

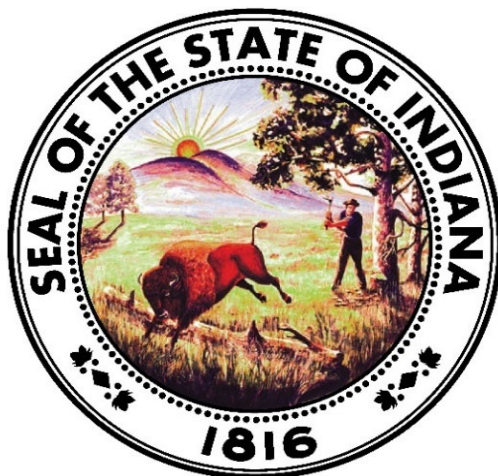
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

MONTGOMERY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/30/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-54
Other Information:	
Schedule of Payables and Receivables	56
Schedule of Leases and Debt	57
Schedule of Capital Assets.....	58
Other Reports.....	59

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Andel	01-01-21 to 12-31-22
County Treasurer	Heather Laffoon	01-01-21 to 12-31-22
Clerk of the Circuit Court	Karyn Douglas	01-01-21 to 12-31-22
County Sheriff	Ryan Needham	01-01-21 to 12-31-22
County Recorder	Jennifer Pursell	01-01-21 to 12-31-22
President of the Board of County Commissioners	John Frey	01-01-21 to 12-31-22
President of the County Council	Tom Mellish	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Montgomery County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

September 27, 2022

(This page intentionally left blank.)

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

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

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

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

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

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 3,157,101	\$ 14,759,841	\$ 13,081,309	\$ 4,835,633
Accident Report	28,583	7,877	1,461	34,999
City And Town Court Costs	3,737	8,804	7,874	4,667
Clerk's Records Perpetuation	107,347	25,395	9,451	123,291
Co Share Option Dog Tax	2,776	5,540	7,150	1,166
Sales Disclosure-County Share	15,469	10,170	11,978	13,661
Covered Bridge	-	1,850	1,850	-
Cumulative Bridge	3,183,243	962,412	629,617	3,516,038
Cumulative Capital Development	712,364	780,774	894,152	598,986
Drug Free Community	35,434	33,744	32,208	36,970
Extradition & Sheriff's Assist	439	-	-	439
Firearms Training	50,176	11,630	14,928	46,878
Health	153,886	653,072	382,074	424,884
Ident Security Protection	24,377	8,958	2,002	31,333
Levy Excess	61,509	-	61,509	-
Local Health Maintenance	74,196	33,139	20,653	86,682
Local Road And Street	1,233,299	630,741	1,001,803	862,237
LIT Public Safety-Cnty Share	665,026	3,514,095	2,814,703	1,364,418
Medical Care For Inmates	49,496	9,979	-	59,475
Misdemeanant	17,852	24,438	24,220	18,070
Motor Vehicle Highway	634,816	2,913,797	2,189,062	1,359,551
Plat Book	55,469	27,010	15,358	67,121
Rainy Day	533,182	-	325,000	208,182
Recorder's Records Perpet	329,527	165,998	133,163	362,362
Riverboat	303,956	98,215	49,656	352,515
Sex & Violent Offender Admin	13,211	3,230	3,260	13,181
Storm Water Management Operat	28,857	7,480	1,634	34,703
Supplemental Publ Defend Svcs	185,176	32,245	63,132	154,289
Surplus Tax	37,482	8,679	24,300	21,861
Surveyor's Corner Perpetuation	37,255	44,670	38,300	43,625
Tax Sale Fees	34,929	17,556	3,571	48,914
Tax Sale Redemption	1,136	847,132	327,005	521,263
Tax Sale Surplus	874,600	9,702	541,790	342,512
Local Health Dep Trust Acct	36,137	22,230	5,435	52,932
Guardian Ad Litem	16,944	52,666	51,434	18,176
Auditors Ineligible Deductions	88,825	6	23,654	65,177
Cnty Elected Officials Train	22,105	9,159	6,110	25,154
Statewide 911	143,561	554,419	519,768	178,212
2019 Reassessment	-	710,193	516,451	193,742
Supplemental Adult Prob Svcs	375,790	316,323	216,099	476,014
Supplemental Juv Prob Svcs	29,385	8,122	5,639	31,868
Alternative Dispute Resolution	50,403	4,020	-	54,423
County User Fee	90	1,090	950	230
Drain Construction/Reconst	55,101	949,888	769,154	235,835
Drainage Maintenance	1,635,697	339,308	366,994	1,608,011
Wastewater Utility Operating	14,235	-	-	14,235
Health Dept Donation Fd	2,948	5	-	2,953
GOVERNMENT CENTER DEBT FUND	-	44,000	-	44,000
Self Insurance	934,381	2,157,204	1,803,993	1,287,592
0300 Payroll Clearing	511,030	2,846,506	3,337,835	19,701
0339 Sheriff Pension Holding	200,558	71,304	137,168	134,694
Settlement	-	45,532,361	45,532,361	-
0207 Wheel Tax/Surtax Combined	87,694	1,131,901	1,061,865	157,730
CVET Agency	-	219,168	219,168	-
Financial Institution Tax	-	588,190	588,191	(1)
1430 Fines & Forfeitures	3,403	27,905	26,310	4,998
0513 Infraction Jdgmts	3,398	60,580	60,590	3,388
Overweight Vehicle Fines	-	161	161	-
0530 Special Death Benf	60	1,035	1,030	65
0332 St Assess Train Fd(Discl)	630	10,170	9,450	1,350
0335 Coroner Ed Fd	365	4,793	4,730	428
0337 Intrst Compact Fee Fd	63	313	250	126
DLGF Homestead Property DB Fd	(1)	1	-	-
1165 Ed Plates Fees	56	394	431	19
0226 Riverboat Revenue Sharing	-	225,577	225,577	-
0616 Innkeepers Tax	46,264	265,740	119,755	192,249
0502 City Fines (Ord/Vio)	20,331	-	-	20,331
93.563 0245 Title IV-D Incen	149,355	17,155	36,609	129,901
93.563 0246 Pros IV-D (Incent)	58,767	25,814	3,894	80,687
93.563 0527 Clk Gen IV-D Incen	93,066	17,155	6,875	103,346
CLERKS TRUST ACCOUNT	648,029	4,148,617	4,084,636	712,010
AFTER SETTLEMENT COLLECTIONS	1,480,655	1,277,548	1,480,655	1,277,548
CLERKS CHILD SUPPORT ACCOUNT	3,010	423,288	423,406	2,892
JAIL COMMISSARY FUND	214,232	450,719	408,204	256,747
SHERIFF INMATE TRUST	37,626	450,314	442,565	45,375
MVH Restricted Fund	1,160,819	1,973,501	1,975,906	1,158,414
Reassessment - 2015	55,157	-	55,157	-

