

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

MONTGOMERY COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
11/19/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Andel	01-01-15 to 12-31-22
County Treasurer	Janet S. Johnson Heather Laffoon	01-01-15 to 12-31-18 01-01-19 to 12-31-22
Clerk of the Circuit Court	Jennifer Bentley Karyn D. Douglas	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Mark A. Casteel Ryan Needham	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Kathy Traughber Jennifer Bentley	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Phillip Bane James D. Fulwider	01-01-13 to 12-13-15 01-01-16 to 12-31-19
President of the County Council	Aaron Morgan Terry Hockersmith	01-01-15 to 12-31-16 01-01-17 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Montgomery County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 28, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

MONTGOMERY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
AFTER SETTLEMENT COLLECTIONS	\$ 1,397,123	\$ 1,121,799	\$ 1,397,123	\$ 1,121,799	\$ 1,285,592	\$ 1,121,799	\$ 1,285,592
SHERIFFS INMATE TRUST	21,515	246,954	242,193	26,276	302,800	305,317	23,759
JAIL COMMISSARY FUND	183,032	271,858	276,542	178,348	294,791	276,847	196,292
CLERKS TRUST	563,847	3,102,546	3,059,860	606,533	3,526,286	3,228,940	903,879
GENERAL	-	11,188,517	10,925,925	262,592	7,842,143	8,095,379	9,356
ACCIDENT REPORT	13,287	4,163	-	17,450	5,402	10,090	12,762
CITY AND TOWN COURT COSTS	5,572	10,610	11,064	5,118	9,721	10,268	4,571
CLERK'S RECORDS PERPETUATION	49,877	24,552	13,622	60,807	26,571	19,385	67,993
COIT COUNTY DISTRIBUTIVE SHARE	446,249	3,663,354	4,109,603	-	3,600,380	3,514,920	85,460
SALES DISCLOSURE-COUNTY SHARE	11,644	5,030	2,500	14,174	5,360	2,500	17,034
COVERED BRIDGE	5,550	1,850	-	7,400	1,850	-	9,250
CUMULATIVE BRIDGE	1,106,116	665,833	430,484	1,341,465	691,074	526,929	1,505,610
CUMULATIVE CAPITAL DEVELOPMENT	708,524	660,061	1,217,930	150,655	660,434	793,431	17,658
DRUG FREE COMMUNITY	45,306	37,835	45,304	37,837	63,139	37,836	63,140
EXTRADITION	12,557	-	1,263	11,294	-	6,468	4,826
FIREARMS TRAINING	24,936	14,110	12,275	26,771	40,513	25,327	41,957
HEALTH	119,558	149,616	248,549	20,625	266,840	248,470	38,995
IDENTIFICATION SECURITY PROTEC	8,519	3,496	6,528	5,487	3,330	3,158	5,659
LEVY EXCESS	61,509	-	-	61,509	-	-	61,509
LOCAL HEALTH MAINTENANCE	69,787	37,272	46,419	60,640	43,736	57,041	47,335
LOCAL ROAD AND STREET	925,127	341,625	123,186	1,143,566	340,139	1,026,814	456,891
MEDICAL CARE FOR INMATES	-	7,439	-	7,439	9,288	-	16,727
MISDEMEANANT	20,595	24,438	17,205	27,828	24,438	27,249	25,017
MOTOR VEHICLE HIGHWAY	1,873,557	3,026,247	3,288,793	1,611,011	3,970,202	3,055,212	2,526,001
PLAT BOOK	13,853	3,452	2,398	14,907	3,679	345	18,241
RAINY DAY	815,421	-	-	815,421	-	81,142	734,279
REASSESSMENT - 2015	245,159	182,594	191,830	235,923	103,499	222,635	116,787
RECORDER'S RECORDS PERPETUATIO	192,596	63,799	111,948	144,447	57,961	52,235	150,173
RIVERBOAT	444,771	98,331	142,356	400,746	98,328	205,000	294,074
SEX AND VIOLENT OFFENDER ADMIN	10,705	3,090	1,746	12,049	3,090	2,084	13,055
STORM WATER MANAGEMENT OPERATI	10,396	4,320	7,226	7,490	4,680	4,049	8,121
SURPLUS TAX	176,678	24,910	23,550	178,038	50,233	19,449	208,822
SURVEYOR'S CORNER PERPETUATION	5,581	8,820	3,886	10,515	8,513	3,995	15,033
TAX SALE FEES	17,180	3,859	2,353	18,686	4,450	3,413	19,723
TAX SALE REDEMPTION	1,220	77,136	78,356	-	132,270	128,250	4,020
TAX SALE SURPLUS	861,112	506,499	812,593	555,018	322,851	458,701	419,168
LOCAL HEALTH DEPARTMENT TRUST	43,458	31,215	55,188	19,485	22,230	26,512	15,203
GUARDIAN AD LITEM	-	19,979	19,979	-	25,428	20,414	5,014
AUDITORS INELIGIBLE DEDUCTIONS	18,657	-	-	18,657	-	-	18,657
COUNTY ELECTED OFFICIALS TRAIN	11,111	3,443	781	13,773	3,020	2,366	14,427
STATEWIDE 911	351,790	439,499	597,566	193,723	505,413	572,954	126,182
SPEC 2016 LOIT DIST RESTRIC	-	-	-	-	712,427	565,098	147,329
ADULT PROBATION ADMINISTRATIVE	16,963	32,083	47,817	1,229	32,841	14,473	19,597
JUVENILE PROBATION ADMINISTRAT	15,043	2,160	5,000	12,203	3,086	2,170	13,119
SUPPLEMENTAL ADULT PROBATION S	205,968	247,650	210,945	242,673	261,554	319,010	185,217
SUPPLEMENTAL JUVENILE PROBATIO	32,593	9,071	2,400	39,264	28,428	72	67,620
ALTERNATIVE DISPUTE RESOLUTION	33,738	4,560	-	38,298	4,025	2,500	39,823
FB VETERANS COURT GRANT FUND	-	1,394	1,311	83	-	83	-

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	Investments
							12-31-16
DRAIN CONSTRUCTION/RECONSTRUCT	1,079,570	661,043	953,580	787,033	1,765,151	2,234,940	317,244
DRAINAGE MAINTENANCE	882,263	380,434	191,386	1,071,311	448,644	284,345	1,235,610
WASTEWATER UTILITY OPERATING	14,235	-	-	14,235	-	-	14,235
FB - HEALTH DEPT DONATION FUND	-	-	-	-	2,436	2,436	-
PAYROLL CLEARING	438,259	4,492,468	4,373,136	557,591	4,680,660	4,640,400	597,851
SHERIFF PENSION HOLDING	108,255	123,077	31,144	200,188	109,987	-	310,175
SETTLEMENT	-	40,007,047	40,009,036	(1,989)	41,045,308	41,043,319	-
WHEEL TAX / SURTAX COMBINED	469,774	926,869	840,341	556,302	780,066	660,041	676,327
WHEEL TAX	1,120	1,143,733	1,144,853	-	966,834	966,609	225
CVET AGENCY	-	220,817	220,817	-	196,708	196,708	-
FINANCIAL INSTITUTION TAX	-	366,313	366,313	-	394,899	394,899	-
CREDIT HOMESTEAD CREDIT	12,238	695,800	690,542	17,496	715,690	729,616	3,570
LOIT HOMESTEAD CREDIT	105,771	5,541,498	5,508,281	138,988	5,703,769	5,814,604	28,153
LOIT PTRC	98,111	1,409,004	1,451,161	55,954	1,440,385	1,449,199	47,140
STATE FINES AND FORFEITURES	7,491	50,219	50,529	7,181	40,490	40,592	7,079
INFRACTION JUDGEMENTS	13,519	81,591	88,039	7,071	66,378	70,568	2,881
OVERWEIGHT VEHICLE FINES	-	-	-	-	204	204	-
SPECIAL DEATH BENEFIT	495	3,260	3,565	190	3,125	3,050	265
SALES DISCLOSURE - STATE SHARE	525	5,030	5,120	435	5,360	5,315	480
CORONERS TRAINING & CON'T EDUC	326	3,412	3,570	168	3,516	3,366	318
INTERSTATE COMPACT-STATE SHARE	1,225	375	268	1,332	950	1,845	437
INHERITANCE TAX	12,592	32,741	33,300	12,033	-	12,033	-
EDUCATION PLATE FEES AGENCY	56	619	600	75	563	544	94
RIVERBOAT REVENUE SHARING	-	225,844	225,844	-	225,835	225,835	-
INNKEEPERS TAX COLLECTIONS	104,120	227,985	92,000	240,105	225,949	224,651	241,403
COIT DISTRIBUTION	-	6,926,873	6,926,873	-	7,129,711	7,129,711	-
LOIT 2016 SPECIAL DISTRIBUTION	-	-	-	-	1,978,629	1,741,154	237,475
CITY/TOWN ORDINANCE VIOLATIONS	24,037	5,561	8,638	20,960	3,387	3,556	20,791
93.563 ARRA COUNTY IV-D INCENT	18,293	-	-	18,293	-	-	18,293
93.563 ARRA PROSECUTOR IV-D IN	146	-	120	26	-	-	26
93.563 ARRA CLERK IV-D INCENTI	1,434	-	-	1,434	-	-	1,434
93.563 COUNTY IV-D INCENTIVE	92,277	15,891	12,350	95,818	15,892	16,425	95,285
93.563 PROSECUTOR IV-D INCENTI	98,775	23,915	11,552	111,138	23,911	28,115	106,934
93.563 CLERK IV-D INCENTIVE-PO	54,096	15,891	10,167	59,820	15,892	9,746	65,966
HEALTH DEPARTMENT ACCOUNT	24,021	104,955	113,996	14,980	113,126	103,826	24,280
CLERKS CHILD SUPPORT	4,332	656,461	654,795	5,998	609,909	609,956	5,951
PROBATION DEPARTMENT ACCOUNT	34,219	406,223	398,908	41,534	393,566	398,880	36,220
SRF MONTGOMERY CNTY RC P & I ACCT	341,793	-	602	341,191	-	1,687	339,504
SRF MONTGOMERY CNTY RC 2012 RESERVE	671,989	-	-	671,989	1,154	-	673,143
SRF MONTGOMERY CNTY RC SUPP RESERVE	123,414	549,819	-	673,233	764,362	-	1,437,595
SRF MONTGOMERY CNTY RC ONG CAP IMPR	30,000	60,000	-	90,000	60,224	-	150,224
CASH VETERANS COURT FEE FUND	460	925	-	1,385	1,250	-	2,635
COURTHOUSE IMPROVEMENT DONA	-	-	-	-	64,975	57,202	7,773
CASH CITY DEFERRAL	3,141	4,690	7,281	550	330	880	-
CENTRAL COMMUNICATIONS CENTER	41,158	392,212	365,611	67,759	392,091	370,880	88,970
BOND ADMIN FEE/DRUG COURT	303,072	28,860	69,109	262,823	29,780	106,782	185,821
COURT REFERRAL	132,952	105,807	126,494	112,265	92,454	103,256	101,463
ELECTION REIMBURSEMENT FD	41,860	-	-	41,860	-	37,914	3,946

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
PRE-TRIAL DIVERSION	22,765	35,233	51,597	6,401	39,583	45,194	790
DRUG COURT USER FEES	4,820	4,235	-	9,055	2,337	-	11,392
COURTHOUSE CLOCK TOWER PROJECT	-	-	-	-	247,326	-	247,326
MAPP FEES FOR BLDG DEPT	6,892	7,042	1,100	12,834	6,209	1,659	17,384
ELECTRIC FEE CLRG FD	5,146	850	1,502	4,494	1,350	708	5,136
FLOOD FEE HOLDING FD	14,296	4,564	5,768	13,092	4,680	4,844	12,928
JAIL BOND FUND	655,142	1,223,021	1,269,000	609,163	1,325,541	1,269,577	665,127
FB FINGER PRINTING	-	3,543	-	3,543	3,774	5,938	1,379
TREASURER DOG TAX	8,724	1,395	917	9,202	1,888	2,611	8,479
COMMISSIONERS TAX SALE	6,650	5,199	11,849	-	23,834	10,013	13,821
COUNTY SHARE OPTION DOG TAX	2,563	7,963	8,500	2,026	5,278	5,000	2,304
TAX SALE SRI FEE	19,010	14,431	12,478	20,963	13,296	12,295	21,964
TMA FUND	179,079	253	-	179,332	-	-	179,332
CCB IV-D FUND	20,229	12,747	4,070	28,906	3,862	6,848	25,920
SHERIFFS WORK RELEASE FUND	34,277	22,614	16,492	40,399	54,038	25,431	69,006
FAMILY VIOLENCY & VICTIM ASSIS	30,455	448	-	30,903	-	-	30,903
DARE SUPPLIES	25	2,969	900	2,094	100	2,194	-
K-9 GIFT FD	45	200	50	195	17,294	17,161	328
CO LOW ENFORC CONT ED	53,698	9,629	16,372	46,955	8,557	2,411	53,101
FED MOTOR CARRIER CLK	123,171	1,143	124,193	121	1,598	358	1,361
DRUG INVESTIGATION	5,185	975	-	6,160	-	3,000	3,160
SOCIAL SECURITY - INMATES	16,356	4,400	7,842	12,914	4,000	1,982	14,932
REDEV COMMISSION TIF FD	108,479	1,564,075	728,108	944,446	1,723,395	1,518,602	1,149,239
SHERIFF DONATION SPECIAL FD	4,055	820	-	4,875	1,800	-	6,675
Courthouse Security	6,251	12,600	5,563	13,288	-	13,288	-
COMMON SCHOOL FUND	7,565	-	-	7,565	-	-	7,565
CLERKS USER FEE FUND	49,419	38,897	36,850	51,466	41,229	41,685	51,010
16.523 2015 YSB JABG GRANT	-	7,355	7,355	-	22,707	22,707	-
BLOCK EQUIP GR (SHER CAM)	2,550	-	2,415	135	-	135	-
BULLETPROOF VEST GRANT	2,749	5,157	3,294	4,612	1,784	2,977	3,419
JUDGES IV-D INCENTIVE	17,410	-	1,331	16,079	-	-	16,079
HAZD SUB & RESP (LEPC GRANT)	13,123	5,114	547	17,690	5,576	1,786	21,480
MEDICAL RESERVE CORP (MRC)	8,125	8,482	2,467	14,140	-	-	14,140
DISASTER RESPONSE REIMB FEMA	(102)	-	-	(102)	-	-	(102)
CASH IJC ALCOHOL DRUG GRANT	-	1,000	1,000	-	-	-	-
RURAL DEMONSTRATION PROJECT 20	-	1,753	1,719	34	-	-	34
CASH FAMILY MEDIATION GRANT AD	-	-	-	-	2,250	-	2,250
FB STATE CRIMINAL ALIEN ASST P	-	-	-	-	4,287	4,287	-
FB ADULT GUARDIANSHIP(VASIA) J	-	-	-	-	77,000	38,500	38,500
FB 2016 VTC 007 GRANT	-	-	-	-	28,104	19,008	9,096
FB - IDOC HEA1006 GRANT 2016-2	-	-	-	-	69,188	64,279	4,909
FB ISCG-VET COURT GRANT 16-17	-	-	-	-	7,500	227	7,273
FB ISCG-DRUG COURT GRANT 16-17	-	-	-	-	7,500	2,032	5,468
FB COMMUNITY CROSSINGS MATCHIN	-	-	-	-	1,130,196	558,358	571,838
DRUG FREE LLC GRANT 16/17	-	-	-	-	6,919	2,810	4,109
FB - ZIKA PREPAREDNESS GRANT	-	-	-	-	-	2,513	(2,513)
FB PUBLIC HEALTH ED PROG GRANT	-	-	-	-	15,450	-	15,450
OPERATION PULLOVER	705	-	-	705	3,664	3,071	1,298

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
AHEAD GRANT	4,519	-	4,519	-	-	-	-
DRUG COURT GRANT 14/15	8,109	-	6,820	1,289	-	-	1,289
EQUIP GR (SHER LIGHTS)	1,705	-	-	1,705	-	1,705	-
EQUIP GR (SHER RAD)	756	-	756	-	-	-	-
MITIGATION GRANT 97.047	-	-	12,725	(12,725)	5,985	1,970	(8,710)
HARDENING TARGETS GRANT 97.067	-	-	2,575	(2,575)	-	-	(2,575)
SHSP GRANT 97.073	-	-	31,360	(31,360)	30,561	-	(799)
EMPG ASSESSMENT 2013 97.042	-	8,485	8,485	-	5,110	5,110	-
DRUG COURT GRANT 15/16	-	10,000	3,375	6,625	-	6,625	-
2015 LCC GRANT	-	8,706	2,878	5,828	-	5,828	-
CASH 2015 LCC HEALTH DEPT SHAR	-	1,500	-	1,500	750	1,330	920
CASH PRESCRIPTION DRUG PROGRAM	996	1,500	695	1,801	750	54	2,497
CASH PREPAREDNESS GRANT 2014-	(1,452)	15,835	3,902	10,481	-	-	10,481
CASH-PPD MRC EBOLA GRANT 15/16	-	13,396	7,153	6,243	9,851	12,551	3,543
COURT INTERPRETER GRANT	6,147	-	3,042	3,105	90	3,555	(360)
Totals	<u>\$ 18,038,831</u>	<u>\$ 95,341,860</u>	<u>\$ 95,197,082</u>	<u>\$ 18,183,609</u>	<u>\$ 100,881,776</u>	<u>\$ 98,577,636</u>	<u>\$ 20,487,749</u>

