

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MONTGOMERY COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

09/03/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Andel	01-01-20 to 12-31-21
County Treasurer	Heather Laffoon	01-01-20 to 12-31-21
Clerk of the Circuit Court	Karyn D. Douglas	01-01-20 to 12-31-21
County Sheriff	Ryan Needham	01-01-20 to 12-31-21
County Recorder	Jennifer Bentley	01-01-20 to 12-31-21
President of the Board of County Commissioners	James D. Fulwider John E. Frey	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Terry Hockersmith (deceased) Tom Mellish (interim) Tom Mellish	01-01-20 to 08-06-20 08-07-20 to 09-07-20 09-08-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 August 19, 2021, 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

August 19, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
AFTER SETTLEMENT COLLECTIONS	\$ 1,393,016	\$ 1,480,655	\$ 1,393,016	\$ 1,480,655
INMATE TRUST	31,902	341,133	335,409	37,626
COMMISSARY FUND	211,374	372,090	369,231	214,233
CLERKS TRUST	614,748	2,522,083	2,488,803	648,028
General	3,292,377	12,011,627	12,146,902	3,157,102
Accident Report	24,235	4,348	-	28,583
City And Town Court Costs	4,667	7,200	8,130	3,737
Clerk's Records Perpetuation	97,528	19,433	9,614	107,347
Co Share Option Dog Tax	4,786	4,990	7,000	2,776
Sales Disclosure-County Share	22,129	5,840	12,500	15,469
Covered Bridge	1,850	1,850	3,700	-
Cumulative Bridge	2,495,330	1,801,656	1,113,743	3,183,243
Cumulative Capital Development	556,357	815,633	659,625	712,365
Drug Free Community	42,648	26,873	34,087	35,434
Extradition & Sheriff's Assist	439	-	-	439
Firearms Training	43,185	15,387	8,396	50,176
Health	86,222	368,565	300,901	153,886
Ident Security Protection	18,535	7,367	1,525	24,377
Levy Excess	61,509	-	-	61,509
Local Health Maintenance	58,526	33,141	17,471	74,196
Local Road And Street	1,055,892	816,241	638,834	1,233,299
LIT Public Safety-Cnty Share	333,207	2,919,856	2,588,037	665,026
Medical Care For Inmates	40,702	8,793	-	49,495
Misdemeanant	40,131	-	22,279	17,852
Motor Vehicle Highway	897,422	2,740,173	3,002,779	634,816
Plat Book	41,977	22,915	9,423	55,469
Rainy Day	734,279	-	201,097	533,182
Reassessment - 2015	278,610	112,655	336,108	55,157
Recorder's Records Perpet	323,026	130,119	123,619	329,526
Riverboat	298,923	98,331	93,298	303,956
Sex & Violent Offender Admin	11,357	2,846	992	13,211
Storm Water Management Operat	22,076	8,080	1,299	28,857
Supplemental Publ Defend Svcs	205,130	26,511	46,464	185,177
Surplus Tax	211,502	28,589	202,609	37,482
Surveyor's Corner Perpetuation	40,153	36,380	39,278	37,255
Tax Sale Fees	19,827	16,740	1,638	34,929
Tax Sale Redemption	12,360	121,512	132,736	1,136
Tax Sale Surplus	714,451	724,595	564,446	874,600
Local Health Dep Trust Acctnt	34,037	22,230	20,130	36,137
Guardian Ad Litem	17,347	45,418	45,821	16,944
Auditors Ineligible Deductions	102,047	6,029	19,251	88,825
Cnty Elected Officials Train	21,154	7,352	6,401	22,105
Statewide 911	172,960	543,700	573,098	143,562
Adult Probation Administrative	30,487	-	30,487	-
Juvenile Probation Admin	5,929	-	5,929	-
Supplemental Adult Prob Svcs	207,430	303,651	135,291	375,790
Supplemental Juv Prob Svcs	23,505	5,880	-	29,385
Alternative Dispute Resolution	46,583	3,820	-	50,403
County User Fee	90	451	451	90
Drain Construction/Reconst	240,231	1,165,904	1,351,034	55,101
Drainage Maintenance	1,575,861	407,067	347,231	1,635,697
Wastewater Utility Operating	14,235	-	-	14,235
Health Dept Donation Fd	2,933	15	-	2,948
Self Insurance	374,590	2,172,842	1,613,051	934,381
0300 Payroll Clearing	515,644	2,735,315	2,739,930	511,029
0339 Sheriff Pension Holding	183,788	86,784	70,014	200,558
Settlement	-	43,680,194	43,680,193	1
0207 Wheel Tax/Surtax Combined	71,148	1,117,786	1,101,239	87,695
CVET Agency	-	214,172	214,172	-
Financial Institution Tax	-	476,129	476,129	-
1430 Fines & Forfeitures	4,435	22,869	23,901	3,403
0513 Infraction Jdgmnts	3,190	48,214	48,006	3,398
0530 Special Death Benf	215	1,335	1,490	60
0332 St Assess Train Fd (Disc)	460	5,840	5,670	630
0335 Coroner Ed Fd	392	4,489	4,516	365
0337 Intrst Compact Fee Fd	-	1,188	1,125	63
DLGF Homestead Property DB Fd	-	4	6	(2)
1165 Ed Plates Fees	19	488	450	57
0226 Riverboat Revenue Sharing	-	225,844	225,844	-
0616 Innkeepers Tax	126,274	186,266	266,276	46,264
0502 City Fines (Ord/Vio)	20,331	-	-	20,331
93.563 0245 Title IV-D Incen	132,682	16,673	-	149,355
93.563 0246 Pros IV-D (Incent)	75,587	25,083	41,903	58,767
93.563 0527 Clk Gen IV-D Incen	85,330	16,673	8,936	93,067
CLERKS CHILD SUPPORT ACCOUNT	3,174	411,281	411,446	3,009
JCAP Women's Grant Fund	88,000	-	48,347	39,653
PSC VET CT 070119-063020	8,109	890	8,999	-
MVH Restricted Fund	323,276	1,783,524	945,981	1,160,819
Veterans Court User Fee	11,110	2,187	-	13,297
Share Interstate Compact Fee	1,125	438	-	1,563
Zoning Fee Fund	-	150	-	150
RDC 2017 New Construction Fund	18,468	-	18,468	-
RDC Capital Fund	1,732,374	207,960	-	1,940,334
RDC 2017 Bond P & I Fund	282,000	583,151	565,408	299,743
RDC MOCO RDRB of 2017 DSR	585,977	2,087	-	588,064
RDC General Acct	2,020,334	1,482,017	1,663,958	1,838,393
Central Comms Center	262,270	945,001	885,858	321,413
Court Referral	74,707	53,039	60,945	66,801
Clerk Election Reimb	3,946	-	-	3,946
Pretrial Diversion	71,377	20,681	-	92,058