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Veterans Court User Fee	13,297	3,853	-	17,150
Share Interstate Compact Fee	1,563	313	-	1,876
Zoning Fee Fund	150	11,862	107	11,905
MCGC 2021 BLDG CORP L/R PRCDS	-	-	-	-
RDC 2021 DISTRICT BAN (TS)	-	2,750,000	97,315	2,652,685
RDC Capital Fund	1,940,334	-	1,940,334	-
RDC 2017 Bond P & I Fund	299,743	548,602	563,589	284,756
RDC MOCO RDRB of 2017 DSR	588,065	89	-	588,154
RDC General Acct	1,838,393	1,586,885	1,998,158	1,427,120
Central Comms Center	321,414	930,976	815,843	436,547
Court Referral	66,801	47,329	61,924	52,206
Clerk Election Reimb	3,946	-	-	3,946
Pretrial Diversion	92,057	49,749	500	141,306
Drug Court User Fees	32,126	14,163	-	46,289
Courthouse Clock Tower Proj	25,465	-	-	25,465
Map Fees For Bldg Dept	49,056	11,635	1,946	58,745
Electric Fee Clearing Acct	6,029	900	-	6,929
Flood Fee Holding Acct	26,035	7,280	886	32,429
2020 Bridge Improvement Note	1,965,500	-	1,695,737	269,763
County Jail L/R Bond	693,083	1,257,395	1,269,000	681,478
Finger Printing	1,379	1	1,378	2
Treasurer Dog Tax	3,537	1,186	2,447	2,276
Comms Tax Sale	9,698	16,482	26,180	-
Tax Sale Sri Fee	14,605	-	12,875	1,730
TMA Fd	179,332	-	-	179,332
CCB Fd IV-D	65,090	5,135	5,471	64,754
Sheriff Work Release	88,612	8,315	30,957	65,970
Fam Violnc & Victim Assis	30,903	-	-	30,903
1142 Dare Supplies	100	-	-	100
1149 K-9 Gift Fd	3,017	730	2,387	1,360
1154 Cnty Law Enforc Cont Ed	24,648	6,898	3,416	28,130
1431 Fed Motor Carrier Clk	3,281	-	-	3,281
Inmates Social Security	16,028	200	-	16,228
Sheriff Special Donation	12,700	2,960	-	15,660
LIT PTRC Fd	454,528	6,309,261	6,258,054	505,735
LOIT 2016 Special Distribution	55,252	-	-	55,252
LIT Local Income Tax	-	9,009,824	9,009,824	-
Lit Public Safety Fund	-	5,405,894	5,405,894	-
1211 Commom School Fd	7,565	-	-	7,565
1152 Clk User Fee	58,404	53,306	50,391	61,319
2017-2018 Title II Formula Gra	315	-	-	315
Community Vaccine Grant 93.268	-	-	34,412	(34,412)
CheP Grant State funded	18,703	-	-	18,703
Overdose Response #93.136	4,878	-	-	4,878
Phep Grant 18/19 Cfda 93.074	3,406	-	19,032	(15,626)
2021 MHMP Grant 97.047	-	-	8,367	(8,367)
Bulletproof Vest Grant	3,789	4,500	5,035	3,254
2018 HCC D4 GRANT 93.074	(200)	200	-	-
2018 Shsp Grant 97.073 Fed	(311)	311	-	-
Shsp Grant 97.073 Fed	(802)	-	-	(802)
Empg Grant 97.042	(8)	8	-	-
FY19 SHSP ACTIVE SHOOTR 97.067	-	53,350	50,961	2,389
FY19 SHSP COLLABORATIVE COMMS	(1)	-	-	(1)
FY19 HMEP LIVE FIRE TRAINING	180	-	180	-
FY19 EMPG CERT GRANT	-	3,095	3,100	(5)
FY19 EMPG NEMA GRANT	-	240	240	-
CERT Resp & Equip CFDA 97.067	(80)	-	-	(80)
Public Warning/Inf CFDA 97.067	(13,944)	14,096	152	-
FY21 HMEP 20.703	(9,900)	-	935	(10,835)
Justice Resp Addictions 93.788	59,466	(59,466)	-	-
FY20 SIM Grant 93.788	-	60,254	60,254	-
FY22 SIM Grant 93.788	-	60,000	10,890	49,110
0252 Judges IV-D Incentive	16,079	-	-	16,079
SUPP PH WORKFORCE GRT 93.354	-	-	5,488	(5,488)
LEPC GRANT Hazd Sub & Resp	35,848	6,021	9,338	32,531
Country Club Rd Fed Reimb Grnt	3,171	-	-	3,171
0810 Medical Resv Corp (Mrc)	14,140	-	-	14,140
0815 Disaster Reponse Reimb	(102)	102	-	-
COVID-19 CARES Act 21.019	(4,200)	1,152,949	1,148,749	-
COVID-19 ICJI CEFS 16.034	(69,947)	84,415	14,468	-
Community COVID Testing Grant	-	90,320	36,111	54,209
2020 SOS CARES Act Grt	-	2,415	-	2,415
CARES Safety Awareness 21.019	-	124,409	5,980	118,429
ARP CSLFR Grant 21.027	-	3,723,354	3,700,000	23,354
Rural Demo Proj 20.616	35	-	-	35
Family Mediation Grant Adr2016	2,250	-	-	2,250
Adult Guardianship (VASIA) J	38,500	38,500	38,500	38,500

