709)	(53,554)
Cash and investments - ending	\$ 26,870	\$ 1,868,884	\$ 55,337	\$ 216,069	\$ 343,652	\$ 298,962

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex & Violent Offender Admin	Storm Water Reviews Engineer	Supplemental Publ Defend Svcs	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 13,182	\$ 34,704	\$ 154,289	\$ 21,861	\$ 43,625	\$ 48,914
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	5,490	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,835	-	-	-	35,775	-
Fines and forfeits	-	-	38,235	-	-	-
Other receipts	-	-	-	18,103	-	11,523
Total receipts	2,835	5,490	38,235	18,103	35,775	11,523
Disbursements:						
Personal services	-	-	52,550	-	-	-
Supplies	2,061	1,253	-	-	-	-
Other services and charges	289	1,951	300	10,761	38,300	3,051
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,480	10,131	-	-	-	-
Other disbursements	-	-	-	9,355	-	25,155
Total disbursements	4,830	13,335	52,850	20,116	38,300	28,206
Excess (deficiency) of receipts over disbursements	(1,995)	(7,845)	(14,615)	(2,013)	(2,525)	(16,683)
Cash and investments - ending	\$ 11,187	\$ 26,859	\$ 139,674	\$ 19,848	\$ 41,100	\$ 32,231

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dep Trust Acct	Guardian Ad Litem	Auditors Ineligible Deductions	Cnty Elected Officials Train
Cash and investments - beginning	\$ 521,264	\$ 342,512	\$ 52,933	\$ 18,176	\$ 65,176	\$ 25,155
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,629	44,019	-	-
Charges for services	-	-	-	-	-	7,155
Fines and forfeits	-	-	-	-	-	-
Other receipts	383,359	-	-	-	-	39
Total receipts	383,359	-	21,629	44,019	-	7,194
Disbursements:						
Personal services	-	-	29,866	-	-	-
Supplies	-	-	-	-	8,942	5,054
Other services and charges	162,612	111,603	2,913	52,205	18,825	4,375
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	133,684	170,838	-	-	-	-
Total disbursements	296,296	282,441	32,779	52,205	27,767	9,429
Excess (deficiency) of receipts over disbursements	87,063	(282,441)	(11,150)	(8,186)	(27,767)	(2,235)
Cash and investments - ending	\$ 608,327	\$ 60,071	\$ 41,783	\$ 9,990	\$ 37,409	\$ 22,920

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Statewide 911	Reassessment	Supplemental Adult Prob Svcs	Supplemental Juv Prob Svcs	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 178,212	\$ 193,742	\$ 476,014	\$ 31,868	\$ 54,423	\$ 230
Receipts:						
Taxes	-	321,912	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	27,538	-	1,400	-	-
Charges for services	523,581	-	309,398	7,452	-	-
Fines and forfeits	-	-	175	-	4,020	115
Other receipts	51	-	1,502	-	-	3,969
Total receipts	523,632	349,450	311,075	8,852	4,020	4,084
Disbursements:						
Personal services	584,109	174,964	120,506	-	-	-
Supplies	-	7,462	10,433	-	-	3,620
Other services and charges	12,050	81,041	69,343	3,660	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	28,560	78,500	1,394	-	-	-
Other disbursements	-	2,500	60	-	-	-
Total disbursements	624,719	344,467	201,736	3,660	-	3,620
Excess (deficiency) of receipts over disbursements	(101,087)	4,983	109,339	5,192	4,020	464
Cash and investments - ending	\$ 77,125	\$ 198,725	\$ 585,353	\$ 37,060	\$ 58,443	\$ 694

