

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

COUNTY of Montgomery

County of Montgomery

For the Fiscal Year Ended 12/31/2020

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

COUNTY OF Montgomery

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EL) ENTERPRISE REFUSE/GARBAGE
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (M) INTERNAL SERVICE
- (MS) SELF INSURANCE
- (PN) PERMANENT
- (TA) AGENCY
- (TC) CUSTODIAL
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	6,120,300	A200	7,201,462
Petty Cash	3,300	A210	3,300
<b>TOTAL Cash</b>	<b>6,123,600</b>		<b>7,204,762</b>
Taxes Receivable, Current	3,401,898	A250	3,682,452
Taxes Receivable, Overdue	3,129,460	A260	3,373,788
Returned School Taxes Receivable	2,081,996	A280	1,912,218
City School Taxes Receivable	333,743	A290	301,918
Delinquent Village Taxes Rec	373,462	A295	343,957
Property Acquired For Taxes	281,858	A330	99,502
Mortgage From Sale of Tax Acq Property	-14,402	A331	-11,953
Allowance For Uncollectible Taxes	-199,043	A342	-288,398
<b>TOTAL Taxes Receivable (net)</b>	<b>9,388,972</b>		<b>9,413,484</b>
Accounts Receivable	7,328,267	A380	6,472,594
<b>TOTAL Other Receivables (net)</b>	<b>7,328,267</b>		<b>6,472,594</b>
State And Federal, Social Services	2,126,126	A400	6,596,972
Due From State And Federal Government	2,428,060	A410	3,776,315
<b>TOTAL State And Federal Aid Receivables</b>	<b>4,554,186</b>		<b>10,373,287</b>
Due From Other Funds	5,701,042	A391	5,392,221
<b>TOTAL Due From Other Funds</b>	<b>5,701,042</b>		<b>5,392,221</b>
Towns & Cities	43,568	A430	39,414
Due From Other Governments	7,398	A440	14,377
<b>TOTAL Due From Other Governments</b>	<b>50,966</b>		<b>53,791</b>
Cash Special Reserves	624,987	A230	554,427
<b>TOTAL Restricted Assets</b>	<b>624,987</b>		<b>554,427</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>33,772,020</b>		<b>39,464,665</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	6,477,914	A600	7,309,724
<b>TOTAL Accounts Payable</b>	<b>6,477,914</b>		<b>7,309,724</b>
Accrued Liabilities	2,247,355	A601	2,309,701
<b>TOTAL Accrued Liabilities</b>	<b>2,247,355</b>		<b>2,309,701</b>
Overpayments & Clearing Account		A690	1,956
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>1,956</b>
Due To Other Funds	1,835,605	A630	1,557,406
<b>TOTAL Due To Other Funds</b>	<b>1,835,605</b>		<b>1,557,406</b>
Due To Other Governments	748,832	A631	793,074
Due To Towns For Tax Levies	11,096	A640	0
Due To School Districts	2,357,449	A660	2,186,152
Due To City School Districts	400,649	A661	319,965
Due To Village, Delinquent Taxes	380,046	A668	349,210
<b>TOTAL Due To Other Governments</b>	<b>3,898,072</b>		<b>3,648,401</b>
<b>TOTAL Liabilities</b>	<b>14,458,945</b>		<b>14,827,188</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,893,952	A691	1,073,632
Deferred Taxes	5,841,836	A694	6,154,943
<b>TOTAL Deferred Inflows of Resources</b>	<b>8,735,788</b>		<b>7,228,575</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>8,735,788</b>		<b>7,228,575</b>
Fund Balance			
Not in Spendable Form	758,000	A806	758,000
<b>TOTAL Nonspendable Fund Balance</b>	<b>758,000</b>		<b>758,000</b>
Other Restricted Fund Balance	624,987	A899	554,427
<b>TOTAL Restricted Fund Balance</b>	<b>624,987</b>		<b>554,427</b>
Assigned Appropriated Fund Balance	2,625,000	A914	2,500,000
Assigned Unappropriated Fund Balance	588,984	A915	1,182,354
<b>TOTAL Assigned Fund Balance</b>	<b>3,213,984</b>		<b>3,682,354</b>
Unassigned Fund Balance	5,980,316	A917	12,414,022
<b>TOTAL Unassigned Fund Balance</b>	<b>5,980,316</b>		<b>12,414,022</b>
<b>TOTAL Fund Balance</b>	<b>10,577,286</b>		<b>17,408,802</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>33,772,020</b>		<b>39,464,565</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Jail Facilities Services, Other Govts	648,820	A2264	937,210
<b>TOTAL Intergovernmental Charges</b>	<b>1,032,393</b>		<b>1,308,123</b>
Interest And Earnings	206,107	A2401	59,984
Rental of Real Property	120	A2410	120
Rental of Equipment	33,202	A2414	33,706
<b>TOTAL Use of Money And Property</b>	<b>239,429</b>		<b>93,811</b>
Fines And Forfeited Bail	47	A2610	
Fines & Pen-Dog Cases	1,350	A2611	2,324
Stop-Dwi Fines	118,180	A2615	82,289
Forfeitures of Deposits	520	A2620	
Forfeiture of Crime Proceeds	2,000	A2625	
Forfeiture of Crime Proceeds Restricted	11,784	A2626	5,784
<b>TOTAL Fines And Forfeitures</b>	<b>133,881</b>		<b>90,397</b>
Sales of Scrap & Excess Materials		A2650	1,351
Insurance Recoveries	212,788	A2680	13,393
Other Compensation For Loss	702,411	A2690	805,803
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>915,199</b>		<b>820,547</b>
Refunds of Prior Year's Expenditures	101,595	A2701	127,775
Gifts And Donations	94,270	A2705	1,175
Premium On Obligations	293,231	A2710	98,133
Proceeds of Seized & Unclaimed Property	40	A2715	25
Otb-Distributed Earnings	40,428	A2720	27,706
Unclassified (specify)	19,567	A2770	15,178
<b>TOTAL Miscellaneous Local Sources</b>	<b>549,132</b>		<b>269,992</b>
Interfund Revenues	15,914	A2801	16,696
<b>TOTAL Interfund Revenues</b>	<b>15,914</b>		<b>16,696</b>
Casino Licensing Fees and Gaming Revenues	332,464	A3016	151,163
State Aid, Indigent Legal Services Fund	202,455	A3025	545,528
St Aid, District Attorney Salaries	72,189	A3030	57,751
St Aid, Real Property Tax Administration	1,365	A3040	
St Aid - Other (specify)	436,952	A3089	381,137
St Aid, Education of Handicapped Child	1,215,147	A3277	1,510,646
St Aid, Probation Services	196,708	A3310	189,769
St Aid, Unified Court Budget Sec Costs	690	A3330	
St Aid, Other Public Safety	982,397	A3389	1,075,476
St Aid, Public Health	644,796	A3401	810,518
Early Intervention State Aid	95,812	A3449	312,795
St Aid, Special Health Programs	1,080,468	A3472	1,374,418
St Aid, Other Health	336,550	A3489	
St Aid, Mental Health	1,036,443	A3490	1,757,273
St Aid, Other Transportation	315,000	A3589	305,750
St Aid, Bus And Other Mass Trans	244,604	A3594	747,585
St Aid, Medical Assistance	-38,307	A3601	-81,622
St Aid, Family Assistance	252	A3609	208
St Aid, Social Services Administration	827,980	A3610	1,265,094
Local Administrative Fund (laf)		A3616	34,677

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	28,796,476	A1001	30,298,673
<b>TOTAL Real Property Taxes</b>	<b>28,796,476</b>		<b>30,298,673</b>
Gain From Sale of Tax Acq Property	145,988	A1051	
Other Payments In Lieu of Taxes	1,832,674	A1081	669,115
Interest & Penalties On Real Prop Taxes	803,257	A1090	930,910
<b>TOTAL Real Property Tax Items</b>	<b>2,781,918</b>		<b>1,600,025</b>
Sales And Use Tax	33,035,256	A1110	34,736,921
Tax On Hotel Room Occupancy	87,009	A1113	70,101
Emergency Telephone System Surcharge	235,285	A1140	240,843
<b>TOTAL Non Property Tax Items</b>	<b>33,357,549</b>		<b>35,047,866</b>
Treasurer Fees	20,183	A1230	13,037
Charges For Tax Redemption	93,450	A1235	121,800
Clerk Fees	1,218,126	A1255	1,093,198
Personnel Fees	14,033	A1260	20,061
Other General Departmental Income	203,480	A1289	335,001
Sheriff Fees	141,679	A1510	84,634
Altern To Incarceration Fees	2,607	A1515	1,452
Restitution Surcharge	4,954	A1580	5,912
Other Public Safety Departmental Income	7,036	A1589	8,785
Public Health Fees	10,159	A1601	10,053
Early Interven Fees For Serv	13,750	A1621	12,183
Other Health Departmental Income	18	A1689	
Repay of Medical Assistance	416,717	A1801	155,171
Repayment of Family Assistance	324,669	A1809	597,325
Medical Incentive Earnings	24,608	A1811	39,086
Repayment of Child Care	132,784	A1819	174,648
Repayment of Juvenile Delinquent Care	25,123	A1823	36,580
Repayment of State Training School		A1829	1,732
Repayment of Safety Net Assistance	160,878	A1840	175,252
Repayment of Home Energy Assis	129,471	A1841	101,520
Repayment of Emergency Care For Adults	3,419	A1842	1,940
Repayment of Food Assistance		A1843	433
Repayments of Day Care	39,572	A1855	5,001
Repayments of Services For Recipients		A1870	5,188
Social Services Charges	35,228	A1894	36,134
Sealer of Weights & Measures	15,800	A1962	10,600
Other Culture & Recreation Income	5,416	A2089	2,557
Refuse & Garbage Charges	4,480,767	A2130	5,080,701
Other Home & Community Services Income	46,459	A2189	3,355
<b>TOTAL Departmental Income</b>	<b>7,570,386</b>		<b>8,133,339</b>
General Services, Inter Government	64,336	A2210	64,540
Election Service Charges	123,780	A2215	133,888
Data Processing, Other Govts	42,155	A2228	33,844
Community College Capital Cost	49,979	A2240	44,758
Public Safety Services For Other Govts	103,323	A2260	93,883

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
St Aid, Child Care	797,783	A3619	1,292,983
St Aid, Juvenile Delinquent	900,656	A3623	63,715
St Aid, Safety Net	372,034	A3640	385,019
St Aid, Emergency Aid For Adults	43,277	A3642	15,439
Food Assistance Program	122,642	A3643	1,016
St Aid, Day Care	546,412	A3655	927,696
St Aid, Veterans Service Agencies	10,000	A3710	20,566
St Aid-Economic Assistance	309,910	A3789	336,832
St Aid, Youth Programs	56,963	A3820	49,963
St Aid-Other Cul & Rec St Aid	263,527	A3889	64,091
<b>TOTAL State Aid</b>	<b>11,407,169</b>		<b>13,595,486</b>
Fed Aid, Civil Defense		A4305	23,649
Fed Aid Other Public Safety		A4389	89,972
Early Intervention Federal	28,180	A4451	13,851
Fed Aid, Mental Health		A4490	
Fed Aid, Medicaid Assistance	-167,744	A4601	-38,449
Fed Aid, Family Assistance	1,622,690	A4609	1,145,121
Fed Aid, Social Services Administration	2,555,338	A4610	2,476,765
Fed Aid, Food Stamp Program Admin	517,391	A4611	673,203
Flexible Fund For Family Services (fffs)	770,766	A4615	2,554,191
Fed Aid, Safety Net	42,215	A4640	32,962
Fed Aid, Home Energy Assistance	-25,081	A4641	
Title Iv-B Funds		A4661	
Fed Aid, Services For Recipients	207,287	A4670	691,910
<b>TOTAL Federal Aid</b>	<b>5,551,042</b>		<b>7,663,175</b>
<b>TOTAL Revenues</b>	<b>92,350,487</b>		<b>98,938,128</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>92,350,487</b>		<b>98,938,128</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Legislative Board, Pers Serv	333,238	A10101	337,794
Legislative Board, Equip & Cap Outlay		A10102	
Legislative Board, Contr Expend	224,847	A10104	175,496
<b>TOTAL Legislative Board</b>	<b>558,085</b>		<b>513,290</b>
Clerk of Legis Board,pers Serv	61,693	A10401	63,541
<b>TOTAL Clerk of Legis Board</b>	<b>61,693</b>		<b>63,541</b>
Municipal Court, Pers Serv	690	A11101	
<b>TOTAL Municipal Court</b>	<b>690</b>		<b>0</b>
Unified Court Budget Costs, Contr Expend	2,590	A11624	1,420
<b>TOTAL Unified Court Budget Costs</b>	<b>2,590</b>		<b>1,420</b>
District Attorney, Pers Serv	624,766	A11651	623,125
District Attorney,equip & Cap Outlay	3,330	A11652	1,618
District Attorney,contr Expend	69,944	A11654	47,174
<b>TOTAL District Attorney</b>	<b>698,039</b>		<b>671,917</b>
Public Defender,pers Serv	568,870	A11701	803,721
Public Defender, Equip & Cap Outlay	9,803	A11702	2,678
Public Defender,contr Expend	245,742	A11704	230,461
<b>TOTAL Public Defender</b>	<b>824,415</b>		<b>1,036,860</b>
Med Examiners & Coroners,pers Serv	22,859	A11851	23,825
Med Examiners & Coroners,contr Expend	91,857	A11854	114,349
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>114,716</b>		<b>138,175</b>
Auditor, Pers Serv	72,181	A13201	72,960
Auditor, Equip & Cap Outlay		A13202	
Auditor, Contr Expend	391	A13204	397
<b>TOTAL Auditor</b>	<b>72,572</b>		<b>73,358</b>
Treasurer, Pers Serv	278,510	A13251	307,064
Treasurer, Equip & Cap Outlay		A13252	
Treasurer, Contr Expend	84,818	A13254	15,714
<b>TOTAL Treasurer</b>	<b>363,329</b>		<b>322,778</b>
Budget, Pers Serv	5,000	A13401	5,000
<b>TOTAL Budget</b>	<b>5,000</b>		<b>5,000</b>
Purchasing, Pers Serv	66,545	A13451	54,015
Purchasing, Contr Expend	213,888	A13454	12,434
<b>TOTAL Purchasing</b>	<b>280,433</b>		<b>66,449</b>
Assessment, Pers Serv	130,135	A13551	150,839
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	22,795	A13554	24,117
<b>TOTAL Assessment</b>	<b>152,930</b>		<b>174,956</b>
Tax Advertising, Contr Expend	21,343	A13624	61,726
<b>TOTAL Tax Advertising</b>	<b>21,343</b>		<b>61,726</b>
Fiscal Agents Fees, Contr Expend	1,800	A13804	1,800
<b>TOTAL Fiscal Agents Fees</b>	<b>1,800</b>		<b>1,800</b>
Clerk,pers Serv	604,704	A14101	585,382
Clerk,equip & Cap Outlay	3,290	A14102	