MONTGOMERY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
IPEP SAFETY GRANT	-	5,307	5,307	-
Community Crossing Match Grant	-	649,020	649,020	-
Public Health Ed Program Grant	3,929	-	-	3,929
97.067 Shsp 090517-083119	(1,876)	-	-	(1,876)
18-19 IDOC Grant	4,298	-	4,299	(1)
20/21 Veterans Treatment Ct Gr	49,451	-	49,450	1
2018 MCCF Drug Free Mont Co	1,823	-	1,104	719
Operation Pullover	1,298	-	-	1,298
IPAC Drug Prosecution Grant	1,795	-	-	1,795
JCAP 2019-01 Grant	11,632	-	-	11,632
JCAP 2020-01 Grant (Women's)	39,653	81,867	123,063	(1,543)
20/21 PSC Drug Court Grant	7,991	-	7,992	(1)
20/21 PSC Vet Court Grant	6,510	-	6,510	-
21/22 Veterans Treatment Ct Gr	-	52,065	50,573	1,492
DFMCC Drug Free LCC 20/21	9,129	-	9,129	-
21/22 PSC Drug Court Grant	-	10,000	850	9,150
21/22 PSC Vet Court Grant	-	10,000	1,955	8,045
Mitgation Grant 97.047	(8,710)	8,710	-	-
Hardening Targets Grant 97.067	(2,575)	2,575	-	-
2015 LCC Health Sharps Disp	3,398	500	-	3,898
IHSFG FOR LADOGA FIRE DEPT	(8)	-	-	(8)
DFMCC Drug Free LCC 21/22	-	15,600	4,609	10,991
FY20 DOC PROBATION GRANT	4,124	-	-	4,124
FY21 DOC DRUG CT GRANT	-	56,305	56,305	-
FY21 DOC PROBATION GRANT	-	143,318	139,120	4,198
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	<u>\$ 30,077,208</u>	<u>\$ 125,032,939</u>	<u>\$ 122,758,724</u>	<u>\$ 32,351,423</u>

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

MONTGOMERY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of corrections/adjustments from the last audit. One negative receipt for fund Justice Resp Addictions 93.788 for 2021 occurred due to money being receipted in 2020 into this fund incorrectly.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This was a result of reimbursable grants for which reimbursements were not received by December 31, 2021.

Note 9. Holding Corporations

The County has entered into a capital lease with the Montgomery County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments are scheduled to begin in 2022.

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 2021 totaled \$1,269,000.

Note 10. Subsequent Events

The County obtained the Indiana Taxable Economic Development Revenue Bonds of 2022 in the amount of \$16,532,936, that closed in April 2022. The bond is for the new Tempur Sealy Allocation Area for construction of utility rail infrastructure improvements.

REQUIRED SUPPLEMENTARY INFORMATION

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	City And Town Court Costs	Clerk's Records Perpetuation	Co Share Option Dog Tax
Cash and investments - beginning	\$ 3,157,101	\$ 28,583	\$ 3,737	\$ 107,347	\$ 2,776
Receipts:					
Taxes	10,764,976	-	-	-	-
Licenses and permits	33,742	-	-	-	-
Intergovernmental receipts	944,118	-	-	-	-
Charges for services	356,786	1,137	-	570	-
Fines and forfeits	102,708	-	3,229	9,854	-
Other receipts	2,557,511	6,740	5,575	14,971	5,540
Total receipts	14,759,841	7,877	8,804	25,395	5,540
Disbursements:					
Personal services	6,458,877	-	-	-	-
Supplies	577,570	-	-	7,891	-
Other services and charges	5,331,826	-	7,874	-	4,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	135,308	1,461	-	1,560	-
Other disbursements	577,728	-	-	-	3,150
Total disbursements	13,081,309	1,461	7,874	9,451	7,150
Excess (deficiency) of receipts over disbursements	1,678,532	6,416	930	15,944	(1,610)
Cash and investments - ending	\$ 4,835,633	\$ 34,999	\$ 4,667	\$ 123,291	\$ 1,166

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 15,469	\$ -	\$ 3,183,243	\$ 712,364	\$ 35,434
Receipts:					
Taxes	-	-	863,040	718,317	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	75,024	62,457	-
Charges for services	4,560	-	-	-	-
Fines and forfeits	-	-	-	-	11,963
Other receipts	5,610	1,850	24,348	-	21,781
Total receipts	10,170	1,850	962,412	780,774	33,744
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	63,256	-
Other services and charges	11,978	1,850	629,617	690,265	32,208
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	140,631	-
Other disbursements	-	-	-	-	-
Total disbursements	11,978	1,850	629,617	894,152	32,208
Excess (deficiency) of receipts over disbursements	(1,808)	-	332,795	(113,378)	1,536
Cash and investments - ending	\$ 13,661	\$ -	\$ 3,516,038	\$ 598,986	\$ 36,970

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Extradition & Sheriff's Assist	Firearms Training	Health	Ident Security Protection	Levy Excess
Cash and investments - beginning	\$ 439	\$ 50,176	\$ 153,886	\$ 24,377	\$ 61,509
Receipts:					
Taxes	-	-	412,152	-	-
Licenses and permits	-	11,630	14,270	-	-
Intergovernmental receipts	-	-	141,366	-	-
Charges for services	-	-	25,476	2,007	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	59,808	6,951	-
Total receipts	-	11,630	653,072	8,958	-
Disbursements:					
Personal services	-	-	361,786	-	-
Supplies	-	14,928	11,631	2,002	-
Other services and charges	-	-	7,418	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,239	-	-
Other disbursements	-	-	-	-	61,509
Total disbursements	-	14,928	382,074	2,002	61,509
Excess (deficiency) of receipts over disbursements	-	(3,298)	270,998	6,956	(61,509)
Cash and investments - ending	\$ 439	\$ 46,878	\$ 424,884	\$ 31,333	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Health Maintenance	Local Road And Street	LIT Public Safety-Cnty Share	Medical Care For Inmates	Misdemeanant
Cash and investments - beginning	\$ 74,196	\$ 1,233,299	\$ 665,026	\$ 49,496	\$ 17,852
Receipts:					
Taxes	-	-	2,929,735	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	627,022	-	-	24,438
Charges for services	-	-	-	9,979	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,719	584,360	-	-
Total receipts	33,139	630,741	3,514,095	9,979	24,438
Disbursements:					
Personal services	-	-	2,323,226	-	-
Supplies	14,909	-	241,147	-	-
Other services and charges	5,744	852,655	196,668	-	24,220
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	149,148	53,662	-	-
Other disbursements	-	-	-	-	-
Total disbursements	20,653	1,001,803	2,814,703	-	24,220
Excess (deficiency) of receipts over disbursements	12,486	(371,062)	699,392	9,979	218
Cash and investments - ending	\$ 86,682	\$ 862,237	\$ 1,364,418	\$ 59,475	\$ 18,070

