

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MONTGOMERY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
12/15/2020



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-7
Notes to Financial Statement .....	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-39
Schedule of Payables and Receivables .....	40
Schedule of Leases and Debt .....	41
Other Reports .....	42

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Andel	01-01-19 to 12-31-20
County Treasurer	Heather Laffoon	01-01-19 to 12-31-20
Clerk of the Circuit Court	Karyn D. Douglas	01-01-19 to 12-31-20
County Sheriff	Ryan Needham	01-01-19 to 12-31-20
County Recorder	Jennifer Bentley	01-01-19 to 12-31-20
President of the Board of County Commissioners	James D. Fulwider	01-01-19 to 12-31-20
President of the County Council	Terry Hockersmith (deceased) Tom Mellish (interim) Tom Mellish	01-01-19 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, 2019, 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, 2019.

***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, 2019, 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, 2019

Fund	Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	
After Settlement Collections	\$ 1,745,336	\$ 1,393,016	\$ 1,745,336	\$ 1,393,016
Inmate's Trust	29,308	389,130	386,536	31,902
Commissary Fund	219,751	381,735	390,112	211,374
Clerk's Trust	806,239	2,732,281	2,923,773	614,747
General	2,993,572	12,042,100	11,743,297	3,292,375
Accident Report	19,285	4,950	-	24,235
City And Town Court Costs	4,300	9,439	9,073	4,666
Clerk's Records Perpetuation	78,145	23,252	3,868	97,529
Co Share Option Dog Tax	4,678	5,105	4,997	4,786
Sales Disclosure-County Share	19,919	5,710	3,500	22,129
Covered Bridge	3,700	1,850	3,700	1,850
Cumulative Bridge	1,333,333	1,815,688	653,690	2,495,331
Cumulative Capital Development	468,522	765,468	677,633	556,357
Drug Free Community	42,662	39,271	39,285	42,648
Extradition & Sheriff's Assist	439	-	-	439
Firearms Training	47,028	8,887	12,729	43,186
Health	171,898	255,903	341,579	86,222
Ident Security Protection	13,243	6,817	1,525	18,535
Levy Excess	61,509	-	-	61,509
Local Health Maintenance	43,147	38,014	22,635	58,526
Local Road And Street	516,060	600,475	60,643	1,055,892
LIT Public Safety-Cnty Share	307,626	2,728,095	2,702,513	333,208
Medical Care For Inmates	34,774	11,673	5,744	40,703
Misdemeanant	36,472	24,438	20,779	40,131
Motor Vehicle Highway	1,361,273	3,074,738	3,538,589	897,422
Plat Book	25,756	16,221	-	41,977
Rainy Day	734,279	-	-	734,279
Reassessment - 2015	88,934	521,721	332,046	278,609
Recorder's Records Perpet	252,063	112,446	41,483	323,026
Riverboat	221,435	98,331	20,843	298,923
Sex & Violent Offender Admin	11,193	2,814	2,650	11,357
Storm Water Management Operat	11,337	11,920	1,181	22,076
Supplemental Publ Defend Svcs	16,626	239,601	51,096	205,131
Surplus Tax	209,153	43,282	40,934	211,501
Surveyor's Corner Perpetuation	35,458	33,440	28,745	40,153
Tax Sale Fees	34,740	4,475	19,388	19,827
Tax Sale Redemption	13,572	164,247	165,458	12,361
Tax Sale Surplus	926,826	964,578	1,176,953	714,451
Local Health Dep Trust Acctnt	26,208	22,230	14,402	34,036
Guardian Ad Litem	5,579	50,446	38,677	17,348
Auditors Ineligible Deductions	13,539	124,545	36,037	102,047
Cnty Elected Officials Train	19,401	6,782	5,029	21,154
Statewide 911	107,853	527,419	462,313	172,959
Adult Probation Administrative	30,487	-	-	30,487
Juvenile Probation Admin	5,929	-	-	5,929
Supplemental Adult Prob Svcs	97,565	323,222	213,357	207,430
Supplemental Juv Prob Svcs	87,300	11,301	75,095	23,506
Alternative Dispute Resolution	42,443	4,140	-	46,583
County User Fee	90	-	-	90
Drain Construction/ Reconstruction	124,589	749,826	634,185	240,230
Drainage Maintenance	1,344,245	397,885	166,269	1,575,861
Wastewater Utility Operating	14,235	-	-	14,235
Health Dept Donation Fd	2,059	1,051	177	2,933
Self Insurance	171,210	2,679,287	2,475,907	374,590
0300 Payroll Clearing	514,494	2,654,920	2,653,770	515,644
0339 Sheriff Pension Holding	100,689	122,782	39,683	183,788
Settlement	-	41,044,198	41,044,198	-
0207 Wheel Tax/Surtax Combined	314,978	1,557,559	1,801,389	71,148
0205 Wheel Tax	83,017	340,714	423,731	-
CVET Agency	-	225,202	225,202	-
WASTEWATER	-	-	-	-
Financial Institution Tax	-	438,488	438,488	-
1430 Fines & Forfeitures	3,538	35,774	34,878	4,434
0513 Infraction Jdgmnts	3,751	62,768	63,329	3,190
Overweight Vehicle Fines	-	3,052	3,052	-
0530 Special Death Benf	125	2,565	2,475	215
0332 St Assess Train Fd(Discl)	445	5,710	5,695	460
0335 Coroner Ed Fd	293	4,032	3,933	392
0337 Intrst Compact Fee Fd	-	125	125	-
DLGF Homestead Property DB Fd	-	114	114	-
1165 Ed Plates Fees	19	469	469	19
0226 Riverboat Revenue Sharing	-	225,844	225,844	-
0616 Innkeepers Tax	245,270	268,759	387,755	126,274
0502 City Fines (Ord/Vio)	20,331	-	-	20,331
93.563 0245 Title IV-D Incen	116,591	16,091	-	132,682
93.563 0246 Pros IV-D (Incent)	90,719	24,203	39,335	75,587
93.563 0527 Clk Gen IV-D Incen	79,201	16,091	9,963	85,329
CLERKS CHILD SUPPORT ACCOUNT	4,872	645,729	647,427	3,174
FY19 HMEP CONFERENCE GRANT	-	2,690	-	2,690
JCAP Women's Grant Fund	-	88,000	-	88,000
MVH Restricted Fund	-	1,871,827	1,548,551	323,276
Veterans Court User Fee	7,975	3,135	-	11,110
Share Interstate Compact Fee	250	875	-	1,125
RDC 2017 New Construction Fund	18,468	-	-	18,468
RDC Capital Fund	1,776,934	-	44,560	1,732,374
RDC 2017 Bond P & I Fund	420	848,501	566,921	282,000

