

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MONTGOMERY COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
12/15/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Andel	01-01-18 to 12-31-20
County Treasurer	Janet S. Johnson Heather Laffoon	01-01-18 to 12-31-18 01-01-19 to 12-31-20
Clerk of the Circuit Court	Karyn D. Douglas	01-01-18 to 12-31-20
County Sheriff	Mark A. Casteel Ryan Needham	01-01-18 to 12-31-18 01-01-19 to 12-31-20
County Recorder	Jennifer Bentley	01-01-18 to 12-31-20
President of the Board of County Commissioners	James D. Fulwider	01-01-18 to 12-31-20
President of the County Council	Terry Hockersmith (deceased) Tom Mellish (interim) Tom Mellish	01-01-18 to 08-06-20 08-07-20 to 09-07-20 09-08-20 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Montgomery County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 statement referred to above does 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 year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

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

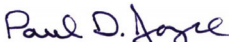
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 2, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

December 2, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
AFTER SETTLEMENT COLLECTIONS	\$ 1,236,099	\$ 1,745,336	\$ 1,236,099	\$ 1,745,336
SHERIFFS INMATE TRUST	23,348	346,419	340,458	29,309
JAIL COMMISSARY FUND	267,180	331,069	378,498	219,751
CLERKS TRUST	586,324	3,574,997	3,355,082	806,239
GENERAL	827,314	13,004,796	10,838,540	2,993,570
ACCIDENT REPORT	14,138	5,188	41	19,285
CITY AND TOWN COURT COSTS	4,584	8,808	9,091	4,301
CLERK'S RECORDS PERPETUATION	77,675	26,371	25,901	78,145
Co Share Option Dog Tax	4,411	5,267	5,000	4,678
SALES DISCLOSURE-COUNTY SHARE	16,654	5,765	2,500	19,919
COVERED BRIDGE	1,850	1,850	-	3,700
CUMULATIVE BRIDGE	1,528,165	111,456	306,287	1,333,334
CUMULATIVE CAPITAL DEVELOPMENT	293,442	732,995	557,915	468,522
DRUG FREE COMMUNITY	60,006	37,368	54,712	42,662
EXTRADITION	439	-	-	439
FIREARMS TRAINING	46,293	7,315	6,580	47,028
HEALTH	42,348	454,375	324,826	171,897
IDENTIFICATION SECURITY PROTEC	6,611	6,632	-	13,243
LEVY EXCESS	61,509	-	-	61,509
LOCAL HEALTH MAINTENANCE	52,720	38,139	47,711	43,148
LOCAL ROAD AND STREET	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	24,223	10,551	-	34,774
MISDEMEANANT	35,092	24,438	23,058	36,472
MOTOR VEHICLE HIGHWAY	1,268,918	4,457,487	4,365,132	1,361,273
PLAT BOOK	19,555	6,984	783	25,756
RAINY DAY	734,279	-	-	734,279
REASSESSMENT - 2015	52,446	330,346	293,858	88,934
RECORDER'S RECORDS PERPETUATIO	190,137	102,009	40,083	252,063
RIVERBOAT	256,833	98,331	133,729	221,435
SEX AND VIOLENT OFFENDER ADMIN	11,303	2,580	2,690	11,193
STORM WATER MANAGEMENT OPERATI	9,207	6,020	3,890	11,337
Supplemental Publ Defend Svcs	-	18,578	1,952	16,626
SURPLUS TAX	201,757	49,642	42,245	209,154
SURVEYOR'S CORNER PERPETUATION	18,634	32,870	16,045	35,459
TAX SALE FEES	21,038	20,255	6,552	34,741
TAX SALE REDEMPTION	1,605	49,802	37,835	13,572
TAX SALE SURPLUS	278,566	767,160	118,900	926,826
LOCAL HEALTH DEPARTMENT TRUST	20,060	22,230	16,082	26,208
GUARDIAN AD LITEM	4,616	31,578	30,615	5,579
AUDITORS INELIGIBLE DEDUCTIONS	13,539	-	-	13,539
COUNTY ELECTED OFFICIALS TRAIN	16,035	5,980	2,614	19,401
STATEWIDE 911	169	509,757	402,072	107,854
ADULT PROBATION ADMINISTRATIVE	57,386	12,992	39,891	30,487
JUVENILE PROBATION ADMINISTRAT	5,189	740	-	5,929
SUPPLEMENTAL ADULT PROBATION S	104,880	296,874	304,188	97,566
SUPPLEMENTAL JUVENILE PROBATIO	82,841	22,917	18,459	87,299
ALTERNATIVE DISPUTE RESOLUTION	38,663	3,780	-	42,443
VETERANS COURT GRANT FUND	-	369	279	90
DRAIN CONSTRUCTION/RECONSTRUCT	976,059	1,067,058	1,918,528	124,589
DRAINAGE MAINTENANCE	1,139,914	508,164	303,833	1,344,245
WASTEWATER UTILITY OPERATING	14,235	-	-	14,235
FB - HEALTH DEPT DONATION FUND	1,327	922	191	2,058
Self Insurance	-	1,339,506	1,168,296	171,210
PAYROLL CLEARING	572,763	4,126,043	4,184,312	514,494
CLERK'S CHILD SUPPORT	13,134	675,331	683,593	4,872