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpet	Riverboat
Cash and investments - beginning	\$ 634,816	\$ 55,469	\$ 533,182	\$ 329,527	\$ 303,956
Receipts:					
Taxes	842,266	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,012,201	-	-	-	98,215
Charges for services	40,526	8,870	-	39,713	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,804	18,140	-	126,285	-
Total receipts	2,913,797	27,010	-	165,998	98,215
Disbursements:					
Personal services	1,308,560	-	-	99,208	-
Supplies	220,418	-	-	33,465	-
Other services and charges	629,098	15,358	325,000	490	49,656
Debt service - principal and interest	-	-	-	-	-
Capital outlay	30,986	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,189,062	15,358	325,000	133,163	49,656
Excess (deficiency) of receipts over disbursements	724,735	11,652	(325,000)	32,835	48,559
Cash and investments - ending	\$ 1,359,551	\$ 67,121	\$ 208,182	\$ 362,362	\$ 352,515

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sex & Violent Offender Admin	Storm Water Management Operat	Supplemental Publ Defend Svc	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 13,211	\$ 28,857	\$ 185,176	\$ 37,482	\$ 37,255
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	3,960	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	655	-	-	-	10,030
Fines and forfeits	-	-	13,616	-	-
Other receipts	2,575	3,520	18,629	8,679	34,640
Total receipts	3,230	7,480	32,245	8,679	44,670
Disbursements:					
Personal services	-	-	62,832	-	-
Supplies	514	621	-	-	-
Other services and charges	2,746	184	300	24,300	38,300
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	829	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,260	1,634	63,132	24,300	38,300
Excess (deficiency) of receipts over disbursements	(30)	5,846	(30,887)	(15,621)	6,370
Cash and investments - ending	\$ 13,181	\$ 34,703	\$ 154,289	\$ 21,861	\$ 43,625

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Dep Trust Accnt	Guardian Ad Litem
Cash and investments - beginning	\$ 34,929	\$ 1,136	\$ 874,600	\$ 36,137	\$ 16,944
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,230	8,954
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,556	847,132	9,702	-	43,712
Total receipts	17,556	847,132	9,702	22,230	52,666
Disbursements:					
Personal services	-	-	-	1,589	-
Supplies	-	-	-	-	-
Other services and charges	3,571	305,122	541,790	3,846	51,434
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	21,883	-	-	-
Total disbursements	3,571	327,005	541,790	5,435	51,434
Excess (deficiency) of receipts over disbursements	13,985	520,127	(532,088)	16,795	1,232
Cash and investments - ending	\$ 48,914	\$ 521,263	\$ 342,512	\$ 52,932	\$ 18,176

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Auditors Ineligible Deductions	Cnty Elected Officials Train	Statewide 911	2019 Reassessment	Supplemental Adult Prob Svcs
Cash and investments - beginning	\$ 88,825	\$ 22,105	\$ 143,561	\$ -	\$ 375,790
Receipts:					
Taxes	-	-	-	418,650	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	45,000	36,386	-
Charges for services	-	2,006	216,435	-	86,680
Fines and forfeits	-	-	-	-	75
Other receipts	6	7,153	292,984	255,157	229,568
Total receipts	6	9,159	554,419	710,193	316,323
Disbursements:					
Personal services	-	-	432,135	175,277	119,412
Supplies	2,563	3,925	-	2,559	6,248
Other services and charges	21,091	2,185	87,633	138,615	63,750
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	26,689
Other disbursements	-	-	-	200,000	-
Total disbursements	23,654	6,110	519,768	516,451	216,099
Excess (deficiency) of receipts over disbursements	(23,648)	3,049	34,651	193,742	100,224
Cash and investments - ending	\$ 65,177	\$ 25,154	\$ 178,212	\$ 193,742	\$ 476,014

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Juv Prob Svcs	Alternative Dispute Resolution	County User Fee	Drain Construction/Reconst	Drainage Maintenance
Cash and investments - beginning	\$ 29,385	\$ 50,403	\$ 90	\$ 55,101	\$ 1,635,697
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	600	-	-
Charges for services	1,650	-	-	-	-
Fines and forfeits	-	1,440	140	-	-
Other receipts	6,472	2,580	350	949,888	339,308
Total receipts	8,122	4,020	1,090	949,888	339,308
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	950	-	-
Other services and charges	5,639	-	-	769,154	366,994
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,639	-	950	769,154	366,994
Excess (deficiency) of receipts over disbursements	2,483	4,020	140	180,734	(27,686)
Cash and investments - ending	\$ 31,868	\$ 54,423	\$ 230	\$ 235,835	\$ 1,608,011

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Wastewater Utility Operating	Health Dept Donation Fd	GOVERNMENT CENTER DEBT FUND	Self Insurance	0300 Payroll Clearing
Cash and investments - beginning	\$ 14,235	\$ 2,948	\$ -	\$ 934,381	\$ 511,030
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,577
Other receipts	-	5	44,000	2,157,204	2,837,929
Total receipts	-	5	44,000	2,157,204	2,846,506
Disbursements:					
Personal services	-	-	-	1,803,993	685,251
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2,652,584
Total disbursements	-	-	-	1,803,993	3,337,835
Excess (deficiency) of receipts over disbursements	-	5	44,000	353,211	(491,329)
Cash and investments - ending	\$ 14,235	\$ 2,953	\$ 44,000	\$ 1,287,592	\$ 19,701