MONTGOMERY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
RDC MOCO RDRB of 2017 DSR	574,240	11,737	-	585,977
RDC General Acct	1,856,467	1,180,347	1,016,480	2,020,334
Central Comms Center	-	1,023,342	761,072	262,270
Bond Admin Fee/Drug Court	188,471	109	188,580	-
Court Referral	100,770	68,641	94,704	74,707
Clerk Election Reimb	3,946	-	-	3,946
Pretrial Diversion	35,476	37,800	1,899	71,377
Drug Court User Fees	19,512	5,377	-	24,889
Courthouse Clock Tower Proj	2,154	23,311	-	25,465
Mapp Fees For Bldg Dept	25,632	11,042	627	36,047
Electr Fee Ctrg Acct	6,700	650	1,727	5,623
Flood Fee Holding Acct	18,340	5,640	2,237	21,743
County Jail L/R Bond	674,774	1,110,711	1,268,000	517,485
Finger Printing	1,379	-	-	1,379
Treasurer Dog Tax	6,592	1,028	2,958	4,662
Commrs Tax Sale	7,660	2,150	398	9,412
Tax Sale Srt Fee	13,400	33,063	17,900	28,563
TMA Fd	179,332	-	-	179,332
CCB Fd IV-D	59,935	4,539	-	64,474
Sheriff Work Release	105,522	30,051	32,795	102,778
Fam Violnc & Victim Assis	30,903	-	-	30,903
1142 Dare Supplies	100	-	-	100
1149 K-9 Gift Fd	4,738	1,300	1,758	4,280
1154 Cnty Law Enforc Cont Ed	21,401	6,693	5,899	22,195
1431 Fed Motor Carrier Clk	3,281	-	-	3,281
4900 Inmates Social Security	8,428	5,200	-	13,628
0402 Sher Donation Special	3,104	3,096	325	5,875
LIT PTRC Fd	161,175	5,464,183	5,520,992	104,366
LOIT 2016 Special Distribution	55,252	-	-	55,252
LIT Local Income Tax	-	7,805,435	7,805,435	-
Lit Public Safety Fund	-	4,683,261	4,683,261	-
1211 Common School Fd	7,565	-	-	7,565
1152 Clk User Fee	53,821	41,161	38,997	55,985
2017-2018 Title II Formula Gra	(6,853)	15,114	7,946	315
93.350 CheP Grant Fund	-	18,703	-	18,703
Planning Grant# A192-18-PI-17-012	(77,500)	79,600	2,100	-
Overdose Response #93.136	5,655	10,000	10,777	4,878
Phep Grant 18/19 Cfda 93.074	(5,261)	14,000	1,252	7,487
2130 Bulletproof Vest Gr	2,779	3,815	2,915	3,679
2018 HCC D4 GRANT 93.074	(3,535)	3,335	-	(200)
2018 Shsp Grant 97.073 Fed	-	136,233	136,544	(311)
Shsp Grant 97.073 Fed	8,000	(8,799)	10,000	(10,799)
Empg Grant 97.042	18,393	-	18,401	(8)
2018 EMPG GRANT 97.042	-	5,303	9,368	(4,065)
Justice Resp Addictions 93.788	-	60,000	-	60,000
0252 Judges IV-D Incentive	16,079	-	-	16,079
6425 Hazd Sub & Resp (Lepc Gr)	27,043	5,714	4,844	27,913
Country Club Rd Fed Reimb Grnt	3,171	-	-	3,171
0810 Medical Resv Corp (Mrc)	14,140	-	-	14,140
0815 Disaster Response Reimb	(102)	-	-	(102)
Rural Demo Proj 20.616	35	-	-	35
Family Mediation Grant Adr2016	2,250	-	-	2,250
Adult Guardianship (VASIA) J	-	38,500	38,500	-
Community Crossing Match Grant	86,626	-	-	86,626
DOC 1006 Funding	43	-	43	-
Public Health Ed Program Grant	11,314	-	7,385	3,929
18-19 Vet Treatment Court Grnt	46,877	-	46,877	-
97.067 Shsp 090517-083119	(109,121)	116,850	10,154	(2,425)
18-19 IDOC Grant	23,546	165,831	184,413	4,964
18-19 Drug Free LLC Grant	11,042	-	11,042	-
18-19 PSC Vet Court Grant	9,045	-	9,045	-
18-19 PSC Drug Court Grant	8,569	-	8,569	-
DFMCC Drug Free LCC 19/20	-	8,650	1,922	6,728
2018 MCCF Drug Free Mont Co	3,368	-	3,045	323
Operation Pullover	1,298	-	-	1,298
IPAC Drug Prosecution Grant	-	1,795	-	1,795
JCAP 2019-01 Grant	-	13,958	13,958	-
Mitigation Grant 97.047	(8,710)	-	-	(8,710)
Hardening Targets Grant 97.067	(2,575)	-	-	(2,575)
SHSP Grant 97.073	-	8,799	-	-
Empg Assessment 2013 97.042	(18,400)	-	(18,400)	-
2015 LCC Health Sharps Disp	3,368	2,000	2,470	2,898
VETERAN'S COURT GRANT 19/20	-	89,494	39,252	50,242
PSC DRUG CT 070119-063020	-	10,000	2,730	7,270
PSC VET CT 070119-063020	-	9,596	1,487	8,109
Prescription Drug Program	1,846	-	-	1,846
Preparedness Grant 2014-2015	10,481	-	-	10,481
PPD MRC EBOLA Grant 15/16	14,248	-	-	14,248
Court Interpreter Grant Old	55	-	-	55
0099 Interpreter Gr	(360)	-	-	(360)
Totals	\$ 22,736,828	\$ 106,347,820	\$ 103,517,331	\$ 25,567,317