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
SHERIFF PENSION HOLDING SETTLEMENT	116,241	117,329	132,881	100,689
WHEEL TAX / SURTAX COMBINED	-	40,216,458	40,216,458	-
WHEEL TAX	614,082	649,156	948,259	314,979
CVET AGENCY	212,894	923,609	1,053,486	83,017
FINANCIAL INSTITUTION TAX	-	184,998	184,998	-
CASH LIT PTRC FD	-	335,852	335,852	-
STATE FINES AND FORFEITURES	249,263	5,297,899	5,385,987	161,175
INFRACTION JUDGEMENTS	6,765	23,468	26,695	3,538
OVERWEIGHT VEHICLE FINES	486	54,721	51,456	3,751
SPECIAL DEATH BENEFIT	-	3,740	3,740	-
SALES DISCLOSURE - STATE SHARE	250	2,675	2,800	125
CORONERS TRAINING & CON'T EDUC	485	5,765	5,805	445
INTERSTATE COMPACT-STATE SHARE	334	3,925	3,967	292
EDUCATION PLATE FEES AGENCY	(25)	688	663	-
RIVERBOAT REVENUE SHARING	-	506	488	18
INNKEEPERS TAX COLLECTIONS	-	225,844	225,844	-
COIT DISTRIBUTION	253,141	270,883	278,755	245,269
CITY/TOWN ORDINANCE VIOLATIONS	1,678	-	1,678	-
93.563 ARRA COUNTY IV-D INCENT	20,526	100	295	20,331
93.563 COUNTY IV-D INCENTIVE	16,220	-	16,220	-
93.563 PROSECUTOR IV-D INCENTI	98,092	30,135	11,636	116,591
93.563 CLERK IV-D INCENTIVE-PO	103,817	25,142	38,240	90,719
SPEC 2016 LOIT Dist Restrict	73,146	16,706	10,650	79,202
CASH VETERANS COURT FEE FUND	147,329	-	147,329	-
CO SHARE INTERSTATE COMPACT FE	4,030	3,945	-	7,975
RDC NEW CONSTRUCTION FUND	1,404	563	1,716	251
RDC TIF ALLOCATION FUND 2017	318,433	-	299,966	18,467
RDC CAPITAL FUND	845,983	-	845,983	-
RDC BOND PRINCIPLE & INTERE	2,000	2,125,000	350,066	1,776,934
RDC DEBT SERVICE RESERVE FU	-	569,520	569,101	419
RDC General Acct	567,565	6,675	-	574,240
CENTRAL COMMUNICATIONS CENTER	-	2,642,368	785,901	1,856,467
BOND ADMIN FEE/DRUG COURT	57,465	616,212	673,677	-
COURT REFERRAL	201,451	14,865	27,844	188,472
ELECTION REIMBURSEMENT FD	101,800	75,535	76,564	100,771
PRE-TRIAL DIVERSION	3,946	-	-	3,946
DRUG COURT USER FEES	-	44,431	8,954	35,477
COURTHOUSE CLOCK TOWER PROJECT	14,777	4,735	-	19,512
MAPP FEES FOR BLDG DEPT	374,636	13,128	385,609	2,155
ELECTRIC FEE CLRG FD	17,359	10,985	2,712	25,632
FLOOD FEE HOLDING FD	6,649	1,950	1,899	6,700
JAIL BOND FUND	15,328	5,320	2,307	18,341
FB FINGER PRINTING	708,110	1,234,663	1,268,000	674,773
NUCOR TIF BOND ONGOING EXPENSE	1,379	-	-	1,379
NUCOR TIF BOND EXCESS ACCT	15,823	-	15,822	1
TREASURER DOG TAX	338,537	-	338,537	-
COMMISSIONERS TAX SALE	7,406	1,097	1,912	6,591
TAX SALE SRI FEE	4,014	23,687	20,041	7,660
TMA FUND	25,312	238	12,150	13,400
CCB IV-D FUND	179,332	-	-	179,332
SHERIFFS WORK RELEASE FUND	24,241	40,168	4,475	59,934
FAMILY VIOLENCY & VICTIM ASSIS	84,634	51,040	30,152	105,522
DARE SUPPLIES	30,903	-	-	30,903
K-9 GIFT FD	100	-	-	100
CO LAW ENFORC CONT ED	168	6,370	1,800	4,738
	33,408	6,121	18,128	21,401