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	0339 Sheriff Pension Holding	Settlement	0207 Wheel Tax/Surtax Combined	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ 200,558	\$ -	\$ 87,694	\$ -	\$ -
Receipts:					
Taxes	-	43,921,388	541,703	-	-
Licenses and permits	-	1,385	-	-	-
Intergovernmental receipts	-	1,532,071	590,198	109,576	377,079
Charges for services	27,418	77,517	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	43,886	-	-	109,592	211,111
Total receipts	71,304	45,532,361	1,131,901	219,168	588,190
Disbursements:					
Personal services	137,168	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	58,686	-	219,168	588,191
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	45,473,675	1,061,865	-	-
Total disbursements	137,168	45,532,361	1,061,865	219,168	588,191
Excess (deficiency) of receipts over disbursements	(65,864)	-	70,036	-	(1)
Cash and investments - ending	\$ 134,694	\$ -	\$ 157,730	\$ -	\$ (1)

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	1430 Fines & Forfeitures	0513 Infraction Jdgmts	Overweight Vehicle Fines	0530 Special Death Benf	0332 St Assess Train Fd(Disc)
Cash and investments - beginning	\$ 3,403	\$ 3,398	\$ -	\$ 60	\$ 630
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	4,560
Fines and forfeits	9,263	19,048	-	415	-
Other receipts	18,642	41,532	161	620	5,610
Total receipts	27,905	60,580	161	1,035	10,170
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	26,310	60,590	161	1,030	9,450
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,310	60,590	161	1,030	9,450
Excess (deficiency) of receipts over disbursements	1,595	(10)	-	5	720
Cash and investments - ending	\$ 4,998	\$ 3,388	\$ -	\$ 65	\$ 1,350

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	0335 Coroner Ed Fd	0337 Intrst Compact Fee Fd	DLGF Homestead Property DB Fd	1165 Ed Plates Fees	0226 Riverboat Revenue Sharing
Cash and investments - beginning	\$ 365	\$ 63	\$ (1)	\$ 56	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	225,577
Charges for services	1,805	125	-	225	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,988	188	1	169	-
Total receipts	4,793	313	1	394	225,577
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,730	250	-	431	225,577
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,730	250	-	431	225,577
Excess (deficiency) of receipts over disbursements	63	63	1	(37)	-
Cash and investments - ending	\$ 428	\$ 126	\$ -	\$ 19	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 46,264	\$ 20,331	\$ 149,355	\$ 58,767	\$ 93,066
Receipts:					
Taxes	124,691	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	141,049	-	17,155	25,814	17,155
Total receipts	265,740	-	17,155	25,814	17,155
Disbursements:					
Personal services	-	-	36,609	2,814	-
Supplies	-	-	-	1,080	-
Other services and charges	119,755	-	-	-	6,875
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	119,755	-	36,609	3,894	6,875
Excess (deficiency) of receipts over disbursements	145,985	-	(19,454)	21,920	10,280
Cash and investments - ending	\$ 192,249	\$ 20,331	\$ 129,901	\$ 80,687	\$ 103,346

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CLERKS TRUST ACCOUNT	AFTER SETTLEMENT COLLECTIONS	CLERKS CHILD SUPPORT ACCOUNT	JAIL COMMISSARY FUND	SHERIFF INMATE TRUST
Cash and investments - beginning	\$ 648,029	\$ 1,480,655	\$ 3,010	\$ 214,232	\$ 37,626
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,148,617	1,277,548	423,288	450,719	450,314
Total receipts	4,148,617	1,277,548	423,288	450,719	450,314
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,084,636	1,480,655	423,406	408,204	442,565
Total disbursements	4,084,636	1,480,655	423,406	408,204	442,565
Excess (deficiency) of receipts over disbursements	63,981	(203,107)	(118)	42,515	7,749
Cash and investments - ending	\$ 712,010	\$ 1,277,548	\$ 2,892	\$ 256,747	\$ 45,375

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MVH Restricted Fund	Reassessment - 2015	Veterans Court User Fee	Share Interstate Compact Fee	Zoning Fee Fund
Cash and investments - beginning	\$ 1,160,819	\$ 55,157	\$ 13,297	\$ 1,563	\$ 150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	675
Intergovernmental receipts	1,972,201	-	-	-	-
Charges for services	-	-	-	125	-
Fines and forfeits	-	-	210	-	-
Other receipts	1,300	-	3,643	188	11,187
Total receipts	1,973,501	-	3,853	313	11,862
Disbursements:					
Personal services	494,950	-	-	-	-
Supplies	936,376	-	-	-	-
Other services and charges	93,196	-	-	-	107
Debt service - principal and interest	-	-	-	-	-
Capital outlay	451,384	-	-	-	-
Other disbursements	-	55,157	-	-	-
Total disbursements	1,975,906	55,157	-	-	107
Excess (deficiency) of receipts over disbursements	(2,405)	(55,157)	3,853	313	11,755
Cash and investments - ending	\$ 1,158,414	\$ -	\$ 17,150	\$ 1,876	\$ 11,905

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MCGC 2021 BLDG CORP L/R PRCDs	RDC 2021 DISTRICT BAN (TS)	RDC Capital Fund	RDC 2017 Bond P & I Fund	RDC MOCO RDRB of 2017 DSR
Cash and investments - beginning	\$ -	\$ -	\$ 1,940,334	\$ 299,743	\$ 588,065
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,750,000	-	548,602	89
Total receipts	-	2,750,000	-	548,602	89
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	97,315	-	-	-
Debt service - principal and interest	-	-	1,940,334	563,589	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	97,315	1,940,334	563,589	-
Excess (deficiency) of receipts over disbursements	-	2,652,685	(1,940,334)	(14,987)	89
Cash and investments - ending	\$ -	\$ 2,652,685	\$ -	\$ 284,756	\$ 588,154

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	RDC General Acct	Central Comms Center	Court Referral	Clerk Election Reimb	Pretrial Diversion
Cash and investments - beginning	\$ 1,838,393	\$ 321,414	\$ 66,801	\$ 3,946	\$ 92,057
Receipts:					
Taxes	1,586,885	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	885,000	18,656	-	-
Fines and forfeits	-	-	470	-	-
Other receipts	-	45,976	28,203	-	49,749
Total receipts	1,586,885	930,976	47,329	-	49,749
Disbursements:					
Personal services	-	420,289	59,738	-	-
Supplies	-	6,492	2,013	-	-
Other services and charges	1,077,020	246,534	88	-	500
Debt service - principal and interest	921,138	116,327	-	-	-
Capital outlay	-	26,201	85	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,998,158	815,843	61,924	-	500
Excess (deficiency) of receipts over disbursements	(411,273)	115,133	(14,595)	-	49,249
Cash and investments - ending	\$ 1,427,120	\$ 436,547	\$ 52,206	\$ 3,946	\$ 141,306