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Clerk,contr Expend	80,984	A14104	63,748
<b>TOTAL Clerk</b>	<b>688,977</b>		<b>649,130</b>
Law, Pers Serv	160,329	A14201	163,714
Law, Equip & Cap Outlay		A14202	
Law, Contr Expend	3,857	A14204	3,362
<b>TOTAL Law</b>	<b>164,187</b>		<b>167,076</b>
Personnel, Pers Serv	1,030,086	A14301	664,438
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	239,995	A14304	153,963
<b>TOTAL Personnel</b>	<b>1,270,081</b>		<b>818,402</b>
Elections, Pers Serv	264,407	A14501	267,795
Elections, Equip & Cap Outlay	5,990	A14502	13,140
Elections, Contr Expend	79,886	A14504	169,555
<b>TOTAL Elections</b>	<b>350,283</b>		<b>450,490</b>
Public Works Admin, Pers Serv	342,161	A14901	321,696
Public Works Admin, Contr Expend	6,584	A14904	6,896
<b>TOTAL Public Works Admin</b>	<b>348,745</b>		<b>328,591</b>
Operation of Plant Pers Serv	651,812	A16201	629,070
Operation of Plant Equip & Cap Outlay	31,527	A16202	300
Operation of Plant Contr Expend	1,085,930	A16204	1,168,214
<b>TOTAL Operation of Plant Contr Expend</b>	<b>1,769,269</b>		<b>1,797,584</b>
Central Print & Mail Pers Serv	75,775	A16701	72,618
Central Print & Mail Equip & Cap Outlay	5,149	A16702	
Central Print & Mail Contr Expend	103,841	A16704	108,454
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>184,765</b>		<b>181,072</b>
Central Data Process Pers Serv	535,476	A16801	560,727
Central Data Process & Cap Outlay	182,277	A16802	105,345
Central Data Process, Contr Expend	309,638	A16804	170,434
<b>TOTAL Central Data Process</b>	<b>1,027,391</b>		<b>836,506</b>
Unallocated Insurance, Contr Expend	514,118	A19104	586,172
<b>TOTAL Unallocated Insurance</b>	<b>514,118</b>		<b>586,172</b>
Judgements And Claims, Contr Expend	87,322	A19304	125,888
<b>TOTAL Judgements And Claims</b>	<b>87,322</b>		<b>125,888</b>
Taxes & Assess On Munic Prop, Contr Expend	4,674	A19504	4,814
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>4,674</b>		<b>4,814</b>
Distribution of Sales Tax	13,950,299	A19854	14,827,878
<b>TOTAL Distribution of Sales Tax</b>	<b>13,950,299</b>		<b>14,827,878</b>
<b>TOTAL General Government Support</b>	<b>23,517,743</b>		<b>23,904,872</b>
Community College Tuition,contr Expend	603,835	A24904	611,440
<b>TOTAL Community College Tuition</b>	<b>603,835</b>		<b>611,440</b>
Contribution Community College,Contr Expen	1,545,821	A24954	1,545,821
<b>TOTAL Contribution Community College</b>	<b>1,545,821</b>		<b>1,545,821</b>
<b>TOTAL Education</b>	<b>2,149,656</b>		<b>2,157,261</b>
Public Safety Comm Sys, Pers Serv	597,531	A30201	586,990
Public Safety Comm Sys, Equip & Cap Outlay	484,600	A30202	527,793

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Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Public Safety Comm Sys, Contr Expend	673,023	A30204	295,896
<b>TOTAL Public Safety Comm Sys</b>	<b>1,755,155</b>		<b>1,410,679</b>
Sheriff,pers Serv	2,006,974	A31101	2,215,844
Sheriff, Equip & Cap Outlay	115,687	A31102	280,473
Sheriff, Contr Expend	252,331	A31104	258,461
<b>TOTAL Sheriff</b>	<b>2,374,992</b>		<b>2,754,778</b>
Probation, Pers Serv	685,045	A31401	641,802
Probation, Equip & Cap Outlay		A31402	
Probation, Contr Expend	26,366	A31404	37,385
<b>TOTAL Probation</b>	<b>711,411</b>		<b>679,186</b>
Jail, Pers Serv	3,270,453	A31501	3,172,867
Jail, Equip & Cap Outlay	68,605	A31502	62,759
Jail, Contr Expend	851,023	A31504	731,672
<b>TOTAL Jail</b>	<b>4,190,081</b>		<b>3,967,298</b>
Rehab Serv Planning, Pers Serv	37,082	A31551	30,003
Rehab Serv Planning, Equip & Cap Outlay		A31552	
Rehab Serv Planning, Contr Expend	5,087	A31554	3,772
<b>TOTAL Rehab Serv Planning</b>	<b>42,169</b>		<b>33,776</b>
Stop Dwi,pers Serv	25,530	A33151	25,840
Stop Dwi,contr Expend	24,308	A33154	18,814
<b>TOTAL Stop Dwi</b>	<b>49,838</b>		<b>44,654</b>
Civil Defense, Pers Serv	69,662	A36401	73,656
Civil Defense, Equip & Cap Outlay	32,999	A36402	357,289
Civil Defense, Contr Expend	97,433	A36404	75,706
<b>TOTAL Civil Defense</b>	<b>200,094</b>		<b>506,651</b>
<b>TOTAL Public Safety</b>	<b>9,323,739</b>		<b>9,397,022</b>
Public Health, Pers Serv	623,211	A40101	746,879
Public Health, Equip & Cap Outlay	11,838	A40102	9,522
Public Health, Contr Expend	201,067	A40104	230,802
<b>TOTAL Public Health</b>	<b>836,116</b>		<b>987,203</b>
Physically Handicapped, Contr Expend	2,817,639	A40464	2,489,704
<b>TOTAL Physically Handicapped</b>	<b>2,817,639</b>		<b>2,489,704</b>
Early Intervention Pgm,contr Expend	156,934	A40594	181,141
<b>TOTAL Early Intervention Pgm</b>	<b>156,934</b>		<b>181,141</b>
Child Health Program, Contr Expend		A40704	229
<b>TOTAL Child Health Program</b>	<b>0</b>		<b>229</b>
Other Public Health, Contr Expend		A41894	
<b>TOTAL Other Public Health</b>	<b>0</b>		<b>0</b>
Narc Addic Control Serv, Contr Expend	1,099,237	A42304	1,058,486
<b>TOTAL Narc Addic Control Serv</b>	<b>1,099,237</b>		<b>1,058,486</b>
Alcoholic Addic Control, Contr Expend	417,009	A42504	403,483
<b>TOTAL Alcoholic Addic Control</b>	<b>417,009</b>		<b>403,483</b>
Mental Health Admin,pers Serv	23,568	A43101	24,874
Mental Health Admin,contr Expend	9,853	A43104	4,924
<b>TOTAL Mental Health Admin</b>	<b>33,420</b>		<b>29,798</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Mental Health Prog,contr Expend	1,889,612	A43204	2,053,380
<b>TOTAL Mental Health Prog</b>	<b>1,889,612</b>		<b>2,053,380</b>
<b>TOTAL Health</b>	<b>7,249,967</b>		<b>7,203,425</b>
Bus Operations, Contr Expend	713,307	A56304	619,828
<b>TOTAL Bus Operations</b>	<b>713,307</b>		<b>619,828</b>
<b>TOTAL Transportation</b>	<b>713,307</b>		<b>619,828</b>
Admin, Pers Serv	4,284,532	A60101	4,003,186
Admin, Equip & Cap Outlay	2,839	A60102	43,450
Admin, Contr Expend	1,262,595	A60104	1,485,973
<b>TOTAL Admin</b>	<b>5,549,967</b>		<b>5,532,609</b>
Day Care, Contr Expend	629,468	A60554	936,793
<b>TOTAL Day Care</b>	<b>629,468</b>		<b>936,793</b>
Services For Recipients, Contr Expend	90,055	A60704	62,329
<b>TOTAL Services For Recipients</b>	<b>90,055</b>		<b>62,329</b>
Medicaid	11,605,620	A61004	10,810,336
<b>TOTAL Medicaid</b>	<b>11,605,620</b>		<b>10,810,336</b>
Family Assistance, Contr Expend	2,222,995	A61094	1,993,391
<b>TOTAL Family Assistance</b>	<b>2,222,995</b>		<b>1,993,391</b>
Child Care, Contr Expend	2,839,592	A61194	2,652,335
<b>TOTAL Child Care</b>	<b>2,839,592</b>		<b>2,652,335</b>
Juvenile Delinquent, Contr Expend	991,722	A61234	433,065
<b>TOTAL Juvenile Delinquent</b>	<b>991,722</b>		<b>433,065</b>
State Training School, Contr Expend	5,149	A61294	162,019
<b>TOTAL State Training School</b>	<b>5,149</b>		<b>162,019</b>
Safety Net, Contr Expend	1,702,279	A61404	1,665,291
<b>TOTAL Safety Net</b>	<b>1,702,279</b>		<b>1,665,291</b>
Home Energy Assistance, Contr Expend	18,969	A61414	16,538
<b>TOTAL Home Energy Assistance</b>	<b>18,969</b>		<b>16,538</b>
Emergency Aid For Adults, Contr Expend	98,624	A61424	35,741
<b>TOTAL Emergency Aid For Adults</b>	<b>98,624</b>		<b>35,741</b>
Food Assistance Program- Contractual Exp	42,439	A61434	4,402
<b>TOTAL Food Assistance Program- Contractual Exp</b>	<b>42,439</b>		<b>4,402</b>
Industrial Parks, Contr Expend	601,423	A64304	593,819
<b>TOTAL Industrial Parks</b>	<b>601,423</b>		<b>593,819</b>
Veterans Service, Pers Serv	88,758	A65101	62,896
Veterans Service, Equip & Cap Outlay	107	A65102	
Veterans Service, Contr Expend	27,676	A65104	30,422
<b>TOTAL Veterans Service</b>	<b>116,541</b>		<b>93,318</b>
Consumer Affairs, Pers Serv	44,796	A66101	46,312
Consumer Affairs, Contr Expend	6,179	A66104	3,333
<b>TOTAL Consumer Affairs</b>	<b>50,975</b>		<b>49,645</b>
Other Eco & Dev, Contr Expend	337,000	A69894	352,000
<b>TOTAL Other Eco &amp; Dev</b>	<b>337,000</b>		<b>352,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>26,902,816</b>		<b>25,393,632</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Special Rec Facility, Pers Serv	41,586	A71801	29,529
Special Rec Facility, Equip & Cap Outlay	2,571	A71802	23,637
Special Rec Facility, Contr Expend	221,645	A71804	69,130
<b>TOTAL Special Rec Facility</b>	<b>265,801</b>		<b>122,296</b>
Youth Prog, Pers Serv	50,262	A73101	49,299
Youth Prog, Contr Expend	81,567	A73104	29,154
<b>TOTAL Youth Prog</b>	<b>131,829</b>		<b>78,453</b>
Historian, Pers Serv	92,710	A75101	71,978
Historian, Contr Expend	2,184	A75104	18,897
<b>TOTAL Historian</b>	<b>94,894</b>		<b>90,875</b>
<b>TOTAL Culture And Recreation</b>	<b>492,524</b>		<b>291,623</b>
Refuse & Garbage, Pers Serv	-6,945	A81601	2,818
Refuse & Garbage, Equip & Cap Outlay	5,220	A81602	
Refuse & Garbage, Contr Expend	4,394,352	A81604	4,783,222
<b>TOTAL Refuse &amp; Garbage</b>	<b>4,392,627</b>		<b>4,786,040</b>
Conservation, Contr Expend	113,600	A87104	119,200
<b>TOTAL Conservation</b>	<b>113,600</b>		<b>119,200</b>
Agriculture And Livestock, Contr Expend	77,250	A87504	77,250
<b>TOTAL Agriculture And Livestock</b>	<b>77,250</b>		<b>77,250</b>
<b>TOTAL Home And Community Services</b>	<b>4,583,477</b>		<b>4,982,490</b>
State Retirement System	2,347,922	A90108	2,312,615
Social Security, Employer Cont	1,312,567	A90308	1,281,897
Worker's Compensation, Empl Bnfts	708,367	A90408	750,954
Unemployment Insurance, Empl Bnfts	31,719	A90508	144,139
Disability Insurance, Empl Bnfts	33,480	A90558	84,155
Hospital & Medical (dental) Ins, Empl Bnft	4,615,019	A90608	5,023,849
<b>TOTAL Employee Benefits</b>	<b>9,049,074</b>		<b>9,597,610</b>
Debt Principal, Serial Bonds	3,055,000	A97106	2,980,000
<b>TOTAL Debt Principal</b>	<b>3,055,000</b>		<b>2,980,000</b>
Debt Interest, Serial Bonds	913,958	A97107	917,592
Debt Interest, Bond Anticipation Notes	215,100	A97307	148,985
<b>TOTAL Debt Interest</b>	<b>1,129,058</b>		<b>1,066,577</b>
<b>TOTAL Expenditures</b>	<b>88,166,362</b>		<b>87,594,341</b>
Transfers, Other Funds	5,198,377	A99019	5,371,004
<b>TOTAL Operating Transfers</b>	<b>5,198,377</b>		<b>5,371,004</b>
<b>TOTAL Other Uses</b>	<b>5,198,377</b>		<b>5,371,004</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>93,364,739</b>		<b>92,965,345</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	10,505,107	A8021	10,577,286
Prior Period Adj -Increase In Fund Balance	1,086,432	A8012	858,732
Restated Fund Balance - Beg of Year	11,591,538	A8022	11,436,018
ADD - REVENUES AND OTHER SOURCES	92,350,487		98,938,128
DEDUCT - EXPENDITURES AND OTHER USES	93,364,739		92,965,345
Fund Balance - End of Year	10,577,286	A8029	17,408,802