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

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18		
AFTER SETTLEMENT COLLECTIONS	\$ 1,285,592	\$ 1,236,099	\$ 1,285,592	\$ 1,236,099	\$ 1,745,336	\$ 1,236,099	\$ 1,745,336		
SHERIFFS INMATE TRUST	23,759	367,377	367,789	23,347	346,419	340,458	29,308		
JAIL COMMISSARY FUND	196,292	355,650	284,763	267,179	331,069	378,498	219,750		
CLERKS TRUST	903,879	3,648,688	3,966,242	586,325	3,574,997	3,355,082	806,240		
GENERAL	9,356	12,128,626	11,310,668	827,314	13,004,796	10,838,540	2,993,570		
ACCIDENT REPORT	12,762	4,737	3,361	14,138	5,188	41	19,285		
CITY AND TOWN COURT COSTS	4,571	9,445	9,432	4,584	8,808	9,091	4,301		
CLERK'S RECORDS PERPETUATION	67,993	26,613	16,932	77,674	26,371	25,901	78,144		
COIT COUNTY DISTRIBUTIVE SHARE	85,460	-	85,460	-	-	-	-		
SALES DISCLOSURE-COUNTY SHARE	17,034	5,620	6,000	16,654	5,765	2,500	19,919		
COVERED BRIDGE	9,250	1,850	9,250	1,850	1,850	-	3,700		
CUMULATIVE BRIDGE	1,505,610	53,448	30,894	1,528,164	111,456	306,287	1,333,333		
CUMULATIVE CAPITAL DEVELOPMENT	17,658	743,376	467,589	293,445	732,995	557,915	468,525		
DRUG FREE COMMUNITY	63,140	55,625	58,759	60,006	37,368	54,712	42,662		
EXTRADITION	4,826	950	5,338	438	-	-	438		
FIREARMS TRAINING	41,957	10,104	5,769	46,292	7,315	6,580	47,027		
HEALTH	38,995	281,184	277,830	42,349	454,375	324,826	171,898		
IDENTIFICATION SECURITY PROTEC	5,659	4,812	3,858	6,613	6,632	-	13,245		
LEVY EXCESS	61,509	-	-	61,509	-	-	61,509		
LOCAL HEALTH MAINTENANCE	47,335	38,277	32,891	52,721	38,139	47,711	43,149		
LOCAL ROAD AND STREET	456,891	724,649	472,046	709,494	592,556	785,990	516,060		
LIT Public Safety-Cnty Share	-	-	-	-	2,610,105	2,302,480	307,625		
MEDICAL CARE FOR INMATES	16,727	7,496	-	24,223	10,551	-	34,774		
MISDEMEANANT	25,017	24,438	14,362	35,093	24,438	23,058	36,473		
MOTOR VEHICLE HIGHWAY	2,526,001	3,999,093	5,256,178	1,268,916	4,457,487	4,365,132	1,361,271		
PLAT BOOK	18,241	4,759	3,447	19,553	6,984	783	25,754		
RAINY DAY	734,279	-	-	734,279	-	-	734,279		
REASSESSMENT - 2015	116,787	194,183	258,525	52,445	330,346	293,858	88,933		
RECORDER'S RECORDS PERPETUATIO	150,173	77,724	37,758	190,139	102,009	40,083	252,065		
RIVERBOAT	294,074	98,331	135,572	256,833	98,331	133,729	221,435		
SEX AND VIOLENT OFFENDER ADMIN	13,055	2,215	3,967	11,303	2,580	2,690	11,193		
STORM WATER MANAGEMENT OPERATI	8,121	5,080	3,994	9,207	6,020	3,890	11,337		
Supplemental Publ Defend Svcs	-	-	-	-	18,578	1,952	16,626		
SURPLUS TAX	208,822	37,078	44,143	201,757	49,642	42,245	209,154		
SURVEYOR'S CORNER PERPETUATION	15,033	19,644	16,043	18,634	32,870	16,045	35,459		
TAX SALE FEES	19,723	4,341	3,026	21,038	20,255	6,552	34,741		
TAX SALE REDEMPTION	4,020	118,522	120,938	1,604	49,802	37,835	13,571		
TAX SALE SURPLUS	419,168	107,869	248,470	278,567	767,160	118,900	926,827		
LOCAL HEALTH DEPARTMENT TRUST	15,203	22,230	17,374	20,059	22,230	16,082	26,207		
GUARDIAN AD LITEM	5,014	27,636	28,035	4,615	31,578	30,615	5,578		
AUDITORS INELIGIBLE DEDUCTIONS	18,657	-	5,118	13,539	-	-	13,539		
COUNTY ELECTED OFFICIALS TRAIN	14,427	4,695	3,087	16,035	5,980	2,614	19,401		
STATEWIDE 911	126,182	502,209	628,222	169	509,757	402,072	107,854		
SPEC 2016 LOIT DIST RESTRIC	147,329	-	-	147,329	-	147,329	-		
ADULT PROBATION ADMINISTRATIVE	19,597	37,789	-	57,386	12,992	39,891	30,487		
JUVENILE PROBATION ADMINISTRAT	13,119	2,070	10,000	5,189	740	-	5,929		
SUPPLEMENTAL ADULT PROBATION S	185,217	274,685	355,023	104,879	296,874	304,188	97,565		
SUPPLEMENTAL JUVENILE PROBATIO	67,620	25,222	10,000	82,842	22,917	18,459	87,300		
ALTERNATIVE DISPUTE RESOLUTION	39,823	4,345	5,505	38,663	3,780	-	42,443		

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
VETERANS COURT GRANT FUND	-	154	154	-	369	279	90
DRAIN CONSTRUCTION/RECONSTRUCT	317,244	1,255,629	596,814	976,059	1,067,058	1,918,528	124,589
DRAINAGE MAINTENANCE	1,235,610	385,635	481,331	1,139,914	508,164	303,833	1,344,245
WASTEWATER UTILITY OPERATING	14,235	-	-	14,235	-	-	14,235
FB - HEALTH DEPT DONATION FUND	-	3,353	2,026	1,327	922	191	2,058
Self Insurance	-	-	-	-	1,339,506	1,168,296	171,210
PAYROLL CLEARING	597,851	4,849,623	4,874,711	572,763	4,126,043	4,184,312	514,494
CLERK'S CHILD SUPPORT	5,951	637,514	630,331	13,134	675,331	683,593	4,872
SHERIFF PENSION HOLDING	310,175	90,388	284,322	116,241	117,329	132,881	100,689
SETTLEMENT	-	42,656,025	42,656,025	-	40,216,458	40,216,458	-
WHEEL TAX / SURTAX COMBINED	676,327	717,352	779,598	614,081	649,156	948,259	314,978
WHEEL TAX	225	1,062,059	849,390	212,894	923,609	1,053,486	83,017
CVET AGENCY	-	190,723	190,723	-	184,998	184,998	-
FINANCIAL INSTITUTION TAX	-	355,338	355,338	-	335,852	335,852	-
CEDIT HOMESTEAD CREDIT	3,570	-	3,570	-	-	-	-
LOIT HOMESTEAD CREDIT	28,153	-	28,153	-	-	-	-
LOIT PTRC	47,140	-	47,140	-	-	-	-
CASH LIT PTRC FD	-	8,916,042	8,666,779	249,263	5,297,899	5,385,987	161,175
STATE FINES AND FORFEITURES	7,079	42,548	42,862	6,765	23,468	26,695	3,538
INFRACTION JUDGEMENTS	2,881	56,847	59,241	487	54,721	51,456	3,752
OVERWEIGHT VEHICLE FINES	-	841	841	-	3,740	3,740	-
SPECIAL DEATH BENEFIT	265	3,335	3,350	250	2,675	2,800	125
SALES DISCLOSURE - STATE SHARE	480	5,660	5,655	485	5,765	5,805	445
CORONERS TRAINING & CON'T EDUC	318	4,120	4,104	334	3,925	3,967	292
INTERSTATE COMPACT-STATE SHARE	437	425	887	(25)	688	663	-
EDUCATION PLATE FEES AGENCY	94	525	619	-	506	488	18
RIVERBOAT REVENUE SHARING	-	225,844	225,844	-	225,844	225,844	-
INNKEEPERS TAX COLLECTIONS	241,403	284,811	273,073	253,141	270,883	278,755	245,269
COIT DISTRIBUTION	-	1,678	-	1,678	-	1,678	-
LOIT 2016 SPECIAL DISTRIBUTION	237,475	-	182,224	55,251	-	-	55,251
CITY/TOWN ORDINANCE VIOLATIONS	20,791	1,953	2,219	20,525	100	295	20,330
93.563 ARRA COUNTY IV-D INCENT	18,293	-	2,073	16,220	-	16,220	-
93.563 ARRA PROSECUTOR IV-D IN	26	-	26	-	-	-	-
93.563 ARRA CLERK IV-D INCENTI	1,434	-	1,434	-	-	-	-
93.563 COUNTY IV-D INCENTIVE	95,285	17,444	14,637	98,092	30,135	11,636	116,591
93.563 PROSECUTOR IV-D INCENTI	106,934	26,238	29,357	103,815	25,142	38,240	90,717
93.563 CLERK IV-D INCENTIVE-PO	65,966	17,444	10,264	73,146	16,706	10,650	79,202
HEALTH DEPARTMENT ACCOUNT	24,280	114,500	121,982	16,798	134,811	133,898	17,711
SRF MONTGOMERY CNTY RC P & I ACCT	339,504	-	339,504	-	-	-	-
SRF MONTGOMERY CNTY RC 2012 RESERVE	673,143	-	673,143	-	-	-	-
SRF MONTGOMERY CNTY RC SUPP RESERVE	1,437,595	830,329	2,267,924	-	-	-	-
SRF MONTGOMERY CNTY RC ONG CAP IMPR	150,224	61,286	211,510	-	-	-	-
PROBATION CHECKING	36,220	403,179	399,867	39,532	435,586	431,191	43,927
CASH VETERANS COURT FEE FUND	2,635	1,395	-	4,030	3,945	-	7,975
COURTHOUSE IMPROVEMENT DONA	7,773	-	7,773	-	-	-	-
CO SHARE INTERSTATE COMPACT FE	-	1,404	-	1,404	563	1,716	251
CASH CITY DEFERRAL	-	110	110	-	-	-	-
RDC 2018 CONSTRUCTION ACCOUNT	-	-	-	-	6,038,081	1,161,360	4,876,721
RDC MOCO 2018 DSR Fund	-	-	-	-	277,899	899	277,000

MONTGOMERY COUNTY
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Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
RDC MOCO 2018 Bond Interest Fd	-	-	-	-	354,736	-	354,736
RDC NEW CONSTRUCTION FUND	-	318,433	-	318,433	-	299,966	18,467
RDC TIF ALLOCATION FUND 2017	-	845,983	-	845,983	-	845,983	-
RDC CAPITAL FUND	-	86,000	84,000	2,000	2,125,000	350,066	1,776,934
RDC BOND PRINCIPLE & INTERE	-	318,433	318,433	-	569,520	569,101	419
RDC DEBT SERVICE RESERVE FU	-	567,565	-	567,565	7,543	-	575,108
RDC General Acct	-	-	-	-	2,642,368	785,901	1,856,467
RDC 2018 SINKING FUND	-	-	-	-	39,149	-	39,149
CENTRAL COMMUNICATIONS CENTER	88,970	392,000	423,505	57,465	616,212	673,677	-
BOND ADMIN FEE/DRUG COURT	185,821	33,055	17,427	201,449	14,865	27,844	188,470
COURT REFERRAL	101,463	93,446	93,108	101,801	75,535	76,564	100,772
ELECTION REIMBURSEMENT FD	3,946	-	-	3,946	-	-	3,946
PRE-TRIAL DIVERSION	790	42,805	43,593	2	44,431	8,954	35,479
DRUG COURT USER FEES	11,392	3,385	-	14,777	4,735	-	19,512
COURTHOUSE CLOCK TOWER PROJECT	247,326	159,223	31,913	374,636	13,128	385,609	2,155
MAPP FEES FOR BLDG DEPT	17,384	914	938	17,360	10,985	2,712	25,633
ELECTRIC FEE CLRG FD	5,136	1,550	38	6,648	1,950	1,899	6,699
FLOOD FEE HOLDING FD	12,928	4,760	2,360	15,328	5,320	2,307	18,341
JAIL BOND FUND	665,127	1,310,982	1,268,000	708,109	1,234,663	1,268,000	674,772
FB FINGER PRINTING	1,379	-	-	1,379	-	-	1,379
NUCOR TIF BOND ONGOING EXPENSE	-	34,870	19,048	15,822	-	15,822	-
NUCOR TIF BOND EXCESS ACCT	-	397,493	58,956	338,537	-	338,537	-
TREASURER DOG TAX	8,479	436	1,509	7,406	1,097	1,912	6,591
COMMISSIONERS TAX SALE	13,821	4,775	14,582	4,014	23,687	20,041	7,660
COUNTY SHARE OPTION DOG TAX	2,304	6,106	4,000	4,410	5,267	5,000	4,677
TAX SALE SRI FEE	21,964	13,842	10,495	25,311	238	12,150	13,399
TMA FUND	179,332	-	-	179,332	-	-	179,332
CCB IV-D FUND	25,920	5,466	7,145	24,241	40,168	4,475	59,934
SHERIFFS WORK RELEASE FUND	69,006	52,216	36,589	84,633	51,040	30,152	105,521
FAMILY VIOLENCY & VICTIM ASSIS	30,903	-	-	30,903	-	-	30,903
DARE SUPPLIES	-	100	-	100	-	-	100
K-9 GIFT FD	328	10,050	10,210	168	6,370	1,800	4,738
CO LAW ENFORC CONT ED	53,101	7,749	27,442	33,408	6,121	18,128	21,401
FED MOTOR CARRIER CLK	1,361	1,859	-	3,220	61	-	3,281
DRUG INVESTIGATION	3,160	-	3,160	-	-	-	-
SOCIAL SECURITY - INMATES	14,932	3,600	14,305	4,227	4,200	-	8,427
REDEV COMMISSION TIF FD	1,149,239	853,160	2,002,399	-	-	-	-
SHERIFF DONATION SPECIAL FD	6,675	25	2,848	3,852	2,100	2,848	3,104
CASH LIT LOCAL INCOME TAX	-	7,425,971	7,425,971	-	7,507,769	7,507,769	-
Lit Public Safety Fund	-	-	-	-	4,504,661	4,504,661	-
COMMON SCHOOL FUND	7,565	-	-	7,565	-	-	7,565
CLERKS USER FEE FUND	51,010	45,715	42,665	54,060	45,188	45,427	53,821
2017-2018 Title II Formula Gra	-	-	-	-	15,058	21,911	(6,853)
Planning Grt#A192-18-PI-17-012	-	-	-	-	-	77,500	(77,500)
Overdose Response #93.136	-	-	-	-	21,474	15,820	5,654
Phep Grant 18/19 Cfda 93.074	-	-	-	-	-	5,261	(5,261)
BULLETPROOF VEST GRANT	3,419	3,470	5,070	1,819	2,779	1,820	2,778
2018 HCC D4 GRANT 93.074	-	-	-	-	-	3,535	(3,535)
SHSP GRANT 97.073 FED	-	8,000	-	8,000	-	-	8,000

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
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Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
EMPG GRANT 97.042	-	18,393	-	18,393	-	-	18,393
JUDGES IV-D INCENTIVE	16,079	-	-	16,079	-	-	16,079
HAZD SUB & RESP (LEPC GRANT)	21,480	5,944	1,101	26,323	6,152	5,432	27,043
FB COUNTRY CLUB RD FEDERAL REI	-	100,000	-	100,000	-	96,829	3,171
MEDICAL RESERVE CORP (MRC)	14,140	-	-	14,140	-	-	14,140
DISASTER RESPONSE REIMB FEMA	(102)	-	-	(102)	-	-	(102)
RURAL DEMONSTRATION PROJECT 20	34	-	-	34	-	-	34
CASH FAMILY MEDIATION GRANT AD	2,250	-	-	2,250	-	-	2,250
FB ADULT GUARDIANSHIP(VASIA) J	38,500	15,000	38,500	15,000	23,500	38,500	-
FB 2016 VTC 007 GRANT	9,096	-	9,096	-	-	-	-
FB - IDOC HEA1006 GRANT 2016-2	4,909	93,513	98,422	-	-	-	-
FB ISCG-VET COURT GRANT 16-17	7,273	-	7,273	-	-	-	-
FB ISCG-DRUG COURT GRANT 16-17	5,468	-	5,468	-	-	-	-
FB COMMUNITY CROSSINGS MATCHIN	571,838	-	571,838	-	1,527,268	1,440,642	86,626
FB DOC / 1006 FUNDING	-	67,150	66,155	995	67,150	68,102	43
DRUG FREE LLC GRANT 16/17	4,109	3,570	7,679	-	-	-	-
FB - ZIKA PREPAREDNESS GRANT	(2,513)	-	463	(2,976)	2,976	-	-
FB PUBLIC HEALTH ED PROG GRANT	15,450	2,976	5,470	12,956	7,700	9,344	11,312
FB - (I)OCRA PLANNING GRANT	-	4,000	40,000	(36,000)	36,000	-	-
DRUG FREE LCC GRANT 17/18	-	11,850	390	11,460	-	11,460	-
18-19 Vet Treatment Court Grnt	-	-	-	-	84,680	37,802	46,878
97.067 SHSP 090517-083119	-	-	186,646	(186,646)	297,477	219,953	(109,122)
18-19 IDOC Grant	-	-	-	-	119,328	95,781	23,547
18-19 Drug Free LLC Grant	-	-	-	-	12,100	1,058	11,042
18-19 PSC Vet Court Grant	-	-	-	-	10,000	955	9,045
18-19 PSC Drug Court Grant	-	-	-	-	10,000	1,431	8,569
2018 MCCF Drug Free Mont Co	-	-	-	-	6,610	3,243	3,367
OPERATION PULLOVER	1,298	1,008	1,008	1,298	-	-	1,298
DRUG COURT GRANT 14/15	1,289	-	1,289	-	-	-	-
MITIGATION GRANT 97.047	(8,710)	-	-	(8,710)	-	-	(8,710)
HARDENING TARGETS GRANT 97.067	(2,575)	-	-	(2,575)	-	-	(2,575)
SHSP GRANT 97.073	(799)	-	8,000	(8,799)	-	-	(8,799)
EMPG ASSESSMENT 2013 97.042	-	10,000	28,401	(18,401)	-	-	(18,401)
CASH 2015 LCC HEALTH DEPT SHAR	920	-	552	368	3,000	-	3,368
FB VETERANS TREATMENT COURT 17	-	64,218	12,202	52,016	-	52,016	-
PSC DRUG CT GRANT	-	9,500	3,252	6,248	-	6,248	-
FB PSC VET CT GRANT	-	8,835	2,520	6,315	-	6,315	-
CASH PRESCRIPTION DRUG PROGRAM	2,497	-	651	1,846	-	-	1,846
CASH PREPAREDNESS GRANT 2014-	10,481	-	-	10,481	-	-	10,481
CASH-PPD MRC EBOLA GRANT 15/16	3,543	14,483	15,597	2,429	17,893	6,074	14,248
COURT INTERPRETER GRANT OLD	-	1,000	945	55	-	-	55
COURT INTERPRETER GRANT	(360)	-	-	(360)	-	-	(360)
Totals	<u>\$ 20,487,749</u>	<u>\$ 102,005,412</u>	<u>\$ 104,318,805</u>	<u>\$ 18,174,356</u>	<u>\$ 115,752,570</u>	<u>\$ 105,579,999</u>	<u>\$ 28,346,927</u>

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENTS

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 (sheriff), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 STATEMENTS
(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, 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).

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 statements. 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 STATEMENTS
(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 STATEMENTS
(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 statements. 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 (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF 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.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It 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.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. 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 Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash.

In most instances, this is a result of the funds being used for reimbursable grants in which reimbursement was not received by year end.