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
FED MOTOR CARRIER CLK	3,221	61	-	3,282
SOCIAL SECURITY - INMATES	4,228	4,200	-	8,428
SHERIFF DONATION SPECIAL FD	3,852	2,100	2,848	3,104
LOIT 2016 Special Distribution	55,252	-	-	55,252
CASH LIT LOCAL INCOME TAX	-	7,507,769	7,507,769	-
Lit Public Safety Fund	-	4,504,661	4,504,661	-
COMMON SCHOOL FUND	7,565	-	-	7,565
CLERKS USER FEE FUND	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	1,820	2,779	1,820	2,779
2018 HCC D4 GRANT 93.074	-	-	3,535	(3,535)
SHSP GRANT 97.073 FED	8,000	-	-	8,000
EMPG GRANT 97.042	18,393	-	-	18,393
JUDGES IV-D INCENTIVE	16,079	-	-	16,079
HAZD SUB & RESP (LEPC GRANT)	26,323	6,152	5,432	27,043
FB COUNTRY CLUB RD FEDERAL REI	100,000	-	96,829	3,171
MEDICAL RESERVE CORP (MRC)	14,140	-	-	14,140
DISASTER RESPONSE REIMB FEMA	(102)	-	-	(102)
RURAL DEMONSTRATION PROJECT 20	35	-	-	35
CASH FAMILY MEDIATION GRANT AD	2,250	-	-	2,250
FB ADULT GUARDIANSHIP(VASIA) J	15,000	23,500	38,500	-
FB COMMUNITY CROSSINGS MATCHIN	-	1,527,268	1,440,642	86,626
FB DOC / 1006 FUNDING	996	67,150	68,102	44
FB - ZIKA PREPAREDNESS GRANT	(2,976)	2,976	-	-
FB PUBLIC HEALTH ED PROG GRANT	12,957	7,700	9,344	11,313
FB - (I)OCRA PLANNING GRANT	(36,000)	36,000	-	-
DRUG FREE LCC GRANT 17/18	11,460	-	11,460	-
18-19 Vet Treatment Court Grnt	-	84,680	37,802	46,878
97.067 SHSP 090517-083119	(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	-	-	1,298
MITIGATION GRANT 97.047	(8,710)	-	-	(8,710)
HARDENING TARGETS GRANT 97.067	(2,575)	-	-	(2,575)
SHSP GRANT 97.073	(8,799)	-	-	(8,799)
EMPG ASSESSMENT 2013 97.042	(18,400)	-	-	(18,400)
CASH 2015 LCC HEALTH DEPT SHAR	368	3,000	-	3,368
FB VETERANS TREATMENT COURT 17	52,016	-	52,016	-
PSC DRUG CT GRANT	6,248	-	6,248	-
FB PSC VET CT GRANT	6,315	-	6,315	-
CASH PRESCRIPTION DRUG PROGRAM	1,846	-	-	1,846
CASH PREPAREDNESS GRANT 2014-	10,481	-	-	10,481
CASH-PPD MRC EBOLA GRANT 15/16	2,429	17,893	6,074	14,248
COURT INTERPRETER GRANT OLD	55	-	-	55
COURT INTERPRETER GRANT	(360)	-	-	(360)
Totals	\$ 18,118,043	\$ 108,471,440	\$ 103,852,651	\$ 22,736,832

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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 STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

MONTGOMERY COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being reimbursable grants for which reimbursements were not received by December 31, 2018.

Note 8. Restatements

For the period January 1, 2018 to December 31, 2018, certain changes have been made to some financial transactions of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of previously reported financial transactions (Report B53780); these funds are not included in the current report:

Fund	Balance as of December 31, 2017	Receipts	Disbursements	Balance as of December 31, 2018
RDC 2018 CONSTRUCTION ACCOUNT \$	-	\$ 6,038,081	\$ 1,161,360	\$ 4,876,721
RDC MOCO 2018 DSR Fund	-	277,899	899	277,000
RDC MOCO 2018 Bond Interest Fund	-	354,736	-	354,736
HEALTH DEPARTMENT ACCOUNT	16,798	134,811	133,898	17,711
PROBATION CHECKING	39,532	435,586	431,191	43,927

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 year 2018 totaled \$1,268,000.

OTHER INFORMATION - UNAUDITED

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

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

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

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

	<u>AFTER SETTLEMENT COLLECTIONS</u>	<u>SHERIFFS INMATE TRUST</u>	<u>JAIL COMMISSARY FUND</u>	<u>CLERKS TRUST</u>	<u>GENERAL</u>	<u>ACCIDENT REPORT</u>
Cash and investments - beginning	\$ 1,236,099	\$ 23,348	\$ 267,180	\$ 586,324	\$ 827,314	\$ 14,138
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
Total receipts	<u>1,745,336</u>	<u>346,419</u>	<u>331,069</u>	<u>3,574,997</u>	<u>13,004,796</u>	<u>5,188</u>
Disbursements:						
Personal services	-	-	-	-	4,466,163	-
Supplies	-	-	-	-	624,866	-
Other services and charges	-	-	-	-	4,496,535	-
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	<u>1,236,099</u>	<u>340,458</u>	<u>378,498</u>	<u>3,355,082</u>	<u>10,838,540</u>	<u>41</u>
Excess (deficiency) of receipts over disbursements	<u>509,237</u>	<u>5,961</u>	<u>(47,429)</u>	<u>219,915</u>	<u>2,166,256</u>	<u>5,147</u>
Cash and investments - ending	<u>\$ 1,745,336</u>	<u>\$ 29,309</u>	<u>\$ 219,751</u>	<u>\$ 806,239</u>	<u>\$ 2,993,570</u>	<u>\$ 19,285</u>