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Drug Court User Fees	24,890	7,236	-	32,126
Courthouse Clock Tower Proj	25,465	-	-	25,465
Map Fees For Bldg Dept	36,047	13,009	-	49,056
Electric Fee Clearing Acct	5,623	1,500	1,094	6,029
Flood Fee Holding Acct	21,743	7,280	2,989	26,034
2020 Bridge Improvement Note	-	2,000,000	34,500	1,965,500
County Jail L/R Bond	517,485	1,443,598	1,268,000	693,083
Finger Printing	1,379	-	-	1,379
Treasurer Dog Tax	4,661	1,055	2,179	3,537
Comms Tax Sale	9,412	3,733	3,449	9,696
Tax Sale Sri Fee	28,564	-	13,959	14,605
TMA Fd	179,332	-	-	179,332
CCB Fd IV-D	64,473	4,480	3,864	65,089
Sheriff Work Release	102,778	10,719	24,884	88,613
Fam Violnc & Victim Assis	30,903	-	-	30,903
1142 Dare Supplies	100	-	-	100
1149 K-9 Gift Fd	4,280	960	2,223	3,017
1154 Cnty Law Enforc Cont Ed	22,195	5,285	2,832	24,648
1431 Fed Motor Carrier Clk	3,281	-	-	3,281
Inmates Social Security	13,628	2,400	-	16,028
Sheriff Special Donation	5,875	6,825	-	12,700
LIT PTRC Fd	104,366	6,045,220	5,695,059	454,527
LOIT 2016 Special Distribution	55,252	-	-	55,252
LIT Local Income Tax	-	8,631,746	8,631,746	-
Lit Public Safety Fund	-	5,179,047	5,179,047	-
1211 Common School Fd	7,565	-	-	7,565
1152 Clk User Fee	55,985	23,472	21,053	58,404
2017-2018 Title II Formula Gra	315	-	-	315
93.350 CheP Grant Fund	18,703	-	-	18,703
Overdose Response #93.136	4,878	-	-	4,878
Phep Grant 18/19 Cfda 93.074	7,487	-	4,081	3,406
Bulletproof Vest Grant	3,679	2,313	2,203	3,789
2018 HCC D4 GRANT 93.074	(200)	-	-	(200)
2018 Shsp Grant 97.073 Fed	(311)	-	-	(311)
Shsp Grant 97.073 Fed	(10,799)	9,998	-	(801)
Empg Grant 97.042	(8)	-	-	(8)
2018 EMPG GRANT 97.042	(4,065)	4,065	-	-
FY19 SHSP CPD GAS MASK	-	35,047	35,047	-
FY19 SHSP COLLABORATIVE COMMS	-	72,687	72,688	(1)
FY19 HMEP CONFERENCE GRANT	2,690	-	2,690	-
FY19 HMEP LIVE FIRE TRAINING	-	12,971	12,791	180
CERT Resp & Equip CFDA 97.067	-	49,660	49,740	(80)
MJ Operations Comm CFDA 97.067	-	149,202	149,202	-
Public Warning/Inf CFDA 97.067	-	93,498	107,442	(13,944)
FY21 HMEP 20.703	-	-	9,900	(9,900)
Justice Resp Addictions 93.788	60,000	66,318	66,852	59,466
0252 Judges IV-D Incentive	16,079	-	-	16,079
LEPC GRANT Hazd Sub & Resp	27,912	9,036	1,100	35,848
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)
COVID-19 CARES Act 21.019	-	95,340	99,540	(4,200)
COVID-19 ICJI CEFS 16.034	-	56	70,004	(69,948)
2020 SOS CARES Act Grt	-	3,212	3,212	-
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	938,469	1,025,095	-
Public Health Ed Program Grant	3,929	-	-	3,929
97.067 Shsp 090517-083119	(2,425)	548	-	(1,877)
18-19 IDOC Grant	4,965	-	666	4,299
DFMCC Drug Free LCC 19/20	6,728	-	6,728	-
2018 MCCF Drug Free Mont Co	323	1,500	-	1,823
Operation Pullover	1,298	-	-	1,298
IPAC Drug Prosecution Grant	1,795	-	-	1,795
JCAP 2019-01 Grant	-	20,345	8,713	11,632
DFMCC Drug Free LCC 20/21	-	14,050	4,921	9,129
Mitigation Grant 97.047	(8,710)	-	-	(8,710)
Hardening Targets Grant 97.067	(2,575)	-	-	(2,575)
2015 LCC Health Sharps Disp	2,898	500	-	3,398
20/21 Veterans Treatment Ct Gr	-	90,388	40,938	49,450
20/21 PSC Drug Court Grant	-	10,000	2,008	7,992
IHSFG FOR AED UNITS	-	3,732	3,732	-
IHSFG FOR LADOGA FIRE DEPT	-	3,000	3,008	(8)
VETERAN'S COURT GRANT 19/20	50,241	345	50,586	-
PSC DRUG CT 070119-063020	7,270	645	7,915	-
PSC VET CT 070119-063020	-	10,000	3,490	6,510
FY20 DOC Drug Court Grant	-	56,305	56,305	-
FY20 DOC PROBATION GRANT	-	143,372	139,248	4,124
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	\$ 25,567,318	\$ 112,018,985	\$ 107,509,097	\$ 30,077,206