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance reported as of December 31, 2014	Prior Period Adjustment	Balance as of January 1, 2015
Health Department	\$ -	\$ 24,021	\$ 24,021
Probation Department	-	34,219	34,219

Note 9. 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 years 2015, 2016, 2017, and 2018 totaled \$1,267,200, \$1,268,000, \$1,268,000, and \$1,268,000, respectively.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	AFTER SETTLEMENT COLLECTIONS	SHERIFFS INMATE TRUST	JAIL COMMISSARY FUND	CLERKS TRUST	GENERAL	ACCIDENT REPORT	CITY AND TOWN COURT COSTS
Cash and investments - beginning	\$ 1,397,123	\$ 21,515	\$ 183,032	\$ 563,847	\$ -	\$ 13,287	\$ 5,572
Receipts:							
Taxes	1,121,799	-	-	-	5,757,798	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	407,414	-	-
Charges for services	-	-	-	-	610,688	4,163	-
Fines and forfeits	-	-	-	3,102,546	31,107	-	-
Other receipts	-	246,954	271,858	-	4,381,510	-	10,610
Total receipts	1,121,799	246,954	271,858	3,102,546	11,188,517	4,163	10,610
Disbursements:							
Personal services	-	-	-	-	4,570,445	-	-
Supplies	-	-	-	-	244,273	-	-
Other services and charges	-	-	-	-	1,734,577	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	94,992	-	-
Other disbursements	1,397,123	242,193	276,542	3,059,860	4,281,638	-	11,064
Total disbursements	1,397,123	242,193	276,542	3,059,860	10,925,925	-	11,064
Excess (deficiency) of receipts over disbursements	(275,324)	4,761	(4,684)	42,686	262,592	4,163	(454)
Cash and investments - ending	\$ 1,121,799	\$ 26,276	\$ 178,348	\$ 606,533	\$ 262,592	\$ 17,450	\$ 5,118

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CLERK'S RECORDS PERPETUATION	COIT COUNTY DISTRIBUTIVE SHARE	SALES DISCLOSURE-COUNTY SHARE	COVERED BRIDGE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 49,877	\$ 446,249	\$ 11,644	\$ 5,550	\$ 1,106,116	\$ 708,524	\$ 45,306
Receipts:							
Taxes	-	-	-	-	585,268	616,123	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	41,347	43,523	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	24,552	3,663,354	5,030	1,850	39,218	415	37,835
Total receipts	24,552	3,663,354	5,030	1,850	665,833	660,061	37,835
Disbursements:							
Personal services	-	2,841,675	-	-	-	-	-
Supplies	2,932	127,721	-	-	154,732	-	-
Other services and charges	-	1,140,207	2,500	-	27,913	943,887	45,304
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,690	-	-	-	247,839	274,043	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	13,622	4,109,603	2,500	-	430,484	1,217,930	45,304
Excess (deficiency) of receipts over disbursements	10,930	(446,249)	2,530	1,850	235,349	(557,869)	(7,469)
Cash and investments - ending	\$ 60,807	\$ -	\$ 14,174	\$ 7,400	\$ 1,341,465	\$ 150,655	\$ 37,837

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	EXTRADITION	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTEC	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 12,557	\$ 24,936	\$ 119,558	\$ 8,519	\$ 61,509	\$ 69,787	\$ 925,127
Receipts:							
Taxes	-	-	49,418	-	-	-	-
Licenses and permits	-	14,110	-	-	-	-	-
Intergovernmental receipts	-	-	3,482	-	-	-	341,625
Charges for services	-	-	-	-	-	1,024	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	96,716	3,496	-	36,248	-
Total receipts	-	14,110	149,616	3,496	-	37,272	341,625
Disbursements:							
Personal services	-	-	243,481	-	-	28,876	-
Supplies	-	12,275	2,446	6,528	-	11,036	-
Other services and charges	1,263	-	2,552	-	-	6,507	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	123,186
Other disbursements	-	-	70	-	-	-	-
Total disbursements	1,263	12,275	248,549	6,528	-	46,419	123,186
Excess (deficiency) of receipts over disbursements	(1,263)	1,835	(98,933)	(3,032)	-	(9,147)	218,439
Cash and investments - ending	\$ 11,294	\$ 26,771	\$ 20,625	\$ 5,487	\$ 61,509	\$ 60,640	\$ 1,143,566

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	MEDICAL CARE FOR INMATES	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT - 2015	RECORDER'S RECORDS PERPETUATIO
Cash and investments - beginning	\$ -	\$ 20,595	\$ 1,873,557	\$ 13,853	\$ 815,421	\$ 245,159	\$ 192,596
Receipts:							
Taxes	-	-	-	-	-	170,553	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,012,308	-	-	12,041	-
Charges for services	7,439	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	24,438	13,939	3,452	-	-	63,799
Total receipts	7,439	24,438	3,026,247	3,452	-	182,594	63,799
Disbursements:							
Personal services	-	-	1,520,107	-	-	122,805	21,387
Supplies	-	-	1,594,353	1,708	-	2,598	90,561
Other services and charges	-	-	167,702	690	-	35,377	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	17,205	6,631	-	-	31,050	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	17,205	3,288,793	2,398	-	191,830	111,948
Excess (deficiency) of receipts over disbursements	7,439	7,233	(262,546)	1,054	-	(9,236)	(48,149)
Cash and investments - ending	\$ 7,439	\$ 27,828	\$ 1,611,011	\$ 14,907	\$ 815,421	\$ 235,923	\$ 144,447

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	STORM WATER MANAGEMENT OPERATI	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE FEES	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 444,771	\$ 10,705	\$ 10,396	\$ 176,678	\$ 5,581	\$ 17,180	\$ 1,220
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	98,331	3,090	4,320	24,910	8,820	3,859	77,136
Total receipts	98,331	3,090	4,320	24,910	8,820	3,859	77,136
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	990	-	-	-	-
Other services and charges	142,356	1,420	6,236	-	3,886	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	326	-	23,550	-	2,353	78,356
Total disbursements	142,356	1,746	7,226	23,550	3,886	2,353	78,356
Excess (deficiency) of receipts over disbursements	(44,025)	1,344	(2,906)	1,360	4,934	1,506	(1,220)
Cash and investments - ending	\$ 400,746	\$ 12,049	\$ 7,490	\$ 178,038	\$ 10,515	\$ 18,686	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	TAX SALE SURPLUS	LOCAL HEALTH DEPARTMENT TRUST	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRAIN	STATEWIDE 911	SPEC 2016 LOIT DIST RESTRIC
Cash and investments - beginning	\$ 861,112	\$ 43,458	\$ -	\$ 18,657	\$ 11,111	\$ 351,790	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	506,499	31,215	19,979	-	3,443	439,499	-
Total receipts	506,499	31,215	19,979	-	3,443	439,499	-
Disbursements:							
Personal services	-	19,940	-	-	-	460,270	-
Supplies	-	2,331	-	-	-	-	-
Other services and charges	-	14,417	-	-	-	88,596	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	18,500	-	-	-	-	-
Other disbursements	812,593	-	19,979	-	781	48,700	-
Total disbursements	812,593	55,188	19,979	-	781	597,566	-
Excess (deficiency) of receipts over disbursements	(306,094)	(23,973)	-	-	2,662	(158,067)	-
Cash and investments - ending	\$ 555,018	\$ 19,485	\$ -	\$ 18,657	\$ 13,773	\$ 193,723	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMINISTRAT	SUPPLEMENTAL ADULT PROBATION S	SUPPLEMENTAL JUVENILE PROBATIO	ALTERNATIVE DISPUTE RESOLUTION	FB VETERANS COURT GRANT FUND	DRAIN CONSTRUCTION/RECONSTRUCT
Cash and investments - beginning	\$ 16,963	\$ 15,043	\$ 205,968	\$ 32,593	\$ 33,738	\$ -	\$ 1,079,570
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	15,856	-	-	-	-	-	-
Other receipts	16,227	2,160	247,650	9,071	4,560	1,394	661,043
Total receipts	32,083	2,160	247,650	9,071	4,560	1,394	661,043
Disbursements:							
Personal services	47,817	-	151,130	-	-	-	-
Supplies	-	-	9,443	-	-	-	-
Other services and charges	-	5,000	50,372	2,400	-	1,311	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	953,580
Total disbursements	47,817	5,000	210,945	2,400	-	1,311	953,580
Excess (deficiency) of receipts over disbursements	(15,734)	(2,840)	36,705	6,671	4,560	83	(292,537)
Cash and investments - ending	\$ 1,229	\$ 12,203	\$ 242,673	\$ 39,264	\$ 38,298	\$ 83	\$ 787,033

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	DRAINAGE MAINTENANCE	WASTEWATER UTILITY OPERATING	FB - HEALTH DEPT DONATION FUND	PAYROLL CLEARING	SHERIFF PENSION HOLDING	SETTLEMENT	WHEEL TAX / SURTAX COMBINED
Cash and investments - beginning	\$ 882,263	\$ 14,235	\$ -	\$ 438,259	\$ 108,255	\$ -	\$ 469,774
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	123,077	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	380,434	-	-	4,492,468	-	40,007,047	926,869
Total receipts	380,434	-	-	4,492,468	123,077	40,007,047	926,869
Disbursements:							
Personal services	-	-	-	4,373,136	31,144	-	-
Supplies	-	-	-	-	-	54,305	725,037
Other services and charges	-	-	-	-	-	-	4,921
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	110,383
Other disbursements	191,386	-	-	-	-	39,954,731	-
Total disbursements	191,386	-	-	4,373,136	31,144	40,009,036	840,341
Excess (deficiency) of receipts over disbursements	189,048	-	-	119,332	91,933	(1,989)	86,528
Cash and investments - ending	\$ 1,071,311	\$ 14,235	\$ -	\$ 557,591	\$ 200,188	\$ (1,989)	\$ 556,302

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	WHEEL TAX	CVET AGENCY	FINANCIAL INSTITUTION TAX	CEDIT HOMESTEAD CREDIT	LOIT HOMESTEAD CREDIT	LOIT PTRC	STATE FINES AND FORFEITURES
Cash and investments - beginning	\$ 1,120	\$ -	\$ -	\$ 12,238	\$ 105,771	\$ 98,111	\$ 7,491
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,143,733	220,817	366,313	695,800	5,541,498	1,409,004	50,219
Total receipts	1,143,733	220,817	366,313	695,800	5,541,498	1,409,004	50,219
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,144,853	220,817	366,313	690,542	5,508,281	1,451,161	50,529
Total disbursements	1,144,853	220,817	366,313	690,542	5,508,281	1,451,161	50,529
Excess (deficiency) of receipts over disbursements	(1,120)	-	-	5,258	33,217	(42,157)	(310)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 17,496	\$ 138,988	\$ 55,954	\$ 7,181

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T EDUC	INTERSTATE COMPACT-STATE SHARE	INHERITANCE TAX
Cash and investments - beginning	\$ 13,519	\$ -	\$ 495	\$ 525	\$ 326	\$ 1,225	\$ 12,592
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	81,591	-	3,260	5,030	3,412	375	32,741
Total receipts	81,591	-	3,260	5,030	3,412	375	32,741
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	88,039	-	3,565	5,120	3,570	268	33,300
Total disbursements	88,039	-	3,565	5,120	3,570	268	33,300
Excess (deficiency) of receipts over disbursements	(6,448)	-	(305)	(90)	(158)	107	(559)
Cash and investments - ending	\$ 7,071	\$ -	\$ 190	\$ 435	\$ 168	\$ 1,332	\$ 12,033

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX COLLECTIONS	COIT DISTRIBUTION	LOIT 2016 SPECIAL DISTRIBUTION	CITY/TOWN ORDINANCE VIOLATIONS	93.563 ARRA COUNTY IV-D INCENT
Cash and investments - beginning	\$ 56	\$ -	\$ 104,120	\$ -	\$ -	\$ 24,037	\$ 18,293
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	619	225,844	227,985	6,926,873	-	5,561	-
Total receipts	619	225,844	227,985	6,926,873	-	5,561	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	92,000	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	600	225,844	-	6,926,873	-	8,638	-
Total disbursements	600	225,844	92,000	6,926,873	-	8,638	-
Excess (deficiency) of receipts over disbursements	19	-	135,985	-	-	(3,077)	-
Cash and investments - ending	\$ 75	\$ -	\$ 240,105	\$ -	\$ -	\$ 20,960	\$ 18,293

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	93.563 ARRA PROSECUTOR IV-D IN	93.563 ARRA CLERK IV-D INCENTI	93.563 COUNTY IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE-PO	HEALTH DEPARTMENT ACCOUNT	CLERKS CHILD SUPPORT
Cash and investments - beginning	\$ 146	\$ 1,434	\$ 92,277	\$ 98,775	\$ 54,096	\$ 24,021	\$ 4,332
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	104,955	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	656,461
Other receipts	-	-	15,891	23,915	15,891	-	-
Total receipts	-	-	15,891	23,915	15,891	104,955	656,461
Disbursements:							
Personal services	-	-	12,350	11,552	-	-	-
Supplies	120	-	-	-	-	113,996	-
Other services and charges	-	-	-	-	10,167	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	654,795
Total disbursements	120	-	12,350	11,552	10,167	113,996	654,795
Excess (deficiency) of receipts over disbursements	(120)	-	3,541	12,363	5,724	(9,041)	1,666
Cash and investments - ending	\$ 26	\$ 1,434	\$ 95,818	\$ 111,138	\$ 59,820	\$ 14,980	\$ 5,998

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	PROBATION DEPARTMENT ACCOUNT	SRF MONTGOMERY CNTY RC P & I ACCT	SRF MONTGOMERY CNTY RC 2012 RESERVE	SRF MONTGOMERY CNTY RC SUPP RESERVE	SRF MONTGOMERY CNTY RC ONG CAP IMPR	CASH VETERANS COURT FEE FUND	COURTHOUSE IMPROVEMENT DONA
Cash and investments - beginning	\$ 34,219	\$ 341,793	\$ 671,989	\$ 123,414	\$ 30,000	\$ 460	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	406,223	-	-	-	-	-	-
Other receipts	-	-	-	549,819	60,000	925	-
Total receipts	406,223	-	-	549,819	60,000	925	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	398,908	602	-	-	-	-	-
Total disbursements	398,908	602	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	7,315	(602)	-	549,819	60,000	925	-
Cash and investments - ending	\$ 41,534	\$ 341,191	\$ 671,989	\$ 673,233	\$ 90,000	\$ 1,385	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CASH CITY DEFERRAL	CENTRAL COMMUNICATIONS CENTER	BOND ADMIN FEE/DRUG COURT	COURT REFERRAL	ELECTION REIMBURSEMENT FD	PRE-TRIAL DIVERSION	DRUG COURT USER FEES
Cash and investments - beginning	\$ 3,141	\$ 41,158	\$ 303,072	\$ 132,952	\$ 41,860	\$ 22,765	\$ 4,820
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	9,120	-	-	-
Fines and forfeits	-	-	28,860	-	-	-	-
Other receipts	4,690	392,212	-	96,687	-	35,233	4,235
Total receipts	4,690	392,212	28,860	105,807	-	35,233	4,235
Disbursements:							
Personal services	-	112,071	41,363	121,123	-	43,370	-
Supplies	-	16,288	709	4,021	-	104	-
Other services and charges	-	234,268	27,037	1,350	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,984	-	-	-	8,123	-
Other disbursements	7,281	-	-	-	-	-	-
Total disbursements	7,281	365,611	69,109	126,494	-	51,597	-
Excess (deficiency) of receipts over disbursements	(2,591)	26,601	(40,249)	(20,687)	-	(16,364)	4,235
Cash and investments - ending	\$ 550	\$ 67,759	\$ 262,823	\$ 112,265	\$ 41,860	\$ 6,401	\$ 9,055

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	COURTHOUSE CLOCK TOWER PROJECT	MAPP FEES FOR BLDG DEPT	ELECTRIC FEE CLRG FD	FLOOD FEE HOLDING FD	JAIL BOND FUND	FB FINGER PRINTING	TREASURER DOG TAX
Cash and investments - beginning	\$ -	\$ 6,892	\$ 5,146	\$ 14,296	\$ 655,142	\$ -	\$ 8,724
Receipts:							
Taxes	-	-	-	-	1,143,810	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	79,211	-	-
Charges for services	-	-	-	-	-	3,543	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,042	850	4,564	-	-	1,395
Total receipts	-	7,042	850	4,564	1,223,021	3,543	1,395
Disbursements:							
Personal services	-	-	-	-	-	-	917
Supplies	-	-	220	930	-	-	-
Other services and charges	-	1,100	1,282	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,838	1,269,000	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,100	1,502	5,768	1,269,000	-	917
Excess (deficiency) of receipts over disbursements	-	5,942	(652)	(1,204)	(45,979)	3,543	478
Cash and investments - ending	\$ -	\$ 12,834	\$ 4,494	\$ 13,092	\$ 609,163	\$ 3,543	\$ 9,202

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	COMMISSIONERS TAX SALE	COUNTY SHARE OPTION DOG TAX	TAX SALE SRI FEE	TMA FUND	CCB IV-D FUND	SHERIFFS WORK RELEASE FUND	FAMILY VIOLENCY & VICTIM ASSIS
Cash and investments - beginning	\$ 6,650	\$ 2,563	\$ 19,010	\$ 179,079	\$ 20,229	\$ 34,277	\$ 30,455
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,199	7,963	14,431	253	12,747	22,614	448
Total receipts	5,199	7,963	14,431	253	12,747	22,614	448
Disbursements:							
Personal services	-	-	-	-	-	16,030	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,070	462	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,849	8,500	12,478	-	-	-	-
Total disbursements	11,849	8,500	12,478	-	4,070	16,492	-
Excess (deficiency) of receipts over disbursements	(6,650)	(537)	1,953	253	8,677	6,122	448
Cash and investments - ending	\$ -	\$ 2,026	\$ 20,963	\$ 179,332	\$ 28,906	\$ 40,399	\$ 30,903

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	DARE SUPPLIES	K-9 GIFT FD	CO LOW ENFORC CONT ED	FED MOTOR CARRIER CLK	DRUG INVESTIGATION	SOCIAL SECURITY - INMATES	REDEV COMMISSION TIF FD
Cash and investments - beginning	\$ 25	\$ 45	\$ 53,698	\$ 123,171	\$ 5,185	\$ 16,356	\$ 108,479
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,400	-
Charges for services	2,969	-	-	-	975	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	200	9,629	1,143	-	-	1,564,075
Total receipts	2,969	200	9,629	1,143	975	4,400	1,564,075
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	900	-	-	-	-	7,842	-
Other services and charges	-	50	16,372	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	124,193	-	-	728,108
Total disbursements	900	50	16,372	124,193	-	7,842	728,108
Excess (deficiency) of receipts over disbursements	2,069	150	(6,743)	(123,050)	975	(3,442)	835,967
Cash and investments - ending	\$ 2,094	\$ 195	\$ 46,955	\$ 121	\$ 6,160	\$ 12,914	\$ 944,446