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.

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

MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 set up as reimbursable grants for which reimbursements were not received by December 31, 2019.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Montgomery County Jail Facility Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$1,268,000.

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#### 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, 2019

	After Settlement Collections	Inmate's Trust	Commissary Fund	Clerk's Trust	General	Accident Report	City And Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 1,745,336	\$ 29,308	\$ 219,751	\$ 806,239	\$ 2,993,572	\$ 19,285	\$ 4,300	\$ 78,145
Receipts:								
Taxes	1,393,016	-	-	-	5,514,877	-	-	-
Licenses and permits	-	-	-	-	23,873	-	-	-
Intergovernmental receipts	-	-	-	-	714,089	-	-	-
Charges for services	-	-	-	-	326,811	-	-	-
Fines and forfeits	-	-	-	2,732,281	119,631	-	-	-
Other receipts	-	389,130	381,735	-	5,342,819	4,950	9,439	23,252
Total receipts	1,393,016	389,130	381,735	2,732,281	12,042,100	4,950	9,439	23,252
Disbursements:								
Personal services	-	-	-	-	6,034,256	-	-	264
Supplies	-	-	-	-	613,961	-	-	2,981
Other services and charges	-	386,536	390,112	2,923,773	4,811,324	-	9,073	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	210,628	-	-	623
Other disbursements	1,745,336	-	-	-	73,128	-	-	-
Total disbursements	1,745,336	386,536	390,112	2,923,773	11,743,297	-	9,073	3,868
Excess (deficiency) of receipts over disbursements	(352,320)	2,594	(8,377)	(191,492)	298,803	4,950	366	19,384
Cash and investments - ending	\$ 1,393,016	\$ 31,902	\$ 211,374	\$ 614,747	\$ 3,292,375	\$ 24,235	\$ 4,666	\$ 97,529

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Co Share Option Dog Tax	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 4,678	\$ 19,919	\$ 3,700	\$ 1,333,333	\$ 468,522	\$ 42,662
Receipts:						
Taxes	-	-	-	1,588,067	705,119	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	135,921	60,349	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,105	5,710	1,850	91,700	-	39,271
Total receipts	5,105	5,710	1,850	1,815,688	765,468	39,271
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	53,629	-
Other services and charges	4,997	3,500	3,700	653,690	485,967	39,285
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	138,037	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,997	3,500	3,700	653,690	677,633	39,285
Excess (deficiency) of receipts over disbursements	108	2,210	(1,850)	1,161,998	87,835	(14)
Cash and investments - ending	\$ 4,786	\$ 22,129	\$ 1,850	\$ 2,495,331	\$ 556,357	\$ 42,648

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Extradition & Sheriff's Assist	Firearms Training	Health	Ident Security Protection	Levy Excess	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 439	\$ 47,028	\$ 171,898	\$ 13,243	\$ 61,509	\$ 43,147	\$ 516,060
Receipts:							
Taxes	-	-	124,933	-	-	-	-
Licenses and permits	-	8,887	-	-	-	-	-
Intergovernmental receipts	-	-	10,692	-	-	-	600,475
Charges for services	-	-	-	-	-	820	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	120,278	6,817	-	37,194	-
Total receipts	-	8,887	255,903	6,817	-	38,014	600,475
Disbursements:							
Personal services	-	-	316,209	-	-	3,404	-
Supplies	-	12,729	13,457	1,525	-	17,174	-
Other services and charges	-	-	11,583	-	-	2,057	60,643
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	330	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	12,729	341,579	1,525	-	22,635	60,643
Excess (deficiency) of receipts over disbursements	-	(3,842)	(85,676)	5,292	-	15,379	539,832
Cash and investments - ending	\$ 439	\$ 43,186	\$ 86,222	\$ 18,535	\$ 61,509	\$ 58,526	\$ 1,055,892