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

	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	Co Share Option Dog Tax	SALES DISCLOSURE-COUNTY SHARE	COVERED BRIDGE	CUMULATIVE BRIDGE
Cash and investments - beginning	\$ 4,584	\$ 77,675	\$ 4,411	\$ 16,654	\$ 1,850	\$ 1,528,165
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,229
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,808	26,371	5,267	5,765	1,850	110,227
Total receipts	8,808	26,371	5,267	5,765	1,850	111,456
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	25,901	-	-	-	-
Other services and charges	9,091	-	5,000	2,500	-	306,287
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,091	25,901	5,000	2,500	-	306,287
Excess (deficiency) of receipts over disbursements	(283)	470	267	3,265	1,850	(194,831)
Cash and investments - ending	\$ 4,301	\$ 78,145	\$ 4,678	\$ 19,919	\$ 3,700	\$ 1,333,334

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

	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	EXTRADITION	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTEC
Cash and investments - beginning	\$ 293,442	\$ 60,006	\$ 439	\$ 46,293	\$ 42,348	\$ 6,611
Receipts:						
Taxes	677,732	-	-	-	305,531	-
Licenses and permits	-	-	-	7,315	-	-
Intergovernmental receipts	55,090	-	-	-	24,815	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	173	37,368	-	-	124,029	6,632
Total receipts	732,995	37,368	-	7,315	454,375	6,632
Disbursements:						
Personal services	-	-	-	-	241,552	-
Supplies	31,682	-	-	6,580	28,133	-
Other services and charges	407,690	54,712	-	-	14,511	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	118,543	-	-	-	1,438	-
Other disbursements	-	-	-	-	39,192	-
Total disbursements	557,915	54,712	-	6,580	324,826	-
Excess (deficiency) of receipts over disbursements	175,080	(17,344)	-	735	129,549	6,632
Cash and investments - ending	\$ 468,522	\$ 42,662	\$ 439	\$ 47,028	\$ 171,897	\$ 13,243

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

	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	LIT Public Safety-Cnty Share	MEDICAL CARE FOR INMATES	MISDEMEANANT
Cash and investments - beginning	\$ 61,509	\$ 52,720	\$ 709,494	\$ -	\$ 24,223	\$ 35,092
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	592,556	-	-	-
Charges for services	-	96	-	-	10,551	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	38,043	-	2,610,105	-	24,438
Total receipts	-	38,139	592,556	2,610,105	10,551	24,438
Disbursements:						
Personal services	-	7,620	-	1,888,006	-	-
Supplies	-	20,534	-	181,651	-	-
Other services and charges	-	13,057	785,990	190,087	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,500	-	42,736	-	23,058
Other disbursements	-	-	-	-	-	-
Total disbursements	-	47,711	785,990	2,302,480	-	23,058
Excess (deficiency) of receipts over disbursements	-	(9,572)	(193,434)	307,625	10,551	1,380
Cash and investments - ending	\$ 61,509	\$ 43,148	\$ 516,060	\$ 307,625	\$ 34,774	\$ 36,472

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

	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT - 2015	RECORDER'S RECORDS PERPETUATIO	RIVERBOAT
Cash and investments - beginning	\$ 1,268,918	\$ 19,555	\$ 734,279	\$ 52,446	\$ 190,137	\$ 256,833
Receipts:						
Taxes	333,839	-	-	305,531	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,058,062	-	-	24,815	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,586	6,984	-	-	102,009	98,331
Total receipts	4,457,487	6,984	-	330,346	102,009	98,331
Disbursements:						
Personal services	1,312,192	-	-	209,543	16,611	-
Supplies	1,761,844	-	-	2,505	22,201	-
Other services and charges	715,696	783	-	81,810	-	133,729
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	352,991	-	-	-	-	-
Other disbursements	222,409	-	-	-	1,271	-
Total disbursements	4,365,132	783	-	293,858	40,083	133,729
Excess (deficiency) of receipts over disbursements	92,355	6,201	-	36,488	61,926	(35,398)
Cash and investments - ending	\$ 1,361,273	\$ 25,756	\$ 734,279	\$ 88,934	\$ 252,063	\$ 221,435