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drain Construction/Reconst	Drainage Maintenance	Wastewater Utility Operating	Health Dept Donation Fd	Solid Waste Management	GOVERNMENT CENTER DEBT FUND
Cash and investments - beginning	\$ 235,834	\$ 1,608,011	\$ 14,235	\$ 2,953	\$ 2,455	\$ 44,000
Receipts:						
Taxes	-	-	-	-	-	371,000
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	107,017	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,143,354	56,975	-	-	-	-
Total receipts	2,143,354	56,975	-	-	107,017	371,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,925,702	258,079	-	-	99,486	44,000
Debt service - principal and interest	-	-	-	-	-	371,000
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,925,702	258,079	-	-	99,486	415,000
Excess (deficiency) of receipts over disbursements	217,652	(201,104)	-	-	7,531	(44,000)
Cash and investments - ending	\$ 453,486	\$ 1,406,907	\$ 14,235	\$ 2,953	\$ 9,986	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Self Insurance	0300 Payroll Clearing	0339 Sheriff Pension Holding	Settlement	0207 Wheel Tax/Surtax Combined	CVET Agency
Cash and investments - beginning	\$ 1,287,592	\$ 19,700	\$ 134,694	\$ -	\$ 157,730	\$ -
Receipts:						
Taxes	-	-	-	45,102,220	16,651	-
Licenses and permits	-	-	-	1,144	-	-
Intergovernmental receipts	-	-	-	1,481,798	1,110,467	226,554
Charges for services	-	-	44,394	39,436	-	-
Fines and forfeits	-	2,187	-	-	-	-
Other receipts	1,988,350	2,971,772	44,443	-	-	-
Total receipts	1,988,350	2,973,959	88,837	46,624,598	1,127,118	226,554
Disbursements:						
Personal services	1,400,287	801,343	102,845	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	226,554
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,196,446	-	46,624,598	1,125,130	-
Total disbursements	1,400,287	2,997,789	102,845	46,624,598	1,125,130	226,554
Excess (deficiency) of receipts over disbursements	588,063	(23,830)	(14,008)	-	1,988	-
Cash and investments - ending	\$ 1,875,655	\$ (4,130)	\$ 120,686	\$ -	\$ 159,718	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Financial Institution Tax	1430 Fines & Forfeitures	0513 Infraction Jdgmts	0530 Special Death Benf	0332 St Assess Train Fd(Disc)	0335 Coroner Ed Fd
Cash and investments - beginning	\$ -	\$ 4,998	\$ 3,387	\$ 65	\$ 1,350	\$ 428
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	664,662	-	-	-	-	-
Charges for services	-	-	-	-	11,620	5,187
Fines and forfeits	-	23,225	67,017	1,374	-	-
Other receipts	-	-	-	-	-	7
Total receipts	<u>664,662</u>	<u>23,225</u>	<u>67,017</u>	<u>1,374</u>	<u>11,620</u>	<u>5,194</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	664,662	24,105	65,813	1,364	11,930	5,223
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>664,662</u>	<u>24,105</u>	<u>65,813</u>	<u>1,364</u>	<u>11,930</u>	<u>5,223</u>
Excess (deficiency) of receipts over disbursements	-	(880)	1,204	10	(310)	(29)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,118</u>	<u>\$ 4,591</u>	<u>\$ 75</u>	<u>\$ 1,040</u>	<u>\$ 399</u>

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	0337 Intrst Compact Fee Fd	1165 Ed Plates Fees	0226 Riverboat Revenue Sharing	0616 Innkeepers Tax	0502 City Fines (Ord/Vio)	93.563 0245 Title IV-D Incen
Cash and investments - beginning	\$ 125	\$ 19	\$ -	\$ 192,249	\$ 20,331	\$ 129,901
Receipts:						
Taxes	-	-	-	324,161	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	213,593	-	-	-
Charges for services	563	469	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	17,350
Total receipts	563	469	213,593	324,161	-	17,350
Disbursements:						
Personal services	-	-	-	-	-	34,007
Supplies	-	-	-	-	-	-
Other services and charges	625	469	213,593	221,718	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	625	469	213,593	221,718	-	34,007
Excess (deficiency) of receipts over disbursements	(62)	-	-	102,443	-	(16,657)
Cash and investments - ending	\$ 63	\$ 19	\$ -	\$ 294,692	\$ 20,331	\$ 113,244