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	30,531,115	A1049N	30,937,900
Est Rev - Real Property Tax Items	1,420,000	A1099N	1,420,000
Est Rev - Non Property Tax Items	31,240,000	A1199N	31,740,000
Est Rev - Departmental Income	6,900,416	A1299N	7,761,631
Est Rev - Intergovernmental Charges	961,173	A2399N	1,001,775
Est Rev - Use of Money And Property	91,820	A2499N	91,820
Est Rev - Fines And Forfeitures	103,990	A2649N	67,440
Est Rev - Sale of Prop And Comp For Loss	770,000	A2699N	795,000
Est Rev - Miscellaneous Local Sources	168,500	A2799N	135,500
Est Rev - Interfund Revenues	15,680	A2801N	15,480
Est Rev - State Aid	12,919,506	A3099N	12,629,077
Est Rev - Federal Aid	10,032,435	A4099N	9,504,776
<b>TOTAL Estimated Revenues</b>	<b>95,154,635</b>		<b>96,100,399</b>
Appropriated Fund Balance	2,625,000	A599N	2,500,000
<b>TOTAL Estimated Other Sources</b>	<b>2,625,000</b>		<b>2,500,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>97,779,635</b>		<b>98,600,399</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	22,924,548	A1999N	23,483,736
App - Education	2,133,321	A2999N	2,133,321
App - Public Safety	8,850,504	A3999N	8,972,913
App - Health	7,472,691	A4999N	7,332,460
App - Transportation	597,555	A5999N	597,555
App - Economic Assistance And Opportunity	30,788,823	A6999N	29,823,374
App - Culture And Recreation	327,238	A7999N	307,825
App - Home And Community Services	4,172,750	A8999N	5,226,150
App - Employee Benefits	10,555,086	A9199N	10,846,500
App - Debt Service	4,425,020	A9899N	4,314,867
<b>TOTAL Appropriations</b>	<b>92,247,636</b>		<b>93,038,701</b>
App - Interfund Transfer	5,532,099	A9999N	5,561,698
<b>TOTAL Other Uses</b>	<b>5,532,099</b>		<b>5,561,698</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>97,779,635</b>		<b>98,600,399</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	1,308,016	CD200	1,791,324
<b>TOTAL Cash</b>	<b>1,308,016</b>		<b>1,791,324</b>
Allowance For Receivables (Credit)	-297,186	CD389	-234,248
Rehabilitation Loan Receivable	1,981,240	CD390	1,561,655
<b>TOTAL Other Receivables (net)</b>	<b>1,684,054</b>		<b>1,327,407</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,992,070</b>		<b>3,118,731</b>



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		CD600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Due To Other Funds	19,075	CD630	19,075
<b>TOTAL Due To Other Funds</b>	<b>19,075</b>		<b>19,075</b>
Due To Other Governments	1,176	CD631	1,449
<b>TOTAL Due To Other Governments</b>	<b>1,176</b>		<b>1,449</b>
<b>TOTAL Liabilities</b>	<b>20,251</b>		<b>20,524</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,684,615	CD691	1,327,968
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,684,615</b>		<b>1,327,968</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,684,615</b>		<b>1,327,968</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1,287,204	CD915	1,770,238
<b>TOTAL Assigned Fund Balance</b>	<b>1,287,204</b>		<b>1,770,238</b>
<b>TOTAL Fund Balance</b>	<b>1,287,204</b>		<b>1,770,238</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,992,070</b>		<b>3,118,731</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Community Development Income	156,005	CD2170	569,571
<b>TOTAL Departmental Income</b>	<b>156,005</b>		<b>569,571</b>
Interest And Earnings	76,399	CD2401	64,172
<b>TOTAL Use of Money And Property</b>	<b>76,399</b>		<b>64,172</b>
Fed Aid Other Home and Community Services		CD4989	750,000
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>750,000</b>
<b>TOTAL Revenues</b>	<b>232,404</b>		<b>1,383,743</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>232,404</b>		<b>1,383,743</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Rehab Loans & Grant, Contr Expend	525,333	CD86684	900,708
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>525,333</b>		<b>900,708</b>
<b>TOTAL Home And Community Services</b>	<b>525,333</b>		<b>900,708</b>
<b>TOTAL Expenditures</b>	<b>525,333</b>		<b>900,708</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>525,333</b>		<b>900,708</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,580,133	CD8021	1,287,204
Restated Fund Balance - Beg of Year	1,580,133	CD8022	1,287,204
ADD - REVENUES AND OTHER SOURCES	232,404		1,383,743
DEDUCT - EXPENDITURES AND OTHER USES	525,333		900,708
Fund Balance - End of Year	1,287,204	CD8029	1,770,237

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	697,070	D200	743,013
<b>TOTAL Cash</b>	<b>697,070</b>		<b>743,013</b>
Accounts Receivable	9,544	D380	2,048
<b>TOTAL Other Receivables (net)</b>	<b>9,544</b>		<b>2,048</b>
Due From State And Federal Government	151,804	D410	296,501
<b>TOTAL State And Federal Aid Receivables</b>	<b>151,804</b>		<b>296,501</b>
Due From Other Funds	236,693	D391	106,532
<b>TOTAL Due From Other Funds</b>	<b>236,693</b>		<b>106,532</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,095,111</b>		<b>1,148,093</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	246	D600	5,171
<b>TOTAL Accounts Payable</b>	<b>246</b>		<b>5,171</b>
Accrued Liabilities	96,719	D601	103,104
<b>TOTAL Accrued Liabilities</b>	<b>96,719</b>		<b>103,104</b>
Due To Other Funds	176,896	D630	124,682
<b>TOTAL Due To Other Funds</b>	<b>176,896</b>		<b>124,682</b>
<b>TOTAL Liabilities</b>	<b>273,862</b>		<b>232,957</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	150,000	D914	175,000
Assigned Unappropriated Fund Balance	671,250	D915	740,136
<b>TOTAL Assigned Fund Balance</b>	<b>821,250</b>		<b>915,136</b>
<b>TOTAL Fund Balance</b>	<b>821,250</b>		<b>915,136</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,095,111</b>		<b>1,148,093</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interest And Earnings	485	D2401	187
<b>TOTAL Use of Money And Property</b>	<b>485</b>		<b>187</b>
Permits, Other	850	D2590	1,213
<b>TOTAL Licenses And Permits</b>	<b>850</b>		<b>1,213</b>
Sales of Scrap & Excess Materials	12,958	D2650	9,501
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>12,958</b>		<b>9,501</b>
Refunds of Prior Year's Expenditures	22	D2701	
Unclassified (specify)	7,328	D2770	7,634
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,349</b>		<b>7,634</b>
St Aid, Consolidated Highway Aid	3,461,284	D3501	4,490,232
<b>TOTAL State Aid</b>	<b>3,461,284</b>		<b>4,490,232</b>
<b>TOTAL Revenues</b>	<b>3,482,927</b>		<b>4,508,768</b>
Interfund Transfers	5,123,377	D5031	5,206,004
<b>TOTAL Interfund Transfers</b>	<b>5,123,377</b>		<b>5,206,004</b>
<b>TOTAL Other Sources</b>	<b>5,123,377</b>		<b>5,206,004</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>8,606,304</b>		<b>9,714,772</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Traffic Control, Pers Serv	68,666	D33101	43,984
Traffic Control, Equip & Cap Outlay	9,228	D33102	11,832
Traffic Control, Contr Expen	93,803	D33104	102,192
<b>TOTAL Traffic Control</b>	<b>171,698</b>		<b>158,008</b>
<b>TOTAL Public Safety</b>	<b>171,698</b>		<b>158,008</b>
Street Admin, Pers Serv	36,093	D50101	36,996
Street Admin, Contr Expend	12,832	D50104	12,005
<b>TOTAL Street Admin</b>	<b>48,924</b>		<b>49,001</b>
Engineering, Contr Expend	3,054	D50204	984
<b>TOTAL Engineering</b>	<b>3,054</b>		<b>984</b>
Maint of Streets, Pers Serv	627,374	D51101	596,465
Maint of Streets, Equip & Cap Outlay	15,000	D51102	
Maint of Streets, Contr Expend	862,811	D51104	1,342,237
<b>TOTAL Maint of Streets</b>	<b>1,505,184</b>		<b>1,938,702</b>
Snow Removal, Pers Serv	38,181	D51421	10,854
Snow Removal, Contr Expend	2,316,104	D51424	2,361,045
<b>TOTAL Snow Removal</b>	<b>2,354,284</b>		<b>2,371,899</b>
Services, Other Govts, per Serv	18,095	D51481	7,679
<b>TOTAL Services</b>	<b>18,095</b>		<b>7,679</b>
<b>TOTAL Transportation</b>	<b>3,929,542</b>		<b>4,368,265</b>
State Retirement, Empl Bnfts	95,626	D90108	98,461
Social Security , Empl Bnfts	57,060	D90308	60,000
Worker's Compensation, Empl Bnfts	45,000	D90408	45,000
Disability Insurance, Empl Bnfts	6,200	D90558	6,200
Hospital & Medical (dental) Ins, Empl Bnft	590,878	D90608	355,959
<b>TOTAL Employee Benefits</b>	<b>794,764</b>		<b>565,620</b>
<b>TOTAL Expenditures</b>	<b>4,896,004</b>		<b>5,091,893</b>
Transfers, Capital Projects Fund	3,461,284	D99509	4,528,992
<b>TOTAL Operating Transfers</b>	<b>3,461,284</b>		<b>4,528,992</b>
<b>TOTAL Other Uses</b>	<b>3,461,284</b>		<b>4,528,992</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>8,357,288</b>		<b>9,620,885</b>



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	572,233	D8021	821,250
Restated Fund Balance - Beg of Year	572,233	D8022	821,250
ADD - REVENUES AND OTHER SOURCES	8,606,304		9,714,772
DEDUCT - EXPENDITURES AND OTHER USES	8,357,288		9,620,885
Fund Balance - End of Year	821,250	D8029	915,136