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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. For eight of the funds with deficits, this is a result of the funds being set up for reimbursable grants, for which reimbursement was not received by December 31, 2020. Additionally, seven funds reported negative balances from the prior year without any activity during the audit period.

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 2020 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, 2020

	AFTER SETTLEMENT COLLECTIONS	INMATE TRUST	COMMISSARY FUND	CLERKS TRUST	General	Accident Report	City And Town Court Costs
Cash and investments - beginning	\$ 1,393,016	\$ 31,902	\$ 211,374	\$ 614,748	\$ 3,292,377	\$ 24,235	\$ 4,667
Receipts:							
Taxes	1,480,655	-	-	-	5,842,164	-	-
Licenses and permits	-	-	-	-	29,202	-	-
Intergovernmental receipts	-	-	-	-	4,925,650	-	-
Charges for services	-	341,133	372,090	-	257,536	-	-
Fines and forfeits	-	-	-	2,522,083	79,029	-	-
Other receipts	-	-	-	-	878,046	4,348	7,200
Total receipts	1,480,655	341,133	372,090	2,522,083	12,011,627	4,348	7,200
Disbursements:							
Personal services	-	-	-	-	6,212,319	-	-
Supplies	-	-	-	-	596,679	-	-
Other services and charges	-	-	-	-	4,831,427	-	8,130
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	461,229	-	-
Other disbursements	1,393,016	335,409	369,231	2,488,803	45,248	-	-
Total disbursements	1,393,016	335,409	369,231	2,488,803	12,146,902	-	8,130
Excess (deficiency) of receipts over disbursements	87,639	5,724	2,859	33,280	(135,275)	4,348	(930)
Cash and investments - ending	\$ 1,480,655	\$ 37,626	\$ 214,233	\$ 648,028	\$ 3,157,102	\$ 28,583	\$ 3,737

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Clerk's Records Perpetuation	Co Share Option Dog Tax	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 97,528	\$ 4,786	\$ 22,129	\$ 1,850	\$ 2,495,330	\$ 556,357
Receipts:						
Taxes	-	-	-	-	1,610,833	715,262
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	136,694	60,692
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,433	4,990	5,840	1,850	54,129	39,679
Total receipts	19,433	4,990	5,840	1,850	1,801,656	815,633
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	9,614	-	-	-	-	49,844
Other services and charges	-	7,000	12,500	3,700	1,084,566	460,452
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,177	149,329
Other disbursements	-	-	-	-	-	-
Total disbursements	9,614	7,000	12,500	3,700	1,113,743	659,625
Excess (deficiency) of receipts over disbursements	9,819	(2,010)	(6,660)	(1,850)	687,913	156,008
Cash and investments - ending	\$ 107,347	\$ 2,776	\$ 15,469	\$ -	\$ 3,183,243	\$ 712,365

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Free Community	Extradition & Sheriff's Assist	Firearms Training	Health	Ident Security Protection	Levy Excess
Cash and investments - beginning	\$ 42,648	\$ 439	\$ 43,185	\$ 86,222	\$ 18,535	\$ 61,509
Receipts:						
Taxes	-	-	-	238,373	-	-
Licenses and permits	-	-	15,387	-	-	-
Intergovernmental receipts	-	-	-	20,231	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,873	-	-	109,961	7,367	-
Total receipts	26,873	-	15,387	368,565	7,367	-
Disbursements:						
Personal services	-	-	-	267,710	-	-
Supplies	-	-	8,396	24,847	1,525	-
Other services and charges	34,087	-	-	8,344	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	34,087	-	8,396	300,901	1,525	-
Excess (deficiency) of receipts over disbursements	(7,214)	-	6,991	67,664	5,842	-
Cash and investments - ending	\$ 35,434	\$ 439	\$ 50,176	\$ 153,886	\$ 24,377	\$ 61,509