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 0246 Pros IV-D (Incent)	93.563 0527 Clk Gen IV-D Incen	FY22 SHSP Grant	AFTER SETTLEMENT COLLECTIONS	CLERKS CHILD SUPPORT ACCOUNT	CLERKS TRUST ACCOUNT
Cash and investments - beginning	\$ 80,687	\$ 103,346	\$ -	\$ 1,277,548	\$ 2,892	\$ 712,010
Receipts:						
Taxes	-	-	-	1,443,580	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	377,437	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,102	17,350	-	-	393,540	2,763,276
Total receipts	26,102	17,350	377,437	1,443,580	393,540	2,763,276
Disbursements:						
Personal services	784	-	-	-	-	-
Supplies	10,460	-	-	-	-	-
Other services and charges	-	6,701	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	377,436	-	-	-
Other disbursements	-	-	-	1,277,548	390,521	2,727,330
Total disbursements	11,244	6,701	377,436	1,277,548	390,521	2,727,330
Excess (deficiency) of receipts over disbursements	14,858	10,649	1	166,032	3,019	35,946
Cash and investments - ending	\$ 95,545	\$ 113,995	\$ 1	\$ 1,443,580	\$ 5,911	\$ 747,956

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JAIL COMMISSARY FUND	SHERIFF INMATE TRUST	MVH Restricted Fund	Opioid Restricted/Abatement 22	Opioid Unrestricted Portion 22	Veterans Court User Fee
Cash and investments - beginning	\$ 256,747	\$ 45,375	\$ 1,158,416	\$ -	\$ -	\$ 17,150
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,124,703	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,735
Other receipts	430,085	412,692	18,820	146,963	62,517	-
Total receipts	430,085	412,692	2,143,523	146,963	62,517	1,735
Disbursements:						
Personal services	-	-	496,386	-	-	-
Supplies	-	-	1,012,987	-	-	-
Other services and charges	-	-	30,045	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	459,382	-	-	-
Other disbursements	408,403	415,651	-	-	-	-
Total disbursements	408,403	415,651	1,998,800	-	-	-
Excess (deficiency) of receipts over disbursements	21,682	(2,959)	144,723	146,963	62,517	1,735
Cash and investments - ending	\$ 278,429	\$ 42,416	\$ 1,303,139	\$ 146,963	\$ 62,517	\$ 18,885

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Share Interstate Compact Fee	Zoning Fee Fund	RDC 2021 DISTRICT BAN (TS)	ECON DEV 2021 TXBLE CONST (TS)	ECON DEV 2021 TXBLE BD ISS EXP	ECON DEV 2021 TXBLE CAP INT
Cash and investments - beginning	\$ 1,875	\$ 11,904	\$ 2,652,685	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	4,388	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	563	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,246,818	150,237	279,742
Total receipts	563	4,388	-	4,246,818	150,237	279,742
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,337	2,531,245	4,220,000	128,014	-
Debt service - principal and interest	-	-	-	-	-	75,737
Capital outlay	-	-	121,440	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,337	2,652,685	4,220,000	128,014	75,737
Excess (deficiency) of receipts over disbursements	563	3,051	(2,652,685)	26,818	22,223	204,005
Cash and investments - ending	\$ 2,438	\$ 14,955	\$ -	\$ 26,818	\$ 22,223	\$ 204,005

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ECON DEV 2022 TXBLE BDINT (TS)	ECON DEV 2022 TXBLE CONST (TS)	ECON DEV 2022 TXBLE SR (TS)	ECON DEV 2021 TXBLE BOND (TS)	RDC 2017 Bond P & I Fund	RDC MOCO RDRB of 2017 DSR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 18,968	\$ 588,153
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	647,558	7,045,557	88,405	75,737	547,597	4,216
Total receipts	647,558	7,045,557	88,405	75,737	547,597	4,216
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	122,250	-	-	-	-
Debt service - principal and interest	88,405	-	88,405	75,737	566,389	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	88,405	122,250	88,405	75,737	566,389	-
Excess (deficiency) of receipts over disbursements	559,153	6,923,307	-	-	(18,792)	4,216
Cash and investments - ending	\$ 559,153	\$ 6,923,307	\$ -	\$ -	\$ 176	\$ 592,369

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	RDC General Acct	Central Comms Center	Court Referral	Clerk Election Reimb	Pretrial Diversion	Drug Court User Fees
Cash and investments - beginning	\$ 1,427,119	\$ 436,548	\$ 52,206	\$ 3,946	\$ 141,306	\$ 46,289
Receipts:						
Taxes	1,481,151	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	930,000	48,539	-	-	-
Fines and forfeits	-	-	270	-	-	13,946
Other receipts	954,177	1,165	-	-	45,646	-
Total receipts	2,435,328	931,165	48,809	-	45,646	13,946
Disbursements:						
Personal services	-	477,603	61,820	-	-	-
Supplies	-	11,870	106	-	-	-
Other services and charges	643,028	168,218	1,005	-	-	-
Debt service - principal and interest	858,136	5,904	-	-	-	-
Capital outlay	-	8,890	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,501,164	672,485	62,931	-	-	-
Excess (deficiency) of receipts over disbursements	934,164	258,680	(14,122)	-	45,646	13,946
Cash and investments - ending	\$ 2,361,283	\$ 695,228	\$ 38,084	\$ 3,946	\$ 186,952	\$ 60,235