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	SHERIFF DONATION SPECIAL FD	Courthouse Security	COMMON SCHOOL FUND	CLERKS USER FEE FUND	16.523 2015 YSB JABG GRANT	BLOCK EQUIP GR (SHER CAM)	BULLETPROOF VEST GRANT
Cash and investments - beginning	\$ 4,055	\$ 6,251	\$ 7,565	\$ 49,419	\$ -	\$ 2,550	\$ 2,749
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	38,897	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	820	12,600	-	-	7,355	-	5,157
Total receipts	820	12,600	-	38,897	7,355	-	5,157
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	5,563	-	-	-	-	3,294
Other disbursements	-	-	-	36,850	7,355	2,415	-
Total disbursements	-	5,563	-	36,850	7,355	2,415	3,294
Excess (deficiency) of receipts over disbursements	820	7,037	-	2,047	-	(2,415)	1,863
Cash and investments - ending	\$ 4,875	\$ 13,288	\$ 7,565	\$ 51,466	\$ -	\$ 135	\$ 4,612

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	JUDGES IV-D INCENTIVE	HAZD SUB & RESP (LEPC GRANT)	MEDICAL RESERVE CORP (MRC)	DISASTER RESPONSE REIMB FEMA	CASH IJC ALCOHOL DRUG GRANT	RURAL DEMONSTRATION PROJECT 20	CASH FAMILY MEDIATION GRANT AD
Cash and investments - beginning	\$ 17,410	\$ 13,123	\$ 8,125	\$ (102)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,114	8,482	-	1,000	1,753	-
Total receipts	-	5,114	8,482	-	1,000	1,753	-
Disbursements:							
Personal services	-	-	-	-	-	1,719	-
Supplies	-	-	2,382	-	-	-	-
Other services and charges	1,331	547	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	85	-	1,000	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,331	547	2,467	-	1,000	1,719	-
Excess (deficiency) of receipts over disbursements	(1,331)	4,567	6,015	-	-	34	-
Cash and investments - ending	\$ 16,079	\$ 17,690	\$ 14,140	\$ (102)	\$ -	\$ 34	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	FB STATE CRIMINAL ALIEN ASST P	FB ADULT GUARDIANSHIP(VASIA) J	FB 2016 VTC 007 GRANT	FB - IDOC HEA1006 GRANT 2016-2	FB ISCG-VET COURT GRANT 16-17	FB ISCG-DRUG COURT GRANT 16-17	FB COMMUNITY CROSSINGS MATCHIN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	DRUG FREE LLC GRANT 16/17	FB - ZIKA PREPAREDNESS GRANT	FB PUBLIC HEALTH ED PROG GRANT	OPERATION PULLOVER	AHEAD GRANT	DRUG COURT GRANT 14/15	EQU GR (SHER LIGHTS)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 705	\$ 4,519	\$ 8,109	\$ 1,705
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	250	-	-
Other services and charges	-	-	-	-	4,269	6,820	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	4,519	6,820	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(4,519)	(6,820)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 705	\$ -	\$ 1,289	\$ 1,705

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	EQUIP GR (SHER RAD)	MITIGATION GRANT 97.047	HARDENING TARGETS GRANT 97.067	SHSP GRANT 97.073	EMPG ASSESSMENT 2013 97.042	DRUG COURT GRANT 15/16	2015 LCC GRANT
Cash and investments - beginning	\$ 756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,485	10,000	8,706
Total receipts	-	-	-	-	8,485	10,000	8,706
Disbursements:							
Personal services	-	12,725	281	-	-	3,375	776
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,200	-	-	2,102
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,294	30,160	8,485	-	-
Other disbursements	756	-	-	-	-	-	-
Total disbursements	756	12,725	2,575	31,360	8,485	3,375	2,878
Excess (deficiency) of receipts over disbursements	(756)	(12,725)	(2,575)	(31,360)	-	6,625	5,828
Cash and investments - ending	\$ -	\$ (12,725)	\$ (2,575)	\$ (31,360)	\$ -	\$ 6,625	\$ 5,828

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CASH 2015 LCC HEALTH DEPT SHAR	CASH PRESCRIPTION DRUG PROGRAM	CASH PREPAREDNESS GRANT 2014-	CASH-PPD MRC EBOLA GRANT 15/16	COURT INTERPRETER GRANT	Totals
Cash and investments - beginning	\$ -	\$ 996	\$ (1,452)	\$ -	\$ 6,147	\$ 18,038,831
Receipts:						
Taxes	-	-	-	-	-	9,444,769
Licenses and permits	-	-	-	-	-	119,065
Intergovernmental receipts	-	-	-	-	-	3,945,351
Charges for services	-	-	-	-	-	801,895
Fines and forfeits	-	-	-	-	-	4,241,053
Other receipts	1,500	1,500	15,835	13,396	-	76,789,727
Total receipts	1,500	1,500	15,835	13,396	-	95,341,860
Disbursements:						
Personal services	-	-	-	5,508	-	14,815,373
Supplies	-	-	-	-	-	3,191,031
Other services and charges	-	695	3,902	1,645	-	4,748,063
Debt service - principal and interest	-	-	-	-	-	92,000
Capital outlay	-	-	-	-	-	2,270,345
Other disbursements	-	-	-	-	3,042	70,080,270
Total disbursements	-	695	3,902	7,153	3,042	95,197,082
Excess (deficiency) of receipts over disbursements	1,500	805	11,933	6,243	(3,042)	144,778
Cash and investments - ending	\$ 1,500	\$ 1,801	\$ 10,481	\$ 6,243	\$ 3,105	\$ 18,183,609

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	AFTER SETTLEMENT COLLECTIONS	SHERIFFS INMATE TRUST	JAIL COMMISSARY FUND	CLERKS TRUST	GENERAL	ACCIDENT REPORT	CITY AND TOWN COURT COSTS
Cash and investments - beginning	\$ 1,121,799	\$ 26,276	\$ 178,348	\$ 606,533	\$ 262,592	\$ 17,450	\$ 5,118
Receipts:							
Taxes	1,285,592	-	-	-	5,972,714	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	428,096	-	-
Charges for services	-	-	-	-	709,098	5,402	-
Fines and forfeits	-	-	-	3,526,286	39,338	-	-
Other receipts	-	302,800	294,791	-	692,897	-	9,721
Total receipts	1,285,592	302,800	294,791	3,526,286	7,842,143	5,402	9,721
Disbursements:							
Personal services	-	-	-	-	5,464,524	-	-
Supplies	-	-	-	-	230,939	-	-
Other services and charges	-	-	-	-	1,775,090	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	168,126	10,090	-
Other disbursements	1,121,799	305,317	276,847	3,228,940	456,700	-	10,268
Total disbursements	1,121,799	305,317	276,847	3,228,940	8,095,379	10,090	10,268
Excess (deficiency) of receipts over disbursements	163,793	(2,517)	17,944	297,346	(253,236)	(4,688)	(547)
Cash and investments - ending	\$ 1,285,592	\$ 23,759	\$ 196,292	\$ 903,879	\$ 9,356	\$ 12,762	\$ 4,571

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CLERK'S RECORDS PERPETUATION	COIT COUNTY DISTRIBUTIVE SHARE	SALES DISCLOSURE-COUNTY SHARE	COVERED BRIDGE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 60,807	\$ -	\$ 14,174	\$ 7,400	\$ 1,341,465	\$ 150,655	\$ 37,837
Receipts:							
Taxes	-	-	-	-	585,484	616,367	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	41,863	44,067	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,571	3,600,380	5,360	1,850	63,727	-	63,139
Total receipts	26,571	3,600,380	5,360	1,850	691,074	660,434	63,139
Disbursements:							
Personal services	-	2,185,390	-	-	-	-	-
Supplies	4,886	130,281	-	-	197,654	-	-
Other services and charges	-	1,199,249	2,500	-	229,536	561,352	37,836
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	14,499	-	-	-	99,739	232,079	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	19,385	3,514,920	2,500	-	526,929	793,431	37,836
Excess (deficiency) of receipts over disbursements	7,186	85,460	2,860	1,850	164,145	(132,997)	25,303
Cash and investments - ending	\$ 67,993	\$ 85,460	\$ 17,034	\$ 9,250	\$ 1,505,610	\$ 17,658	\$ 63,140

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	EXTRADITION	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTEC	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 11,294	\$ 26,771	\$ 20,625	\$ 5,487	\$ 61,509	\$ 60,640	\$ 1,143,566
Receipts:							
Taxes	-	-	168,428	-	-	-	-
Licenses and permits	-	40,513	-	-	-	-	-
Intergovernmental receipts	-	-	12,045	-	-	-	340,139
Charges for services	-	-	-	-	-	3,900	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	86,367	3,330	-	39,836	-
Total receipts	-	40,513	266,840	3,330	-	43,736	340,139
Disbursements:							
Personal services	-	-	243,025	-	-	38,784	-
Supplies	-	25,327	1,599	3,158	-	15,435	250,000
Other services and charges	6,468	-	3,846	-	-	2,822	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	476,814
Other disbursements	-	-	-	-	-	-	300,000
Total disbursements	6,468	25,327	248,470	3,158	-	57,041	1,026,814
Excess (deficiency) of receipts over disbursements	(6,468)	15,186	18,370	172	-	(13,305)	(686,675)
Cash and investments - ending	\$ 4,826	\$ 41,957	\$ 38,995	\$ 5,659	\$ 61,509	\$ 47,335	\$ 456,891

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	MEDICAL CARE FOR INMATES	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT - 2015	RECORDER'S RECORDS PERPETUATIO
Cash and investments - beginning	\$ 7,439	\$ 27,828	\$ 1,611,011	\$ 14,907	\$ 815,421	\$ 235,923	\$ 144,447
Receipts:							
Taxes	-	-	-	-	-	96,595	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,985,197	-	-	6,904	-
Charges for services	2,243	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,045	24,438	985,005	3,679	-	-	57,961
Total receipts	9,288	24,438	3,970,202	3,679	-	103,499	57,961
Disbursements:							
Personal services	-	-	1,536,178	-	-	128,184	16,525
Supplies	-	-	1,337,244	-	-	2,474	35,710
Other services and charges	-	-	171,772	345	81,142	60,827	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	27,249	10,018	-	-	31,150	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	27,249	3,055,212	345	81,142	222,635	52,235
Excess (deficiency) of receipts over disbursements	9,288	(2,811)	914,990	3,334	(81,142)	(119,136)	5,726
Cash and investments - ending	\$ 16,727	\$ 25,017	\$ 2,526,001	\$ 18,241	\$ 734,279	\$ 116,787	\$ 150,173

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	STORM WATER MANAGEMENT OPERATI	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE FEES	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 400,746	\$ 12,049	\$ 7,490	\$ 178,038	\$ 10,515	\$ 18,686	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	98,328	3,090	4,680	50,233	8,513	4,450	132,270
Total receipts	98,328	3,090	4,680	50,233	8,513	4,450	132,270
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	656	-	-	-	-
Other services and charges	-	-	2,720	-	3,995	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	205,000	1,785	673	-	-	-	-
Other disbursements	-	299	-	19,449	-	3,413	128,250
Total disbursements	205,000	2,084	4,049	19,449	3,995	3,413	128,250
Excess (deficiency) of receipts over disbursements	(106,672)	1,006	631	30,784	4,518	1,037	4,020
Cash and investments - ending	\$ 294,074	\$ 13,055	\$ 8,121	\$ 208,822	\$ 15,033	\$ 19,723	\$ 4,020

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	TAX SALE SURPLUS	LOCAL HEALTH DEPARTMENT TRUST	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRAIN	STATEWIDE 911	SPEC 2016 LOIT DIST RESTRIC
Cash and investments - beginning	\$ 555,018	\$ 19,485	\$ -	\$ 18,657	\$ 13,773	\$ 193,723	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	322,851	22,230	25,428	-	3,020	505,413	712,427
Total receipts	<u>322,851</u>	<u>22,230</u>	<u>25,428</u>	<u>-</u>	<u>3,020</u>	<u>505,413</u>	<u>712,427</u>
Disbursements:							
Personal services	-	11,491	-	-	-	501,902	-
Supplies	-	2,298	-	-	-	-	-
Other services and charges	-	12,723	-	-	-	22,252	565,098
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	458,701	-	20,414	-	2,366	48,800	-
Total disbursements	<u>458,701</u>	<u>26,512</u>	<u>20,414</u>	<u>-</u>	<u>2,366</u>	<u>572,954</u>	<u>565,098</u>
Excess (deficiency) of receipts over disbursements	<u>(135,850)</u>	<u>(4,282)</u>	<u>5,014</u>	<u>-</u>	<u>654</u>	<u>(67,541)</u>	<u>147,329</u>
Cash and investments - ending	\$ 419,168	\$ 15,203	\$ 5,014	\$ 18,657	\$ 14,427	\$ 126,182	\$ 147,329

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMINISTRAT	SUPPLEMENTAL ADULT PROBATION S	SUPPLEMENTAL JUVENILE PROBATIO	ALTERNATIVE DISPUTE RESOLUTION	FB VETERANS COURT GRANT FUND	DRAIN CONSTRUCTION/RECONSTRUCT
Cash and investments - beginning	\$ 1,229	\$ 12,203	\$ 242,673	\$ 39,264	\$ 38,298	\$ 83	\$ 787,033
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	14,699	-	-	-	-	-	-
Other receipts	18,142	3,086	261,554	28,428	4,025	-	1,765,151
Total receipts	32,841	3,086	261,554	28,428	4,025	-	1,765,151
Disbursements:							
Personal services	14,473	-	251,123	-	2,500	-	-
Supplies	-	-	5,272	-	-	-	-
Other services and charges	-	2,170	62,615	72	-	83	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	2,234,940
Total disbursements	14,473	2,170	319,010	72	2,500	83	2,234,940
Excess (deficiency) of receipts over disbursements	18,368	916	(57,456)	28,356	1,525	(83)	(469,789)
Cash and investments - ending	\$ 19,597	\$ 13,119	\$ 185,217	\$ 67,620	\$ 39,823	\$ -	\$ 317,244

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	DRAINAGE MAINTENANCE	WASTEWATER UTILITY OPERATING	FB - HEALTH DEPT DONATION FUND	PAYROLL CLEARING	SHERIFF PENSION HOLDING	SETTLEMENT	WHEEL TAX / SURTAX COMBINED
Cash and investments - beginning	\$ 1,071,311	\$ 14,235	\$ -	\$ 557,591	\$ 200,188	\$ (1,989)	\$ 556,302
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	448,644	-	2,436	4,680,660	109,987	41,045,308	780,066
Total receipts	448,644	-	2,436	4,680,660	109,987	41,045,308	780,066
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	545,801
Other services and charges	-	-	-	-	-	-	1,109
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	113,131
Other disbursements	284,345	-	2,436	4,640,400	-	41,043,319	-
Total disbursements	284,345	-	2,436	4,640,400	-	41,043,319	660,041
Excess (deficiency) of receipts over disbursements	164,299	-	-	40,260	109,987	1,989	120,025
Cash and investments - ending	\$ 1,235,610	\$ 14,235	\$ -	\$ 597,851	\$ 310,175	\$ -	\$ 676,327

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	WHEEL TAX	CVET AGENCY	FINANCIAL INSTITUTION TAX	CEDIT HOMESTEAD CREDIT	LOIT HOMESTEAD CREDIT	LOIT PTRC	STATE FINES AND FORFEITURES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 17,496	\$ 138,988	\$ 55,954	\$ 7,181
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	966,834	196,708	394,899	715,690	5,703,769	1,440,385	40,490
Total receipts	966,834	196,708	394,899	715,690	5,703,769	1,440,385	40,490
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	966,609	196,708	394,899	729,616	5,814,604	1,449,199	40,592
Total disbursements	966,609	196,708	394,899	729,616	5,814,604	1,449,199	40,592
Excess (deficiency) of receipts over disbursements	225	-	-	(13,926)	(110,835)	(8,814)	(102)
Cash and investments - ending	\$ 225	\$ -	\$ -	\$ 3,570	\$ 28,153	\$ 47,140	\$ 7,079

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T EDUC	INTERSTATE COMPACT-STATE SHARE	INHERITANCE TAX
Cash and investments - beginning	\$ 7,071	\$ -	\$ 190	\$ 435	\$ 168	\$ 1,332	\$ 12,033
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	66,378	204	3,125	5,360	3,516	950	-
Total receipts	66,378	204	3,125	5,360	3,516	950	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	70,568	204	3,050	5,315	3,366	1,845	12,033
Total disbursements	70,568	204	3,050	5,315	3,366	1,845	12,033
Excess (deficiency) of receipts over disbursements	(4,190)	-	75	45	150	(895)	(12,033)
Cash and investments - ending	\$ 2,881	\$ -	\$ 265	\$ 480	\$ 318	\$ 437	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX COLLECTIONS	COIT DISTRIBUTION	LOIT 2016 SPECIAL DISTRIBUTION	CITY/TOWN ORDINANCE VIOLATIONS	93.563 ARRA COUNTY IV-D INCENT
Cash and investments - beginning	\$ 75	\$ -	\$ 240,105	\$ -	\$ -	\$ 20,960	\$ 18,293
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	563	225,835	225,949	7,129,711	1,978,629	3,387	-
Total receipts	563	225,835	225,949	7,129,711	1,978,629	3,387	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,168	-	-	-	-
Debt service - principal and interest	-	-	221,483	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	544	225,835	-	7,129,711	1,741,154	3,556	-
Total disbursements	544	225,835	224,651	7,129,711	1,741,154	3,556	-
Excess (deficiency) of receipts over disbursements	19	-	1,298	-	237,475	(169)	-
Cash and investments - ending	\$ 94	\$ -	\$ 241,403	\$ -	\$ 237,475	\$ 20,791	\$ 18,293

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.563 ARRA PROSECUTOR IV-D IN	93.563 ARRA CLERK IV-D INCENTI	93.563 COUNTY IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE-PO	HEALTH DEPARTMENT ACCOUNT	CLERKS CHILD SUPPORT
Cash and investments - beginning	\$ 26	\$ 1,434	\$ 95,818	\$ 111,138	\$ 59,820	\$ 14,980	\$ 5,998
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	113,126	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	609,909
Other receipts	-	-	15,892	23,911	15,892	-	-
Total receipts	-	-	15,892	23,911	15,892	113,126	609,909
Disbursements:							
Personal services	-	-	-	17,738	-	-	-
Supplies	-	-	-	8,568	-	103,826	-
Other services and charges	-	-	-	1,809	9,746	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	16,425	-	-	-	609,956
Total disbursements	-	-	16,425	28,115	9,746	103,826	609,956
Excess (deficiency) of receipts over disbursements	-	-	(533)	(4,204)	6,146	9,300	(47)
Cash and investments - ending	\$ 26	\$ 1,434	\$ 95,285	\$ 106,934	\$ 65,966	\$ 24,280	\$ 5,951