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT Public Safety-Cnty Share	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 307,626	\$ 34,774	\$ 36,472	\$ 1,361,273	\$ 25,756	\$ 734,279	\$ 88,934
Receipts:							
Taxes	-	-	-	1,137,831	-	-	480,582
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,871,827	-	-	41,139
Charges for services	-	11,673	-	22,360	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,728,095	-	24,438	42,720	16,221	-	-
Total receipts	2,728,095	11,673	24,438	3,074,738	16,221	-	521,721
Disbursements:							
Personal services	2,126,442	-	-	1,753,231	-	-	201,689
Supplies	189,511	-	-	678,362	-	-	5,834
Other services and charges	333,632	5,744	20,779	641,048	-	-	124,523
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	52,928	-	-	465,948	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,702,513	5,744	20,779	3,538,589	-	-	332,046
Excess (deficiency) of receipts over disbursements	25,582	5,929	3,659	(463,851)	16,221	-	189,675
Cash and investments - ending	\$ 333,208	\$ 40,703	\$ 40,131	\$ 897,422	\$ 41,977	\$ 734,279	\$ 278,609

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Recorder's Records Perpet	Riverboat	Sex & Violent Offender Admin	Storm Water Management Operat	Supplemental Publ Defend Svcs	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 252,063	\$ 221,435	\$ 11,193	\$ 11,337	\$ 16,626	\$ 209,153	\$ 35,458
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	112,446	98,331	2,814	11,920	239,601	43,282	33,440
Total receipts	112,446	98,331	2,814	11,920	239,601	43,282	33,440
Disbursements:							
Personal services	18,594	19,177	-	-	46,326	-	-
Supplies	22,889	-	1,076	897	-	-	-
Other services and charges	-	1,666	752	157	4,770	40,934	28,745
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	822	127	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	41,483	20,843	2,650	1,181	51,096	40,934	28,745
Excess (deficiency) of receipts over disbursements	70,963	77,488	164	10,739	188,505	2,348	4,695
Cash and investments - ending	\$ 323,026	\$ 298,923	\$ 11,357	\$ 22,076	\$ 205,131	\$ 211,501	\$ 40,153

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Dep Trust Acct	Guardian Ad Litem	Auditors Ineligible Deductions	Cnty Elected Officials Train
Cash and investments - beginning	\$ 34,740	\$ 13,572	\$ 926,826	\$ 26,208	\$ 5,579	\$ 13,539	\$ 19,401
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,475	164,247	964,578	22,230	50,446	124,545	6,782
Total receipts	4,475	164,247	964,578	22,230	50,446	124,545	6,782
Disbursements:							
Personal services	-	-	-	1,296	-	-	-
Supplies	-	-	-	2,178	-	-	-
Other services and charges	19,388	124,396	1,176,953	5,451	38,677	36,037	5,029
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,477	-	-	-
Other disbursements	-	41,062	-	-	-	-	-
Total disbursements	19,388	165,458	1,176,953	14,402	38,677	36,037	5,029
Excess (deficiency) of receipts over disbursements	(14,913)	(1,211)	(212,375)	7,828	11,769	88,508	1,753
Cash and investments - ending	\$ 19,827	\$ 12,361	\$ 714,451	\$ 34,036	\$ 17,348	\$ 102,047	\$ 21,154

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Statewide 911	Adult Probation Administrative	Juvenile Probation Admin	Supplemental Adult Prob Svcs	Supplemental Juv Prob Svcs	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 107,853	\$ 30,487	\$ 5,929	\$ 97,565	\$ 87,300	\$ 42,443	\$ 90
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	527,419	-	-	323,222	11,301	4,140	-
Total receipts	527,419	-	-	323,222	11,301	4,140	-
Disbursements:							
Personal services	377,405	-	-	137,894	60,095	-	-
Supplies	-	-	-	10,141	-	-	-
Other services and charges	55,302	-	-	63,427	15,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	29,606	-	-	1,895	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	462,313	-	-	213,357	75,095	-	-
Excess (deficiency) of receipts over disbursements	65,106	-	-	109,865	(63,794)	4,140	-
Cash and investments - ending	\$ 172,959	\$ 30,487	\$ 5,929	\$ 207,430	\$ 23,506	\$ 46,583	\$ 90