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

	SEX AND VIOLENT OFFENDER ADMIN	STORM WATER MANAGEMENT OPERATI	Supplemental Publ Defend Svcs	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE FEES
Cash and investments - beginning	\$ 11,303	\$ 9,207	\$ -	\$ 201,757	\$ 18,634	\$ 21,038
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,580	6,020	18,578	49,642	32,870	20,255
Total receipts	2,580	6,020	18,578	49,642	32,870	20,255
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	3,016	-	-	-	-
Other services and charges	253	136	1,952	42,245	16,045	6,552
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,437	738	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,690	3,890	1,952	42,245	16,045	6,552
Excess (deficiency) of receipts over disbursements	(110)	2,130	16,626	7,397	16,825	13,703
Cash and investments - ending	\$ 11,193	\$ 11,337	\$ 16,626	\$ 209,154	\$ 35,459	\$ 34,741

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

	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPARTMENT TRUST	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRAIN
Cash and investments - beginning	\$ 1,605	\$ 278,566	\$ 20,060	\$ 4,616	\$ 13,539	\$ 16,035
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	49,802	767,160	22,230	31,578	-	5,980
Total receipts	49,802	767,160	22,230	31,578	-	5,980
Disbursements:						
Personal services	-	-	4,570	-	-	-
Supplies	-	-	1,908	-	-	-
Other services and charges	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	37,835	118,900	16,082	30,615	-	2,614
Excess (deficiency) of receipts over disbursements	11,967	648,260	6,148	963	-	3,366
Cash and investments - ending	\$ 13,572	\$ 926,826	\$ 26,208	\$ 5,579	\$ 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	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMINISTRAT	SUPPLEMENTAL ADULT PROBATION S	SUPPLEMENTAL JUVENILE PROBATIO	ALTERNATIVE DISPUTE RESOLUTION
Cash and investments - beginning	\$ 169	\$ 57,386	\$ 5,189	\$ 104,880	\$ 82,841	\$ 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	-	-	63,403	18,459	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	39,672	-	-	-	-	-
Total disbursements	402,072	39,891	-	304,188	18,459	-
Excess (deficiency) of receipts over disbursements	107,685	(26,899)	740	(7,314)	4,458	3,780
Cash and investments - ending	\$ 107,854	\$ 30,487	\$ 5,929	\$ 97,566	\$ 87,299	\$ 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
Cash and investments - beginning	\$ -	\$ 976,059	\$ 1,139,914	\$ 14,235	\$ 1,327
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	90	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	279	1,067,058	508,164	-	922
Total receipts	369	1,067,058	508,164	-	922
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	279	1,918,528	303,833	-	191
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	279	1,918,528	303,833	-	191
Excess (deficiency) of receipts over disbursements	90	(851,470)	204,331	-	731
Cash and investments - ending	\$ 90	\$ 124,589	\$ 1,344,245	\$ 14,235	\$ 2,058

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

	Self Insurance	PAYROLL CLEARING	CLERK'S CHILD SUPPORT	SHERIFF PENSION HOLDING	SETTLEMENT	WHEEL TAX / SURTAX COMBINED
Cash and investments - beginning	\$ -	\$ 572,763	\$ 13,134	\$ 116,241	\$ -	\$ 614,082
Receipts:						
Taxes	-	-	-	-	38,760,997	-
Licenses and permits	-	-	-	-	1,317	-
Intergovernmental receipts	-	-	-	-	1,405,777	-
Charges for services	-	-	-	-	48,367	-
Fines and forfeits	-	58,558	675,331	-	-	-
Other receipts	1,339,506	4,067,485	-	117,329	-	649,156
Total receipts	1,339,506	4,126,043	675,331	117,329	40,216,458	649,156
Disbursements:						
Personal services	1,168,296	1,610,748	-	132,881	-	-
Supplies	-	-	-	-	-	475,740
Other services and charges	-	-	-	-	-	188,009
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	284,510
Other disbursements	-	2,573,564	683,593	-	40,216,458	-
Total disbursements	1,168,296	4,184,312	683,593	132,881	40,216,458	948,259
Excess (deficiency) of receipts over disbursements	171,210	(58,269)	(8,262)	(15,552)	-	(299,103)
Cash and investments - ending	\$ 171,210	\$ 514,494	\$ 4,872	\$ 100,689	\$ -	\$ 314,979

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

	WHEEL TAX	CVET AGENCY	FINANCIAL INSTITUTION TAX	CASH LIT PTRC FD	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS
Cash and investments - beginning	\$ 212,894	\$ -	\$ -	\$ 249,263	\$ 6,765	\$ 486
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	923,609	184,998	335,852	5,297,899	23,468	54,721
Total receipts	923,609	184,998	335,852	5,297,899	23,468	54,721
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,053,486	184,998	335,852	-	26,695	51,456
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	5,385,987	-	-
Total disbursements	1,053,486	184,998	335,852	5,385,987	26,695	51,456
Excess (deficiency) of receipts over disbursements	(129,877)	-	-	(88,088)	(3,227)	3,265
Cash and investments - ending	\$ 83,017	\$ -	\$ -	\$ 161,175	\$ 3,538	\$ 3,751