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Use of Money And Property	800	D2499N	800
Est Rev - Licenses And Permits	1,000	D2599N	1,000
Est Rev - Sale of Prop And Comp For Loss	5,500	D2699N	7,000
Est Rev - Miscellaneous Local Sources	8,000	D2799N	8,000
Est Rev - State Aid	2,419,920	D3099N	2,419,679
<b>TOTAL Estimated Revenues</b>	<b>2,435,220</b>		<b>2,436,479</b>
Estimated - Interfund Transfer	5,206,004	D5031N	5,375,186
Appropriated Fund Balance	150,000	D599N	175,000
<b>TOTAL Estimated Other Sources</b>	<b>5,356,004</b>		<b>5,550,186</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>7,791,224</b>		<b>7,986,665</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - Public Safety	190,606	D3999N	188,738
App - Transportation	4,291,498	D5999N	4,391,348
App - Employee Benefits	889,200	D9199N	986,900
<b>TOTAL Appropriations</b>	<b>5,371,304</b>		<b>5,566,986</b>
App - Interfund Transfer	2,419,920	D9999N	2,419,679
<b>TOTAL Other Uses</b>	<b>2,419,920</b>		<b>2,419,679</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>7,791,224</b>		<b>7,986,665</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	303,013	DM200	404,754
<b>TOTAL Cash</b>	<b>303,013</b>		<b>404,754</b>
Accounts Receivable	5,540	DM380	2,501
<b>TOTAL Other Receivables (net)</b>	<b>5,540</b>		<b>2,501</b>
Due From Other Funds	36,064	DM391	59,266
<b>TOTAL Due From Other Funds</b>	<b>36,064</b>		<b>59,266</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>344,617</b>		<b>466,521</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	13,017	DM600	19,477
<b>TOTAL Accounts Payable</b>	<b>13,017</b>		<b>19,477</b>
Accrued Liabilities	33,411	DM601	28,974
<b>TOTAL Accrued Liabilities</b>	<b>33,411</b>		<b>28,974</b>
Due To Other Funds	22,551	DM630	41,136
<b>TOTAL Due To Other Funds</b>	<b>22,551</b>		<b>41,136</b>
<b>TOTAL Liabilities</b>	<b>68,978</b>		<b>89,587</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		DM914	50,000
Assigned Unappropriated Fund Balance	275,638	DM915	326,934
<b>TOTAL Assigned Fund Balance</b>	<b>275,638</b>		<b>376,934</b>
<b>TOTAL Fund Balance</b>	<b>275,638</b>		<b>376,934</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>344,617</b>		<b>466,521</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interest And Earnings	442	DM2401	80
Rental of Equipment	20,505	DM2414	20,505
<b>TOTAL Use of Money And Property</b>	<b>20,947</b>		<b>20,585</b>
Sales of Equipment	27,338	DM2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>27,338</b>		<b>0</b>
Refunds of Prior Year's Expenditures	1,743	DM2701	725
Unclassified (specify)	39,565	DM2770	24,425
<b>TOTAL Miscellaneous Local Sources</b>	<b>41,308</b>		<b>25,150</b>
Interfund Revenues	811,357	DM2801	788,751
<b>TOTAL Interfund Revenues</b>	<b>811,357</b>		<b>788,751</b>
<b>TOTAL Revenues</b>	<b>900,950</b>		<b>834,486</b>
Interfund Transfers	75,000	DM5031	165,000
<b>TOTAL Interfund Transfers</b>	<b>75,000</b>		<b>165,000</b>
<b>TOTAL Other Sources</b>	<b>75,000</b>		<b>165,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>975,950</b>		<b>999,486</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Machinery, Pers Serv	241,743	DM51301	208,131
Machinery, Equip & Cap Outlay	38,654	DM51302	86,331
Machinery, Contr Expend	514,490	DM51304	439,970
<b>TOTAL Machinery</b>	<b>794,887</b>		<b>734,432</b>
<b>TOTAL Transportation</b>	<b>794,887</b>		<b>734,432</b>
State Retirement, Empl Bnfts	33,609	DM90108	28,927
Social Security, Empl Bnfts	23,790	DM90308	20,000
Worker's Compensation, Empl Bnfts	18,300	DM90408	18,500
Disability Insurance, Empl Bnfts	2,900	DM90558	3,000
Hospital & Medical (dental) Ins, Empl Bnft	74,360	DM90608	93,332
<b>TOTAL Employee Benefits</b>	<b>152,960</b>		<b>163,759</b>
<b>TOTAL Expenditures</b>	<b>947,847</b>		<b>898,190</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>947,847</b>		<b>898,190</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

**Analysis of Changes In Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	247,535	DM8021	275,638
Restated Fund Balance - Beg of Year	247,535	DM8022	275,638
ADD - REVENUES AND OTHER SOURCES	975,950		999,486
DEDUCT - EXPENDITURES AND OTHER USES	947,847		898,190
Fund Balance - End of Year	275,638	DM8029	376,934



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Use of Money And Property	21,000	DM2499N	21,000
Est Rev - Sale of Prop And Comp For Loss	1,200	DM2699N	500
Est Rev - Miscellaneous Local Sources	39,000	DM2799N	39,000
Est Rev - Interfund Revenues	801,000	DM2801N	802,500
<b>TOTAL Estimated Revenues</b>	<b>862,200</b>		<b>863,000</b>
Estimated - Interfund Transfer	326,095	DM5031N	186,512
Appropriated Fund Balance	0	DM599N	50,000
<b>TOTAL Estimated Other Sources</b>	<b>326,095</b>		<b>236,512</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,188,295</b>		<b>1,099,512</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - Transportation	950,795	DM5999N	904,847
App - Employee Benefits	237,500	DM9199N	194,665
<b>TOTAL Appropriations</b>	<b>1,188,295</b>		<b>1,099,512</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,188,295</b>		<b>1,099,512</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	390,913	EL200	455,199
<b>TOTAL Cash</b>	<b>390,913</b>		<b>455,199</b>
Accounts Receivable	50,387	EL380	12,910
<b>TOTAL Other Receivables (net)</b>	<b>50,387</b>		<b>12,910</b>
Due From Other Funds	20,402	EL391	9,348
<b>TOTAL Due From Other Funds</b>	<b>20,402</b>		<b>9,348</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>461,703</b>		<b>477,458</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	28,941	EL600	14,439
<b>TOTAL Accounts Payable</b>	<b>28,941</b>		<b>14,439</b>
Accrued Liabilities	8,474	EL601	7,276
<b>TOTAL Accrued Liabilities</b>	<b>8,474</b>		<b>7,276</b>
Due To Other Funds	15,496	EL630	1,122
<b>TOTAL Due To Other Funds</b>	<b>15,496</b>		<b>1,122</b>
<b>TOTAL Liabilities</b>	<b>52,911</b>		<b>22,837</b>
Fund Balance			
Net Assets-Restricted For Other Purposes	408,792	EL923	454,621
<b>TOTAL Net Position</b>	<b>408,792</b>		<b>454,621</b>
<b>TOTAL Fund Balance</b>	<b>408,792</b>		<b>454,621</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>461,703</b>		<b>477,458</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Refuse & Garbage Charges	482,129	EL2130	385,868
<b>TOTAL Charges For Services Within Locality</b>	<b>482,129</b>		<b>385,868</b>
Interest And Earnings	74	EL2401	83
<b>TOTAL Use of Money And Property</b>	<b>74</b>		<b>83</b>
Refunds of Prior Year's Expenditures	2,930	EL2701	1,141
<b>TOTAL Other</b>	<b>2,930</b>		<b>1,141</b>
<b>TOTAL Revenues</b>	<b>485,133</b>		<b>387,092</b>
<b>TOTAL Operating Revenue</b>	<b>485,133</b>		<b>387,092</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenses</b>			
Refuse & Garbage, Pers Serv	61,354	EL81601	41,378
<b>TOTAL Refuse &amp; Garbage</b>	<b>61,354</b>		<b>41,378</b>
<b>TOTAL Personal Services</b>	<b>61,354</b>		<b>41,378</b>
Refuse & Garbage, Contr Expend	358,530	EL81604	281,704
<b>TOTAL Refuse &amp; Garbage</b>	<b>358,530</b>		<b>281,704</b>
<b>TOTAL Contractual Expenses</b>	<b>358,530</b>		<b>281,704</b>
Landfill Clos-Post Clos,empl Ben	19,000	EL81618	18,180
<b>TOTAL Landfill Clos-Post Clos</b>	<b>19,000</b>		<b>18,180</b>
<b>TOTAL Employee Benefits</b>	<b>19,000</b>		<b>18,180</b>
<b>TOTAL Expenses</b>	<b>438,885</b>		<b>341,262</b>
<b>TOTAL Operating Expenses</b>	<b>438,885</b>		<b>341,262</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

**Analysis of Changes in Net Position**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	362,544	EL8021	408,792
Restated Net Position - Beg of Year	362,544	EL8022	408,792
ADD - REVENUES AND OTHER SOURCES	485,133		387,092
DEDUCT - EXPENDITURES AND OTHER USES	438,885		341,262
Net Position - End of Year	408,792	EL8029	454,620

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Cash Flow

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	630,494	G200	680,254
Petty Cash	100	G210	100
<b>TOTAL Cash</b>	<b>630,594</b>		<b>680,354</b>
Sewer Rents Receivable	91,691	G360	89,542
Accounts Receivable	1,270	G380	
<b>TOTAL Other Receivables (net)</b>	<b>92,962</b>		<b>89,542</b>
Due From Other Funds	8,937	G391	13,120
<b>TOTAL Due From Other Funds</b>	<b>8,937</b>		<b>13,120</b>
Prepaid Expenses		G480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>732,492</b>		<b>783,016</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	46,668	G600	21,711
<b>TOTAL Accounts Payable</b>	<b>46,668</b>		<b>21,711</b>
Accrued Liabilities	26,490	G601	27,157
<b>TOTAL Accrued Liabilities</b>	<b>26,490</b>		<b>27,157</b>
Due To Other Funds	9,799	G630	9,977
<b>TOTAL Due To Other Funds</b>	<b>9,799</b>		<b>9,977</b>
<b>TOTAL Liabilities</b>	<b>82,956</b>		<b>58,845</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	20,000	G914	50,000
Assigned Unappropriated Fund Balance	629,536	G915	674,171
<b>TOTAL Assigned Fund Balance</b>	<b>649,536</b>		<b>724,171</b>
<b>TOTAL Fund Balance</b>	<b>649,536</b>		<b>724,171</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>732,492</b>		<b>783,016</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	68,000	G1001	67,873
<b>TOTAL Real Property Taxes</b>	<b>68,000</b>		<b>67,873</b>
Sewer Charges	545,397	G2122	576,895
Interest & Penalties On Sewer Accts	17,526	G2128	15,065
<b>TOTAL Departmental Income</b>	<b>562,923</b>		<b>591,961</b>
Interest And Earnings	135	G2401	152
<b>TOTAL Use of Money And Property</b>	<b>135</b>		<b>152</b>
Sales of Equipment	975	G2665	
Insurance Recoveries	13,996	G2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>14,971</b>		<b>0</b>
Refunds of Prior Year's Expenditures	7,501	G2701	1,561
Unclassified (specify)	4,787	G2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>12,288</b>		<b>1,561</b>
<b>TOTAL Revenues</b>	<b>658,317</b>		<b>661,547</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>658,317</b>		<b>661,547</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	21,982	G19104	22,388
<b>TOTAL Unallocated Insurance</b>	<b>21,982</b>		<b>22,388</b>
<b>TOTAL General Government Support</b>	<b>21,982</b>		<b>22,388</b>
Sanitary Sewers, Pers Serv	176,215	G81201	199,327
Sanitary Sewers, Equip & Cap Outlay	12,000	G81202	38,114
Sanitary Sewers, Contr Expend	230,989	G81204	172,781
<b>TOTAL Sanitary Sewers</b>	<b>419,204</b>		<b>410,222</b>
<b>TOTAL Home And Community Services</b>	<b>419,204</b>		<b>410,222</b>
State Retirement, Empl Bnfts	24,862	G90108	24,173
Social Security , Empl Bnfts	14,125	G90308	14,125
Worker's Compensation, Empl Bnfts	7,500	G90408	7,500
Disability Insurance, Empl Bnfts	900	G90558	900
Hospital & Medical (dental) Ins, Empl Bnft	21,399	G90608	41,448
<b>TOTAL Employee Benefits</b>	<b>68,786</b>		<b>88,146</b>
Debt Principal, Bond Anticipation Notes	64,000	G97306	64,000
<b>TOTAL Debt Principal</b>	<b>64,000</b>		<b>64,000</b>
Debt Interest, Bond Anticipation Notes	5,208	G97307	2,157
<b>TOTAL Debt Interest</b>	<b>5,208</b>		<b>2,157</b>
<b>TOTAL Expenditures</b>	<b>579,180</b>		<b>586,912</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>579,180</b>		<b>586,912</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
<b>Analysis of Changes In Fund Balance</b>			
Fund Balance - Beginning of Year	570,398	G8021	649,535
Restated Fund Balance - Beg of Year	570,398	G8022	649,535
ADD - REVENUES AND OTHER SOURCES	658,317		661,547
DEDUCT - EXPENDITURES AND OTHER USES	579,180		586,912
Fund Balance - End of Year	649,535	G8029	724,170