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Health Maintenance	Local Road And Street	LIT Public Safety-Cnty Share	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 58,526	\$ 1,055,892	\$ 333,207	\$ 40,702	\$ 40,131	\$ 897,422
Receipts:						
Taxes	-	-	-	-	-	873,917
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	575,070	2,807,020	-	-	1,783,524
Charges for services	-	-	-	8,793	-	26,305
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,141	241,171	112,836	-	-	56,427
Total receipts	33,141	816,241	2,919,856	8,793	-	2,740,173
Disbursements:						
Personal services	-	-	2,114,327	-	-	1,755,700
Supplies	17,471	-	210,569	-	-	287,520
Other services and charges	-	638,834	209,632	-	22,279	664,384
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	53,509	-	-	295,175
Other disbursements	-	-	-	-	-	-
Total disbursements	17,471	638,834	2,588,037	-	22,279	3,002,779
Excess (deficiency) of receipts over disbursements	15,670	177,407	331,819	8,793	(22,279)	(262,606)
Cash and investments - ending	\$ 74,196	\$ 1,233,299	\$ 665,026	\$ 49,495	\$ 17,852	\$ 634,816

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpet	Riverboat	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 41,977	\$ 734,279	\$ 278,610	\$ 323,026	\$ 298,923	\$ 11,357
Receipts:						
Taxes	-	-	103,201	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,748	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,915	-	706	130,119	98,331	2,846
Total receipts	22,915	-	112,655	130,119	98,331	2,846
Disbursements:						
Personal services	-	1,477	204,696	99,848	83,829	-
Supplies	-	28,108	4,521	23,297	-	707
Other services and charges	9,423	1,874	126,891	474	9,469	285
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	169,638	-	-	-	-
Total disbursements	9,423	201,097	336,108	123,619	93,298	992
Excess (deficiency) of receipts over disbursements	13,492	(201,097)	(223,453)	6,500	5,033	1,854
Cash and investments - ending	\$ 55,469	\$ 533,182	\$ 55,157	\$ 329,526	\$ 303,956	\$ 13,211

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Storm Water Management Operat	Supplemental Publ Defend Svcs	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 22,076	\$ 205,130	\$ 211,502	\$ 40,153	\$ 19,827	\$ 12,360
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,080	26,511	28,589	36,380	16,740	121,512
Total receipts	8,080	26,511	28,589	36,380	16,740	121,512
Disbursements:						
Personal services	-	46,314	-	-	-	-
Supplies	948	-	-	978	-	-
Other services and charges	143	150	202,609	38,300	1,638	104,908
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	208	-	-	-	-	-
Other disbursements	-	-	-	-	-	27,828
Total disbursements	1,299	46,464	202,609	39,278	1,638	132,736
Excess (deficiency) of receipts over disbursements	6,781	(19,953)	(174,020)	(2,898)	15,102	(11,224)
Cash and investments - ending	\$ 28,857	\$ 185,177	\$ 37,482	\$ 37,255	\$ 34,929	\$ 1,136

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Surplus	Local Health Dep Trust Acct	Guardian Ad Litem	Auditors Ineligible Deductions	Cnty Elected Officials Train	Statewide 911
Cash and investments - beginning	\$ 714,451	\$ 34,037	\$ 17,347	\$ 102,047	\$ 21,154	\$ 172,960
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	724,595	22,230	45,418	6,029	7,352	543,700
Total receipts	724,595	22,230	45,418	6,029	7,352	543,700
Disbursements:						
Personal services	-	-	-	-	-	434,431
Supplies	-	-	-	7,669	3,394	26,724
Other services and charges	564,446	20,130	45,821	11,582	3,007	71,333
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	40,610
Other disbursements	-	-	-	-	-	-
Total disbursements	564,446	20,130	45,821	19,251	6,401	573,098
Excess (deficiency) of receipts over disbursements	160,149	2,100	(403)	(13,222)	951	(29,398)
Cash and investments - ending	\$ 874,600	\$ 36,137	\$ 16,944	\$ 88,825	\$ 22,105	\$ 143,562

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Adult Probation Administrative	Juvenile Probation Admin	Supplemental Adult Prob Svcs	Supplemental Juv Prob Svcs	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 30,487	\$ 5,929	\$ 207,430	\$ 23,505	\$ 46,583	\$ 90
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	303,651	5,880	3,820	451
Total receipts	-	-	303,651	5,880	3,820	451
Disbursements:						
Personal services	-	-	106,512	-	-	-
Supplies	-	-	6,289	-	-	451
Other services and charges	30,487	5,929	19,729	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,761	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	30,487	5,929	135,291	-	-	451
Excess (deficiency) of receipts over disbursements	(30,487)	(5,929)	168,360	5,880	3,820	-
Cash and investments - ending	\$ -	\$ -	\$ 375,790	\$ 29,385	\$ 50,403	\$ 90

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drain Construction/Reconst	Drainage Maintenance	Wastewater Utility Operating	Health Dept Donation Fd	Self Insurance	0300 Payroll Clearing
Cash and investments - beginning	\$ 240,231	\$ 1,575,861	\$ 14,235	\$ 2,933	\$ 374,590	\$ 515,644
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,787
Other receipts	1,165,904	407,067	-	15	2,172,842	2,732,528
Total receipts	1,165,904	407,067	-	15	2,172,842	2,735,315
Disbursements:						
Personal services	-	-	-	-	1,613,051	701,219
Supplies	-	-	-	-	-	-
Other services and charges	1,351,034	347,231	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,038,711
Total disbursements	1,351,034	347,231	-	-	1,613,051	2,739,930
Excess (deficiency) of receipts over disbursements	(185,130)	59,836	-	15	559,791	(4,615)
Cash and investments - ending	\$ 55,101	\$ 1,635,697	\$ 14,235	\$ 2,948	\$ 934,381	\$ 511,029