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Courthouse Clock Tower Proj	Mapping Fees	Electric Fee Clearing Acct	Flood Fee Holding Acct	2020 Bridge Improvement Note	County Jail L/R Bond
Cash and investments - beginning	\$ 25,465	\$ 58,745	\$ 6,929	\$ 32,429	\$ 269,763	\$ 681,479
Receipts:						
Taxes	-	-	-	-	-	1,181,157
Licenses and permits	-	40	350	5,360	-	-
Intergovernmental receipts	-	-	-	-	-	96,019
Charges for services	-	11,449	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	11,489	350	5,360	-	1,277,176
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	7,520	-	-	-	-
Other services and charges	-	2,864	-	-	201,019	-
Debt service - principal and interest	-	-	-	-	-	1,268,000
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	10,384	-	-	201,019	1,268,000
Excess (deficiency) of receipts over disbursements	-	1,105	350	5,360	(201,019)	9,176
Cash and investments - ending	\$ 25,465	\$ 59,850	\$ 7,279	\$ 37,789	\$ 68,744	\$ 690,655

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Finger Printing	Treasurer Dog Tax	Commrs Tax Sale	Tax Sale Sri Fee	TMA Fd	CCB Fd IV-D
Cash and investments - beginning	\$ 2	\$ 2,276	\$ -	\$ 1,730	\$ 179,332	\$ 64,754
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	26	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	992	1,079	25,155	-	1,592
Total receipts	-	1,018	1,079	25,155	-	1,592
Disbursements:						
Personal services	-	-	-	-	-	10,493
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,079	8,373	-	3,559
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	60	-	-	-	-
Total disbursements	-	60	1,079	8,373	-	14,052
Excess (deficiency) of receipts over disbursements	-	958	-	16,782	-	(12,460)
Cash and investments - ending	\$ 2	\$ 3,234	\$ -	\$ 18,512	\$ 179,332	\$ 52,294

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Work Release	Fam Violnc & Victim Assis	1142 Dare Supplies	1149 K-9 Gift Fd	1154 Cnty Law Enforc Cont Ed	1431 Fed Motor Carrier CLK
Cash and investments - beginning	\$ 65,971	\$ 30,903	\$ 100	\$ 1,359	\$ 28,130	\$ 3,281
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	21,447	-	-	-	8,478	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	709	-	-
Total receipts	21,447	-	-	709	8,478	-
Disbursements:						
Personal services	15,335	-	-	-	-	-
Supplies	2,838	-	-	950	-	-
Other services and charges	10,879	-	-	913	4,114	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	29,052	-	-	1,863	4,114	-
Excess (deficiency) of receipts over disbursements	(7,605)	-	-	(1,154)	4,364	-
Cash and investments - ending	\$ 58,366	\$ 30,903	\$ 100	\$ 205	\$ 32,494	\$ 3,281

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Inmates Social Security	Sheriff Special Donation	LIT PTRC Fd	LOIT 2016 Special Distribution	LIT Local Income Tax	Lit Public Safety Fund
Cash and investments - beginning	\$ 16,228	\$ 15,660	\$ 505,734	\$ 55,252	\$ -	\$ -
Receipts:						
Taxes	-	-	6,292,066	-	8,988,665	5,393,199
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	400	2,177	-	-	-	-
Total receipts	400	2,177	6,292,066	-	8,988,665	5,393,199
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	6,303,833	-	8,988,665	5,393,199
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	6,303,833	-	8,988,665	5,393,199
Excess (deficiency) of receipts over disbursements	400	2,177	(11,767)	-	-	-
Cash and investments - ending	\$ 16,628	\$ 17,837	\$ 493,967	\$ 55,252	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	1211 Commom School Fd	1152 Clk User Fee	2017-2018 Title II Formula Gra	Community Vaccine Grant 93.268	CheP Grant State funded	Overdose Response #93.136
Cash and investments - beginning	\$ 7,565	\$ 61,319	\$ 315	\$ (34,412)	\$ 18,703	\$ 4,878
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	79,178	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	50,211	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	50,211	-	79,178	-	-
Disbursements:						
Personal services	-	-	-	3,230	-	-
Supplies	-	-	-	4,103	-	-
Other services and charges	-	1,313	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	45,646	-	-	-	-
Total disbursements	-	46,959	-	7,333	-	-
Excess (deficiency) of receipts over disbursements	-	3,252	-	71,845	-	-
Cash and investments - ending	\$ 7,565	\$ 64,571	\$ 315	\$ 37,433	\$ 18,703	\$ 4,878