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	68,000	G1049N	68,000
Est Rev - Departmental Income	601,500	G1299N	592,650
Est Rev - Intergovernmental Charges	100	G2399N	150
<b>TOTAL Estimated Revenues</b>	<b>669,600</b>		<b>660,800</b>
Appropriated Fund Balance	20,000	G599N	50,000
<b>TOTAL Estimated Other Sources</b>	<b>20,000</b>		<b>50,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>689,600</b>		<b>710,800</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	52,500	G1999N	48,050
App - Home And Community Services	466,475	G8999N	490,788
App - Employee Benefits	102,625	G9199N	103,962
App - Debt Service	68,000	G9899N	68,000
<b>TOTAL Appropriations</b>	<b>689,600</b>		<b>710,800</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>689,600</b>		<b>710,800</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	6,589,219	H200	8,443,516
<b>TOTAL Cash</b>	<b>6,589,219</b>		<b>8,443,516</b>
Due From State And Federal Government	482,379	H410	226,739
<b>TOTAL State And Federal Aid Receivables</b>	<b>482,379</b>		<b>226,739</b>
Due From Other Funds	23,204	H391	
<b>TOTAL Due From Other Funds</b>	<b>23,204</b>		<b>0</b>
Due From Other Governments	369,635	H440	369,635
<b>TOTAL Due From Other Governments</b>	<b>369,635</b>		<b>369,635</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,464,437</b>		<b>9,039,890</b>



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,124,142	H600	211,128
<b>TOTAL Accounts Payable</b>	<b>1,124,142</b>		<b>211,128</b>
Accrued Liabilities	375	H601	
<b>TOTAL Accrued Liabilities</b>	<b>375</b>		<b>0</b>
Bond Anticipation Notes Payable	7,598,000	H626	11,494,000
<b>TOTAL Notes Payable</b>	<b>7,598,000</b>		<b>11,494,000</b>
Due To Other Funds	1,616,346	H630	1,629,594
<b>TOTAL Due To Other Funds</b>	<b>1,616,346</b>		<b>1,629,594</b>
<b>TOTAL Liabilities</b>	<b>10,338,863</b>		<b>13,334,721</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	369,635	H691	369,635
<b>TOTAL Deferred Inflows of Resources</b>	<b>369,635</b>		<b>369,635</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>369,635</b>		<b>369,635</b>
Fund Balance			
Committed Fund Balance		H913	
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-3,244,060	H917	-4,664,466
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,244,060</b>		<b>-4,664,466</b>
<b>TOTAL Fund Balance</b>	<b>-3,244,060</b>		<b>-4,664,466</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,464,437</b>		<b>9,039,890</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Premium & Accrued Interest On Obligations	38	H2710	41
<b>TOTAL Miscellaneous Local Sources</b>	<b>38</b>		<b>41</b>
St Aid-Capital Projects	46,584	H3097	2,695,164
<b>TOTAL State Aid</b>	<b>46,584</b>		<b>2,695,164</b>
Fed Aid - Cap Projects	1,653,167	H4097	2,365,496
<b>TOTAL Federal Aid</b>	<b>1,653,167</b>		<b>2,365,496</b>
<b>TOTAL Revenues</b>	<b>1,699,789</b>		<b>5,060,701</b>
Interfund Transfers	3,461,284	H5031	4,528,992
<b>TOTAL Interfund Transfers</b>	<b>3,461,284</b>		<b>4,528,992</b>
Serial Bonds	2,300,000	H5710	800,000
Bans Redeemed From Appropriations	64,000	H5731	64,000
<b>TOTAL Proceeds of Obligations</b>	<b>2,364,000</b>		<b>864,000</b>
<b>TOTAL Other Sources</b>	<b>5,825,284</b>		<b>5,392,992</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,525,073</b>		<b>10,453,693</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Other General Govt Support, Equip&Cap Out	637,040	H19892	998,891
<b>TOTAL Other General Govt Support</b>	<b>637,040</b>		<b>998,891</b>
<b>TOTAL General Government Support</b>	<b>637,040</b>		<b>998,891</b>
Comm College -Capital Projects	252,761	H24972	35,539
<b>TOTAL Comm College -Capital Projects</b>	<b>252,761</b>		<b>35,539</b>
<b>TOTAL Education</b>	<b>252,761</b>		<b>35,539</b>
Public Safety Cap Proj	904,689	H30972	
<b>TOTAL Public Safety Cap Proj</b>	<b>904,689</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>904,689</b>		<b>0</b>
Maint of Bridges, Equip & Cap Outlay	4,955,102	H51202	7,257,253
<b>TOTAL Maint of Bridges</b>	<b>4,955,102</b>		<b>7,257,253</b>
Highway, Capital Projects	1,947,283	H51972	125,343
<b>TOTAL Highway</b>	<b>1,947,283</b>		<b>125,343</b>
<b>TOTAL Transportation</b>	<b>6,902,385</b>		<b>7,382,596</b>
Economic Dev, Equip & Cap Outlay	3,636,374	H64972	3,457,073
<b>TOTAL Economic Dev</b>	<b>3,636,374</b>		<b>3,457,073</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>3,636,374</b>		<b>3,457,073</b>
<b>TOTAL Expenditures</b>	<b>12,333,248</b>		<b>11,874,099</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>12,333,248</b>		<b>11,874,099</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
<b>Analysis of Changes In Fund Balance</b>			
Fund Balance - Beginning of Year	1,564,116	H8021	-3,244,060
Restated Fund Balance - Beg of Year	1,564,116	H8022	-3,244,060
ADD - REVENUES AND OTHER SOURCES	7,525,073		10,453,693
DEDUCT - EXPENDITURES AND OTHER USES	12,333,248		11,874,099
Fund Balance - End of Year	-3,244,060	H8029	-4,664,465

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Land	1,279,603	K101	1,279,603
Buildings	30,986,360	K102	31,785,360
Machinery And Equipment	15,671,559	K104	16,609,200
Construction Work In Progress	2,800,000	K105	2,800,000
<b>TOTAL Fixed Assets (net)</b>	<b>50,737,522</b>		<b>52,474,163</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>50,737,522</b>		<b>52,474,163</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	50,737,522	K159	52,474,163
<b>TOTAL Investments In Non-Current Government Assets</b>	<b>50,737,522</b>		<b>52,474,163</b>
<b>TOTAL Fund Balance</b>	<b>50,737,522</b>		<b>52,474,163</b>
<b>TOTAL</b>	<b>50,737,522</b>		<b>52,474,163</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(M) INTERNAL SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	2,566,041	M200	2,498,659
<b>TOTAL Cash</b>	<b>2,566,041</b>		<b>2,498,659</b>
Accounts Receivable	48,831	M380	3,962
<b>TOTAL Other Receivables (net)</b>	<b>48,831</b>		<b>3,962</b>
Due From Other Funds	1,999,355	M391	1,703,660
<b>TOTAL Due From Other Funds</b>	<b>1,999,355</b>		<b>1,703,660</b>
Due From Other Governments		M440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	86,335	M480	89,462
<b>TOTAL Prepaid Expenses</b>	<b>86,335</b>		<b>89,462</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,700,662</b>		<b>4,295,743</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(M) INTERNAL SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	366,839	M600	387,021
<b>TOTAL Accounts Payable</b>	<b>366,839</b>		<b>387,021</b>
Accrued Liabilities	10,779	M601	12,400
<b>TOTAL Accrued Liabilities</b>	<b>10,779</b>		<b>12,400</b>
Due To Other Funds	4,322,943	M630	3,886,054
<b>TOTAL Due To Other Funds</b>	<b>4,322,943</b>		<b>3,886,054</b>
<b>TOTAL Liabilities</b>	<b>4,700,562</b>		<b>4,285,475</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources		M691	10,268
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>10,268</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>10,268</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,700,562</b>		<b>4,295,743</b>



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(M) INTERNAL SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interfund Revenues	5,234,993	M2801	5,517,143
<b>TOTAL Charges For Services Within Locality</b>	<b>5,234,993</b>		<b>5,517,143</b>
Misc Revenue, Other Govts	1,739,307	M2389	1,778,696
<b>TOTAL Charges For Services To Other Localities</b>	<b>1,739,307</b>		<b>1,778,696</b>
Insurance Recoveries	319,788	M2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>319,788</b>		<b>0</b>
Interest And Earnings	546	M2401	528
<b>TOTAL Use of Money And Property</b>	<b>546</b>		<b>528</b>
Refunds of Prior Year's Expenditures	173,491	M2701	182,384
<b>TOTAL Other</b>	<b>173,491</b>		<b>182,384</b>
<b>TOTAL Revenues</b>	<b>7,468,125</b>		<b>7,478,751</b>
<b>TOTAL Operating Revenue</b>	<b>7,468,125</b>		<b>7,478,751</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(M) INTERNAL SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenses</b>			
Administration-Personal Services	69,689	M17101	371,625
<b>TOTAL Administration-Personal Services</b>	<b>69,689</b>		<b>371,625</b>
<b>TOTAL Personal Services</b>	<b>69,689</b>		<b>371,625</b>
Other General Govt Support, Contract Exp	422,655	M19894	179,405
<b>TOTAL Other General Govt Support</b>	<b>422,655</b>		<b>179,405</b>
<b>TOTAL Contractual Expenses</b>	<b>422,655</b>		<b>179,405</b>
State Retirement, Empl Bnfts	10,777	M90108	11,029
<b>TOTAL State Retirement</b>	<b>10,777</b>		<b>11,029</b>
Social Security , Empl Bnfts	5,291	M90308	7,500
<b>TOTAL Social Security</b>	<b>5,291</b>		<b>7,500</b>
Worker's Compensation, Empl Bnfts	2,600	M90408	2,600
<b>TOTAL Worker's Compensation</b>	<b>2,600</b>		<b>2,600</b>
Hospital & Medical (dental) Ins, Empl Bnft	6,957,113	M90608	6,906,592
<b>TOTAL Hospital &amp; Medical (dental) Ins</b>	<b>6,957,113</b>		<b>6,906,592</b>
<b>TOTAL Employee Benefits</b>	<b>6,975,781</b>		<b>6,927,721</b>
<b>TOTAL Expenses</b>	<b>7,468,125</b>		<b>7,478,751</b>
<b>TOTAL Operating Expenses</b>	<b>7,468,125</b>		<b>7,478,751</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(M) INTERNAL SERVICE

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year		M8021	
Restated Net Position - Beg of Year		M8022	
ADD - REVENUES AND OTHER SOURCES	7,468,125		7,478,751
DEDUCT - EXPENDITURES AND OTHER USES	7,468,125		7,478,751
Net Position - End of Year		M8029	

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Cash Flow

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	2,315,180	MS200	2,557,472
<b>TOTAL Cash</b>	<b>2,315,180</b>		<b>2,557,472</b>
Assessments Rec, Workers Comp	3,437,375	MS382	2,578,206
<b>TOTAL Other Receivables (net)</b>	<b>3,437,375</b>		<b>2,578,206</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,752,555</b>		<b>5,135,678</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	159,864	MS600	47,011
<b>TOTAL Accounts Payable</b>	<b>159,864</b>		<b>47,011</b>
Accrued Liabilities	5,563,455	MS601	5,041,951
<b>TOTAL Accrued Liabilities</b>	<b>5,563,455</b>		<b>5,041,951</b>
<b>TOTAL Liabilities</b>	<b>5,723,319</b>		<b>5,088,962</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	29,236	MS691	46,716
<b>TOTAL Deferred Inflows of Resources</b>	<b>29,236</b>		<b>46,716</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>29,236</b>		<b>46,716</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,752,555</b>		<b>5,135,678</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interfund Revenues	786,060	MS2801	654,165
<b>TOTAL Charges For Services Within Locality</b>	<b>786,060</b>		<b>654,165</b>
Participants Assessments	704,220	MS2222	612,876
<b>TOTAL Charges For Services To Other Localities</b>	<b>704,220</b>		<b>612,876</b>
Insurance Recoveries	1,304	MS2680	542
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,304</b>		<b>542</b>
Interest And Earnings	16,680	MS2401	7,856
<b>TOTAL Use of Money And Property</b>	<b>16,680</b>		<b>7,856</b>
Refund of Prior Years Expend	71,795	MS2701	70,925
<b>TOTAL Other</b>	<b>71,795</b>		<b>70,925</b>
<b>TOTAL Revenues</b>	<b>1,580,059</b>		<b>1,346,364</b>
<b>TOTAL Operating Revenue</b>	<b>1,580,059</b>		<b>1,346,364</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenses</b>			
Administration-Personal Services	61,217	MS17101	74,286
<b>TOTAL Administration-Personal Services</b>	<b>61,217</b>		<b>74,286</b>
<b>TOTAL Personal Services</b>	<b>61,217</b>		<b>74,286</b>
Administration-Contractual	165,166	MS17104	151,680
<b>TOTAL Administration-Contractual</b>	<b>165,166</b>		<b>151,680</b>
Benefits And Awards, Contr Exp	1,212,529	MS17204	974,302
<b>TOTAL Benefits And Awards</b>	<b>1,212,529</b>		<b>974,302</b>
Unallocated Insurance, Contr Expend	124,506	MS19104	129,675
<b>TOTAL Unallocated Insurance</b>	<b>124,506</b>		<b>129,675</b>
<b>TOTAL Contractual Expenses</b>	<b>1,502,202</b>		<b>1,255,656</b>
Administration-Employee Benefits	16,640	MS17108	16,422
<b>TOTAL Administration-Employee Benefits</b>	<b>16,640</b>		<b>16,422</b>
<b>TOTAL Employee Benefits</b>	<b>16,640</b>		<b>16,422</b>
<b>TOTAL Expenses</b>	<b>1,580,059</b>		<b>1,346,364</b>
<b>TOTAL Operating Expenses</b>	<b>1,580,059</b>		<b>1,346,364</b>