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Drain Construction/ Reconstruction	Drainage Maintenance	Wastewater Utility Operating	Health Dept Donation Fd	Self Insurance	0300 Payroll Clearing	0339 Sheriff Pension Holding
Cash and investments - beginning	\$ 124,589	\$ 1,344,245	\$ 14,235	\$ 2,059	\$ 171,210	\$ 514,494	\$ 100,689
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,241	-
Other receipts	749,826	397,885	-	1,051	2,679,287	2,653,679	122,782
Total receipts	749,826	397,885	-	1,051	2,679,287	2,654,920	122,782
Disbursements:							
Personal services	-	-	-	-	2,475,907	647,730	39,683
Supplies	-	-	-	-	-	-	-
Other services and charges	634,185	166,269	-	177	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,006,040	-
Total disbursements	634,185	166,269	-	177	2,475,907	2,653,770	39,683
Excess (deficiency) of receipts over disbursements	115,641	231,616	-	874	203,380	1,150	83,099
Cash and investments - ending	\$ 240,230	\$ 1,575,861	\$ 14,235	\$ 2,933	\$ 374,590	\$ 515,644	\$ 183,788

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Settlement	0207 Wheel Tax/Surtax Combined	0205 Wheel Tax	CVET Agency	WASTEWATER	Financial Institution Tax	1430 Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 314,978	\$ 83,017	\$ -	\$ -	\$ -	\$ 3,538
Receipts:							
Taxes	39,549,520	1,554,242	133,173	-	-	-	-
Licenses and permits	1,276	-	-	-	-	-	-
Intergovernmental receipts	1,445,946	-	-	-	-	-	-
Charges for services	47,456	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,317	207,541	225,202	-	438,488	35,774
Total receipts	41,044,198	1,557,559	340,714	225,202	-	438,488	35,774
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	18,591	-	-	-	-	-
Other services and charges	-	641,852	423,731	225,202	-	438,488	34,878
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	41,044,198	1,140,946	-	-	-	-	-
Total disbursements	41,044,198	1,801,389	423,731	225,202	-	438,488	34,878
Excess (deficiency) of receipts over disbursements	-	(243,830)	(83,017)	-	-	-	896
Cash and investments - ending	\$ -	\$ 71,148	\$ -	\$ -	\$ -	\$ -	\$ 4,434

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	0513 Infraction Jdgmts	Overweight Vehicle Fines	0530 Special Death Benf	0332 St Assess Train Fd(Discl)	0335 Coroner Ed Fd	0337 Intrst Compact Fee Fd	DLGF Homestead Property DB Fd
Cash and investments - beginning	\$ 3,751	\$ -	\$ 125	\$ 445	\$ 293	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	62,768	3,052	2,565	5,710	4,032	125	114
Total receipts	62,768	3,052	2,565	5,710	4,032	125	114
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	63,329	3,052	2,475	5,695	3,933	125	114
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	63,329	3,052	2,475	5,695	3,933	125	114
Excess (deficiency) of receipts over disbursements	(561)	-	90	15	99	-	-
Cash and investments - ending	\$ 3,190	\$ -	\$ 215	\$ 460	\$ 392	\$ -	\$ -

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	1165 Ed Plates Fees	0226 Riverboat Revenue Sharing	0616 Innkeepers Tax	0502 City Fines (Ord/Vio)	93.563 0245 Title IV-D Incen	93.563 0246 Pros IV-D (Incent)	93.563 0527 Clk Gen IV-D Incen
Cash and investments - beginning	\$ 19	\$ -	\$ 245,270	\$ 20,331	\$ 116,591	\$ 90,719	\$ 79,201
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	469	225,844	268,759	-	16,091	24,203	16,091
Total receipts	469	225,844	268,759	-	16,091	24,203	16,091
Disbursements:							
Personal services	-	-	-	-	-	36,002	-
Supplies	-	-	-	-	-	3,333	-
Other services and charges	469	225,844	387,755	-	-	-	9,963
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	469	225,844	387,755	-	-	39,335	9,963
Excess (deficiency) of receipts over disbursements	-	-	(118,996)	-	16,091	(15,132)	6,128
Cash and investments - ending	\$ 19	\$ -	\$ 126,274	\$ 20,331	\$ 132,682	\$ 75,587	\$ 85,329

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CLERKS CHILD SUPPORT ACCOUNT	FY19 HMEP CONFERENCE GRANT	JCAP Women's Grant Fund	MVH Restricted Fund	Veterans Court User Fee	Share Interstate Compact Fee	RDC 2017 New Construction Fund
Cash and investments - beginning	\$ 4,872	\$ -	\$ -	\$ -	\$ 7,975	\$ 250	\$ 18,468
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,871,827	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	638,742	-	-	-	-	-	-
Other receipts	6,987	2,690	88,000	-	3,135	875	-
Total receipts	645,729	2,690	88,000	1,871,827	3,135	875	-
Disbursements:							
Personal services	-	-	-	46,618	-	-	-
Supplies	-	-	-	1,211,827	-	-	-
Other services and charges	647,427	-	-	46,106	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	244,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	647,427	-	-	1,548,551	-	-	-
Excess (deficiency) of receipts over disbursements	(1,698)	2,690	88,000	323,276	3,135	875	-
Cash and investments - ending	\$ 3,174	\$ 2,690	\$ 88,000	\$ 323,276	\$ 11,110	\$ 1,125	\$ 18,468