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	0339 Sheriff Pension Holding	Settlement	0207 Wheel Tax/Surtax Combined	CVET Agency	Financial Institution Tax	1430 Fines & Forfeitures
Cash and investments - beginning	\$ 183,788	\$ -	\$ 71,148	\$ -	\$ -	\$ 4,435
Receipts:						
Taxes	-	40,978,349	1,073,203	-	-	-
Licenses and permits	-	1,248	-	-	-	-
Intergovernmental receipts	-	2,657,624	43,615	-	-	-
Charges for services	-	42,973	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	86,784	-	968	214,172	476,129	22,869
Total receipts	86,784	43,680,194	1,117,786	214,172	476,129	22,869
Disbursements:						
Personal services	70,014	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	214,172	476,129	23,901
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	43,680,193	1,101,239	-	-	-
Total disbursements	70,014	43,680,193	1,101,239	214,172	476,129	23,901
Excess (deficiency) of receipts over disbursements	16,770	1	16,547	-	-	(1,032)
Cash and investments - ending	\$ 200,558	\$ 1	\$ 87,695	\$ -	\$ -	\$ 3,403

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	0513 Infraction Jdgmts	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	\$ 3,190	\$ 215	\$ 460	\$ 392	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	48,214	1,335	5,840	4,489	1,188	4
Total receipts	48,214	1,335	5,840	4,489	1,188	4
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	48,006	1,490	5,670	4,516	1,125	6
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	48,006	1,490	5,670	4,516	1,125	6
Excess (deficiency) of receipts over disbursements	208	(155)	170	(27)	63	(2)
Cash and investments - ending	\$ 3,398	\$ 60	\$ 630	\$ 365	\$ 63	\$ (2)

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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)
Cash and investments - beginning	\$ 19	\$ -	\$ 126,274	\$ 20,331	\$ 132,682	\$ 75,587
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	488	225,844	186,266	-	16,673	25,083
Total receipts	488	225,844	186,266	-	16,673	25,083
Disbursements:						
Personal services	-	-	-	-	-	41,903
Supplies	-	-	-	-	-	-
Other services and charges	450	225,844	266,276	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	450	225,844	266,276	-	-	41,903
Excess (deficiency) of receipts over disbursements	38	-	(80,010)	-	16,673	(16,820)
Cash and investments - ending	\$ 57	\$ -	\$ 46,264	\$ 20,331	\$ 149,355	\$ 58,767

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93,563 0527 Cik Gen IV-D Incen	CLERKS CHILD SUPPORT ACCOUNT	JCAP Women's Grant Fund	PSC VET CT 070119-063020	MVH Restricted Fund	Veterans Court User Fee
Cash and investments - beginning	\$ 85,330	\$ 3,174	\$ 88,000	\$ 8,109	\$ 323,276	\$ 11,110
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,783,524	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	411,281	-	-	-	-
Other receipts	16,673	-	-	890	-	2,187
Total receipts	16,673	411,281	-	890	1,783,524	2,187
Disbursements:						
Personal services	-	-	29,015	-	-	-
Supplies	-	-	2,500	-	723,602	-
Other services and charges	8,936	-	16,832	8,999	2,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	220,379	-
Other disbursements	-	411,446	-	-	-	-
Total disbursements	8,936	411,446	48,347	8,999	945,981	-
Excess (deficiency) of receipts over disbursements	7,737	(165)	(48,347)	(8,109)	837,543	2,187
Cash and investments - ending	\$ 93,067	\$ 3,009	\$ 39,653	\$ -	\$ 1,160,819	\$ 13,297

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Share Interstate Compact Fee	Zoning Fee Fund	RDC 2017 New Construction Fund	RDC Capital Fund	RDC 2017 Bond P & I Fund	RDC MOCO RDRB of 2017 DSR
Cash and investments - beginning	\$ 1,125	\$ -	\$ 18,468	\$ 1,732,374	\$ 282,000	\$ 585,977
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	438	150	-	207,960	583,151	2,087
Total receipts	438	150	-	207,960	583,151	2,087
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	18,468	-	565,408	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	18,468	-	565,408	-
Excess (deficiency) of receipts over disbursements	438	150	(18,468)	207,960	17,743	2,087
Cash and investments - ending	\$ 1,563	\$ 150	\$ -	\$ 1,940,334	\$ 299,743	\$ 588,064

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RDC General Acct	Central Comms Center	Court Referral	Clerk Election Reimb	Pretrial Diversion	Drug Court User Fees
Cash and investments - beginning	\$ 2,020,334	\$ 262,270	\$ 74,707	\$ 3,946	\$ 71,377	\$ 24,890
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	462,000	5,615	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,482,017	483,001	47,424	-	20,681	7,236
Total receipts	1,482,017	945,001	53,039	-	20,681	7,236
Disbursements:						
Personal services	-	460,276	56,866	-	-	-
Supplies	-	8,894	974	-	-	-
Other services and charges	804,348	237,145	100	-	-	-
Debt service - principal and interest	859,610	174,491	-	-	-	-
Capital outlay	-	5,052	3,005	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,663,958	885,858	60,945	-	-	-
Excess (deficiency) of receipts over disbursements	(181,941)	59,143	(7,906)	-	20,681	7,236
Cash and investments - ending	\$ 1,838,393	\$ 321,413	\$ 66,801	\$ 3,946	\$ 92,058	\$ 32,126