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	PROBATION DEPARTMENT ACCOUNT	SRF MONTGOMERY CNTY RC P & I ACCT	SRF MONTGOMERY CNTY RC 2012 RESERVE	SRF MONTGOMERY CNTY RC SUPP RESERVE	SRF MONTGOMERY CNTY RC ONG CAP IMPR	CASH VETERANS COURT FEE FUND	COURTHOUSE IMPROVEMENT DONA
Cash and investments - beginning	\$ 41,534	\$ 341,191	\$ 671,989	\$ 673,233	\$ 90,000	\$ 1,385	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	393,566	-	-	-	-	-	-
Other receipts	-	-	1,154	764,362	60,224	1,250	64,975
Total receipts	393,566	-	1,154	764,362	60,224	1,250	64,975
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	12,650
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	44,552
Other disbursements	398,880	1,687	-	-	-	-	-
Total disbursements	398,880	1,687	-	-	-	-	57,202
Excess (deficiency) of receipts over disbursements	(5,314)	(1,687)	1,154	764,362	60,224	1,250	7,773
Cash and investments - ending	\$ 36,220	\$ 339,504	\$ 673,143	\$ 1,437,595	\$ 150,224	\$ 2,635	\$ 7,773

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CASH CITY DEFERRAL	CENTRAL COMMUNICATIONS CENTER	BOND ADMIN FEE/DRUG COURT	COURT REFERRAL	ELECTION REIMBURSEMENT FD	PRE-TRIAL DIVERSION	DRUG COURT USER FEES
Cash and investments - beginning	\$ 550	\$ 67,759	\$ 262,823	\$ 112,265	\$ 41,860	\$ 6,401	\$ 9,055
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	9,850	-	-	-
Fines and forfeits	-	-	29,780	-	-	-	-
Other receipts	330	392,091	-	82,604	-	39,583	2,337
Total receipts	330	392,091	29,780	92,454	-	39,583	2,337
Disbursements:							
Personal services	-	123,723	35,608	96,961	-	43,492	-
Supplies	-	3,553	1,402	4,821	-	2	-
Other services and charges	-	238,805	69,772	518	-	61	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,799	-	916	37,914	1,639	-
Other disbursements	880	-	-	40	-	-	-
Total disbursements	880	370,880	106,782	103,256	37,914	45,194	-
Excess (deficiency) of receipts over disbursements	(550)	21,211	(77,002)	(10,802)	(37,914)	(5,611)	2,337
Cash and investments - ending	\$ -	\$ 88,970	\$ 185,821	\$ 101,463	\$ 3,946	\$ 790	\$ 11,392

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	COURTHOUSE CLOCK TOWER PROJECT	MAPP FEES FOR BLDG DEPT	ELECTRIC FEE CLRG FD	FLOOD FEE HOLDING FD	JAIL BOND FUND	FB FINGER PRINTING	TREASURER DOG TAX
Cash and investments - beginning	\$ -	\$ 12,834	\$ 4,494	\$ 13,092	\$ 609,163	\$ 3,543	\$ 9,202
Receipts:							
Taxes	-	-	-	-	1,239,317	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	86,224	-	-
Charges for services	-	-	-	-	-	3,774	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	247,326	6,209	1,350	4,680	-	-	1,888
Total receipts	247,326	6,209	1,350	4,680	1,325,541	3,774	1,888
Disbursements:							
Personal services	-	-	-	-	-	-	2,314
Supplies	-	-	-	490	-	5,938	297
Other services and charges	-	1,659	521	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	187	4,354	1,269,577	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,659	708	4,844	1,269,577	5,938	2,611
Excess (deficiency) of receipts over disbursements	247,326	4,550	642	(164)	55,964	(2,164)	(723)
Cash and investments - ending	\$ 247,326	\$ 17,384	\$ 5,136	\$ 12,928	\$ 665,127	\$ 1,379	\$ 8,479

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	COMMISSIONERS TAX SALE	COUNTY SHARE OPTION DOG TAX	TAX SALE SRI FEE	TMA FUND	CCB IV-D FUND	SHERIFFS WORK RELEASE FUND	FAMILY VIOLENCY & VICTIM ASSIS
Cash and investments - beginning	\$ -	\$ 2,026	\$ 20,963	\$ 179,332	\$ 28,906	\$ 40,399	\$ 30,903
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,834	5,278	13,296	-	3,862	54,038	-
Total receipts	23,834	5,278	13,296	-	3,862	54,038	-
Disbursements:							
Personal services	-	-	-	-	-	19,480	-
Supplies	-	-	-	-	-	987	-
Other services and charges	-	-	-	-	6,848	4,964	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,013	5,000	12,295	-	-	-	-
Total disbursements	10,013	5,000	12,295	-	6,848	25,431	-
Excess (deficiency) of receipts over disbursements	13,821	278	1,001	-	(2,986)	28,607	-
Cash and investments - ending	\$ 13,821	\$ 2,304	\$ 21,964	\$ 179,332	\$ 25,920	\$ 69,006	\$ 30,903

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	DARE SUPPLIES	K-9 GIFT FD	CO LOW ENFORC CONT ED	FED MOTOR CARRIER CLK	DRUG INVESTIGATION	SOCIAL SECURITY - INMATES	REDEV COMMISSION TIF FD
Cash and investments - beginning	\$ 2,094	\$ 195	\$ 46,955	\$ 121	\$ 6,160	\$ 12,914	\$ 944,446
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	100	17,294	8,557	1,598	-	-	1,723,395
Total receipts	100	17,294	8,557	1,598	-	4,000	1,723,395
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	2,194	-	-	-	3,000	1,982	-
Other services and charges	-	17,161	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,411	358	-	-	1,518,602
Total disbursements	2,194	17,161	2,411	358	3,000	1,982	1,518,602
Excess (deficiency) of receipts over disbursements	(2,094)	133	6,146	1,240	(3,000)	2,018	204,793
Cash and investments - ending	\$ -	\$ 328	\$ 53,101	\$ 1,361	\$ 3,160	\$ 14,932	\$ 1,149,239

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	SHERIFF DONATION SPECIAL FD	Courthouse Security	COMMON SCHOOL FUND	CLERKS USER FEE FUND	16.523 2015 YSB JABG GRANT	BLOCK EQUIP GR (SHER CAM)	BULLETPROOF VEST GRANT
Cash and investments - beginning	\$ 4,875	\$ 13,288	\$ 7,565	\$ 51,466	\$ -	\$ 135	\$ 4,612
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	41,229	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,800	-	-	-	22,707	-	1,784
Total receipts	1,800	-	-	41,229	22,707	-	1,784
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	13,288	-	-	-	-	2,977
Other disbursements	-	-	-	41,685	22,707	135	-
Total disbursements	-	13,288	-	41,685	22,707	135	2,977
Excess (deficiency) of receipts over disbursements	1,800	(13,288)	-	(456)	-	(135)	(1,193)
Cash and investments - ending	\$ 6,675	\$ -	\$ 7,565	\$ 51,010	\$ -	\$ -	\$ 3,419

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	JUDGES IV-D INCENTIVE	HAZD SUB & RESP (LEPC GRANT)	MEDICAL RESERVE CORP (MRC)	DISASTER RESPONSE REIMB FEMA	CASH IJC ALCOHOL DRUG GRANT	RURAL DEMONSTRATION PROJECT 20	CASH FAMILY MEDIATION GRANT AD
Cash and investments - beginning	\$ 16,079	\$ 17,690	\$ 14,140	\$ (102)	\$ -	\$ 34	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,576	-	-	-	-	2,250
Total receipts	-	5,576	-	-	-	-	2,250
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	219	-	-	-	-	-
Other services and charges	-	1,567	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,786	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	3,790	-	-	-	-	2,250
Cash and investments - ending	\$ 16,079	\$ 21,480	\$ 14,140	\$ (102)	\$ -	\$ 34	\$ 2,250

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	FB STATE CRIMINAL ALIEN ASST P	FB ADULT GUARDIANSHIP(VASIA) J	FB 2016 VTC 007 GRANT	FB - IDOC HEA1006 GRANT 2016-2	FB ISCG-VET COURT GRANT 16-17	FB ISCG-DRUG COURT GRANT 16-17	FB COMMUNITY CROSSINGS MATCHIN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,287	77,000	28,104	69,188	7,500	7,500	1,130,196
Total receipts	4,287	77,000	28,104	69,188	7,500	7,500	1,130,196
Disbursements:							
Personal services	-	-	18,115	51,279	-	-	-
Supplies	-	-	-	-	-	-	558,358
Other services and charges	4,287	-	893	13,000	227	2,032	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	38,500	-	-	-	-	-
Total disbursements	4,287	38,500	19,008	64,279	227	2,032	558,358
Excess (deficiency) of receipts over disbursements	-	38,500	9,096	4,909	7,273	5,468	571,838
Cash and investments - ending	\$ -	\$ 38,500	\$ 9,096	\$ 4,909	\$ 7,273	\$ 5,468	\$ 571,838

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	DRUG FREE LLC GRANT 16/17	FB - ZIKA PREPAREDNESS GRANT	FB PUBLIC HEALTH ED PROG GRANT	OPERATION PULLOVER	AHEAD GRANT	DRUG COURT GRANT 14/15	EQU GR (SHER LIGHTS)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 705	\$ -	\$ 1,289	\$ 1,705
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,919	-	15,450	3,664	-	-	-
Total receipts	6,919	-	15,450	3,664	-	-	-
Disbursements:							
Personal services	-	-	-	3,071	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,310	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,500	2,513	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,705
Total disbursements	2,810	2,513	-	3,071	-	-	1,705
Excess (deficiency) of receipts over disbursements	4,109	(2,513)	15,450	593	-	-	(1,705)
Cash and investments - ending	\$ 4,109	\$ (2,513)	\$ 15,450	\$ 1,298	\$ -	\$ 1,289	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	EQUIP GR (SHER RAD)	MITIGATION GRANT 97.047	HARDENING TARGETS GRANT 97.067	SHSP GRANT 97.073	EMPG ASSESSMENT 2013 97.042	DRUG COURT GRANT 15/16	2015 LCC GRANT
Cash and investments - beginning	\$ -	\$ (12,725)	\$ (2,575)	\$ (31,360)	\$ -	\$ 6,625	\$ 5,828
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,985	-	30,561	5,110	-	-
Total receipts	-	5,985	-	30,561	5,110	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	150	-	-	-	-	-
Other services and charges	-	1,820	-	-	-	6,625	5,828
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,110	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,970	-	-	5,110	6,625	5,828
Excess (deficiency) of receipts over disbursements	-	4,015	-	30,561	-	(6,625)	(5,828)
Cash and investments - ending	\$ -	\$ (8,710)	\$ (2,575)	\$ (799)	\$ -	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CASH 2015 LCC HEALTH DEPT SHAR	CASH PRESCRIPTION DRUG PROGRAM	CASH PREPAREDNESS GRANT 2014-	CASH-PPD MRC EBOLA GRANT 15/16	COURT INTERPRETER GRANT	Totals
Cash and investments - beginning	\$ 1,500	\$ 1,801	\$ 10,481	\$ 6,243	\$ 3,105	\$ 18,183,609
Receipts:						
Taxes	-	-	-	-	-	9,964,497
Licenses and permits	-	-	-	-	-	153,639
Intergovernmental receipts	-	-	-	-	-	3,948,535
Charges for services	-	-	-	-	-	775,496
Fines and forfeits	-	-	-	-	-	4,613,578
Other receipts	750	750	-	9,851	90	81,426,031
Total receipts	750	750	-	9,851	90	100,881,776
Disbursements:						
Personal services	-	-	-	9,321	-	10,815,201
Supplies	-	-	-	2,281	-	3,486,802
Other services and charges	1,330	54	-	949	-	5,213,226
Debt service - principal and interest	-	-	-	-	-	221,483
Capital outlay	-	-	-	-	-	2,779,679
Other disbursements	-	-	-	-	3,555	76,061,245
Total disbursements	1,330	54	-	12,551	3,555	98,577,636
Excess (deficiency) of receipts over disbursements	(580)	696	-	(2,700)	(3,465)	2,304,140
Cash and investments - ending	\$ 920	\$ 2,497	\$ 10,481	\$ 3,543	\$ (360)	\$ 20,487,749

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	AFTER SETTLEMENT COLLECTIONS	SHERIFFS INMATE TRUST	JAIL COMMISSARY FUND	CLERKS TRUST	GENERAL	ACCIDENT REPORT	CITY AND TOWN COURT COSTS
Cash and investments - beginning	\$ 1,285,592	\$ 23,759	\$ 196,292	\$ 903,879	\$ 9,356	\$ 12,762	\$ 4,571
Receipts:							
Taxes	1,236,099	-	-	-	6,753,444	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	496,469	-	-
Charges for services	-	367,377	355,650	-	590,153	4,737	-
Fines and forfeits	-	-	-	3,648,688	38,693	-	-
Other receipts	-	-	-	-	4,249,867	-	9,445
Total receipts	1,236,099	367,377	355,650	3,648,688	12,128,626	4,737	9,445
Disbursements:							
Personal services	-	-	-	-	7,272,594	-	-
Supplies	-	-	-	-	329,343	-	-
Other services and charges	-	-	-	-	3,235,176	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	220,449	3,361	-
Other disbursements	1,285,592	367,789	284,763	3,966,242	253,106	-	9,432
Total disbursements	1,285,592	367,789	284,763	3,966,242	11,310,668	3,361	9,432
Excess (deficiency) of receipts over disbursements	(49,493)	(412)	70,887	(317,554)	817,958	1,376	13
Cash and investments - ending	\$ 1,236,099	\$ 23,347	\$ 267,179	\$ 586,325	\$ 827,314	\$ 14,138	\$ 4,584

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CLERK'S RECORDS PERPETUATION	COIT COUNTY DISTRIBUTIVE SHARE	SALES DISCLOSURE-COUNTY SHARE	COVERED BRIDGE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 67,993	\$ 85,460	\$ 17,034	\$ 9,250	\$ 1,505,610	\$ 17,658	\$ 63,140
Receipts:							
Taxes	-	-	-	-	-	692,633	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	38,711	50,743	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,613	-	5,620	1,850	14,737	-	55,625
Total receipts	26,613	-	5,620	1,850	53,448	743,376	55,625
Disbursements:							
Personal services	4,134	-	-	-	-	-	-
Supplies	3,948	-	-	-	26,123	-	-
Other services and charges	-	85,460	6,000	-	4,771	189,645	58,759
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,850	-	-	9,250	-	277,944	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	16,932	85,460	6,000	9,250	30,894	467,589	58,759
Excess (deficiency) of receipts over disbursements	9,681	(85,460)	(380)	(7,400)	22,554	275,787	(3,134)
Cash and investments - ending	\$ 77,674	\$ -	\$ 16,654	\$ 1,850	\$ 1,528,164	\$ 293,445	\$ 60,006

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EXTRADITION	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTEC	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 4,826	\$ 41,957	\$ 38,995	\$ 5,659	\$ 61,509	\$ 47,335	\$ 456,891
Receipts:							
Taxes	-	-	160,095	-	-	-	-
Licenses and permits	-	10,104	-	-	-	-	-
Intergovernmental receipts	-	-	11,733	-	-	-	724,649
Charges for services	-	-	-	-	-	1,449	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	950	-	109,356	4,812	-	36,828	-
Total receipts	950	10,104	281,184	4,812	-	38,277	724,649
Disbursements:							
Personal services	-	-	266,636	-	-	12,490	-
Supplies	-	5,769	4,209	3,858	-	13,133	100,000
Other services and charges	5,338	-	6,972	-	-	2,428	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	143,692
Other disbursements	-	-	13	-	-	4,840	228,354
Total disbursements	5,338	5,769	277,830	3,858	-	32,891	472,046
Excess (deficiency) of receipts over disbursements	(4,388)	4,335	3,354	954	-	5,386	252,603
Cash and investments - ending	\$ 438	\$ 46,292	\$ 42,349	\$ 6,613	\$ 61,509	\$ 52,721	\$ 709,494

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT Public Safety-Cnty Share	MEDICAL CARE FOR INMATES	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT - 2015
Cash and investments - beginning	\$ -	\$ 16,727	\$ 25,017	\$ 2,526,001	\$ 18,241	\$ 734,279	\$ 116,787
Receipts:							
Taxes	-	-	-	-	-	-	180,926
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,279,256	-	-	13,257
Charges for services	-	1,180	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,316	24,438	719,837	4,759	-	-
Total receipts	-	7,496	24,438	3,999,093	4,759	-	194,183
Disbursements:							
Personal services	-	-	-	1,511,069	-	-	118,358
Supplies	-	-	-	2,027,235	2,629	-	2,918
Other services and charges	-	-	-	1,708,895	818	-	105,999
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	14,362	8,979	-	-	31,250
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	14,362	5,256,178	3,447	-	258,525
Excess (deficiency) of receipts over disbursements	-	7,496	10,076	(1,257,085)	1,312	-	(64,342)
Cash and investments - ending	\$ -	\$ 24,223	\$ 35,093	\$ 1,268,916	\$ 19,553	\$ 734,279	\$ 52,445

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RECORDER'S RECORDS PERPETUATIO	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	STORM WATER MANAGEMENT OPERATI	Supplemental Publ Defend Svcs	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION
Cash and investments - beginning	\$ 150,173	\$ 294,074	\$ 13,055	\$ 8,121	\$ -	\$ 208,822	\$ 15,033
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	77,724	98,331	2,215	5,080	-	37,078	19,644
Total receipts	77,724	98,331	2,215	5,080	-	37,078	19,644
Disbursements:							
Personal services	20,760	-	-	-	-	-	-
Supplies	16,998	-	-	121	-	-	-
Other services and charges	-	100,000	1,094	3,107	-	-	16,043
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	35,000	2,627	766	-	-	-
Other disbursements	-	572	246	-	-	44,143	-
Total disbursements	37,758	135,572	3,967	3,994	-	44,143	16,043
Excess (deficiency) of receipts over disbursements	39,966	(37,241)	(1,752)	1,086	-	(7,065)	3,601
Cash and investments - ending	\$ 190,139	\$ 256,833	\$ 11,303	\$ 9,207	\$ -	\$ 201,757	\$ 18,634