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Court User Fees	Courthouse Clock Tower Proj	Map Fees For Bldg Dept	Electric Fee Clearing Acct	Flood Fee Holding Acct
Cash and investments - beginning	\$ 32,126	\$ 25,465	\$ 49,056	\$ 6,029	\$ 26,035
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	200	3,760
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,604	-	-
Fines and forfeits	3,947	-	-	-	-
Other receipts	10,216	-	10,031	700	3,520
Total receipts	14,163	-	11,635	900	7,280
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,946	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	886
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,946	-	886
Excess (deficiency) of receipts over disbursements	14,163	-	9,689	900	6,394
Cash and investments - ending	\$ 46,289	\$ 25,465	\$ 58,745	\$ 6,929	\$ 32,429

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2020 Bridge Improvement Note	County Jail L/R Bond	Finger Printing	Treasurer Dog Tax	Commrs Tax Sale
Cash and investments - beginning	\$ 1,965,500	\$ 693,083	\$ 1,379	\$ 3,537	\$ 9,698
Receipts:					
Taxes	-	1,160,052	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	97,343	-	-	-
Charges for services	-	-	1	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,186	16,482
Total receipts	-	1,257,395	1	1,186	16,482
Disbursements:					
Personal services	-	-	-	2,382	-
Supplies	-	-	1,378	-	-
Other services and charges	1,695,737	-	-	-	25,148
Debt service - principal and interest	-	1,269,000	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	65	1,032
Total disbursements	1,695,737	1,269,000	1,378	2,447	26,180
Excess (deficiency) of receipts over disbursements	(1,695,737)	(11,605)	(1,377)	(1,261)	(9,698)
Cash and investments - ending	\$ 269,763	\$ 681,478	\$ 2	\$ 2,276	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Sri Fee	TMA Fd	CCB Fd IV-D	Sheriff Work Release	Fam Violnc & Victim Assis
Cash and investments - beginning	\$ 14,605	\$ 179,332	\$ 65,090	\$ 88,612	\$ 30,903
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,314	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	5,135	6,001	-
Total receipts	-	-	5,135	8,315	-
Disbursements:					
Personal services	-	-	2,500	16,643	-
Supplies	-	-	97	-	-
Other services and charges	12,875	-	2,874	14,314	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	12,875	-	5,471	30,957	-
Excess (deficiency) of receipts over disbursements	(12,875)	-	(336)	(22,642)	-
Cash and investments - ending	\$ 1,730	\$ 179,332	\$ 64,754	\$ 65,970	\$ 30,903

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	1142 Dare Supplies	1149 K-9 Gift Fd	1154 Cnty Law Enforc Cont Ed	1431 Fed Motor Carrier Clk	Inmates Social Security
Cash and investments - beginning	\$ 100	\$ 3,017	\$ 24,648	\$ 3,281	\$ 16,028
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,429	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	730	4,469	-	200
Total receipts	-	730	6,898	-	200
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,456	-	-	-
Other services and charges	-	931	3,416	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,387	3,416	-	-
Excess (deficiency) of receipts over disbursements	-	(1,657)	3,482	-	200
Cash and investments - ending	\$ 100	\$ 1,360	\$ 28,130	\$ 3,281	\$ 16,228

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Special Donation	LIT PTRC Fd	LOIT 2016 Special Distribution	LIT Local Income Tax	Lit Public Safety Fund
Cash and investments - beginning	\$ 12,700	\$ 454,528	\$ 55,252	\$ -	\$ -
Receipts:					
Taxes	-	1,982,702	-	2,829,026	1,697,416
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,960	4,326,559	-	6,180,798	3,708,478
Total receipts	2,960	6,309,261	-	9,009,824	5,405,894
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,258,054	-	9,009,824	5,405,894
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,258,054	-	9,009,824	5,405,894
Excess (deficiency) of receipts over disbursements	2,960	51,207	-	-	-
Cash and investments - ending	\$ 15,660	\$ 505,735	\$ 55,252	\$ -	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	1211 Commom School Fd	1152 Clk User Fee	2017-2018 Title II Formula Gra	Community Vaccine Grant 93,268	CheP Grant State funded
Cash and investments - beginning	\$ 7,565	\$ 58,404	\$ 315	\$ -	\$ 18,703
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	26,773	-	-	-
Other receipts	-	26,533	-	-	-
Total receipts	-	53,306	-	-	-
Disbursements:					
Personal services	-	-	-	34,412	-
Supplies	-	-	-	-	-
Other services and charges	-	50,391	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	50,391	-	34,412	-
Excess (deficiency) of receipts over disbursements	-	2,915	-	(34,412)	-
Cash and investments - ending	\$ 7,565	\$ 61,319	\$ 315	\$ (34,412)	\$ 18,703

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Overdose Response #93.136	Phep Grant 18/19 Cfda 93.074	2021 MHMP Grant 97.047	Bulletproof Vest Grant	2018 HCC D4 GRANT 93.074
Cash and investments - beginning	\$ 4,878	\$ 3,406	\$ -	\$ 3,789	\$ (200)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,691	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,809	200
Total receipts	-	-	-	4,500	200
Disbursements:					
Personal services	-	19,032	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	8,367	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	5,035	-
Other disbursements	-	-	-	-	-
Total disbursements	-	19,032	8,367	5,035	-
Excess (deficiency) of receipts over disbursements	-	(19,032)	(8,367)	(535)	200
Cash and investments - ending	\$ 4,878	\$ (15,626)	\$ (8,367)	\$ 3,254	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2018 Shsp Grant 97.073 Fed	Shsp Grant 97.073 Fed	Empg Grant 97.042	FY19 SHSP ACTIVE SHOOTR 97.067	FY19 SHSP COLLABORATIVE COMMS
Cash and investments - beginning	\$ (311)	\$ (802)	\$ (8)	\$ -	\$ (1)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	53,350	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	311	-	8	-	-
Total receipts	311	-	8	53,350	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	7,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	43,961	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	50,961	-
Excess (deficiency) of receipts over disbursements	311	-	8	2,389	-
Cash and investments - ending	\$ -	\$ (802)	\$ -	\$ 2,389	\$ (1)