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Phep Grant 18/19 Cfda 93.074	2021 MHMP Grant 97.047	Bulletproof Vest Grant	FFY21 EMPG Grant 97.042	Shsp Grant 97.073 Fed	FY19 SHSP ACTIVE SHOOTR 97.067
Cash and investments - beginning	\$ (15,627)	\$ (8,367)	\$ 3,254	\$ -	\$ (802)	\$ 2,389
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	50,000	-	4,445	7,444	-	27,650
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	50,000	-	4,445	7,444	-	27,650
Disbursements:						
Personal services	22,218	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	11,090	-	24,162	-	26,200
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,322	10,018	-	950
Other disbursements	-	-	-	-	-	-
Total disbursements	22,218	11,090	4,322	34,180	-	27,150
Excess (deficiency) of receipts over disbursements	27,782	(11,090)	123	(26,736)	-	500
Cash and investments - ending	\$ 12,155	\$ (19,457)	\$ 3,377	\$ (26,736)	\$ (802)	\$ 2,889

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FY19 SHSP COLLAB COMMS 97.067	FY19 EMPG CERT GRANT	CERT Resp & Equip CFDA 97.067	FY21 HMEP 20.703	Justice Resp Additions 93.788	0252 Judges IV-D Incentive
Cash and investments - beginning	\$ (1)	\$ (5)	\$ (80)	\$ (10,835)	\$ 49,110	\$ 16,079
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,835	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	10,835	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	5,583	-
Other services and charges	-	-	-	-	30,035	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,500	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	40,118	-
Excess (deficiency) of receipts over disbursements	-	-	-	10,835	(40,118)	-
Cash and investments - ending	\$ (1)	\$ (5)	\$ (80)	\$ -	\$ 8,992	\$ 16,079

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SUPP PH WORKFORCE GRT 93,354	LEPC GRANT Hazd Sub & Resp	Country Club Rd Fed Reimb Grnt	0810 Medical Resv Corp (Mrc)	Community COVID Testing Grant	2020 SOS CARES Act Grt
Cash and investments - beginning	\$ (5,488)	\$ 32,532	\$ 3,171	\$ 14,140	\$ 54,209	\$ 2,415
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	220,000	6,291	-	-	154,132	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	220,000	6,291	-	-	154,132	-
Disbursements:						
Personal services	58,166	-	-	-	-	-
Supplies	-	-	-	-	4,033	-
Other services and charges	-	7,761	-	-	26,825	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,398	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	63,564	7,761	-	-	30,858	-
Excess (deficiency) of receipts over disbursements	156,436	(1,470)	-	-	123,274	-
Cash and investments - ending	\$ 150,948	\$ 31,062	\$ 3,171	\$ 14,140	\$ 177,483	\$ 2,415