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year		MS8021	
Restated Net Position - Beg of Year		MS8022	
ADD - REVENUES AND OTHER SOURCES	1,580,059		1,346,364
DEDUCT - EXPENDITURES AND OTHER USES	1,580,059		1,346,364
Net Position - End of Year		MS8029	

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Cash Flow

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash In Time Deposits	12,032	PN201	12,032
<b>TOTAL Cash</b>	<b>12,032</b>		<b>12,032</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,032</b>		<b>12,032</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance Must Remain Intact	12,032	PN807	12,032
<b>TOTAL Nonspendable Fund Balance</b>	<b>12,032</b>		<b>12,032</b>
<b>TOTAL Fund Balance</b>	<b>12,032</b>		<b>12,032</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,032</b>		<b>12,032</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
 Annual Update Document  
 For the Fiscal Year Ending 2020

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	12,032	PN8021	12,032
Restated Fund Balance - Beg of Year	12,032	PN8022	12,032
Fund Balance - End of Year	12,032	PN8029	12,032

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	2,373,852	TA200	2,422,194
Cash, Court & Trust	250	TA205	251
<b>TOTAL Cash</b>	<b>2,374,102</b>		<b>2,422,445</b>
Due From Other Funds	68,882	TA391	50,780
<b>TOTAL Due From Other Funds</b>	<b>68,882</b>		<b>50,780</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,442,984</b>		<b>2,473,224</b>



COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	75,870	TA630	65,880
<b>TOTAL Due To Other Funds</b>	<b>75,870</b>		<b>65,880</b>
Due To Other Governments	590,389	TA631	592,625
<b>TOTAL Due To Other Governments</b>	<b>590,389</b>		<b>592,625</b>
Individual Retirement Account	183,243	TA16	171,773
State Retirement	36,680	TA18	39,019
Group Insurance	2,023	TA20	2,243
Guaranty & Bid Deposits	12,446	TA30	12,446
Bail Deposits	76,256	TA35	36,300
Court Order Deposits	5,528	TA36	5,528
Tax Redemptions	191,127	TA40	114,079
Payments, Ssi	3,846	TA51	4,851
Social Services Trust	198,903	TA53	212,221
Infirmity Patients Fund	16,807	TA55	16,807
Mortgage Tax	81,476	TA58	114,544
Court & Trust Fund	505	TA61	506
Other Funds (specify)	967,884	TA85	1,084,401
<b>TOTAL Agency Liabilities</b>	<b>1,776,725</b>		<b>1,814,719</b>
<b>TOTAL Liabilities</b>	<b>2,442,984</b>		<b>2,473,224</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,442,984</b>		<b>2,473,224</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
 Annual Update Document  
 For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Montgomery  
 Annual Update Document  
 For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Total Non-Current Govt Liabilities	37,241,765	W129	51,715,017
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>37,241,765</b>		<b>51,715,017</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>37,241,765</b>		<b>51,715,017</b>

COUNTY OF Montgomery  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	5,527,231	W638	22,270,945
Compensated Absences	1,174,534	W687	1,084,072
Other Long Term Debt		W689	
<b>TOTAL Other Liabilities</b>	<b>6,701,765</b>		<b>23,355,017</b>
Due To Other Governments		W631	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
Bonds Payable	30,540,000	W628	28,360,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>30,540,000</b>		<b>28,360,000</b>
<b>TOTAL Liabilities</b>	<b>37,241,765</b>		<b>51,715,017</b>
<b>TOTAL Liabilities</b>	<b>37,241,765</b>		<b>51,715,017</b>



COUNTY OF Montgomery  
Statement of Indebtedness  
For the Fiscal Year Ending 2020

4/30/2021

County of: Montgomery

Municipal Code: 270100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	BAN N	Burtonsville.Beechnut;			08/05/2020	08/05/2021	2.00%		\$5,050,000	\$0			\$0		\$5,050,000
2016	BAN N	Sewer District Project			12/28/2016	12/19/2020	1.69%		\$320,000	\$128,000	\$64,000	\$0	\$0		\$64,000
2018	BAN N	Beech Nut Demo/Rehab			10/11/2018	10/09/2020	2.00%		\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$0		\$0
2020	BAN N	Florida Pk.8N, PS Garage.Burto			10/08/2020	10/08/2021	2.00%		\$6,380,000	\$0			\$0		\$6,380,000
2017	BAN N	Park.Garage.Burtonvill Bridge			10/12/2017	10/09/2020	2.00%		\$4,170,000	\$4,170,000	\$4,170,000	\$4,170,000	\$0		\$0
2019	BAN N	Cemetary Rd bridge			10/10/2019	10/09/2020	2.00%		\$300,000	\$300,000	\$300,000	\$300,000	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
2009	BOND N	Roads/Bridges/Equip/ park		Y	12/30/2009	08/12/2029	5.41%		\$7,560,000	\$4,775,000	\$385,000	\$0	\$0		\$4,390,000
2011	BOND N	2011 Florida Bus Park Land Pur			07/15/2011	07/15/2021	4.93%		\$960,000	\$235,000	\$115,000	\$0	\$0		\$120,000
2013	BOND N	2013 Refunding Issue			08/27/2013	05/01/2022	2.36%		\$6,150,000	\$275,000	\$120,000	\$0	\$0		\$155,000
2017	BOND N	2017Refunding Iss(2008Bonds)			08/02/2017	08/01/2026	2.99%		\$4,225,000	\$3,760,000	\$475,000	\$0	\$0		\$3,285,000
2018	BOND N	2018 Bridge.Building,Equip.F.			10/11/2018	10/01/2034	3.25%		\$2,400,000	\$2,280,000	\$120,000	\$0	\$0		\$2,160,000
2019	BOND N	2019 BuildEquip,FMCC.phor			10/10/2019	10/01/2027	4.00%		\$2,300,000	\$2,300,000	\$250,000	\$0	\$0		\$2,050,000
2015	BOND N	2015 PSC wing 13&15 Bridges			03/17/2015	03/15/2030	2.225%		\$8,150,000	\$6,300,000	\$510,000	\$0	\$0		\$5,790,000
2017	BOND N	Various Capital Projects			10/12/2017	10/01/2031	2.36%		\$3,073,000	\$2,695,000	\$195,000	\$0	\$0		\$2,500,000
2016	BOND N	2016 Bidg,Equip,Engy,Jail Roof		Y	06/30/2016	06/15/2032	2.055%		\$6,733,031	\$5,660,000	\$400,000	\$0	\$0		\$5,260,000
2020	BOND N	Acquisition of DSS Office Bui			08/05/2020	08/01/2040	1.99%		\$800,000	\$0			\$0		\$800,000
2015	BOND N	2015 Refunding Issue-06 Bonds			11/04/2015	06/01/2024	3.53%		\$3,450,000	\$2,260,000	\$410,000	\$0	\$0		\$1,850,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>															
										\$38,138,000	\$10,514,000	\$7,470,000	\$0	\$0	\$39,854,000





COUNTY OF Montgomery  
Maturity Schedule  
For the Fiscal Year Ending 2020

For Bonds Issued During The Fiscal Year Ended 2020

	EDPCODE	
Indebtedness No.		2020000004
Purpose of Issue		Acquisition of DSS Office Buil
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	800,000
Date of Issue	2P3DT	8/5/2020
Interest Rate	2P3PC	1.99000
Final Maturity Date	2P3DM	8/1/2040
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P321	30,000
	2P322	30,000
	2P323	30,000
	2P324	35,000
	2P325	35,000
	2P326	35,000
	2P327	35,000
	2P328	35,000
	2P329	40,000
	2P330	40,000
	2P331	40,000
	2P332	40,000
	2P333	45,000
	2P334	45,000
	2P335	45,000
	2P336	45,000
	2P337	45,000
	2P338	50,000
	2P339	50,000
	2P340	50,000



COUNTY OF Montgomery  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2020

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$250,703.55
Demand Deposits	9Z2011	\$29,230,357.17
Time Deposits	9Z2021	\$12,031.74
<b>Total</b>		<b>\$29,493,092.46</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$1,000,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$29,958,262.96
<b>Total</b>		<b>\$30,958,262.96</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____



COUNTY OF Montgomery  
Bank Reconciliation  
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7459	\$1,000,000	\$0	\$0	\$1,000,000
****-7475	\$86,953	\$0	\$86,953	\$0
****-7483	\$32,096	\$0	\$32,096	\$0
****-8605	\$5,307,209	\$992,517	\$721,504	\$5,578,221
****-ICS	\$138,438	\$0	\$0	\$138,438
****-6462	\$105,038	\$0	\$0	\$105,038
****-5308	\$588,877	\$0	\$0	\$588,877
****-5048	\$344,257	\$0	\$0	\$344,257
****-8329	\$1,791,721	\$64	\$486	\$1,791,299
****-2228	\$25	\$0	\$0	\$25
****-6225	\$1,117,106	\$0	\$374,093	\$743,013
****-6233	\$395,408	\$17,370	\$8,024	\$404,754
****-5028	\$457,716	\$0	\$2,517	\$455,199
****-7467	\$692,968	\$24	\$12,738	\$680,254
****-7398	\$2,306,643	\$0	\$967,916	\$1,338,727
****-5662	\$42,024	\$0	\$0	\$42,024
****-5675	\$2,000,530	\$0	\$0	\$2,000,530
****-5288	\$4,966,950	\$130,157	\$130,157	\$4,966,950
****-7684	\$340,285	\$0	\$245,000	\$95,285
****-0823	\$2,513,897	\$0	\$354,038	\$2,159,859
****-ross	\$338,800	\$0	\$0	\$338,800
****-6300	\$22,422	\$0	\$6,824	\$15,598
****-1928	\$1,004,469	\$0	\$0	\$1,004,469
****-2843	\$1,537,406	\$0	\$0	\$1,537,406
****-9709	\$1,021,767	\$0	\$0	\$1,021,767
****-6292	\$248,358	\$9	\$15,483	\$232,883
****-0170	\$504,518	\$0	\$0	\$504,518
****-6322	\$19,840	\$0	\$0	\$19,840
****-5859	\$9,594	\$0	\$0	\$9,594
****-3603	\$148,328	\$0	\$0	\$148,328



COUNTY OF Montgomery  
Bank Reconciliation  
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-9582	\$18,195	\$0	\$0	\$18,195
****-0061	\$62,269	\$0	\$0	\$62,269
****-4241	\$57,900	\$0	\$0	\$57,900
****-0072	\$85,853	\$0	\$0	\$85,853
****-7949	\$33,130	\$0	\$0	\$33,130
****-8492	\$240	\$0	\$0	\$240
****-1844	\$165	\$0	\$0	\$165
****-6045	\$92,084	\$0	\$0	\$92,084
****-8050	\$135,428	\$0	\$0	\$135,428
****-6217	\$251	\$0	\$0	\$251
****-rust	\$12,032	\$0	\$0	\$12,032
Total Adjusted Bank Balance				\$27,763,500
Petty Cash				\$3,400.00
Adjustments				\$1,057.52
Total Cash				9ZCASH * \$27,767,958
Total Cash Balance All Funds				9ZCASHB * \$27,767,958
* Must be equal				





COUNTY OF Montgomery  
Local Government Questionnaire  
For the Fiscal Year Ending 2020