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TAX SALE FEES	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPARTMENT TRUST	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRAIN
Cash and investments - beginning	\$ 19,723	\$ 4,020	\$ 419,168	\$ 15,203	\$ 5,014	\$ 18,657	\$ 14,427
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,341	118,522	107,869	22,230	27,636	-	4,695
Total receipts	4,341	118,522	107,869	22,230	27,636	-	4,695
Disbursements:							
Personal services	-	-	-	10,855	-	-	-
Supplies	-	-	-	-	-	3,412	-
Other services and charges	-	-	-	6,519	-	1,706	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,026	120,938	248,470	-	28,035	-	3,087
Total disbursements	3,026	120,938	248,470	17,374	28,035	5,118	3,087
Excess (deficiency) of receipts over disbursements	1,315	(2,416)	(140,601)	4,856	(399)	(5,118)	1,608
Cash and investments - ending	\$ 21,038	\$ 1,604	\$ 278,567	\$ 20,059	\$ 4,615	\$ 13,539	\$ 16,035

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	STATEWIDE 911	SPEC 2016 LOIT DIST RESTRIC	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMINISTRAT	SUPPLEMENTAL ADULT PROBATION S	SUPPLEMENTAL JUVENILE PROBATIO	ALTERNATIVE DISPUTE RESOLUTION
Cash and investments - beginning	\$ 126,182	\$ 147,329	\$ 19,597	\$ 13,119	\$ 185,217	\$ 67,620	\$ 39,823
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	15,517	-	-	-	-
Other receipts	502,209	-	22,272	2,070	274,685	25,222	4,345
Total receipts	502,209	-	37,789	2,070	274,685	25,222	4,345
Disbursements:							
Personal services	492,196	-	-	-	285,880	-	4,167
Supplies	-	-	-	-	9,337	-	-
Other services and charges	90,888	-	-	10,000	59,806	10,000	1,338
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45,138	-	-	-	-	-	-
Total disbursements	628,222	-	-	10,000	355,023	10,000	5,505
Excess (deficiency) of receipts over disbursements	(126,013)	-	37,789	(7,930)	(80,338)	15,222	(1,160)
Cash and investments - ending	\$ 169	\$ 147,329	\$ 57,386	\$ 5,189	\$ 104,879	\$ 82,842	\$ 38,663

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	VETERANS COURT GRANT FUND	DRAIN CONSTRUCTION/RECONSTRUCT	DRAINAGE MAINTENANCE	WASTEWATER UTILITY OPERATING	FB - HEALTH DEPT DONATION FUND	Self Insurance	PAYROLL CLEARING
Cash and investments - beginning	\$ -	\$ 317,244	\$ 1,235,610	\$ 14,235	\$ -	\$ -	\$ 597,851
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	4,849,623
Other receipts	154	1,255,629	385,635	-	3,353	-	-
Total receipts	154	1,255,629	385,635	-	3,353	-	4,849,623
Disbursements:							
Personal services	-	-	-	-	-	-	4,874,711
Supplies	-	-	-	-	-	-	-
Other services and charges	154	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	596,814	481,331	-	2,026	-	-
Total disbursements	154	596,814	481,331	-	2,026	-	4,874,711
Excess (deficiency) of receipts over disbursements	-	658,815	(95,696)	-	1,327	-	(25,088)
Cash and investments - ending	\$ -	\$ 976,059	\$ 1,139,914	\$ 14,235	\$ 1,327	\$ -	\$ 572,763

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CLERK'S CHILD SUPPORT	SHERIFF PENSION HOLDING	SETTLEMENT	WHEEL TAX / SURTAX COMBINED	WHEEL TAX	CVET AGENCY	FINANCIAL INSTITUTION TAX
Cash and investments - beginning	\$ 5,951	\$ 310,175	\$ -	\$ 676,327	\$ 225	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	637,514	-	-	-	-	-	-
Other receipts	-	90,388	42,656,025	717,352	1,062,059	190,723	355,338
Total receipts	637,514	90,388	42,656,025	717,352	1,062,059	190,723	355,338
Disbursements:							
Personal services	-	284,322	-	-	-	-	-
Supplies	-	-	-	552,205	-	-	-
Other services and charges	-	-	-	6,130	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	221,263	-	-	-
Other disbursements	630,331	-	42,656,025	-	849,390	190,723	355,338
Total disbursements	630,331	284,322	42,656,025	779,598	849,390	190,723	355,338
Excess (deficiency) of receipts over disbursements	7,183	(193,934)	-	(62,246)	212,669	-	-
Cash and investments - ending	\$ 13,134	\$ 116,241	\$ -	\$ 614,081	\$ 212,894	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CEDIT HOMESTEAD CREDIT	LOIT HOMESTEAD CREDIT	LOIT PTRC	CASH LIT PTRC FD	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES
Cash and investments - beginning	\$ 3,570	\$ 28,153	\$ 47,140	\$ -	\$ 7,079	\$ 2,881	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	8,916,042	42,548	56,847	841
Total receipts	-	-	-	8,916,042	42,548	56,847	841
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,570	28,153	47,140	8,666,779	42,862	59,241	841
Total disbursements	3,570	28,153	47,140	8,666,779	42,862	59,241	841
Excess (deficiency) of receipts over disbursements	(3,570)	(28,153)	(47,140)	249,263	(314)	(2,394)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 249,263	\$ 6,765	\$ 487	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T EDUC	INTERSTATE COMPACT-STATE SHARE	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX COLLECTIONS
Cash and investments - beginning	\$ 265	\$ 480	\$ 318	\$ 437	\$ 94	\$ -	\$ 241,403
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,335	5,660	4,120	425	525	225,844	284,811
Total receipts	3,335	5,660	4,120	425	525	225,844	284,811
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,170
Debt service - principal and interest	-	-	-	-	-	-	267,389
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,350	5,655	4,104	887	619	225,844	4,514
Total disbursements	3,350	5,655	4,104	887	619	225,844	273,073
Excess (deficiency) of receipts over disbursements	(15)	5	16	(462)	(94)	-	11,738
Cash and investments - ending	\$ 250	\$ 485	\$ 334	\$ (25)	\$ -	\$ -	\$ 253,141

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COIT DISTRIBUTION	LOIT 2016 SPECIAL DISTRIBUTION	CITY/TOWN ORDINANCE VIOLATIONS	93.563 ARRA COUNTY IV-D INCENT	93.563 ARRA PROSECUTOR IV-D IN	93.563 ARRA CLERK IV-D INCENTI	93.563 COUNTY IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ 237,475	\$ 20,791	\$ 18,293	\$ 26	\$ 1,434	\$ 95,285
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,678	-	1,953	-	-	-	17,444
Total receipts	1,678	-	1,953	-	-	-	17,444
Disbursements:							
Personal services	-	17,110	-	-	-	-	-
Supplies	-	-	-	-	26	-	1,887
Other services and charges	-	107,340	-	-	-	1,434	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	57,774	2,219	2,073	-	-	12,750
Total disbursements	-	182,224	2,219	2,073	26	1,434	14,637
Excess (deficiency) of receipts over disbursements	1,678	(182,224)	(266)	(2,073)	(26)	(1,434)	2,807
Cash and investments - ending	\$ 1,678	\$ 55,251	\$ 20,525	\$ 16,220	\$ -	\$ -	\$ 98,092

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE-PO	HEALTH DEPARTMENT ACCOUNT	SRF MONTGOMERY CNTY RC P & I ACCT	SRF MONTGOMERY CNTY RC 2012 RESERVE	SRF MONTGOMERY CNTY RC SUPP RESERVE	SRF MONTGOMERY CNTY RC ONG CAP IMPR
Cash and investments - beginning	\$ 106,934	\$ 65,966	\$ 24,280	\$ 339,504	\$ 673,143	\$ 1,437,595	\$ 150,224
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	114,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,238	17,444	-	-	-	830,329	61,286
Total receipts	26,238	17,444	114,500	-	-	830,329	61,286
Disbursements:							
Personal services	24,663	-	-	-	-	-	-
Supplies	4,694	-	-	-	-	-	-
Other services and charges	-	10,264	121,982	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	339,504	673,143	2,267,924	211,510
Total disbursements	29,357	10,264	121,982	339,504	673,143	2,267,924	211,510
Excess (deficiency) of receipts over disbursements	(3,119)	7,180	(7,482)	(339,504)	(673,143)	(1,437,595)	(150,224)
Cash and investments - ending	\$ 103,815	\$ 73,146	\$ 16,798	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PROBATION CHECKING	CASH VETERANS COURT FEE FUND	COURTHOUSE IMPROVEMENT DONA	CO SHARE INTERSTATE COMPACT FE	CASH CITY DEFERRAL	RDC 2018 CONSTRUCTION ACCOUNT	RDC MOCO 2018 DSR Fund
Cash and investments - beginning	\$ 36,220	\$ 2,635	\$ 7,773	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	403,179	215	-	-	-	-	-
Other receipts	-	1,180	-	1,404	110	-	-
Total receipts	403,179	1,395	-	1,404	110	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	7,773	-	-	-	-
Other disbursements	399,867	-	-	-	110	-	-
Total disbursements	399,867	-	7,773	-	110	-	-
Excess (deficiency) of receipts over disbursements	3,312	1,395	(7,773)	1,404	-	-	-
Cash and investments - ending	\$ 39,532	\$ 4,030	\$ -	\$ 1,404	\$ -	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RDC MOCO 2018 Bond Interest Fd	RDC NEW CONSTRUCTION FUND	RDC TIF ALLOCATION FUND 2017	RDC CAPITAL FUND	RDC BOND PRINCIPLE & INTERE	RDC DEBT SERVICE RESERVE FU	RDC General Acct
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	318,433	567,565	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	318,433	845,983	86,000	-	-	-
Total receipts	-	318,433	845,983	86,000	318,433	567,565	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	318,433	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	84,000	-	-	-
Total disbursements	-	-	-	84,000	318,433	-	-
Excess (deficiency) of receipts over disbursements	-	318,433	845,983	2,000	-	567,565	-
Cash and investments - ending	\$ -	\$ 318,433	\$ 845,983	\$ 2,000	\$ -	\$ 567,565	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RDC 2018 SINKING FUND	CENTRAL COMMUNICATIONS CENTER	BOND ADMIN FEE/DRUG COURT	COURT REFERRAL	ELECTION REIMBURSEMENT FD	PRE-TRIAL DIVERSION	DRUG COURT USER FEES
Cash and investments - beginning	\$ -	\$ 88,970	\$ 185,821	\$ 101,463	\$ 3,946	\$ 790	\$ 11,392
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	10,480	-	-	-
Fines and forfeits	-	-	33,055	-	-	-	-
Other receipts	-	392,000	-	82,966	-	42,805	3,385
Total receipts	-	392,000	33,055	93,446	-	42,805	3,385
Disbursements:							
Personal services	-	163,303	4,161	88,572	-	43,593	-
Supplies	-	14,302	1,634	4,246	-	-	-
Other services and charges	-	240,037	11,632	290	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	5,863	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	423,505	17,427	93,108	-	43,593	-
Excess (deficiency) of receipts over disbursements	-	(31,505)	15,628	338	-	(788)	3,385
Cash and investments - ending	\$ -	\$ 57,465	\$ 201,449	\$ 101,801	\$ 3,946	\$ 2	\$ 14,777

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COURTHOUSE CLOCK TOWER PROJECT	MAPP FEES FOR BLDG DEPT	ELECTRIC FEE CLRG FD	FLOOD FEE HOLDING FD	JAIL BOND FUND	FB FINGER PRINTING	NUCOR TIF BOND ONGOING EXPENSE
Cash and investments - beginning	\$ 247,326	\$ 17,384	\$ 5,136	\$ 12,928	\$ 665,127	\$ 1,379	\$ -
Receipts:							
Taxes	-	-	-	-	1,223,821	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	87,161	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	159,223	914	1,550	4,760	-	-	34,870
Total receipts	159,223	914	1,550	4,760	1,310,982	-	34,870
Disbursements:							
Personal services	31,913	-	-	-	-	-	-
Supplies	-	-	-	1,463	-	-	-
Other services and charges	-	938	38	-	-	-	19,048
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	897	1,268,000	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	31,913	938	38	2,360	1,268,000	-	19,048
Excess (deficiency) of receipts over disbursements	127,310	(24)	1,512	2,400	42,982	-	15,822
Cash and investments - ending	\$ 374,636	\$ 17,360	\$ 6,648	\$ 15,328	\$ 708,109	\$ 1,379	\$ 15,822

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	NUCOR TIF BOND EXCESS ACCT	TREASURER DOG TAX	COMMISSIONERS TAX SALE	COUNTY SHARE OPTION DOG TAX	TAX SALE SRI FEE	TMA FUND	CCB IV-D FUND
Cash and investments - beginning	\$ -	\$ 8,479	\$ 13,821	\$ 2,304	\$ 21,964	\$ 179,332	\$ 25,920
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	397,493	436	4,775	6,106	13,842	-	5,466
Total receipts	<u>397,493</u>	<u>436</u>	<u>4,775</u>	<u>6,106</u>	<u>13,842</u>	<u>-</u>	<u>5,466</u>
Disbursements:							
Personal services	-	1,509	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	58,956	-	-	-	-	-	7,145
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	14,582	4,000	10,495	-	-
Total disbursements	<u>58,956</u>	<u>1,509</u>	<u>14,582</u>	<u>4,000</u>	<u>10,495</u>	<u>-</u>	<u>7,145</u>
Excess (deficiency) of receipts over disbursements	<u>338,537</u>	<u>(1,073)</u>	<u>(9,807)</u>	<u>2,106</u>	<u>3,347</u>	<u>-</u>	<u>(1,679)</u>
Cash and investments - ending	\$ <u>338,537</u>	\$ <u>7,406</u>	\$ <u>4,014</u>	\$ <u>4,410</u>	\$ <u>25,311</u>	\$ <u>179,332</u>	\$ <u>24,241</u>

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SHERIFFS WORK RELEASE FUND	FAMILY VIOLENCY & VICTIM ASSIS	DARE SUPPLIES	K-9 GIFT FD	CO LAW ENFORC CONT ED	FED MOTOR CARRIER CLK	DRUG INVESTIGATION
Cash and investments - beginning	\$ 69,006	\$ 30,903	\$ -	\$ 328	\$ 53,101	\$ 1,361	\$ 3,160
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	52,216	-	100	10,050	7,749	1,859	-
Total receipts	52,216	-	100	10,050	7,749	1,859	-
Disbursements:							
Personal services	19,484	-	-	-	-	-	-
Supplies	5,544	-	-	-	-	-	3,160
Other services and charges	11,561	-	-	10,210	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	27,442	-	-
Total disbursements	36,589	-	-	10,210	27,442	-	3,160
Excess (deficiency) of receipts over disbursements	15,627	-	100	(160)	(19,693)	1,859	(3,160)
Cash and investments - ending	\$ 84,633	\$ 30,903	\$ 100	\$ 168	\$ 33,408	\$ 3,220	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SOCIAL SECURITY - INMATES	REDEV COMMISSION TIF FD	SHERIFF DONATION SPECIAL FD	CASH LIT LOCAL INCOME TAX	Lit Public Safety Fund	COMMON SCHOOL FUND	CLERKS USER FEE FUND
Cash and investments - beginning	\$ 14,932	\$ 1,149,239	\$ 6,675	\$ -	\$ -	\$ 7,565	\$ 51,010
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,600	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	45,715
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	853,160	25	7,425,971	-	-	-
Total receipts	3,600	853,160	25	7,425,971	-	-	45,715
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	14,305	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,848	-	-	-	-
Other disbursements	-	2,002,399	-	7,425,971	-	-	42,665
Total disbursements	14,305	2,002,399	2,848	7,425,971	-	-	42,665
Excess (deficiency) of receipts over disbursements	(10,705)	(1,149,239)	(2,823)	-	-	-	3,050
Cash and investments - ending	\$ 4,227	\$ -	\$ 3,852	\$ -	\$ -	\$ 7,565	\$ 54,060

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2017-2018 Title II Formula Gra	Planning Grt#A192-18-PI-17-012	Overdose Response #93.136	Phep Grant 18/19 Cfda 93.074	BULLETPROOF VEST GRANT	2018 HCC D4 GRANT 93.074	SHSP GRANT 97.073 FED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,419	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,470	-	8,000
Total receipts	-	-	-	-	3,470	-	8,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,070	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	5,070	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,600)	-	8,000
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,819	\$ -	\$ 8,000

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMPG GRANT 97.042	JUDGES IV-D INCENTIVE	HAZD SUB & RESP (LEPC GRANT)	FB COUNTRY CLUB RD FEDERAL REI	MEDICAL RESERVE CORP (MRC)	DISASTER RESPONSE REIMB FEMA	RURAL DEMONSTRATION PROJECT 20
Cash and investments - beginning	\$ -	\$ 16,079	\$ 21,480	\$ -	\$ 14,140	\$ (102)	\$ 34
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	18,393	-	5,944	100,000	-	-	-
Total receipts	18,393	-	5,944	100,000	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,101	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	1,101	-	-	-	-
Excess (deficiency) of receipts over disbursements	18,393	-	4,843	100,000	-	-	-
Cash and investments - ending	\$ 18,393	\$ 16,079	\$ 26,323	\$ 100,000	\$ 14,140	\$ (102)	\$ 34