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FY19 HMEP LIVE FIRE TRAINING	FY19 EMPG CERT GRANT	FY19 EMPG NEMA GRANT	CERT Resp & Equip CFDA 97.067	Public Warning/Inf CFDA 97.067
Cash and investments - beginning	\$ 180	\$ -	\$ -	\$ (80)	\$ (13,944)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,095	240	-	14,096
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	3,095	240	-	14,096
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	180	3,100	240	-	152
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	180	3,100	240	-	152
Excess (deficiency) of receipts over disbursements	(180)	(5)	-	-	13,944
Cash and investments - ending	\$ -	\$ (5)	\$ -	\$ (80)	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FY21 HMEP 20.703	Justice Resp Additions 93.788	FY20 SIM Grant 93.788	FY22 SIM Grant 93.788	0252 Judges IV-D Incentive
Cash and investments - beginning	\$ (9,900)	\$ 59,466	\$ -	\$ -	\$ 16,079
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	60,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	(59,466)	254	60,000	-
Total receipts	-	(59,466)	60,254	60,000	-
Disbursements:					
Personal services	-	-	30,500	-	-
Supplies	-	-	10,686	10,817	-
Other services and charges	935	-	13,141	73	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,927	-	-
Other disbursements	-	-	-	-	-
Total disbursements	935	-	60,254	10,890	-
Excess (deficiency) of receipts over disbursements	(935)	(59,466)	-	49,110	-
Cash and investments - ending	\$ (10,835)	\$ -	\$ -	\$ 49,110	\$ 16,079

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SUPP PH WORKFORCE GRT 93,354	LEPC GRANT Hazd Sub & Resp	Country Club Rd Fed Reimb Grnt	0810 Medical Resv Corp (Mrc)	0815 Disaster Reponse Reimb
Cash and investments - beginning	\$ -	\$ 35,848	\$ 3,171	\$ 14,140	\$ (102)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,021	-	-	102
Total receipts	-	6,021	-	-	102
Disbursements:					
Personal services	4,818	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	670	9,338	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,488	9,338	-	-	-
Excess (deficiency) of receipts over disbursements	(5,488)	(3,317)	-	-	102
Cash and investments - ending	\$ (5,488)	\$ 32,531	\$ 3,171	\$ 14,140	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID-19 CARES Act 21.019	COVID-19 ICJI CEFS 16.034	Community COVID Testing Grant	2020 SOS CARES Act Grt	CARES Safety Awareness 21.019
Cash and investments - beginning	\$ (4,200)	\$ (69,947)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,152,949	84,415	90,320	2,415	124,409
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,152,949</u>	<u>84,415</u>	<u>90,320</u>	<u>2,415</u>	<u>124,409</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	9,841	11,315	-	-
Other services and charges	-	4,627	24,796	-	5,980
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,148,749	-	-	-	-
Total disbursements	<u>1,148,749</u>	<u>14,468</u>	<u>36,111</u>	<u>-</u>	<u>5,980</u>
Excess (deficiency) of receipts over disbursements	<u>4,200</u>	<u>69,947</u>	<u>54,209</u>	<u>2,415</u>	<u>118,429</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,209</u>	<u>\$ 2,415</u>	<u>\$ 118,429</u>

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ARP CSLFR Grant 21,027	Rural Demo Proj 20,616	Family Mediation Grant Adr2016	Adult Guardianship (VASIA) J	IPEP SAFETY GRANT
Cash and investments - beginning	\$ -	\$ 35	\$ 2,250	\$ 38,500	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,723,354	-	-	38,500	5,307
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	3,723,354	-	-	38,500	5,307
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,700,000	-	-	38,500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,307
Other disbursements	-	-	-	-	-
Total disbursements	3,700,000	-	-	38,500	5,307
Excess (deficiency) of receipts over disbursements	23,354	-	-	-	-
Cash and investments - ending	\$ 23,354	\$ 35	\$ 2,250	\$ 38,500	\$ -

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Crossing Match Grant	Public Health Ed Program Grant	97.067 Shsp 090517-083119	18-19 IDOC Grant	20/21 Veterans Treatment Ct Gr
Cash and investments - beginning	\$ -	\$ 3,929	\$ (1,876)	\$ 4,298	\$ 49,451
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	649,020	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	649,020	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	43,978
Supplies	-	-	-	10	-
Other services and charges	649,020	-	-	4,289	5,472
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	649,020	-	-	4,299	49,450
Excess (deficiency) of receipts over disbursements	-	-	-	(4,299)	(49,450)
Cash and investments - ending	\$ -	\$ 3,929	\$ (1,876)	\$ (1)	\$ 1

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2018 MCCF Drug Free Mont Co	Operation Pullover	IPAC Drug Prosecution Grant	JCAP 2019-01 Grant	JCAP 2020-01 Grant (Women's)
Cash and investments - beginning	\$ 1,823	\$ 1,298	\$ 1,795	\$ 11,632	\$ 39,653
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	81,867
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	81,867
Disbursements:					
Personal services	-	-	-	-	48,174
Supplies	542	-	-	-	3,428
Other services and charges	562	-	-	-	71,461
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,104	-	-	-	123,063
Excess (deficiency) of receipts over disbursements	(1,104)	-	-	-	(41,196)
Cash and investments - ending	\$ 719	\$ 1,298	\$ 1,795	\$ 11,632	\$ (1,543)

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20/21 PSC Drug Court Grant	20/21 PSC Vet Court Grant	21/22 Veterans Treatment Ct Gr	DFMCC Drug Free LCC 20/21	21/22 PSC Drug Court Grant
Cash and investments - beginning	\$ 7,991	\$ 6,510	\$ -	\$ 9,129	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	52,065	-	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	52,065	-	10,000
Disbursements:					
Personal services	-	-	42,968	-	-
Supplies	1,052	666	-	1,849	400
Other services and charges	6,940	5,844	7,605	7,280	450
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,992	6,510	50,573	9,129	850
Excess (deficiency) of receipts over disbursements	(7,992)	(6,510)	1,492	(9,129)	9,150
Cash and investments - ending	\$ (1)	\$ -	\$ 1,492	\$ -	\$ 9,150