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	RDC Capital Fund	RDC 2017 Bond P & I Fund	RDC MOCCO RDRB of 2017 DSR	RDC General Acct	Central Comms Center	Bond Admin Fee/Drug Court	Court Referral
Cash and investments - beginning	\$ 1,776,934	\$ 420	\$ 574,240	\$ 1,856,467	\$ -	\$ 188,471	\$ 100,770
Receipts:							
Taxes	-	-	-	1,180,347	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	96,342	-	9,600
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	848,501	11,737	-	927,000	109	59,041
Total receipts	-	848,501	11,737	1,180,347	1,023,342	109	68,641
Disbursements:							
Personal services	-	-	-	-	380,996	-	91,292
Supplies	-	-	-	-	5,590	-	1,487
Other services and charges	44,560	566,921	-	372,177	245,050	188,580	425
Debt service - principal and interest	-	-	-	644,303	116,327	-	-
Capital outlay	-	-	-	-	13,109	-	1,500
Other disbursements	-	-	-	-	-	-	-
Total disbursements	44,560	566,921	-	1,016,480	761,072	188,580	94,704
Excess (deficiency) of receipts over disbursements	(44,560)	281,580	11,737	163,867	262,270	(188,471)	(26,063)
Cash and investments - ending	\$ 1,732,374	\$ 282,000	\$ 585,977	\$ 2,020,334	\$ 262,270	\$ -	\$ 74,707

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Clerk Election Reimb	Pretrial Diversion	Drug Court User Fees	Courthouse Clock Tower Proj	Mapp Fees For Bldg Dept	Electr Fee Clrg Acct	Flood Fee Holding Acct
Cash and investments - beginning	\$ 3,946	\$ 35,476	\$ 19,512	\$ 2,154	\$ 25,632	\$ 6,700	\$ 18,340
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	460	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	37,800	4,917	23,311	11,042	650	5,640
Total receipts	-	37,800	5,377	23,311	11,042	650	5,640
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	104	-	-	-	-	-
Other services and charges	-	1,795	-	-	627	1,727	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,237
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,899	-	-	627	1,727	2,237
Excess (deficiency) of receipts over disbursements	-	35,901	5,377	23,311	10,415	(1,077)	3,403
Cash and investments - ending	\$ 3,946	\$ 71,377	\$ 24,889	\$ 25,465	\$ 36,047	\$ 5,623	\$ 21,743

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Jail L/R Bond	Finger Printing	Treasurer Dog Tax	Comms Tax Sale	Tax Sale Sri Fee	TMA Fd	CCB Fd IV-D
Cash and investments - beginning	\$ 674,774	\$ 1,379	\$ 6,592	\$ 7,660	\$ 13,400	\$ 179,332	\$ 59,935
Receipts:							
Taxes	1,025,353	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	85,358	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,028	2,150	33,063	-	4,539
Total receipts	1,110,711	-	1,028	2,150	33,063	-	4,539
Disbursements:							
Personal services	-	-	2,958	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	398	17,900	-	-
Debt service - principal and interest	1,268,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,268,000	-	2,958	398	17,900	-	-
Excess (deficiency) of receipts over disbursements	(157,289)	-	(1,930)	1,752	15,163	-	4,539
Cash and investments - ending	\$ 517,485	\$ 1,379	\$ 4,662	\$ 9,412	\$ 28,563	\$ 179,332	\$ 64,474

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff Work Release	Fam Violnc & Victim Assis	1142 Dare Supplies	1149 K-9 Gift Fd	1154 Cnty Law Enforc Cont Ed	1431 Fed Motor Carrier Clk	4900 Inmates Social Security
Cash and investments - beginning	\$ 105,522	\$ 30,903	\$ 100	\$ 4,738	\$ 21,401	\$ 3,281	\$ 8,428
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,051	-	-	1,300	6,693	-	5,200
Total receipts	30,051	-	-	1,300	6,693	-	5,200
Disbursements:							
Personal services	16,012	-	-	-	-	-	-
Supplies	5,557	-	-	889	-	-	-
Other services and charges	11,226	-	-	869	5,899	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	32,795	-	-	1,758	5,899	-	-
Excess (deficiency) of receipts over disbursements	(2,744)	-	-	(458)	794	-	5,200
Cash and investments - ending	\$ 102,778	\$ 30,903	\$ 100	\$ 4,280	\$ 22,195	\$ 3,281	\$ 13,628

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	0402 Sher Donation Special	LIT PTRC Fd	LOIT 2016 Special Distribution	LIT Local Income Tax	Lit Public Safety Fund	1211 Common School Fd	1152 Clk User Fee
Cash and investments - beginning	\$ 3,104	\$ 161,175	\$ 55,252	\$ -	\$ -	\$ 7,565	\$ 53,821
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,096	5,464,183	-	7,805,435	4,683,261	-	41,161
Total receipts	3,096	5,464,183	-	7,805,435	4,683,261	-	41,161
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	325	5,520,992	-	7,805,435	4,683,261	-	38,997
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	325	5,520,992	-	7,805,435	4,683,261	-	38,997
Excess (deficiency) of receipts over disbursements	2,771	(56,809)	-	-	-	-	2,164
Cash and investments - ending	\$ 5,875	\$ 104,366	\$ 55,252	\$ -	\$ -	\$ 7,565	\$ 55,985