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CASH FAMILY MEDIATION GRANT AD	FB ADULT GUARDIANSHIP(VASIA) J	FB 2016 VTC 007 GRANT	FB - IDOC HEA1006 GRANT 2016-2	FB ISCG-VET COURT GRANT 16-17	FB ISCG-DRUG COURT GRANT 16-17	FB COMMUNITY CROSSINGS MATCHIN
Cash and investments - beginning	\$ 2,250	\$ 38,500	\$ 9,096	\$ 4,909	\$ 7,273	\$ 5,468	\$ 571,838
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	15,000	-	93,513	-	-	-
Total receipts	-	15,000	-	93,513	-	-	-
Disbursements:							
Personal services	-	-	6,989	56,974	-	-	-
Supplies	-	-	-	7,368	-	-	571,838
Other services and charges	-	-	2,107	34,080	7,273	5,468	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	38,500	-	-	-	-	-
Total disbursements	-	38,500	9,096	98,422	7,273	5,468	571,838
Excess (deficiency) of receipts over disbursements	-	(23,500)	(9,096)	(4,909)	(7,273)	(5,468)	(571,838)
Cash and investments - ending	\$ 2,250	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FB DOC / 1006 FUNDING	DRUG FREE LLC GRANT 16/17	FB - ZIKA PREPAREDNESS GRANT	FB PUBLIC HEALTH ED PROG GRANT	FB - (I)OCRA PLANNING GRANT	DRUG FREE LCC GRANT 17/18	18-19 Vet Treatment Court Gmt
Cash and investments - beginning	\$ -	\$ 4,109	\$ (2,513)	\$ 15,450	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	67,150	3,570	-	2,976	4,000	11,850	-
Total receipts	67,150	3,570	-	2,976	4,000	11,850	-
Disbursements:							
Personal services	57,537	-	-	1,200	-	-	-
Supplies	1,674	-	-	-	4,000	-	-
Other services and charges	6,944	4,109	-	3,270	36,000	390	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,570	463	1,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	66,155	7,679	463	5,470	40,000	390	-
Excess (deficiency) of receipts over disbursements	995	(4,109)	(463)	(2,494)	(36,000)	11,460	-
Cash and investments - ending	\$ 995	\$ -	\$ (2,976)	\$ 12,956	\$ (36,000)	\$ 11,460	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.067 SHSP 090517-083119	18-19 IDOC Grant	18-19 Drug Free LLC Grant	18-19 PSC Vet Court Grant	18-19 PSC Drug Court Grant	2018 MCCF Drug Free Mont Co
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	186,646	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	186,646	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(186,646)	-	-	-	-	-
Cash and investments - ending	\$ (186,646)	\$ -	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	OPERATION PULLOVER	DRUG COURT GRANT 14/15	MITIGATION GRANT 97.047	HARDENING TARGETS GRANT 97.067	SHSP GRANT 97.073	EMPG ASSESSMENT 2013 97.042
Cash and investments - beginning	\$ 1,298	\$ 1,289	\$ (8,710)	\$ (2,575)	\$ (799)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,008	-	-	-	-	10,000
Total receipts	1,008	-	-	-	-	10,000
Disbursements:						
Personal services	1,008	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,289	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,000	28,401
Other disbursements	-	-	-	-	-	-
Total disbursements	1,008	1,289	-	-	8,000	28,401
Excess (deficiency) of receipts over disbursements	-	(1,289)	-	-	(8,000)	(18,401)
Cash and investments - ending	\$ 1,298	\$ -	\$ (8,710)	\$ (2,575)	\$ (8,799)	\$ (18,401)

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CASH 2015 LCC HEALTH DEPT SHAR	FB VETERANS TREATMENT COURT 17	PSC DRUG CT GRANT	FB PSC VET CT GRANT	CASH PRESCRIPTION DRUG PROGRAM
Cash and investments - beginning	\$ 920	\$ -	\$ -	\$ -	\$ 2,497
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	64,218	9,500	8,835	-
Total receipts	-	64,218	9,500	8,835	-
Disbursements:					
Personal services	-	11,072	-	687	-
Supplies	-	-	-	-	-
Other services and charges	552	1,130	3,252	1,833	651
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	552	12,202	3,252	2,520	651
Excess (deficiency) of receipts over disbursements	(552)	52,016	6,248	6,315	(651)
Cash and investments - ending	\$ 368	\$ 52,016	\$ 6,248	\$ 6,315	\$ 1,846

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CASH PREPAREDNESS GRANT 2014-	CASH-PPD MRC EBOLA GRANT 15/16	COURT INTERPRETER GRANT OLD	COURT INTERPRETER GRANT	Totals
Cash and investments - beginning	\$ 10,481	\$ 3,543	\$ -	\$ (360)	\$ 20,487,749
Receipts:					
Taxes	-	-	-	-	11,133,016
Licenses and permits	-	-	-	-	10,104
Intergovernmental receipts	-	-	-	-	4,705,579
Charges for services	-	-	-	-	1,491,241
Fines and forfeits	-	-	-	-	9,626,484
Other receipts	-	14,483	1,000	-	75,038,988
Total receipts	-	14,483	1,000	-	102,005,412
Disbursements:					
Personal services	-	12,826	-	-	15,700,773
Supplies	-	2,771	-	-	3,740,150
Other services and charges	-	-	945	-	6,616,131
Debt service - principal and interest	-	-	-	-	585,822
Capital outlay	-	-	-	-	2,309,678
Other disbursements	-	-	-	-	75,366,251
Total disbursements	-	15,597	945	-	104,318,805
Excess (deficiency) of receipts over disbursements	-	(1,114)	55	-	(2,313,393)
Cash and investments - ending	\$ 10,481	\$ 2,429	\$ 55	\$ (360)	\$ 18,174,356

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	AFTER SETTLEMENT COLLECTIONS	SHERIFFS INMATE TRUST	JAIL COMMISSARY FUND	CLERKS TRUST	GENERAL	ACCIDENT REPORT	CITY AND TOWN COURT COSTS
Cash and investments - beginning	\$ 1,236,099	\$ 23,347	\$ 267,179	\$ 586,325	\$ 827,314	\$ 14,138	\$ 4,584
Receipts:							
Taxes	1,745,336	-	-	-	7,268,500	-	-
Licenses and permits	-	-	-	-	24,419	-	-
Intergovernmental receipts	-	-	-	-	800,268	-	-
Charges for services	-	346,419	331,069	-	278,673	-	-
Fines and forfeits	-	-	-	3,574,997	131,530	-	-
Other receipts	-	-	-	-	4,501,406	5,188	8,808
Total receipts	1,745,336	346,419	331,069	3,574,997	13,004,796	5,188	8,808
Disbursements:							
Personal services	-	-	-	-	4,466,163	-	-
Supplies	-	-	-	-	624,866	-	-
Other services and charges	-	-	-	-	4,496,535	-	9,091
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	197,553	41	-
Other disbursements	1,236,099	340,458	378,498	3,355,082	1,053,423	-	-
Total disbursements	1,236,099	340,458	378,498	3,355,082	10,838,540	41	9,091
Excess (deficiency) of receipts over disbursements	509,237	5,961	(47,429)	219,915	2,166,256	5,147	(283)
Cash and investments - ending	\$ 1,745,336	\$ 29,308	\$ 219,750	\$ 806,240	\$ 2,993,570	\$ 19,285	\$ 4,301

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CLERK'S RECORDS PERPETUATION	COIT COUNTY DISTRIBUTIVE SHARE	SALES DISCLOSURE-COUNTY SHARE	COVERED BRIDGE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 77,674	\$ -	\$ 16,654	\$ 1,850	\$ 1,528,164	\$ 293,445	\$ 60,006
Receipts:							
Taxes	-	-	-	-	-	677,732	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,229	55,090	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,371	-	5,765	1,850	110,227	173	37,368
Total receipts	26,371	-	5,765	1,850	111,456	732,995	37,368
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	25,901	-	-	-	-	31,682	-
Other services and charges	-	-	2,500	-	306,287	407,690	54,712
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	118,543	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	25,901	-	2,500	-	306,287	557,915	54,712
Excess (deficiency) of receipts over disbursements	470	-	3,265	1,850	(194,831)	175,080	(17,344)
Cash and investments - ending	\$ 78,144	\$ -	\$ 19,919	\$ 3,700	\$ 1,333,333	\$ 468,525	\$ 42,662

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EXTRADITION	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTEC	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 438	\$ 46,292	\$ 42,349	\$ 6,613	\$ 61,509	\$ 52,721	\$ 709,494
Receipts:							
Taxes	-	-	305,531	-	-	-	-
Licenses and permits	-	7,315	-	-	-	-	-
Intergovernmental receipts	-	-	24,815	-	-	-	592,556
Charges for services	-	-	-	-	-	96	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	124,029	6,632	-	38,043	-
Total receipts	-	7,315	454,375	6,632	-	38,139	592,556
Disbursements:							
Personal services	-	-	241,552	-	-	7,620	-
Supplies	-	6,580	28,133	-	-	20,534	-
Other services and charges	-	-	14,511	-	-	13,057	785,990
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,438	-	-	6,500	-
Other disbursements	-	-	39,192	-	-	-	-
Total disbursements	-	6,580	324,826	-	-	47,711	785,990
Excess (deficiency) of receipts over disbursements	-	735	129,549	6,632	-	(9,572)	(193,434)
Cash and investments - ending	\$ 438	\$ 47,027	\$ 171,898	\$ 13,245	\$ 61,509	\$ 43,149	\$ 516,060

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Public Safety-Cnty Share	MEDICAL CARE FOR INMATES	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT - 2015
Cash and investments - beginning	\$ -	\$ 24,223	\$ 35,093	\$ 1,268,916	\$ 19,553	\$ 734,279	\$ 52,445
Receipts:							
Taxes	-	-	-	333,839	-	-	305,531
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,058,062	-	-	24,815
Charges for services	-	10,551	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,610,105	-	24,438	65,586	6,984	-	-
Total receipts	2,610,105	10,551	24,438	4,457,487	6,984	-	330,346
Disbursements:							
Personal services	1,888,006	-	-	1,312,192	-	-	209,543
Supplies	181,651	-	-	1,761,844	-	-	2,505
Other services and charges	190,087	-	-	715,696	783	-	81,810
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	42,736	-	23,058	352,991	-	-	-
Other disbursements	-	-	-	222,409	-	-	-
Total disbursements	2,302,480	-	23,058	4,365,132	783	-	293,858
Excess (deficiency) of receipts over disbursements	307,625	10,551	1,380	92,355	6,201	-	36,488
Cash and investments - ending	\$ 307,625	\$ 34,774	\$ 36,473	\$ 1,361,271	\$ 25,754	\$ 734,279	\$ 88,933

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RECORDER'S RECORDS PERPETUATIO	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	STORM WATER MANAGEMENT OPERATI	Supplemental Publ Defend Svcs	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION
Cash and investments - beginning	\$ 190,139	\$ 256,833	\$ 11,303	\$ 9,207	\$ -	\$ 201,757	\$ 18,634
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	102,009	98,331	2,580	6,020	18,578	49,642	32,870
Total receipts	102,009	98,331	2,580	6,020	18,578	49,642	32,870
Disbursements:							
Personal services	16,611	-	-	-	-	-	-
Supplies	22,201	-	-	3,016	-	-	-
Other services and charges	-	133,729	253	136	1,952	42,245	16,045
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,437	738	-	-	-
Other disbursements	1,271	-	-	-	-	-	-
Total disbursements	40,083	133,729	2,690	3,890	1,952	42,245	16,045
Excess (deficiency) of receipts over disbursements	61,926	(35,398)	(110)	2,130	16,626	7,397	16,825
Cash and investments - ending	\$ 252,065	\$ 221,435	\$ 11,193	\$ 11,337	\$ 16,626	\$ 209,154	\$ 35,459

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	TAX SALE FEES	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPARTMENT TRUST	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRAIN
Cash and investments - beginning	\$ 21,038	\$ 1,604	\$ 278,567	\$ 20,059	\$ 4,615	\$ 13,539	\$ 16,035
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	20,255	49,802	767,160	22,230	31,578	-	5,980
Total receipts	20,255	49,802	767,160	22,230	31,578	-	5,980
Disbursements:							
Personal services	-	-	-	4,570	-	-	-
Supplies	-	-	-	1,908	-	-	-
Other services and charges	6,552	31,682	118,900	4,961	30,615	-	2,614
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,400	-	-	-
Other disbursements	-	6,153	-	1,243	-	-	-
Total disbursements	6,552	37,835	118,900	16,082	30,615	-	2,614
Excess (deficiency) of receipts over disbursements	13,703	11,967	648,260	6,148	963	-	3,366
Cash and investments - ending	\$ 34,741	\$ 13,571	\$ 926,827	\$ 26,207	\$ 5,578	\$ 13,539	\$ 19,401

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	STATEWIDE 911	SPEC 2016 LOIT DIST RESTRIC	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMINISTRAT	SUPPLEMENTAL ADULT PROBATION S	SUPPLEMENTAL JUVENILE PROBATIO	ALTERNATIVE DISPUTE RESOLUTION
Cash and investments - beginning	\$ 169	\$ 147,329	\$ 57,386	\$ 5,189	\$ 104,879	\$ 82,842	\$ 38,663
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,579	-	-	-	-
Other receipts	509,757	-	8,413	740	296,874	22,917	3,780
Total receipts	509,757	-	12,992	740	296,874	22,917	3,780
Disbursements:							
Personal services	237,627	-	39,891	-	232,781	-	-
Supplies	12,765	-	-	-	8,004	-	-
Other services and charges	112,008	147,329	-	-	63,403	18,459	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,672	-	-	-	-	-	-
Total disbursements	402,072	147,329	39,891	-	304,188	18,459	-
Excess (deficiency) of receipts over disbursements	107,685	(147,329)	(26,899)	740	(7,314)	4,458	3,780
Cash and investments - ending	\$ 107,854	\$ -	\$ 30,487	\$ 5,929	\$ 97,565	\$ 87,300	\$ 42,443

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	VETERANS COURT GRANT FUND	DRAIN CONSTRUCTION/RECONSTRUCT	DRAINAGE MAINTENANCE	WASTEWATER UTILITY OPERATING	FB - HEALTH DEPT DONATION FUND	Self Insurance	PAYROLL CLEARING
Cash and investments - beginning	\$ -	\$ 976,059	\$ 1,139,914	\$ 14,235	\$ 1,327	\$ -	\$ 572,763
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	90	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	58,558
Other receipts	279	1,067,058	508,164	-	922	1,339,506	4,067,485
Total receipts	369	1,067,058	508,164	-	922	1,339,506	4,126,043
Disbursements:							
Personal services	-	-	-	-	-	1,168,296	1,610,748
Supplies	-	-	-	-	-	-	-
Other services and charges	279	1,918,528	303,833	-	191	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	2,573,564
Total disbursements	279	1,918,528	303,833	-	191	1,168,296	4,184,312
Excess (deficiency) of receipts over disbursements	90	(851,470)	204,331	-	731	171,210	(58,269)
Cash and investments - ending	\$ 90	\$ 124,589	\$ 1,344,245	\$ 14,235	\$ 2,058	\$ 171,210	\$ 514,494

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CLERK'S CHILD SUPPORT	SHERIFF PENSION HOLDING	SETTLEMENT	WHEEL TAX / SURTAX COMBINED	WHEEL TAX	CVET AGENCY	FINANCIAL INSTITUTION TAX
Cash and investments - beginning	\$ 13,134	\$ 116,241	\$ -	\$ 614,081	\$ 212,894	\$ -	\$ -
Receipts:							
Taxes	-	-	38,760,997	-	-	-	-
Licenses and permits	-	-	1,317	-	-	-	-
Intergovernmental receipts	-	-	1,405,777	-	-	-	-
Charges for services	-	-	48,367	-	-	-	-
Fines and forfeits	675,331	-	-	-	-	-	-
Other receipts	-	117,329	-	649,156	923,609	184,998	335,852
Total receipts	675,331	117,329	40,216,458	649,156	923,609	184,998	335,852
Disbursements:							
Personal services	-	132,881	-	-	-	-	-
Supplies	-	-	-	475,740	-	-	-
Other services and charges	-	-	-	188,009	1,053,486	184,998	335,852
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	284,510	-	-	-
Other disbursements	683,593	-	40,216,458	-	-	-	-
Total disbursements	683,593	132,881	40,216,458	948,259	1,053,486	184,998	335,852
Excess (deficiency) of receipts over disbursements	(8,262)	(15,552)	-	(299,103)	(129,877)	-	-
Cash and investments - ending	\$ 4,872	\$ 100,689	\$ -	\$ 314,978	\$ 83,017	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CEDIT HOMESTEAD CREDIT	LOIT HOMESTEAD CREDIT	LOIT PTRC	CASH LIT PTRC FD	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 249,263	\$ 6,765	\$ 487	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	5,297,899	23,468	54,721	3,740
Total receipts	-	-	-	5,297,899	23,468	54,721	3,740
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	26,695	51,456	3,740
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	5,385,987	-	-	-
Total disbursements	-	-	-	5,385,987	26,695	51,456	3,740
Excess (deficiency) of receipts over disbursements	-	-	-	(88,088)	(3,227)	3,265	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 161,175	\$ 3,538	\$ 3,752	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T EDUC	INTERSTATE COMPACT-STATE SHARE	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX COLLECTIONS
Cash and investments - beginning	\$ 250	\$ 485	\$ 334	\$ (25)	\$ -	\$ -	\$ 253,141
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,675	5,765	3,925	688	506	225,844	270,883
Total receipts	2,675	5,765	3,925	688	506	225,844	270,883
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,800	5,805	3,967	663	488	225,844	278,755
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,800	5,805	3,967	663	488	225,844	278,755
Excess (deficiency) of receipts over disbursements	(125)	(40)	(42)	25	18	-	(7,872)
Cash and investments - ending	\$ 125	\$ 445	\$ 292	\$ -	\$ 18	\$ -	\$ 245,269

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COIT DISTRIBUTION	LOIT 2016 SPECIAL DISTRIBUTION	CITY/TOWN ORDINANCE VIOLATIONS	93.563 ARRA COUNTY IV-D INCENT	93.563 ARRA PROSECUTOR IV-D IN	93.563 ARRA CLERK IV-D INCENTI	93.563 COUNTY IV-D INCENTIVE
Cash and investments - beginning	\$ 1,678	\$ 55,251	\$ 20,525	\$ 16,220	\$ -	\$ -	\$ 98,092
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	100	-	-	-	30,135
Total receipts	-	-	100	-	-	-	30,135
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,678	-	295	16,220	-	-	814
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	10,822
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,678	-	295	16,220	-	-	11,636
Excess (deficiency) of receipts over disbursements	(1,678)	-	(195)	(16,220)	-	-	18,499
Cash and investments - ending	\$ -	\$ 55,251	\$ 20,330	\$ -	\$ -	\$ -	\$ 116,591

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE-PO	HEALTH DEPARTMENT ACCOUNT	SRF MONTGOMERY CNTY RC P & I ACCT	SRF MONTGOMERY CNTY RC 2012 RESERVE	SRF MONTGOMERY CNTY RC SUPP RESERVE	SRF MONTGOMERY CNTY RC ONG CAP IMPR
Cash and investments - beginning	\$ 103,815	\$ 73,146	\$ 16,798	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	134,811	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,142	16,706	-	-	-	-	-
Total receipts	25,142	16,706	134,811	-	-	-	-
Disbursements:							
Personal services	36,127	-	-	-	-	-	-
Supplies	2,113	-	-	-	-	-	-
Other services and charges	-	10,650	133,898	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	38,240	10,650	133,898	-	-	-	-
Excess (deficiency) of receipts over disbursements	(13,098)	6,056	913	-	-	-	-
Cash and investments - ending	\$ 90,717	\$ 79,202	\$ 17,711	\$ -	\$ -	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PROBATION CHECKING	CASH VETERANS COURT FEE FUND	COURTHOUSE IMPROVEMENT DONA	CO SHARE INTERSTATE COMPACT FE	CASH CITY DEFERRAL	RDC 2018 CONSTRUCTION ACCOUNT	RDC MOCO 2018 DSR Fund
Cash and investments - beginning	\$ 39,532	\$ 4,030	\$ -	\$ 1,404	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	100	-	-	-	-	-
Fines and forfeits	435,586	-	-	-	-	-	-
Other receipts	-	3,845	-	563	-	6,038,081	277,899
Total receipts	<u>435,586</u>	<u>3,945</u>	<u>-</u>	<u>563</u>	<u>-</u>	<u>6,038,081</u>	<u>277,899</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,716	-	-	899
Debt service - principal and interest	-	-	-	-	-	1,161,360	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	431,191	-	-	-	-	-	-
Total disbursements	<u>431,191</u>	<u>-</u>	<u>-</u>	<u>1,716</u>	<u>-</u>	<u>1,161,360</u>	<u>899</u>
Excess (deficiency) of receipts over disbursements	<u>4,395</u>	<u>3,945</u>	<u>-</u>	<u>(1,153)</u>	<u>-</u>	<u>4,876,721</u>	<u>277,000</u>
Cash and investments - ending	\$ <u>43,927</u>	\$ <u>7,975</u>	\$ <u>-</u>	\$ <u>251</u>	\$ <u>-</u>	\$ <u>4,876,721</u>	\$ <u>277,000</u>