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Courthouse Clock Tower Proj	Map Fees For Bldg Dept	Electric Fee Clearing Acct	Flood Fee Holding Acct	2020 Bridge Improvement Note	County Jail L/R Bond
Cash and investments - beginning	\$ 25,465	\$ 36,047	\$ 5,623	\$ 21,743	\$ -	\$ 517,485
Receipts:						
Taxes	-	-	-	-	-	1,334,061
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	109,537
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,009	1,500	7,280	2,000,000	-
Total receipts	-	13,009	1,500	7,280	2,000,000	1,443,598
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	233	-	-
Other services and charges	-	-	908	-	34,500	-
Debt service - principal and interest	-	-	-	-	-	1,268,000
Capital outlay	-	-	186	2,756	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,094	2,989	34,500	1,268,000
Excess (deficiency) of receipts over disbursements	-	13,009	406	4,291	1,965,500	175,598
Cash and investments - ending	\$ 25,465	\$ 49,056	\$ 6,029	\$ 26,034	\$ 1,965,500	\$ 693,083

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Finger Printing	Treasurer Dog Tax	Commrs Tax Sale	Tax Sale Sri Fee	TMA Fd	CCB Fd IV-D
Cash and investments - beginning	\$ 1,379	\$ 4,661	\$ 9,412	\$ 28,564	\$ 179,332	\$ 64,473
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,055	3,733	-	-	4,480
Total receipts	-	1,055	3,733	-	-	4,480
Disbursements:						
Personal services	-	2,179	-	-	-	-
Supplies	-	-	-	-	-	89
Other services and charges	-	-	3,441	13,959	-	3,775
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8	-	-
Other disbursements	-	-	8	-	-	-
Total disbursements	-	2,179	3,449	13,959	-	3,864
Excess (deficiency) of receipts over disbursements	-	(1,124)	284	(13,959)	-	616
Cash and investments - ending	\$ 1,379	\$ 3,537	\$ 9,696	\$ 14,605	\$ 179,332	\$ 65,089

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Work Release	Fam Violnc & Victim Assis	1142 Dare Supplies	1149 K-9 Gift Fd	1154 Cnty Law Enforc Cont Ed	1431 Fed Motor Carrier Clk
Cash and investments - beginning	\$ 102,778	\$ 30,903	\$ 100	\$ 4,280	\$ 22,195	\$ 3,281
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,719	-	-	960	5,285	-
Total receipts	10,719	-	-	960	5,285	-
Disbursements:						
Personal services	17,425	-	-	-	-	-
Supplies	6,942	-	-	1,508	-	-
Other services and charges	517	-	-	715	2,832	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	24,884	-	-	2,223	2,832	-
Excess (deficiency) of receipts over disbursements	(14,165)	-	-	(1,263)	2,453	-
Cash and investments - ending	\$ 88,613	\$ 30,903	\$ 100	\$ 3,017	\$ 24,648	\$ 3,281

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Inmates Social Security	Sheriff Special Donation	LIT PTRC Fd	LOIT 2016 Special Distribution	LIT Local Income Tax	Lit Public Safety Fund
Cash and investments - beginning	\$ 13,628	\$ 5,875	\$ 104,366	\$ 55,252	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,400	6,825	6,045,220	-	8,631,746	5,179,047
Total receipts	2,400	6,825	6,045,220	-	8,631,746	5,179,047
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,695,059	-	8,631,746	5,179,047
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	5,695,059	-	8,631,746	5,179,047
Excess (deficiency) of receipts over disbursements	2,400	6,825	350,161	-	-	-
Cash and investments - ending	\$ 16,028	\$ 12,700	\$ 454,527	\$ 55,252	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	1211 Common School Fd	1152 Clk User Fee	2017-2018 Title II Formula Gra	93.350 CheP Grant Fund	Overdose Response #93.136	Phep Grant 18/19 Cfda 93.074
Cash and investments - beginning	\$ 7,565	\$ 55,985	\$ 315	\$ 18,703	\$ 4,878	\$ 7,487
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	23,472	-	-	-	-
Total receipts	-	23,472	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	4,081
Supplies	-	-	-	-	-	-
Other services and charges	-	21,053	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	21,053	-	-	-	4,081
Excess (deficiency) of receipts over disbursements	-	2,419	-	-	-	(4,081)
Cash and investments - ending	\$ 7,565	\$ 58,404	\$ 315	\$ 18,703	\$ 4,878	\$ 3,406