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

	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CONT EDUC	INTERSTATE COMPACT-STATE SHARE	EDUCATION PLATE FEES AGENCY
Cash and investments - beginning	\$ -	\$ 250	\$ 485	\$ 334	\$ (25)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,740	2,675	5,765	3,925	688	506
Total receipts	3,740	2,675	5,765	3,925	688	506
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,740	2,800	5,805	3,967	663	488
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,740	2,800	5,805	3,967	663	488
Excess (deficiency) of receipts over disbursements	-	(125)	(40)	(42)	25	18
Cash and investments - ending	\$ -	\$ 125	\$ 445	\$ 292	\$ -	\$ 18

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

	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX COLLECTIONS	COIT DISTRIBUTION	CITY/TOWN ORDINANCE VIOLATIONS	93.563 ARRA COUNTY IV-D INCENT	93.563 COUNTY IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ 253,141	\$ 1,678	\$ 20,526	\$ 16,220	\$ 98,092
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	225,844	270,883	-	100	-	30,135
Total receipts	225,844	270,883	-	100	-	30,135
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	225,844	278,755	1,678	295	16,220	814
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,822
Other disbursements	-	-	-	-	-	-
Total disbursements	225,844	278,755	1,678	295	16,220	11,636
Excess (deficiency) of receipts over disbursements	-	(7,872)	(1,678)	(195)	(16,220)	18,499
Cash and investments - ending	\$ -	\$ 245,269	\$ -	\$ 20,331	\$ -	\$ 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	SPEC 2016 LOIT Dist Restric	CASH VETERANS COURT FEE FUND	CO SHARE INTERSTATE COMPACT FE	RDC NEW CONSTRUCTION FUND
Cash and investments - beginning	\$ 103,817	\$ 73,146	\$ 147,329	\$ 4,030	\$ 1,404	\$ 318,433
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	100	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,142	16,706	-	3,845	563	-
Total receipts	25,142	16,706	-	3,945	563	-
Disbursements:						
Personal services	36,127	-	-	-	-	-
Supplies	2,113	-	-	-	-	-
Other services and charges	-	10,650	147,329	-	1,716	299,966
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	38,240	10,650	147,329	-	1,716	299,966
Excess (deficiency) of receipts over disbursements	(13,098)	6,056	(147,329)	3,945	(1,153)	(299,966)
Cash and investments - ending	\$ 90,719	\$ 79,202	\$ -	\$ 7,975	\$ 251	\$ 18,467

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

	RDC TIF ALLOCATION FUND 2017	RDC CAPITAL FUND	RDC BOND PRINCIPLE & INTERE	RDC DEBT SERVICE RESERVE FU	RDC General Acct	CENTRAL COMMUNICATIONS CENTER
Cash and investments - beginning	\$ 845,983	\$ 2,000	\$ -	\$ 567,565	\$ -	\$ 57,465
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,125,000	569,520	6,675	2,642,368	616,212
Total receipts	-	2,125,000	569,520	6,675	2,642,368	616,212
Disbursements:						
Personal services	-	-	-	-	-	309,912
Supplies	-	-	-	-	-	2,461
Other services and charges	845,983	350,066	-	-	170,945	187,177
Debt service - principal and interest	-	-	569,101	-	614,956	116,327
Capital outlay	-	-	-	-	-	1,637
Other disbursements	-	-	-	-	-	56,163
Total disbursements	845,983	350,066	569,101	-	785,901	673,677
Excess (deficiency) of receipts over disbursements	(845,983)	1,774,934	419	6,675	1,856,467	(57,465)
Cash and investments - ending	\$ -	\$ 1,776,934	\$ 419	\$ 574,240	\$ 1,856,467	\$ -

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

	BOND ADMIN FEE/DRUG COURT	COURT REFERRAL	ELECTION REIMBURSEMENT FD	PRE-TRIAL DIVERSION	DRUG COURT USER FEES	COURTHOUSE CLOCK TOWER PROJECT
Cash and investments - beginning	\$ 201,451	\$ 101,800	\$ 3,946	\$ -	\$ 14,777	\$ 374,636
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	10,340	-	-	-	-
Fines and forfeits	13,719	-	-	-	-	-
Other receipts	1,146	65,195	-	44,431	4,735	13,128
Total receipts	14,865	75,535	-	44,431	4,735	13,128
Disbursements:						
Personal services	4,754	51,142	-	7,413	-	-
Supplies	3,462	5,740	-	223	-	-
Other services and charges	19,564	400	-	818	-	385,609
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	19,282	-	-	-	-
Other disbursements	64	-	-	500	-	-
Total disbursements	27,844	76,564	-	8,954	-	385,609
Excess (deficiency) of receipts over disbursements	(12,979)	(1,029)	-	35,477	4,735	(372,481)
Cash and investments - ending	\$ 188,472	\$ 100,771	\$ 3,946	\$ 35,477	\$ 19,512	\$ 2,155