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>



COUNTY OF Montgomery  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2020

<b>Total Full Time Employees:</b>		361			
<b>Total Part Time Employees:</b>		93			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$2,492,042.00	350	56	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$1,395,687.45	361	93	
90408	Worker's Compensation Insurance	\$829,754.00	361	93	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$144,139.34	356	81	
90558	Disability Insurance	\$43,875.48	356		
90608	Hospital and Medical (Dental) Insurance	\$12,278,361.71	361		218
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$193,596.02	361		
<b>Total</b>		<b>\$17,377,456.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$17,377,456.80</b>			



COUNTY OF Montgomery  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$107,096	74,995	gallons	
Diesel Fuel	\$49,915	34,242	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$138,758	230,827	cubic feet	therms
Electricity	\$295,243	2,946,669	kilowatt-hours	
Coal			tons	
Propane			gallons	



CERTIFICATION OF CHIEF FISCAL OFFICER

I, Shawn Bowerman, hereby certify that I am the Chief Fiscal Officer of the County of Montgomery, and that the information provided in the annual financial report of the County of Montgomery, for the fiscal year ended 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Montgomery, and adopted by me as my signature for use in conjunction with the filing of the County of Montgomery's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Montgomery's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

(518) 853-8175  
Telephone Number

04/30/2020  
Date of Certification

Shawn Bowerman  
Name

County Treasurer  
Title

20 Park Street, Fonda, NY 12068  
Official Address

(518) 853-8175  
Official Telephone Number





COUNTY OF Montgomery  
Financial Comments  
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 adjustment to 2019 revenues for mental health and PILOT payments



COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis  
December 31, 2020

(1) Summary of Significant Accounting Policies

(a) Financial Reporting Entity

The County of Montgomery, New York, was originally formed out of Albany County on March 12, 1772, under the name of Tryon County. The name was changed to Montgomery County on April 1, 1784. The County is governed by a County Charter, adopted August 14, 2012, effective January 1, 2014. The County Legislature, which is the legislative body responsible for the overall operation of the County, consists of 9 members (9 legislative districts). Each member has an equal vote for the district they represent. The County Treasurer, elected for a four-year term, serves as Chief Fiscal Officer of the County and is responsible for disbursements, accounting, collecting taxes and revenues, and has custody of all public funds of the County.

Independently elected officials of the County include:

County Legislators (9)  
County Clerk  
County Executive  
County Treasurer  
Coroners (2)  
District Attorney  
Sheriff

The County provides services and facilities in the areas of culture, recreation, education, police, youth, health, senior services, and roads. These general government programs and services are financed by various taxes, state and federal aid, and departmental revenue (which is primarily comprised of service fees and various types of program-related charges). The County provides mandated social service programs such as Medicaid, Temporary Assistance for Needy Families, and Safety Net.

As required by the New York State Office of the State Comptroller, the Annual Financial Report Update Document (AFRUD) of the reporting entity includes those funds of the County and its blended component unit. The component unit discussed below is included in the County's reporting entity because of the significance of its operational or financial relationship with the County. Operational or financial responsibility is determined on the basis of financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Included in the reporting entity:

- Sanitary Sewer District - During 1970, the County Board of Supervisors established the Montgomery County Sanitary Sewer District No. 1 (Sewer District) in accordance with provisions of the County Law, after the State granted permission to establish this District. The Sewer District encompasses the Villages of Fort Plain, Nelliston, Palatine Bridge, and portions of the towns outside these villages. Significant factors requiring inclusion of the Sewer District in the County reporting entity are as follows:

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(a) Financial Reporting Entity, Continued

- All matters relating to membership of the Sewer District Board of Directors are determined by the Board of Supervisors;
  - The County Treasurer serves as Chief Fiscal Officer of the Sewer District;
  - The Sewer District's operating budget is adopted by the County Legislature, including raising taxes for Sewer District purposes;
  - The County Legislature retains general oversight responsibilities, including monitoring Sewer District activities through detailed reporting to the County Legislature of the Sewer District's work and transactions in such form and for such periods as the County Legislature directs, and
  - For financial reporting purposes, the District is reported in the financial statements as if it were part of the County's operations because its purpose is to provide sewer services to citizens of the County.
- Excluded from the Reporting Entity - Although the following organizations functions or activities are related to the County, they are not included in the County's financial statements, because, as required by statute, they individually submit annual reports to the New York State Office of the State Comptroller.
    1. Soil and Water Conservation District (District) - The County Legislature has declared the County to be a soil and water conservation district in accordance with provisions of the New York State Soil and Water Conservation District Law.
      - The Members of the Board of Directors of the District are appointed by the County Legislature, and the County Legislature retains general oversight responsibilities, including monitoring District activities through detailed reporting to the Board of Supervisors by the District Directors of its work and transactions in such form and for such periods as the County Legislature may direct. The County is not responsible for the operating deficits of the District. A major portion of the administrative costs of the District is provided through County appropriations.
    2. Industrial Development Agency - The Montgomery County Industrial Development Agency (Agency) is a Public Benefit Corporation created by state legislation to promote the economic welfare, recreation opportunities, and prosperity of the County inhabitants. Members of the Agency are appointed by the County Legislature, which exercises no oversight responsibility. The Agency members have complete responsibility for management of the Agency and accountability for fiscal matters. The County is not liable for Agency debt.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(a) Financial Reporting Entity, Continued

- Joint Venture - Fulton-Montgomery Community College (College) - The County is a participant in the operation of the Community College along with the County of Fulton, New York (Fulton County). The Community College is a two-year educational institution established for the purpose of providing educational services, primarily to residents of Montgomery and Fulton counties. Separate financial data for this joint venture has been excluded from the financial statements, consistent with the regulations of the New York State Office of the State Comptroller. Additional information about this joint venture is presented in note 11.

(b) Basis of Presentation

Management has elected to prepare its financial statements on the statutory basis required by the New York State Office of the State Comptroller for Annual Reports to that office. A brief summary of some of the differences between this statutory basis of accounting and accounting principles generally accepted in the United States of America under GAAP is as follows:

- For financial statements prepared in accordance with U.S. GAAP, general-purpose financial statements are replaced with the basic financial statements, and include two statements, the statement of net assets and the statement of activities, collectively referred to as the “government-wide” financial statements which are presented on the full accrual basis of accounting. Under the accrual basis, revenues and expenses are recognized when incurred regardless of when the actual cash receipt or disbursement occurred. These statements, and use of the accrual basis, are not required under the statutory basis referred to above.
- A Management’s Discussion and Analysis (MD&A) is required as supplemental information that precedes the basic financial statements and is intended to provide an objective analysis of the government’s financial activities, both on a current and long-term basis, based on current conditions.
- Fund-based financial statements must be reconciled to the “government-wide” statements.
- Capital assets other than land will be depreciated and reported in the “government-wide” statement of net assets at their net book value, and depreciation expense will be allocated to the major functions on the statement of activities based on the use of the underlying assets.
- The liability for postemployment benefits obligations has not been recorded by the County.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(b) Basis of Presentation, Continued

In preparing the financial statements included in the accompanying AFRUD in conformity with accounting principles prescribed by the New York State Office of the State Comptroller, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The County's fund types and account groups are as follows:

Fund Types

(1) Governmental Funds - are those through which most governmental functions of the County are financed. The acquisition, use, and balance of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of financial position and changes in financial position rather than upon net income. The County's governmental fund types are as follows:

- General Fund - is the principal operating fund of the County and includes activity for all operations not required to be recorded in other funds. This fund operates within the financial limits of an annual budget adopted by the Board of Supervisors.
- Special Revenue Funds - are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The Special Revenue Funds of the County include the following:
  - County Road Fund - is used to account for the construction and maintenance of County roads and other transportation expenses in accordance with Section 114 of the New York State Highway Law.
  - Road Machinery Fund - is used to account for the purchase, repair, maintenance, and storage of highway machinery, tools, and equipment pursuant to Section 133 of the New York State Highway Law.
  - Sewer Fund - is used to account for sewer operations conducted in portions of the County.
  - Special Grant Fund - is used to account for funds received from the U.S. Department of Housing and Urban Development's Community Development Small Cities Block Grants.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(b) Basis of Presentation, Continued

(1) Governmental Funds, Continued

- Capital Projects Fund - is used to account for financial resources generated for the acquisition or construction of major capital assets for governmental activities. Financing is generally provided from proceeds of bonds, notes, federal and state grants, and transfers from other governmental funds.
- Permanent Fund - is used to report resources that are legally restricted to the extent that only earnings, not principal, may be used to support a cemetery within the County.

(2) Proprietary Funds - represent the County's business-type activities, and include Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report activities for which fees are charged to external customers for goods and services provided. The County's fee pricing policies are designed to recover the costs of providing such services, including capital costs such as depreciation or debt service. Internal Service Funds may be used to report any activity that provides goods and services to other funds or departments on a cost-reimbursement basis.

- Internal Service Fund - is used to account for the accumulation of resources for the provision of health benefits and other obligation related to the administration of health benefits using a combination of self -insurance and stop loss premium based insurance coverage. The Internal Service Fund reports any activity that provides goods and services to other funds or departments on a cost-reimbursement basis.

The fund was established as of July 1, 2007 to account for the provision of health insurance benefits to County employees in accordance with General Municipal Law Section 92.a. for County employees. As authorized by the County Board of Supervisors the City of Amsterdam was a participant in the County's program. The City's participation ceased as of June 30, 2012. The program's general objectives are to formulate, develop, and administer, on behalf of its sponsoring members, a program of insurance, to obtain lower costs for that coverage, and to develop a comprehensive loss control program.

Premium based equivalent payments are established annually based on an estimate of the value of claims to be paid in the succeeding year. In addition to these premium based equivalent payments, sponsoring members are subject to supplemental assessments in the event of deficiencies. If the assets set aside to provide benefits were to be exhausted, sponsoring members would be responsible for all resulting deficiencies. At December 31, 2020 sponsoring members include Montgomery County and Montgomery County Sanitary Sewer District No. 1 employees.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(b) Basis of Presentation, Continued

(2) Proprietary Funds, Continued

- Self-Insurance Fund - is used to account for the accumulation of resources for payment of compensation, assessments, and other obligations under the Workers' Compensation Law, Article 5, as assessed by the State of New York Workers' Compensation Board.

The Fund was organized in August 1956 to provide workers' compensation benefits coverage for its member organizations. In accordance with Local Law No. 2 of 1956, as amended by Local Law 1 of 1991, the City of Amsterdam, municipal authorities, and all towns and villages in the County are eligible to participate. The program's general objectives are to formulate, develop, and administer, on behalf of the members, a program of insurance, to obtain lower costs for that coverage, and to develop a comprehensive loss control program.

Annual assessments are established based on an estimate of the value of claims to be paid in the year. Fund members are subject to supplemental assessments, in addition to the annual assessments in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for all remaining Fund liabilities. Fund members currently include Montgomery County, the City of Amsterdam (with the exception of the City's police personnel), and 19 towns and villages (which include volunteer fire departments and volunteer ambulance corps).

- (3) Fiduciary Fund - These funds are used to account for fiduciary activities. Fiduciary activities are those in which the County acts as trustee or agent for resources that belong to others.

- Trust and Agency Fund - is used for the purpose of accounting for money received and held in the capacity of trustee, custodian, or agent pending payment to the applicable agencies. Securities pledged by banking institutions to secure funds on deposit are not included herein since such securities are not assets of the governmental reporting entity.

- (4) Account Groups - are used to establish accounting control and accountability of general fixed assets and general long-term debt. The two account groups are not "funds." They are concerned with measurement of financial position and not results of operations.

- Non-Current Governmental Assets Account Group - is used to account for land, buildings, improvements other than buildings, and equipment utilized for general government purposes, except those accounted for in proprietary funds.



COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(b) Basis of Presentation, Continued

(4) Account Groups, Continued

- Non-Current Governmental Liabilities Account Group - is used to account for all long-term debt except that accounted for in proprietary funds. Also included is the estimated retirement system and compensated absences liabilities of the County, except for that portion accounted for in the proprietary fund type.

(c) Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

All governmental and fiduciary funds are accounted for using a current financial resources measurement focus. With this measurement focus, generally only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financial uses) in fund balance.

All proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities are recorded in these statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. This measurement focus and basis of accounting is similar to private sector reporting. Fixed, assets and long-term liabilities related to these activities are recorded within the fund.

Modified Accrual Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be reasonably determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A sixty-day availability period is used for property tax revenue recognition, and a ninety-day availability period is used for all non-property tax revenue recognition for all governmental fund type revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are real property taxes, state and federal aid, sales tax, and certain user charges. Fines and permits are not susceptible to accrual because generally they are not measurable until received. If expenditures are the prime factor for determining eligibility, revenues from federal and state governments are accrued when the expenditure is made.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(c) Basis of Accounting, Continued

Modified Accrual Basis of Accounting, Continued

Expenditures are recorded when the fund liability is incurred except that:

- Expenditures for prepaid expenses and inventory type items are recognized when paid.
- Principal and interest on indebtedness are not recognized as expenditures until due.
- Unfunded compensated absences are recognized as a liability for vacation leave and additional salary-related payments as the benefits are earned by the employees, based on the rendering of past service and the probability that the employees will be compensated for the benefits through paid time off or some other means. This includes vacation leave that was earned but not used during the current or prior periods and for which employees can receive compensation in a future period. Amounts do not include leave expected to lapse but include leave that employees will eventually qualify for.
- In addition, a liability is recognized for vesting sick leave and additional salary-related payments for employees who, at the balance sheet date, currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such benefits.
- Pension costs are recognized as expenditures in the General Fund as wages upon which they are based are earned by the New York State Retirement Systems.