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Bulletproof Vest Grant	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
Cash and investments - beginning	\$ 3,679	\$ (200)	\$ (311)	\$ (10,799)	\$ (8)	\$ (4,065)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,313	-	-	9,998	-	4,065
Total receipts	2,313	-	-	9,998	-	4,065
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,203	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,203	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	110	-	-	9,998	-	4,065
Cash and investments - ending	\$ 3,789	\$ (200)	\$ (311)	\$ (801)	\$ (8)	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	FY19 SHSP CPD GAS MASK	FY19 SHSP COLLABORATIVE COMMS	FY19 HMEP CONFERENCE GRANT	FY19 HMEP LIVE FIRE TRAINING	CERT Resp & Equip CFDA 97.067	MJ Operations Comm CFDA 97.067
Cash and investments - beginning	\$ -	\$ -	\$ 2,690	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,971	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,047	72,687	-	-	49,660	149,202
Total receipts	35,047	72,687	-	12,971	49,660	149,202
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	49,740	149,202
Other services and charges	-	-	-	6,791	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	35,047	72,688	-	6,000	-	-
Other disbursements	-	-	2,690	-	-	-
Total disbursements	35,047	72,688	2,690	12,791	49,740	149,202
Excess (deficiency) of receipts over disbursements	-	(1)	(2,690)	180	(80)	-
Cash and investments - ending	\$ -	\$ (1)	\$ -	\$ 180	\$ (80)	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Public Warning/Inf CFDA 97.067	FY21 HMEP 20.703	Justice Resp Addictions 93.788	0252 Judges IV-D Incentive	LEPC GRANT Hazd Sub & Resp	Country Club Rd Fed Reimb Grnt
Cash and investments - beginning	\$ -	\$ -	\$ 60,000	\$ 16,079	\$ 27,912	\$ 3,171
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	60,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	93,498	-	6,318	-	9,036	-
Total receipts	93,498	-	66,318	-	9,036	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	93,498	-	31,660	-	-	-
Other services and charges	13,944	9,900	13,070	-	1,100	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	20,682	-	-	-
Other disbursements	-	-	1,440	-	-	-
Total disbursements	107,442	9,900	66,852	-	1,100	-
Excess (deficiency) of receipts over disbursements	(13,944)	(9,900)	(534)	-	7,936	-
Cash and investments - ending	\$ (13,944)	\$ (9,900)	\$ 59,466	\$ 16,079	\$ 35,848	\$ 3,171

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	0810 Medical Resv Corp (Mrc)	0815 Disaster Response Reimb	COVID-19 CARES Act 21.019	COVID-19 ICJI CEFS 16.034	2020 SOS CARES Act Grt	Rural Demo Proj 20.616
Cash and investments - beginning	\$ 14,140	\$ (102)	\$ -	\$ -	\$ -	\$ 35
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	95,340	-	3,212	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	56	-	-
Total receipts	-	-	95,340	56	3,212	-
Disbursements:						
Personal services	-	-	99,540	8,604	500	-
Supplies	-	-	-	641	2,247	-
Other services and charges	-	-	-	1,724	465	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	59,035	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	99,540	70,004	3,212	-
Excess (deficiency) of receipts over disbursements	-	-	(4,200)	(69,948)	-	-
Cash and investments - ending	\$ 14,140	\$ (102)	\$ (4,200)	\$ (69,948)	\$ -	\$ 35

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Family Mediation Grant Adr2016	Adult Guardianship (VASIA) J	Community Crossing Match Grant	Public Health Ed Program Grant	97.067 Shsp 090517-083119	18-19 IDOC Grant
Cash and investments - beginning	\$ 2,250	\$ -	\$ 86,626	\$ 3,929	\$ (2,425)	\$ 4,965
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	768,831	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	38,500	169,638	-	548	-
Total receipts	-	38,500	938,469	-	548	-
Disbursements:						
Personal services	-	-	-	-	-	666
Supplies	-	-	1,025,095	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,025,095	-	-	666
Excess (deficiency) of receipts over disbursements	-	38,500	(86,626)	-	548	(666)
Cash and investments - ending	\$ 2,250	\$ 38,500	\$ -	\$ 3,929	\$ (1,877)	\$ 4,299

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DFMCC Drug Free LCC 19/20	2018 MCCF Drug Free Mont Co	Operation Pullover	IPAC Drug Prosecution Grant	JCAP 2019-01 Grant	DFMCC Drug Free LCC 20/21
Cash and investments - beginning	\$ 6,728	\$ 323	\$ 1,298	\$ 1,795	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,500	-	-	20,345	14,050
Total receipts	-	1,500	-	-	20,345	14,050
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,651
Other services and charges	6,728	-	-	-	8,713	3,270
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,728	-	-	-	8,713	4,921
Excess (deficiency) of receipts over disbursements	(6,728)	1,500	-	-	11,632	9,129
Cash and investments - ending	\$ -	\$ 1,823	\$ 1,298	\$ 1,795	\$ 11,632	\$ 9,129

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mitigation Grant 97.047	Hardening Targets Grant 97.067	2015 LCC Health Sharps Disp	20/21 Veterans Treatment Ct Gr	20/21 PSC Drug Court Grant	IHSFG FOR AED UNITS
Cash and investments - beginning	\$ (8,710)	\$ (2,575)	\$ 2,898	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	500	90,388	10,000	3,732
Total receipts	-	-	500	90,388	10,000	3,732
Disbursements:						
Personal services	-	-	-	38,148	-	-
Supplies	-	-	-	-	448	-
Other services and charges	-	-	-	2,790	1,560	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,732
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	40,938	2,008	3,732
Excess (deficiency) of receipts over disbursements	-	-	500	49,450	7,992	-
Cash and investments - ending	\$ (8,710)	\$ (2,575)	\$ 3,398	\$ 49,450	\$ 7,992	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	IHSFG FOR LADOGA FIRE DEPT	VETERAN'S COURT GRANT 19/20	PSC DRUG CT 070119-063020	PSC VET CT 070119-063020	FY20 DOC Drug Court Grant	FY20 DOC PROBATION GRANT
Cash and investments - beginning	\$ -	\$ 50,241	\$ 7,270	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,000	345	645	10,000	56,305	143,372
Total receipts	3,000	345	645	10,000	56,305	143,372
Disbursements:						
Personal services	-	43,251	-	-	47,271	110,433
Supplies	-	2,095	-	834	399	6,634
Other services and charges	-	5,240	7,915	2,656	8,635	22,181
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,008	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,008	50,586	7,915	3,490	56,305	139,248
Excess (deficiency) of receipts over disbursements	(8)	(50,241)	(7,270)	6,510	-	4,124
Cash and investments - ending	\$ (8)	\$ -	\$ -	\$ 6,510	\$ -	\$ 4,124