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

	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	\$ 17,359	\$ 6,649	\$ 15,328	\$ 708,110	\$ 1,379	\$ 15,823
Receipts:						
Taxes	-	-	-	1,144,832	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	89,831	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,985	1,950	5,320	-	-	-
Total receipts	10,985	1,950	5,320	1,234,663	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,557	-	-	-
Other services and charges	2,712	1,899	-	-	-	15,822
Debt service - principal and interest	-	-	-	1,268,000	-	-
Capital outlay	-	-	750	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,712	1,899	2,307	1,268,000	-	15,822
Excess (deficiency) of receipts over disbursements	8,273	51	3,013	(33,337)	-	(15,822)
Cash and investments - ending	\$ 25,632	\$ 6,700	\$ 18,341	\$ 674,773	\$ 1,379	\$ 1

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	TAX SALE SRI FEE	TMA FUND	CCB IV-D FUND
Cash and investments - beginning	\$ 338,537	\$ 7,406	\$ 4,014	\$ 25,312	\$ 179,332	\$ 24,241
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,097	23,687	238	-	40,168
Total receipts	-	1,097	23,687	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	-	-	-
Total disbursements	338,537	1,912	20,041	12,150	-	4,475
Excess (deficiency) of receipts over disbursements	(338,537)	(815)	3,646	(11,912)	-	35,693
Cash and investments - ending	\$ -	\$ 6,591	\$ 7,660	\$ 13,400	\$ 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
Cash and investments - beginning	\$ 84,634	\$ 30,903	\$ 100	\$ 168	\$ 33,408	\$ 3,221
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	\$ 105,522	\$ 30,903	\$ 100	\$ 4,738	\$ 21,401	\$ 3,282

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

	SOCIAL SECURITY - INMATES	SHERIFF DONATION SPECIAL FD	LOIT 2016 Special Distribution	CASH LIT LOCAL INCOME TAX	Lit Public Safety Fund	COMMON SCHOOL FUND
Cash and investments - beginning	\$ 4,228	\$ 3,852	\$ 55,252	\$ -	\$ -	\$ 7,565
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	-
Total receipts	4,200	2,100	-	7,507,769	4,504,661	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,848	-	7,507,769	4,504,661	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,848	-	7,507,769	4,504,661	-
Excess (deficiency) of receipts over disbursements	4,200	(748)	-	-	-	-
Cash and investments - ending	\$ 8,428	\$ 3,104	\$ 55,252	\$ -	\$ -	\$ 7,565

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

	CLERKS USER FEE FUND	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
Cash and investments - beginning	\$ 54,060	\$ -	\$ -	\$ -	\$ -	\$ 1,820
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,188	15,058	-	21,474	-	2,779
Total receipts	45,188	15,058	-	21,474	-	2,779
Disbursements:						
Personal services	-	-	-	-	5,183	-
Supplies	-	-	-	820	-	-
Other services and charges	45,427	21,911	77,500	15,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,820
Other disbursements	-	-	-	-	78	-
Total disbursements	45,427	21,911	77,500	15,820	5,261	1,820
Excess (deficiency) of receipts over disbursements	(239)	(6,853)	(77,500)	5,654	(5,261)	959
Cash and investments - ending	\$ 53,821	\$ (6,853)	\$ (77,500)	\$ 5,654	\$ (5,261)	\$ 2,779

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

	2018 HCC D4 GRANT 93.074	SHSP GRANT 97.073 FED	EMPG GRANT 97.042	JUDGES IV-D INCENTIVE	HAZD SUB & RESP (LEPC GRANT)	FB COUNTRY CLUB RD FEDERAL REI
Cash and investments - beginning	\$ -	\$ 8,000	\$ 18,393	\$ 16,079	\$ 26,323	\$ 100,000
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	3,535	-	-	-	5,432	96,829
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,535	-	-	-	5,432	96,829
Excess (deficiency) of receipts over disbursements	(3,535)	-	-	-	720	(96,829)
Cash and investments - ending	\$ (3,535)	\$ 8,000	\$ 18,393	\$ 16,079	\$ 27,043	\$ 3,171

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

	MEDICAL RESERVE CORP (MRC)	DISASTER RESPONSE REIMB FEMA	RURAL DEMONSTRATION PROJECT 20	CASH FAMILY MEDIATION GRANT AD	FB ADULT GUARDIANSHIP(VASIA) J
Cash and investments - beginning	\$ 14,140	\$ (102)	\$ 35	\$ 2,250	\$ 15,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	23,500
Total receipts	-	-	-	-	23,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	38,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	38,500
Excess (deficiency) of receipts over disbursements	-	-	-	-	(15,000)
Cash and investments - ending	\$ 14,140	\$ (102)	\$ 35	\$ 2,250	\$ -