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CARES Safety Awareness 21.019	ARP CSLFR Grant 21.027	Rural Demo Proj 20.616	Family Mediation Grant Adr2016	Adult Guardianship (VASIA) J	FY22 Family Recovery Ct Grt
Cash and investments - beginning	\$ 118,429	\$ 23,354	\$ 35	\$ 2,250	\$ 38,500	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,723,354	-	-	38,500	104,861
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	3,723,354	-	-	38,500	104,861
Disbursements:						
Personal services	103,247	-	-	-	-	90,561
Supplies	-	-	-	-	-	9,700
Other services and charges	15,182	122,698	-	-	38,500	4,600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	118,429	122,698	-	-	38,500	104,861
Excess (deficiency) of receipts over disbursements	(118,429)	3,600,656	-	-	-	-
Cash and investments - ending	\$ -	\$ 3,624,010	\$ 35	\$ 2,250	\$ 38,500	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FY23 Family Recovery Ct Grt	Community Crossing Match Grant	ICJI LE Train Grt fka Handgun	Public Health Ed Program Grant	97.067 Shsp 090517-083119	2018 MCCF Drug Free Mont Co
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,929	\$ (1,876)	\$ 718
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	25,159	1,000,000	30,774	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	25,159	1,000,000	30,774	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,000,000	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,000,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	25,159	-	30,774	-	-	-
Cash and investments - ending	\$ 25,159	\$ -	\$ 30,774	\$ 3,929	\$ (1,876)	\$ 718

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Operation Pullover	IPAC Drug Prosecution Grant	JCAP 2019-01 Grant	JCAP 2020-01 Grant (Women's)	21/22 Veterans Treatment Ct Gr	21/22 PSC Drug Court Grant
Cash and investments - beginning	\$ 1,298	\$ 1,795	\$ 11,632	\$ (1,543)	\$ 1,492	\$ 9,150
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	100,000	-	-
Total receipts	-	-	-	100,000	-	-
Disbursements:						
Personal services	-	-	-	59,949	1,492	-
Supplies	-	-	-	2,090	-	1,100
Other services and charges	-	-	-	20,666	-	8,050
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	82,705	1,492	9,150
Excess (deficiency) of receipts over disbursements	-	-	-	17,295	(1,492)	(9,150)
Cash and investments - ending	\$ 1,298	\$ 1,795	\$ 11,632	\$ 15,752	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	21/22 PSC Vet Court Grant	FY22 Veterans Treatment Ct Grt	DFMCC Drug Free LCC 22/23	2015 LCC Health Sharps Disp	PSC Drug CT Grant	PSC Vet Ct Grant
Cash and investments - beginning	\$ 8,045	\$ -	\$ -	\$ 3,898	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	104,274	15,330	-	8,000	8,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	86	-	-	-	-
Total receipts	-	104,360	15,330	-	8,000	8,000
Disbursements:						
Personal services	-	95,274	-	-	-	-
Supplies	1,239	-	-	-	300	285
Other services and charges	6,806	9,086	4,243	-	1,365	2,165
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,045	104,360	4,243	-	1,665	2,450
Excess (deficiency) of receipts over disbursements	(8,045)	-	11,087	-	6,335	5,550
Cash and investments - ending	\$ -	\$ -	\$ 11,087	\$ 3,898	\$ 6,335	\$ 5,550

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	IHSFG FOR LADOGA FIRE DEPT	DFMCC Drug Free LCC 21/22	FY20 DOC PROBATION GRANT	FY21 DOC PROBATION GRANT	Prescription Drug Program	Preparedness Grant 2014-2015
Cash and investments - beginning	\$ (8)	\$ 10,991	\$ 4,124	\$ 4,198	\$ 1,846	\$ 10,481
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	4,109	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	10,991	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	4,124	-	-	-
Total disbursements	-	10,991	4,124	4,109	-	-
Excess (deficiency) of receipts over disbursements	-	(10,991)	(4,124)	(4,109)	-	-
Cash and investments - ending	\$ (8)	\$ -	\$ -	\$ 89	\$ 1,846	\$ 10,481

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PPD MRC EBOLA Grant 15/16	FY22 DOC DRUG CT GRANT	FY22 DOC PROBATION GRANT	Court Interpreter Grant Old	Totals
Cash and investments - beginning	\$ 14,248	\$ -	\$ -	\$ 55	\$ 32,088,087
Receipts:					
Taxes	-	-	-	-	87,398,297
Licenses and permits	-	-	-	-	124,639
Intergovernmental receipts	-	74,991	139,194	-	16,809,516
Charges for services	-	-	-	-	2,500,926
Fines and forfeits	-	-	-	-	433,176
Other receipts	-	-	4,124	-	28,116,175
Total receipts	-	74,991	143,318	-	135,382,729
Disbursements:					
Personal services	-	74,291	134,444	-	17,347,611
Supplies	-	100	1,700	-	3,741,400
Other services and charges	-	600	7,174	-	41,031,679
Debt service - principal and interest	-	-	-	-	3,633,310
Capital outlay	-	-	-	-	2,983,269
Other disbursements	-	-	-	-	55,623,692
Total disbursements	-	74,991	143,318	-	124,360,961
Excess (deficiency) of receipts over disbursements	-	-	-	-	11,021,768
Cash and investments - ending	\$ 14,248	\$ -	\$ -	\$ 55	\$ 43,109,855