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RDC MOCO 2018 Bond Interest Fd	RDC NEW CONSTRUCTION FUND	RDC TIF ALLOCATION FUND 2017	RDC CAPITAL FUND	RDC BOND PRINCIPLE & INTERE	RDC DEBT SERVICE RESERVE FU	RDC General Acct
Cash and investments - beginning	\$ -	\$ 318,433	\$ 845,983	\$ 2,000	\$ -	\$ 567,565	\$ -
Receipts:							
Taxes	-	-	-	-	-	868	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	354,736	-	-	2,125,000	569,520	6,675	2,642,368
Total receipts	354,736	-	-	2,125,000	569,520	7,543	2,642,368
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	299,966	845,983	350,066	-	-	170,945
Debt service - principal and interest	-	-	-	-	569,101	-	614,956
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	299,966	845,983	350,066	569,101	-	785,901
Excess (deficiency) of receipts over disbursements	354,736	(299,966)	(845,983)	1,774,934	419	7,543	1,856,467
Cash and investments - ending	\$ 354,736	\$ 18,467	\$ -	\$ 1,776,934	\$ 419	\$ 575,108	\$ 1,856,467

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RDC 2018 SINKING FUND	CENTRAL COMMUNICATIONS CENTER	BOND ADMIN FEE/DRUG COURT	COURT REFERRAL	ELECTION REIMBURSEMENT FD	PRE-TRIAL DIVERSION	DRUG COURT USER FEES
Cash and investments - beginning	\$ -	\$ 57,465	\$ 201,449	\$ 101,801	\$ 3,946	\$ 2	\$ 14,777
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	10,340	-	-	-
Fines and forfeits	-	-	13,719	-	-	-	-
Other receipts	39,149	616,212	1,146	65,195	-	44,431	4,735
Total receipts	39,149	616,212	14,865	75,535	-	44,431	4,735
Disbursements:							
Personal services	-	309,912	4,754	51,142	-	7,413	-
Supplies	-	2,461	3,462	5,740	-	223	-
Other services and charges	-	187,177	19,564	400	-	818	-
Debt service - principal and interest	-	116,327	-	-	-	-	-
Capital outlay	-	1,637	-	19,282	-	-	-
Other disbursements	-	56,163	64	-	-	500	-
Total disbursements	-	673,677	27,844	76,564	-	8,954	-
Excess (deficiency) of receipts over disbursements	39,149	(57,465)	(12,979)	(1,029)	-	35,477	4,735
Cash and investments - ending	\$ 39,149	\$ -	\$ 188,470	\$ 100,772	\$ 3,946	\$ 35,479	\$ 19,512

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COURTHOUSE CLOCK TOWER PROJECT	MAPP FEES FOR BLDG DEPT	ELECTRIC FEE CLRG FD	FLOOD FEE HOLDING FD	JAIL BOND FUND	FB FINGER PRINTING	NUCOR TIF BOND ONGOING EXPENSE
Cash and investments - beginning	\$ 374,636	\$ 17,360	\$ 6,648	\$ 15,328	\$ 708,109	\$ 1,379	\$ 15,822
Receipts:							
Taxes	-	-	-	-	1,144,832	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	89,831	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,128	10,985	1,950	5,320	-	-	-
Total receipts	13,128	10,985	1,950	5,320	1,234,663	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	1,557	-	-	-
Other services and charges	385,609	2,712	1,899	-	-	-	15,822
Debt service - principal and interest	-	-	-	-	1,268,000	-	-
Capital outlay	-	-	-	750	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	385,609	2,712	1,899	2,307	1,268,000	-	15,822
Excess (deficiency) of receipts over disbursements	(372,481)	8,273	51	3,013	(33,337)	-	(15,822)
Cash and investments - ending	\$ 2,155	\$ 25,633	\$ 6,699	\$ 18,341	\$ 674,772	\$ 1,379	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	NUCOR TIF BOND EXCESS ACCT	TREASURER DOG TAX	COMMISSIONERS TAX SALE	COUNTY SHARE OPTION DOG TAX	TAX SALE SRI FEE	TMA FUND	CCB IV-D FUND
Cash and investments - beginning	\$ 338,537	\$ 7,406	\$ 4,014	\$ 4,410	\$ 25,311	\$ 179,332	\$ 24,241
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,097	23,687	5,267	238	-	40,168
Total receipts	-	1,097	23,687	5,267	238	-	40,168
Disbursements:							
Personal services	-	1,912	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	338,537	-	19,689	-	12,150	-	4,475
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	352	5,000	-	-	-
Total disbursements	338,537	1,912	20,041	5,000	12,150	-	4,475
Excess (deficiency) of receipts over disbursements	(338,537)	(815)	3,646	267	(11,912)	-	35,693
Cash and investments - ending	\$ -	\$ 6,591	\$ 7,660	\$ 4,677	\$ 13,399	\$ 179,332	\$ 59,934

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SHERIFFS WORK RELEASE FUND	FAMILY VIOLENCY & VICTIM ASSIS	DARE SUPPLIES	K-9 GIFT FD	CO LAW ENFORC CONT ED	FED MOTOR CARRIER CLK	DRUG INVESTIGATION
Cash and investments - beginning	\$ 84,633	\$ 30,903	\$ 100	\$ 168	\$ 33,408	\$ 3,220	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	51,040	-	-	6,370	6,121	61	-
Total receipts	51,040	-	-	6,370	6,121	61	-
Disbursements:							
Personal services	15,247	-	-	-	-	-	-
Supplies	733	-	-	-	-	-	-
Other services and charges	14,172	-	-	1,800	18,128	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	30,152	-	-	1,800	18,128	-	-
Excess (deficiency) of receipts over disbursements	20,888	-	-	4,570	(12,007)	61	-
Cash and investments - ending	\$ 105,521	\$ 30,903	\$ 100	\$ 4,738	\$ 21,401	\$ 3,281	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SOCIAL SECURITY - INMATES	REDEV COMMISSION TIF FD	SHERIFF DONATION SPECIAL FD	CASH LIT LOCAL INCOME TAX	Lit Public Safety Fund	COMMON SCHOOL FUND	CLERKS USER FEE FUND
Cash and investments - beginning	\$ 4,227	\$ -	\$ 3,852	\$ -	\$ -	\$ 7,565	\$ 54,060
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,200	-	2,100	7,507,769	4,504,661	-	45,188
Total receipts	4,200	-	2,100	7,507,769	4,504,661	-	45,188
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,848	7,507,769	4,504,661	-	45,427
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	2,848	7,507,769	4,504,661	-	45,427
Excess (deficiency) of receipts over disbursements	4,200	-	(748)	-	-	-	(239)
Cash and investments - ending	\$ 8,427	\$ -	\$ 3,104	\$ -	\$ -	\$ 7,565	\$ 53,821

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2017-2018 Title II Formula Gra	Planning Gr#A192-18-PI-17-012	Overdose Response #93.136	Phep Grant 18/19 Cfda 93.074	BULLETPROOF VEST GRANT	2018 HCC D4 GRANT 93.074	SHSP GRANT 97.073 FED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,819	\$ -	\$ 8,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	15,058	-	21,474	-	2,779	-	-
Total receipts	15,058	-	21,474	-	2,779	-	-
Disbursements:							
Personal services	-	-	-	5,183	-	-	-
Supplies	-	-	820	-	-	-	-
Other services and charges	21,911	77,500	15,000	-	-	3,535	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,820	-	-
Other disbursements	-	-	-	78	-	-	-
Total disbursements	21,911	77,500	15,820	5,261	1,820	3,535	-
Excess (deficiency) of receipts over disbursements	(6,853)	(77,500)	5,654	(5,261)	959	(3,535)	-
Cash and investments - ending	\$ (6,853)	\$ (77,500)	\$ 5,654	\$ (5,261)	\$ 2,778	\$ (3,535)	\$ 8,000

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMPG GRANT 97.042	JUDGES IV-D INCENTIVE	HAZD SUB & RESP (LEPC GRANT)	FB COUNTRY CLUB RD FEDERAL REI	MEDICAL RESERVE CORP (MRC)	DISASTER RESPONSE REIMB FEMA	RURAL DEMONSTRATION PROJECT 20
Cash and investments - beginning	\$ 18,393	\$ 16,079	\$ 26,323	\$ 100,000	\$ 14,140	\$ (102)	\$ 34
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	6,152	-	-	-	-
Total receipts	-	-	6,152	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	5,432	96,829	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	5,432	96,829	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	720	(96,829)	-	-	-
Cash and investments - ending	\$ 18,393	\$ 16,079	\$ 27,043	\$ 3,171	\$ 14,140	\$ (102)	\$ 34

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASH FAMILY MEDIATION GRANT AD	FB ADULT GUARDIANSHIP(VASIA) J	FB 2016 VTC 007 GRANT	FB - IDOC HEA1006 GRANT 2016-2	FB ISCG-VET COURT GRANT 16-17	FB ISCG-DRUG COURT GRANT 16-17	FB COMMUNITY CROSSINGS MATCHIN
Cash and investments - beginning	\$ 2,250	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	23,500	-	-	-	-	1,527,268
Total receipts	-	23,500	-	-	-	-	1,527,268
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,440,642
Other services and charges	-	38,500	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	38,500	-	-	-	-	1,440,642
Excess (deficiency) of receipts over disbursements	-	(15,000)	-	-	-	-	86,626
Cash and investments - ending	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,626

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FB DOC / 1006 FUNDING	DRUG FREE LLC GRANT 16/17	FB - ZIKA PREPAREDNESS GRANT	FB PUBLIC HEALTH ED PROG GRANT	FB - (I)OCRA PLANNING GRANT	DRUG FREE LCC GRANT 17/18	18-19 Vet Treatment Court Gmt
Cash and investments - beginning	\$ 995	\$ -	\$ (2,976)	\$ 12,956	\$ (36,000)	\$ 11,460	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	67,150	-	2,976	7,700	36,000	-	84,680
Total receipts	67,150	-	2,976	7,700	36,000	-	84,680
Disbursements:							
Personal services	48,385	-	-	8,907	-	-	28,399
Supplies	358	-	-	-	-	-	-
Other services and charges	10,533	-	-	272	-	11,460	4,013
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	165	-	-	-
Other disbursements	8,826	-	-	-	-	-	5,390
Total disbursements	68,102	-	-	9,344	-	11,460	37,802
Excess (deficiency) of receipts over disbursements	(952)	-	2,976	(1,644)	36,000	(11,460)	46,878
Cash and investments - ending	\$ 43	\$ -	\$ -	\$ 11,312	\$ -	\$ -	\$ 46,878

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	97.067 SHSP 090517-083119	18-19 IDOC Grant	18-19 Drug Free LLC Grant	18-19 PSC Vet Court Grant	18-19 PSC Drug Court Grant	2018 MCCF Drug Free Mont Co
Cash and investments - beginning	\$ (186,646)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	297,477	119,328	12,100	10,000	10,000	6,610
Total receipts	297,477	119,328	12,100	10,000	10,000	6,610
Disbursements:						
Personal services	-	66,585	-	-	-	-
Supplies	11,328	2,836	-	-	-	-
Other services and charges	208,625	13,627	1,058	955	1,431	3,243
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	12,733	-	-	-	-
Total disbursements	219,953	95,781	1,058	955	1,431	3,243
Excess (deficiency) of receipts over disbursements	77,524	23,547	11,042	9,045	8,569	3,367
Cash and investments - ending	\$ (109,122)	\$ 23,547	\$ 11,042	\$ 9,045	\$ 8,569	\$ 3,367

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	OPERATION PULLOVER	DRUG COURT GRANT 14/15	MITIGATION GRANT 97.047	HARDENING TARGETS GRANT 97.067	SHSP GRANT 97.073	EMPG ASSESSMENT 2013 97.042
Cash and investments - beginning	\$ 1,298	\$ -	\$ (8,710)	\$ (2,575)	\$ (8,799)	\$ (18,401)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 1,298	\$ -	\$ (8,710)	\$ (2,575)	\$ (8,799)	\$ (18,401)

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASH 2015 LCC HEALTH DEPT SHAR	FB VETERANS TREATMENT COURT 17	PSC DRUG CT GRANT	FB PSC VET CT GRANT	CASH PRESCRIPTION DRUG PROGRAM
Cash and investments - beginning	\$ 368	\$ 52,016	\$ 6,248	\$ 6,315	\$ 1,846
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,000	-	-	-	-
Total receipts	3,000	-	-	-	-
Disbursements:					
Personal services	-	44,150	-	1	-
Supplies	-	-	-	-	-
Other services and charges	-	7,866	6,248	6,314	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	52,016	6,248	6,315	-
Excess (deficiency) of receipts over disbursements	3,000	(52,016)	(6,248)	(6,315)	-
Cash and investments - ending	\$ 3,368	\$ -	\$ -	\$ -	\$ 1,846

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASH PREPAREDNESS GRANT 2014-	CASH-PPD MRC EBOLA GRANT 15/16	COURT INTERPRETER GRANT OLD	COURT INTERPRETER GRANT	Totals
Cash and investments - beginning	\$ 10,481	\$ 2,429	\$ 55	\$ (360)	\$ 18,174,356
Receipts:					
Taxes	-	-	-	-	50,543,166
Licenses and permits	-	-	-	-	33,051
Intergovernmental receipts	-	-	-	-	7,052,443
Charges for services	-	-	-	-	1,160,516
Fines and forfeits	-	-	-	-	4,894,300
Other receipts	-	17,893	-	-	52,069,094
Total receipts	-	17,893	-	-	115,752,570
Disbursements:					
Personal services	-	4,810	-	-	12,201,408
Supplies	-	1,264	-	-	4,680,867
Other services and charges	-	-	-	-	27,846,160
Debt service - principal and interest	-	-	-	-	3,729,744
Capital outlay	-	-	-	-	1,068,421
Other disbursements	-	-	-	-	56,053,399
Total disbursements	-	6,074	-	-	105,579,999
Excess (deficiency) of receipts over disbursements	-	11,819	-	-	10,172,571
Cash and investments - ending	\$ 10,481	\$ 14,248	\$ 55	\$ (360)	\$ 28,346,927

MONTGOMERY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 92,501</u>	<u>\$ 2,549,600</u>

MONTGOMERY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ACT REAL ESTATE LLC	PUBLIC DEFENDER OFFICE SPACE	\$ 12,000	1/1/2018	12/31/2021
CARDINAL LEASING	SUPERIOR 2 HP	1,427	5/28/2018	8/27/2023
ENTERPRISE	SURVEYOR TRUCK LEASE	66,668	6/13/2016	6/30/2021
ENTERPRISE	MAINTENANCE TRUCK LEASE	7,460	12/30/2016	12/31/2021
ENTERPRISE LEASING	ASSESSOR VEHICLE	5,250	1/6/2017	1/6/2021
ENTERPRISE LEASING	CORONER VEHICLE	8,858	3/2/2017	3/2/2022
G E CAPITAL	CIRCUIT CT RICOH	1,202	12/9/2016	12/9/2021
G E CAPITAL	BUILDING DEPT RICOH	1,116	9/30/2016	9/30/2021
HHSB / BB COMPANY LEASING SVC INC	VOTING EQUIPMENT	59,779	2/8/2016	2/28/2021
JOHN DEERE CREDIT	GRADERS	102,457	11/21/2017	11/21/2020
LAFAYETTE BANK AND TRUST	PARKING RENTAL PD OFFICE	1,200	1/1/2018	12/31/2021
PNC	HVAC	125,188	6/6/2011	3/6/2022
RICOH	PUBLIC DEFENDER COPIER	1,037	2/12/2018	2/12/2023
RICOH	PROSECUTOR COPIER	2,516	7/9/2018	7/9/2023
RICOH	AUDITOR RICOH	948	2/13/2012	2/13/2019
RICOH	ASSESSOR MULTIFUNCTION MACHINE	2,121	1/1/2016	1/1/2021
THIS ONE 2 LLC	VOTING EQUIPMENT STORAGE	4,800	3/1/2016	2/28/2018
TIM CONGLETON	EXPAND PROBATION PARKING	14,333	2/8/2016	6/30/2019
U S BANK	CLERK'S HP	1,531	9/10/2012	9/10/2017
U S BANK	IV-D HP	1,531	8/27/2012	8/27/2017
U S BANK	HIGHWAY DEPT HP	1,129	8/27/2018	8/27/2023
U S BANK	PROBATION HP	2,683	2/28/2018	5/28/2023
US BANK	SUPERIOR CT 1 COPIER	1,427	5/28/2018	5/28/2023
US BANK	EXTENSION OFFICE COPIER	3,516	3/1/2018	3/1/2023
Montgomery County Jail Facility Building Corporation	Jail Facilities	<u>1,268,000</u>	12/31/2006	12/31/2024
Total governmental activities		<u>1,698,177</u>		
Total of annual lease payments		<u>\$ 1,698,177</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	2018 RDA Economic Development Lease/Rental Bonds		\$ 5,540,000	\$ 222,089
General obligation bonds	PNC EQUIPMENT FINANCE - HVAC		388,549	125,184
General obligation bonds	REDEVELOPMENT DISTRICT REFUNDING BONDS OF 2017		185,000	566,912
Notes and loans payable	DRAIN LOANS MULTIPLE DITCHES		1,155,175	256,808
Notes and loans payable	E 911 EQUIPMENT		331,542	116,328
Notes and loans payable	Montgomery County Redevelopment Commission Redevelopment District Bond Anticipation Notes of 2018		<u>2,125,000</u>	<u>76,500</u>
Total governmental activities			<u>9,725,266</u>	<u>1,363,821</u>
Totals			<u>\$ 9,725,266</u>	<u>\$ 1,363,821</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/>.