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	2017-2018 Title II Formula Gra	93.350 CheP Grant Fund	Planning Grant# A192-18-PI-17-012	Overdose Response #93.136	Phep Grant 18/19 Cfda 93.074	2130 Bulletproof Vest Gr
Cash and investments - beginning	\$ (6,853)	\$ -	\$ (77,500)	\$ 5,655	\$ (5,261)	\$ 2,779
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	29,600	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,114	18,703	50,000	10,000	14,000	3,815
Total receipts	15,114	18,703	79,600	10,000	14,000	3,815
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	77	-	-
Other services and charges	7,946	-	2,100	10,700	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,252	2,915
Other disbursements	-	-	-	-	-	-
Total disbursements	7,946	-	2,100	10,777	1,252	2,915
Excess (deficiency) of receipts over disbursements	7,168	18,703	77,500	(777)	12,748	900
Cash and investments - ending	\$ 315	\$ 18,703	\$ -	\$ 4,878	\$ 7,487	\$ 3,679

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	2018 HCC D4 GRANT 93,074	2018 Shsp Grant 97,073 Fed	Shsp Grant 97,073 Fed	Empg Grant 97,042	2018 EMPG GRANT 97,042	Justice Resp Additions 93,788	0252 Judges IV-D Incentive
Cash and investments - beginning	\$ (3,535)	\$ -	\$ 8,000	\$ 18,393	\$ -	\$ -	\$ 16,079
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,335	136,233	(8,799)	-	5,303	60,000	-
Total receipts	3,335	136,233	(8,799)	-	5,303	60,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	29,076	-	-	-	-	-
Other services and charges	-	107,468	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,368	-	-
Other disbursements	-	-	10,000	18,401	-	-	-
Total disbursements	-	136,544	10,000	18,401	9,368	-	-
Excess (deficiency) of receipts over disbursements	3,335	(311)	(18,799)	(18,401)	(4,065)	60,000	-
Cash and investments - ending	\$ (200)	\$ (311)	\$ (10,799)	\$ (8)	\$ (4,065)	\$ 60,000	\$ 16,079

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	6425 Hazard Sub & Resp (Lepc Gr)	Country Club Rd Fed Reimb Grnt	0810 Medical Resv Corp (Mrc)	0815 Disaster Response Reimb	Rural Demo Proj 20.616	Family Mediation Grant Adr2016	Adult Guardianship (VASIA) J
Cash and investments - beginning	\$ 27,043	\$ 3,171	\$ 14,140	\$ (102)	\$ 35	\$ 2,250	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,714	-	-	-	-	-	38,500
Total receipts	5,714	-	-	-	-	-	38,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,844	-	-	-	-	-	38,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	4,844	-	-	-	-	-	38,500
Excess (deficiency) of receipts over disbursements	870	-	-	-	-	-	-
Cash and investments - ending	\$ 27,913	\$ 3,171	\$ 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, 2019

	Community Crossing Match Grant	DOC 1006 Funding	Public Health Ed Program Grant	18-19 Vet Treatment Court Grnt	97.067 Shsp 090517-083119	18-19 IDOC Grant	18-19 Drug Free LLC Grant
Cash and investments - beginning	\$ 86,626	\$ 43	\$ 11,314	\$ 46,877	\$ (109,121)	\$ 23,546	\$ 11,042
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	116,850	165,831	-
Total receipts	-	-	-	-	116,850	165,831	-
Disbursements:							
Personal services	-	-	-	38,834	-	151,414	-
Supplies	-	-	-	-	4,541	3,782	-
Other services and charges	-	43	7,347	8,043	5,613	29,217	11,042
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	38	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	43	7,385	46,877	10,154	184,413	11,042
Excess (deficiency) of receipts over disbursements	-	(43)	(7,385)	(46,877)	106,696	(18,582)	(11,042)
Cash and investments - ending	\$ 86,626	\$ -	\$ 3,929	\$ -	\$ (2,425)	\$ 4,964	\$ -

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	18-19 PSC Vet Court Grant	18-19 PSC Drug Court Grant	DFMCC Drug Free LCC 19/20	2018 MCCF Drug Free Mont Co	Operation Pullover	IPAC Drug Prosecution Grant	JCAP 2019-01 Grant
Cash and investments - beginning	\$ 9,045	\$ 8,569	\$ -	\$ 3,368	\$ 1,298	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,650	-	-	1,795	13,958
Total receipts	-	-	8,650	-	-	1,795	13,958
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,045	8,569	1,922	3,045	-	-	13,958
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,045	8,569	1,922	3,045	-	-	13,958
Excess (deficiency) of receipts over disbursements	(9,045)	(8,569)	6,728	(3,045)	-	1,795	-
Cash and investments - ending	\$ -	\$ -	\$ 6,728	\$ 323	\$ 1,298	\$ 1,795	\$ -

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Mitigation Grant 97.047	Hardening Targets Grant 97.067	SHSP Grant 97.073	Empg Assessment 2013 97.042	2015 LCC Health Sharps Disp	VETERAN'S COURT GRANT 19/20	PSC DRUG CT 070119-063020
Cash and investments - beginning	\$ (8,710)	\$ (2,575)	\$ (8,799)	\$ (18,400)	\$ 3,368	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,799	-	2,000	89,494	10,000
Total receipts	-	-	8,799	-	2,000	89,494	10,000
Disbursements:							
Personal services	-	-	-	-	-	34,201	-
Supplies	-	-	-	-	-	15	-
Other services and charges	-	-	-	(18,400)	2,470	5,036	2,730
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	(18,400)	2,470	39,252	2,730
Excess (deficiency) of receipts over disbursements	-	-	8,799	18,400	(470)	50,242	7,270
Cash and investments - ending	\$ (8,710)	\$ (2,575)	\$ -	\$ -	\$ 2,898	\$ 50,242	\$ 7,270