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	21/22 PSC Vet Court Grant	Mitigation Grant 97.047	Hardening Targets Grant 97.067	2015 LCC Health Sharps Disp	IHSFG FOR LADOGA FIRE DEPT
Cash and investments - beginning	\$ -	\$ (8,710)	\$ (2,575)	\$ 3,398	\$ (8)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,000	-	-	500	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,710	2,575	-	-
Total receipts	10,000	8,710	2,575	500	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	481	-	-	-	-
Other services and charges	1,474	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,955	-	-	-	-
Excess (deficiency) of receipts over disbursements	8,045	8,710	2,575	500	-
Cash and investments - ending	\$ 8,045	\$ -	\$ -	\$ 3,898	\$ (8)

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DFMCC Drug Free LCC 21/22	FY20 DOC PROBATION GRANT	FY21 DOC DRUG CT GRANT	FY21 DOC PROBATION GRANT	Prescription Drug Program
Cash and investments - beginning	\$ -	\$ 4,124	\$ -	\$ -	\$ 1,846
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,600	-	42,229	107,489	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,076	35,829	-
Total receipts	15,600	-	56,305	143,318	-
Disbursements:					
Personal services	-	-	47,929	112,456	-
Supplies	-	-	-	4,991	-
Other services and charges	4,609	-	8,376	21,673	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,609	-	56,305	139,120	-
Excess (deficiency) of receipts over disbursements	10,991	-	-	4,198	-
Cash and investments - ending	\$ 10,991	\$ 4,124	\$ -	\$ 4,198	\$ 1,846

MONTGOMERY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Preparedness Grant 2014-2015	PPD MRC EBOLA Grant 15/16	Court Interpreter Grant Old	0099 Interpreter Gr	Totals
Cash and investments - beginning	\$ 10,481	\$ 14,248	\$ 55	\$ (360)	\$ 30,077,208
Receipts:					
Taxes	-	-	-	-	70,792,999
Licenses and permits	-	-	-	-	69,622
Intergovernmental receipts	-	-	-	-	15,358,106
Charges for services	-	-	-	-	1,828,859
Fines and forfeits	-	-	-	-	211,728
Other receipts	-	-	-	360	36,771,625
Total receipts	-	-	-	360	125,032,939
Disbursements:					
Personal services	-	-	-	-	15,389,506
Supplies	-	-	-	-	2,209,567
Other services and charges	-	-	-	-	41,172,101
Debt service - principal and interest	-	-	-	-	4,810,388
Capital outlay	-	-	-	-	1,080,299
Other disbursements	-	-	-	-	58,096,863
Total disbursements	-	-	-	-	122,758,724
Excess (deficiency) of receipts over disbursements	-	-	-	360	2,274,215
Cash and investments - ending	\$ 10,481	\$ 14,248	\$ 55	\$ -	\$ 32,351,423

OTHER INFORMATION

MONTGOMERY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,141,966</u>	<u>\$ 1,239,479</u>

MONTGOMERY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ACT REAL ESTATE LLC	PUBLIC DEFENDER OFFICE SPACE	\$ 14,400	01/01/22	12/31/25
ACT REAL ESTATE LLC	PUBLIC DEFENDER PARKING LOT	14,400	01/01/22	12/31/22
CARDINAL LEASING	SUPERIOR 2 HP	1,427	05/28/18	08/27/23
ENTERPRISE	SURVEYOR TRUCK LEASE	7,460	06/30/21	06/30/26
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	34,560	04/09/18	04/30/23
ENTERPRISE FLEET	MULTIPLE VEHICLES FOR HIGHWAY	149,148	03/09/16	03/31/21
ENTERPRISE LEASING	ASSESSOR or County Admin VEHICLE	5,250	01/06/17	01/06/21
ENTERPRISE LEASING	CORONER VEHICLE	2,215	03/02/17	03/02/22
HOOSIER HEARTLAND STATE BANK	LEASE DITCHER BERM CUTTER FARM TRACTOR	425,380	06/19/19	06/19/24
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	275,500	06/01/18	01/15/33
PNC	HVAC	31,296	06/06/11	03/06/22
RICOH	CLERK'S PRINTER COPIER	1,410	01/01/21	12/31/26
RICOH	PUBLIC DEFENDER COPIER	1,037	02/12/18	02/12/23
RICOH	PROSECUTOR COPIER	2,483	07/09/18	07/09/23
RICOH	AUDITOR RICOH	1,257	03/01/19	03/01/24
THIS ONE 2 LLC	VOTING EQUIPMENT STORAGE	4,800	03/01/21	03/01/24
U S BANK	HIGHWAY DEPT HP	1,129	08/27/18	08/27/23
U S 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
MONTGOMERY COUNTY BUILDING CORPORATION	COURTHOUSE ANNEX PURCHASE	<u>185,500</u>	07/15/22	07/15/41
Total governmental activities		<u>2,434,278</u>		
Total of annual lease payments		<u>\$ 2,434,278</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	REDEVELOPMENT DISTRICT REFUNDING BONDS OF 2017	\$ 5,230,000	\$ 566,389
General obligation bonds	TAXABLE ECON DEV BONDS OF 2021	4,725,000	-
Notes and Loans Payable	BRIDGE IMPROVEMENT NOTE 2020	<u>1,812,000</u>	<u>220,467</u>
Total governmental activities		<u>11,767,000</u>	<u>786,856</u>
Totals		<u>\$ 11,767,000</u>	<u>\$ 786,856</u>

MONTGOMERY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	Ending Balance
Governmental activities:	
Land	\$ 929,059
Infrastructure	209,286,037
Buildings	39,033,616
Improvements other than buildings	126,552,579
Machinery, equipment, and vehicles	7,183,782
Construction in progress	<u>13,960,041</u>
Total governmental activities	<u>396,945,114</u>
Total capital assets	<u>\$ 396,945,114</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/>.