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OTHER INFORMATION

MONTGOMERY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,146,834</u>	<u>\$ 2,914,654</u>

MONTGOMERY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ACT REAL ESTATE LLC	PUBLIC DEFENDER OFFICE SPACE	\$ 21,600	10/1/2019	10/1/2024
CARDINAL LEASING	SUPERIOR 2 HP	1,427	5/28/2018	8/27/2023
ENTERPRISE	BUILDING ADMIN VEHICLE	10,875	12/7/2022	12/7/2027
ENTERPRISE FLEET	HIGHWAY FLEET	34,560	4/9/2018	4/30/2023
ENTERPRISE LEASING	VETERANS SVC OFCR VEHICLE	6,604	8/1/2019	8/1/2024
ENTERPRISE LEASING	COUNTY ADMIN VEHICLE	4,177	10/6/2020	10/6/2024
FIRST MERCHANTS BANK	PUBLIC DEFENDER PARKING	500	6/1/2021	5/31/2023
GFC LEASING	EXTENSION OFFICE COPIER	3,806	9/28/2022	9/28/2024
HOOSIER HEARTLAND STATE BANK	LEASE DITCHER BERM CUTTER FARM TRACTOR	425,380	6/19/2019	6/19/2024
MONTGOMERY COUNTY BUILDING CORPORATION	GOVERNMENT CENTER ANNEX PURCHASE	369,000	7/15/2022	7/15/2041
MONTGOMERY COUNTY JAIL FACILITY BUILDING CORPORATION	JAIL	1,268,000	12/31/2006	12/31/2024
MONTGOMERY COUNTY RDA	FINANCING OF THE CONSTRUCTION OF SEWAGE WORKS INFRASTRUCTURE IMPROVEMENTS	275,000	6/1/2018	1/15/2033
RICOH	AUDITOR RICOH	1,257	3/1/2019	3/1/2024
RICOH	CLERK'S PRINTER COPIER	1,410	1/1/2021	12/31/2026
RICOH	PUBLIC DEFENDER COPIER	175	2/12/2018	2/12/2023
RICOH	PROSECUTOR COPIER	1,450	7/9/2018	7/9/2023
THIS ONE 2 LLC	VOTING EQUIPMENT STORAGE	4,800	3/1/2021	3/1/2024
U S BANK	HIGHWAY DEPT HP	755	8/27/2018	8/27/2023
U S BANK	PROBATION HP	1,120	2/28/2018	5/28/2023
US BANK	SUPERIOR CT 1 COPIER	595	5/28/2018	5/28/2023
WELLS FARGO FINANCIAL	COPIER LEASE TREASURER	1,032	7/1/2019	7/1/2024
Total governmental activities		<u>2,433,523</u>		
Total of annual lease payments		<u>\$ 2,433,523</u>		

Type	Description of Debt	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	REDEVELOPMENT DISTRICT REFUNDING BONDS OF 2017	\$ 4,820,000	\$ 420,000
General obligation bonds	TAXABLE ECON DEV BONDS OF 2021	4,649,263	-
General obligation bonds	TAXABLE ECON DEV BONDS OF 2022	7,646,595	-
Notes and Loans Payable	BRIDGE IMPROVEMENT NOTE 2020	1,621,000	193,000
Notes and Loans Payable	DRAIN RECONSTRUCTION LOANS - 5 YEAR	677,990	278,984
Total governmental activities		<u>19,414,848</u>	<u>891,984</u>
Totals		<u>\$ 19,414,848</u>	<u>\$ 891,984</u>

MONTGOMERY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 1,344,056
Infrastructure	331,137,349
Buildings	44,357,286
Improvements other than buildings	2,325,353
Machinery, equipment, and vehicles	7,727,238
Construction in progress	<u>19,746,056</u>
Total governmental activities	<u>406,637,338</u>
Total capital assets	<u>\$ 406,637,338</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.