MONTGOMERY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PSC VET CT 070119-063020	Prescription Drug Program	Preparedness Grant 2014-2015	PPD MRC EBOLA Grant 15/16	Court Interpreter Grant Old	0099 Interpreter Gr	Totals
Cash and investments - beginning	\$ -	\$ 1,846	\$ 10,481	\$ 14,248	\$ 55	\$ (360)	\$ 22,736,828
Receipts:							
Taxes	-	-	-	-	-	-	54,387,060
Licenses and permits	-	-	-	-	-	-	34,036
Intergovernmental receipts	-	-	-	-	-	-	6,837,623
Charges for services	-	-	-	-	-	-	545,122
Fines and forfeits	-	-	-	-	-	-	3,491,895
Other receipts	9,596	-	-	-	-	-	41,052,084
Total receipts	9,596	-	-	-	-	-	106,347,820
Disbursements:							
Personal services	-	-	-	-	-	-	15,057,929
Supplies	-	-	-	-	-	-	2,911,213
Other services and charges	1,487	-	-	-	-	-	36,259,608
Debt service - principal and interest	-	-	-	-	-	-	2,028,630
Capital outlay	-	-	-	-	-	-	1,180,840
Other disbursements	-	-	-	-	-	-	46,079,111
Total disbursements	1,487	-	-	-	-	-	103,517,331
Excess (deficiency) of receipts over disbursements	8,109	-	-	-	-	-	2,830,489
Cash and investments - ending	\$ 8,109	\$ 1,846	\$ 10,481	\$ 14,248	\$ 55	\$ (360)	\$ 25,567,317

MONTGOMERY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 849,478</u>	<u>\$ 1,917,416</u>

MONTGOMERY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ACT REAL ESTATE LLC	PUBLIC DEFENDER OFFICE SPACE	\$ 14,400	1/1/2018	12/31/2021
ACT REAL ESTATE LLC	PUBLIC DEFENDER PARKING LOT	9,600	1/1/2019	12/31/2022
CARDINAL LEASING	SUPERIOR 2 HP	1,427	5/28/2018	8/27/2023
ENTERPRISE	SURVEYOR TRUCK LEASE	6,668	6/13/2016	6/30/2021
ENTERPRISE	MAINTENANCE TRUCK LEASE	7,460	12/30/2016	12/31/2021
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	34,560	2/7/2017	2/28/2021
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	24,486	3/9/2016	3/31/2021
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	28,003	4/9/2018	4/30/2023
ENTERPRISE LEASING	CORONER VEHICLE	8,858	3/2/2017	3/2/2022
ENTERPRISE LEASING	ASSESSOR VEHICLE	5,250	1/6/2017	1/6/2021
G E CAPITAL	CIRCUIT CT RICOH	1,202	12/9/2016	12/9/2021
G E CAPITAL	BUILDING DEPT RICOH	1,243	9/30/2016	9/30/2021
HHSB / BB COMPANY LEASING SVC INC	VOTING EQUIPMENT	59,779	2/8/2016	2/28/2021
HOOSIER HEARTLAND STATE BANK	LEASE DITCHER BERM CUTTER			
	FARM TRACTOR	425,380	6/19/2019	6/19/2024
JOHN DEERE CREDIT	GRADERS	102,457	11/21/2017	11/21/2020
PNC	HVAC	125,184	6/6/2011	3/6/2022
RICOH	CLERK'S PRINTER COPIER	1,410	9/10/2012	9/10/2017
RICOH	AUDITOR RICOH	1,257	3/1/2019	3/1/2024
RICOH	ASSESSOR MULTIFUNCTION MACHINE	2,121	1/1/2016	1/1/2021
RICOH	PUBLIC DEFENDER COPIER	1,037	2/12/2018	2/12/2023
RICOH	PROSECUTOR COPIER	2,483	7/9/2018	7/9/2023
THIS ONE 2 LLC	VOTING EQUIPMENT STORAGE	4,800	3/1/2016	2/28/2018
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	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>2,378,351</u>		
Total of annual lease payments		<u>\$ 2,378,351</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	\$ 263,365	\$ 125,184
General obligation bonds	REDEVELOPMENT DISTRICT REFUNDING BONDS OF 2017	6,010,000	565,408
Notes and loans payable	DRAIN LOANS MULTIPLE DITCHES	1,006,872	289,186
Notes and loans payable	E 911 EQUIPMENT	215,214	116,328
Notes and loans payable	Montgomery County Redevelopment Commission Redevelopment District Bond Anticipation Notes of 2018	<u>2,048,500</u>	<u>76,500</u>
Total governmental activities		<u>9,543,951</u>	<u>1,172,606</u>
Totals		<u>\$ 9,543,951</u>	<u>\$ 1,172,606</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/>.