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

	FB COMMUNITY CROSSINGS MATCHIN	FB DOC / 1006 FUNDING	FB - ZIKA PREPAREDNESS GRANT	FB PUBLIC HEALTH ED PROG GRANT	FB - (I)OCRA PLANNING GRANT	DRUG FREE LCC GRANT 17/18
Cash and investments - beginning	\$ -	\$ 996	\$ (2,976)	\$ 12,957	\$ (36,000)	\$ 11,460
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,527,268	67,150	2,976	7,700	36,000	-
Total receipts	1,527,268	67,150	2,976	7,700	36,000	-
Disbursements:						
Personal services	-	48,385	-	8,907	-	-
Supplies	1,440,642	358	-	-	-	-
Other services and charges	-	10,533	-	272	-	11,460
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	165	-	-
Other disbursements	-	8,826	-	-	-	-
Total disbursements	1,440,642	68,102	-	9,344	-	11,460
Excess (deficiency) of receipts over disbursements	86,626	(952)	2,976	(1,644)	36,000	(11,460)
Cash and investments - ending	\$ 86,626	\$ 44	\$ -	\$ 11,313	\$ -	\$ -

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

	18-19 Vet Treatment Court Grnt	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
Cash and investments - beginning	\$ -	\$ (186,646)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	84,680	297,477	119,328	12,100	10,000	10,000
Total receipts	84,680	297,477	119,328	12,100	10,000	10,000
Disbursements:						
Personal services	28,399	-	66,585	-	-	-
Supplies	-	11,328	2,836	-	-	-
Other services and charges	4,013	208,625	13,627	1,058	955	1,431
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,390	-	12,733	-	-	-
Total disbursements	37,802	219,953	95,781	1,058	955	1,431
Excess (deficiency) of receipts over disbursements	46,878	77,524	23,547	11,042	9,045	8,569
Cash and investments - ending	\$ 46,878	\$ (109,122)	\$ 23,547	\$ 11,042	\$ 9,045	\$ 8,569

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

	2018 MCCF Drug Free Mont Co	OPERATION PULLOVER	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)	\$ (18,400)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,610	-	-	-	-	-
Total receipts	6,610	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,243	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,243	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,367	-	-	-	-	-
Cash and investments - ending	\$ 3,367	\$ 1,298	\$ (8,710)	\$ (2,575)	\$ (8,799)	\$ (18,400)

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 PREPAREDNESS GRANT 2014-
Cash and investments - beginning	\$ 368	\$ 52,016	\$ 6,248	\$ 6,315	\$ 1,846	\$ 10,481
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	\$ 10,481

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

	CASH-PPD MRC EBOLA GRANT 15/16	COURT INTERPRETER GRANT OLD	COURT INTERPRETER GRANT	Totals
Cash and investments - beginning	\$ 2,429	\$ 55	\$ (360)	\$ 18,118,043
Receipts:				
Taxes	-	-	-	50,542,298
Licenses and permits	-	-	-	33,051
Intergovernmental receipts	-	-	-	7,052,443
Charges for services	-	-	-	1,025,705
Fines and forfeits	-	-	-	4,458,714
Other receipts	17,893	-	-	45,359,229
Total receipts	17,893	-	-	108,471,440
Disbursements:				
Personal services	4,810	-	-	12,201,408
Supplies	1,264	-	-	4,680,867
Other services and charges	-	-	-	27,716,363
Debt service - principal and interest	-	-	-	2,568,384
Capital outlay	-	-	-	1,068,421
Other disbursements	-	-	-	55,617,208
Total disbursements	6,074	-	-	103,852,651
Excess (deficiency) of receipts over disbursements	11,819	-	-	4,618,789
Cash and investments - ending	\$ 14,248	\$ 55	\$ (360)	\$ 22,736,832

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 BOND	1,268,000	12/31/2006	12/31/2024
MONTGOMERY COUNTY REDEVELOPMENT AUTHORITY	FINANCING OF THE CONSTRUCTION OF SEWAGE WORKS INFRASTRUCTURE IMPROVEMENTS	<u>231,000</u>	6/1/2018	1/15/2033
Total governmental activities		<u>1,929,177</u>		
Total of annual lease payments		<u>\$ 1,929,177</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	PNC EQUIPMENT FINANCE - HVAC		\$ 388,549	\$ 125,184
General obligation bonds	REDEVELOPMENT DISTRICT REFUNDING BONDS OF 2017		6,385,000	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 District Taxable Bond Anticipation Notes of 2018		<u>2,125,000</u>	<u>76,500</u>
Total governmental activities			<u>10,385,266</u>	<u>1,141,732</u>
Totals			<u>\$ 10,385,266</u>	<u>\$ 1,141,732</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/>.