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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)	\$ 25,567,318
Receipts:						
Taxes	-	-	-	-	-	54,250,018
Licenses and permits	-	-	-	-	-	45,837
Intergovernmental receipts	-	-	-	-	-	15,852,283
Charges for services	-	-	-	-	-	1,516,445
Fines and forfeits	-	-	-	-	-	3,015,180
Other receipts	-	-	-	-	-	37,339,222
Total receipts	-	-	-	-	-	112,018,985
Disbursements:						
Personal services	-	-	-	-	-	14,671,605
Supplies	-	-	-	-	-	3,418,437
Other services and charges	-	-	-	-	-	33,586,283
Debt service - principal and interest	-	-	-	-	-	2,302,101
Capital outlay	-	-	-	-	-	1,465,771
Other disbursements	-	-	-	-	-	52,064,900
Total disbursements	-	-	-	-	-	107,509,097
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	4,509,888
Cash and investments - ending	\$ 1,846	\$ 10,481	\$ 14,248	\$ 55	\$ (360)	\$ 30,077,206

MONTGOMERY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 510,535</u>	<u>\$ 2,041,189</u>

MONTGOMERY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ACT REAL ESTATE LLC	PUBLIC DEFENDER OFFICE SPACE	\$ 14,400	01/01/18	12/31/21
ACT REAL ESTATE LLC	PUBLIC DEFENDER PARKING LOT	9,600	01/01/19	12/31/22
CARDINAL LEASING	SUPERIOR 2 HP	1,427	05/28/18	08/27/23
ENTERPRISE	MAINTENANCE TRUCK LEASE	7,460	12/30/16	12/31/21
ENTERPRISE	SURVEYOR TRUCK LEASE	6,668	06/13/16	06/30/21
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	24,486	03/09/16	03/31/21
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	34,560	04/09/18	04/30/23
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	28,003	02/07/17	02/28/21
ENTERPRISE LEASING	CORONER VEHICLE	8,858	03/02/17	03/02/22
ENTERPRISE LEASING	ASSESSOR or County Admin VEHICLE	5,250	01/06/17	01/06/21
G E CAPITAL	CIRCUIT CT RICOH	1,202	12/09/16	12/09/21
G E CAPITAL	BUILDING DEPT RICOH	1,243	09/30/16	09/30/21
HOOSIER HEARTLAND STATE BANK	LEASE DITCHER BERM CUTTER FARM TRACTOR	425,380	06/19/19	06/19/24
JOHN DEERE CREDIT	GRADERS	102,457	11/21/17	11/21/20
MONTGOMERY COUNTY JAIL FACILITY BUILDING CORPORATION	JAIL	1,268,000	12/31/06	12/31/24
MONTGOMERY COUNTY RDA	FINANCING OF THE CONSTRUCTION OF SEWAGE WORKS INFRASTRUCTURE IMPROVEMENTS	258,000	08/01/18	01/15/33
RICOH	AUDITOR RICOH	1,257	03/01/19	03/01/24
RICOH	ASSESSOR MULTIFUNCTION MACHINE	2,121	01/01/16	01/01/21
RICOH	PUBLIC DEFENDER COPIER	1,037	02/12/18	02/12/23
RICOH	CLERK'S PRINTER COPIER	1,410	09/10/12	09/10/17
RICOH	PROSECUTOR COPIER	2,483	07/09/18	07/09/23
THIS ONE 2 LLC	VOTING EQUIPMENT STORAGE	4,800	03/01/16	02/28/18
US BANK	IV-D HP	1,531	08/27/12	08/27/17
US BANK	HIGHWAY DEPT HP	1,129	08/27/18	08/27/23
US BANK	PROBATION HP	2,683	02/28/18	05/28/23
US BANK	SUPERIOR CT 1 COPIER	1,427	05/28/18	05/28/23
US BANK	EXTENSION OFFICE COPIER	3,516	03/01/18	03/01/23
Total governmental activities		<u>2,220,388</u>		
Total of annual lease payments		<u>\$ 2,220,388</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		\$ 141,901	\$ 125,188
General obligation bonds	REDEVELOPMENT DISTRICT REFUNDING BONDS OF 2017		5,625,000	563,589
Notes and loans payable	E 911 EQUIPMENT		113,779	116,327
Notes and loans payable	DRAIN LOANS MULTIPLE DITCHES		1,006,872	345,762
Notes and loans payable	Montgomery County Redevelopment Commission Redevelopment District Bond Anticipation Notes of 2018		1,933,750	38,250
Notes and loans payable	Montgomery County, Indiana Bridge Improvement Notes of 2020		<u>2,000,000</u>	<u>217,649</u>
Total governmental activities			<u>10,821,302</u>	<u>1,406,765</u>
Totals			<u>\$ 10,821,302</u>	<u>\$ 1,406,765</u>

MONTGOMERY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 793,819
Infrastructure	206,148,576
Buildings	38,850,926
Improvements other than buildings	124,227,226
Machinery, equipment, and vehicles	7,373,562
Construction in progress	-
Books and other	-
	<u>377,394,109</u>
Total governmental activities	<u>377,394,109</u>
Total capital assets	<u>\$ 377,394,109</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/>.