The County also reports deferred revenue on its fund financial statements for certain revenues. Deferred revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when the County receives resources before it has a legal claim to them, as when grant monies, general state aid, and other intergovernmental aid are received prior to the occurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the applicable balance sheet, and revenue is recognized.

General long-term debt liabilities are recorded at the par value of the principal amount, and no liability is recorded for interest payable to maturity.

(d) Property Taxes

County real property taxes are levied annually upon adoption of the budget on or before December 31 and become a lien on January 1. Taxes are collected during the period January 1 to the date of the tax sale, generally in October. Taxes for County purposes apportioned to the area of the County outside the City of Amsterdam are levied together with taxes for town and special district purposes as a single bill. The towns and special districts receive the full amount of their levies annually out of the first amounts collected on the combined bills. The County assumes enforcement responsibility for all taxes levied in the towns and villages. The City enforces the collection of County taxes levied on properties within the City of Amsterdam.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(d) Property Taxes, Continued

Unpaid City school district taxes outside City boundaries, non-city school district taxes, and village taxes are turned over to the County for enforcement. Taxes remaining unpaid at year-end for non-city school district taxes are relieved as County taxes in the subsequent year.

At December 31, 2020, the total real property tax asset of \$9,701,882 is offset by an allowance for uncollectible taxes of \$288,398. Included in total real property taxes are current year school taxes of \$2,214,136, offset by liabilities to the school districts, which will be paid no later than April 1, 2021. The remaining portion of tax assets is offset by deferred tax revenue of \$6,154,943 and represents an estimate of the tax liens, which will not be collected within the first sixty (60) days of the subsequent year.

(e) Budgetary Data

The County employs the following budgetary procedures:

- No later than September 5, the County Executive/Budget Officer submits a tentative budget to the County Legislature for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds except the Capital Projects Fund, the Soil and Water Conservation District, and the Special Grant Fund.
- After public hearings are conducted to obtain taxpayer comments, no later than October 15, the County Legislature adopts the budget.
- All modifications of the budget must be approved by the County Legislature. However, the County Executive/Budget Officer is authorized to transfer certain budgeted amounts within departments.
- Budgetary controls are established for the Capital Projects Fund through a five-year budget and resolutions authorizing individual projects that remain in effect for the life of the project. Budgets are prepared for the proprietary fund to establish the estimated contributions required from other funds and to control expenditures.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded for budgeting control purposes to reserve that portion of the applicable appropriation, is employed in the governmental funds. Open encumbrances at year-end are recorded as part of restricted, committed or assigned fund balances, as applicable, since the commitments do not constitute expenditures or liabilities. Open encumbrances, after review by the Board of Supervisors, are added to the subsequent year's budget to provide the modified budget presented in the Annual Financial Report Update Document. Expenditures for such commitments are recorded in the period in which the liability is incurred.

The budget is developed on the basis of principles generally consistent with the statutory basis of accounting utilized by the County.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(f) Cash and Equivalents

Cash and cash equivalents include cash on hand, demand deposits, time deposits, and short-term certificates of deposit with original or remaining non-cancellable maturities of three months or less.

The County's investment policies are governed by State statutes and various resolutions of the County Legislature. County monies must be deposited in FDIC-insured commercial banks or trust companies located within the state. Permissible investments include obligations of the U.S. Treasury and U.S. Government agencies, and obligations of New York State or its localities. Collateral is required for demand deposits and time and saving deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

(g) Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payable are classified as "due from other funds" and "due to other funds," respectively, within the financial statements.

(h) Property Tax and Other Receivables

Property tax and other receivables are shown at original carrying value less an allowance for uncollectible taxes. Management determines the allowance predominantly by using historical experience applied to the outstanding receivable balances. Accounts receivable are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received.

(i) Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the governmental and proprietary funds.

(j) Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the Non-Current Governmental Assets Account Group.

The statutory basis of accounting employed by the County requires that all purchased fixed assets be valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(j) Fixed Assets, Continued

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized, as these assets are immovable and of value only to the County.

Assets in the Non-Current Governmental Assets Account Group are not depreciated nor has construction period interest on general fixed assets construction in progress been capitalized.

(k) Compensated Absences

Pursuant to the terms of the various union contracts in place, employees are given until the anniversary of their date of hire to take annual vacations. Vacation time earned but not taken and additional salary-related payments as of December 31, 2020, have been included in the Non-Current Governmental Liabilities Account Group.

Pursuant to a resolution of the Board of Supervisors and contractual agreements, employees are entitled to accrue a maximum of 255 days of sick leave.

Upon retirement, employees may convert each day of unused sick leave into \$70, which can be used to offset the retiree's share of future health insurance expense. The County recognizes a liability for vesting sick leave and additional salary-related payments as employees earn benefits and to the extent it is probable that the employees will be paid for the benefit rather than taken as absences due to illness.

At December 31, 2020 and 2019, \$1,084,072 and \$1,174,534, respectively, was recorded as a liability in the Non-Current Government Liabilities Account Group for this liability.

(l) Reserves

The County records reserves to indicate the portion of the fund balance that is either legally or internally segregated for a specific future use and is not available for current appropriation.

(m) Sales Tax

The County has entered into an agreement with the City, Towns, and Villages for the distribution of sales tax. During the term of agreement, the County will distribute 15% of net sales tax revenues to the City on a monthly basis and 35% of such revenues to the Towns and Villages in the area of the County outside the City, in proportion to respective total full valuation of real property of such Towns and Villages, on a quarterly basis for the original 3% tax collected. With the additional 1% tax collected, the County retains 80%, the City receives 18%, and the Villages receive 2% in proportion to respective total full valuation of real property of such Towns and Villages on a quarterly basis.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(1) Summary of Significant Accounting Policies, Continued

(n) Postemployment Benefits

In addition to providing pension benefits, the County provides certain health care benefits for retired employees. Substantially all of the County employees may become eligible for those benefits if they reach normal retirement age while working for the County. The cost of health care, which is recognized using the modified accrual basis of accounting, was \$6,906,592 for 2020. The cost of providing this benefit for 218 retirees is not separated from the cost of providing benefits for 361 active employees.

(o) Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

(2) Cash and Cash Equivalents

It is the County's policy for deposits, including repurchase agreements, to be secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The County's deposits were fully collateralized as of December 31, 2020 and 2019.

At year-end, the bank balance of the County's deposits was \$29,230,357 which was available for use and required collateral. Of the available bank balance, \$1,000,000 was covered by Federal Deposit Insurance (FDIC), and \$29,958,263 was covered by collateral with securities held by an agent of the County in the County's name.

Cash and cash equivalents, restricted, in the Special Grant Fund of \$1,791,324 and \$1,308,016 at December 31, 2020 and 2019, respectively represent monies received from federal agencies the use of which is restricted for purposes outlined in the various grant agreements.

Cash and cash equivalents, restricted, in the Permanent Fund of \$12,032 at December 31, 2020 and 2019 represent monies permanently restricted by donors, the income from which is to be used as stipulated by the donors.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(3) Rehabilitation Loans Receivable

The County is the recipient of several Community Development Block Grants to operate a revolving loan fund. This fund is to be loaned to industry and not-for-profit organizations for the purpose of creating and retaining permanent jobs within the County. The loans require periodic payments of principal and interest, and each loan is collateralized by machinery and/or equipment. The loans outstanding as of December 31, 2020 and 2019 are as follows:

<u>Loan</u>	<u>Interest Rate</u>	<u>December 31,</u>	
		<u>2020</u>	<u>2019</u>
AJ Bake Factory	3.50%	178,480	182,578
Carolina Club Inc.	2.00%	15,541	17,072
Eisenadler Brauhaus	5.00%	145,130	0
Flooring Authority	3.50%	214,627	225,270
Hill & Markes	3.25%	0	33,834
Lee Shops	4.25%	362,954	370,015
RAMA-Home Helpers	3.25%	87,031	91,694
TES Corporation	3.50%	113,835	116,824
Executive Trim Group, Inc.	4.75%	0	459,978
Valley View (Microtel)	5.25%	<u>444,057</u>	<u>483,975</u>
Total		1,561,655	1,981,240
Less allowance for doubtful accounts		<u>234,248</u>	<u>297,186</u>
Rehabilitation loans receivable, net		\$ 1,327,407	1,684,054

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(4) Interfund Activities

Interfund activities at December 31, 2020 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Transfers in</u>	<u>Transfers out</u>
General	5,392,220	1,557,406	-	5,371,004
Special Grant	-	19,075	-	-
County Road	106,532	124,682	5,206,004	4,528,992
Road Machinery	59,266	41,136	165,000	-
Sewer	13,120	9,977	-	-
Internal Service	1,703,660	3,886,054	-	-
Self Insurance	-	-	-	-
Enterprise	9,348	1,122	-	-
Agency	50,780	65,880	-	-
Capital Projects	-	1,629,594	4,528,992	-
Total	<u>\$ 7,334,926</u>	<u>7,334,926</u>	<u>9,899,996</u>	<u>9,899,996</u>

(5) Fixed Assets

A summary of changes in general fixed assets within the Non-Current Governmental Assets Account Group is as follows:

	<u>Beginning January 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending December 31, 2020</u>
Land	\$ 1,279,603	-	-	1,279,603
Buildings and building improvements	30,986,360	799,000	-	31,785,360
Machinery and equipment	15,671,559	980,539	42,898	16,609,200
Construction in progress	2,800,000	-	-	2,800,000
Total	<u>\$ 50,737,522</u>	<u>1,779,539</u>	<u>42,898</u>	<u>52,474,163</u>



COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(6) Deferred Revenue

(a) General Fund

The amount represents the amount of accounts receivable or unearned revenue that is expected to be repaid or become an eligible and allowed cost and become available or recognized as revenue to the County beyond the next year. The balance consists of the following:

<u>Description</u>	<u>2020</u>	<u>2019</u>
Receivable from Montgomery County IDA	\$ 900,000	900,000
Fulton County Settlement	0	175,000
Property taxes receivable	6,154,943	5,841,836
Unearned advances and fees (incl. Fed & State aid)	<u>173,632</u>	<u>1,818,952</u>
	\$ 7,228,575	8,735,788

(b) Special Grant Fund

Deferred revenue of \$1,327,968 and \$1,684,615 at December 31, 2020 and 2019, respectively, represents the net amount of outstanding loans from the Community Development Block Grants that is expected to be repaid and become available for additional loans. When the loan payments are received, revenue is recognized to the extent of principal and interest received. When grant funds are re-loaned, a corresponding expenditure will be recorded. When a loan is written off as uncollectible, a corresponding decrease in the amount of deferred revenue is made in the same period, the effect of which is to reduce the overall amount of funds available for future loans.

(c) Capital Projects Fund

Deferred revenue of \$369,635 at December 31, 2020 and 2019 represents the amount of an outstanding loan from the Montgomery County IDA (see note 1(a)).

(d) Self Insurance Fund

Deferred revenue of \$46,716 and \$29,236 at December 31, 2020 and 2019 respectively, represents the payments received from Fund members for future plan year assessments.

(7) Short-Term Debt

Liabilities for bond anticipation notes (BANs) are generally accounted for in the Capital Projects Funds and the Enterprise Fund. BANs must be renewed annually and typically require principal payments at that time.

State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewable for period's equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(7) Short-Term Debt, Continued

On August 5, 2020, the County issued a BAN for \$5,050,000 bearing interest at 2.00%, on October 8, 2020 the County issued a BAN for \$6,380,000 bearing interest at 2.00% and on December 17, 2020 the County issued a BAN for \$64,000 bearing interest at 0.79%.

(8) Long-Term Debt

A summary of the changes in long-term debt is as follows:

	Balance January 1, <u>2020</u>	Increase/ <u>Accretions</u>	Decrease/ <u>Payments</u>	Balance December 31, <u>2020</u>
Serial Bonds	\$ 30,540,000	800,000	2,980,000	28,360,000
Compensated absences (see note 1(k))	1,174,534		90,461	1,084,072
Retirement System(GASB 68)	8,517,538	15,248,627	1,495,220	22,270,945
	<u>\$ 40,232,072</u>	<u>16,048,627</u>	<u>4,565,681</u>	<u>51,715,017</u>

(a) Serial Bonds

The County, like most governmental units, borrows money in order to acquire land or equipment or construct buildings and improvements. This policy enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of these capital assets. These long-term liabilities, which are secured by the full faith and credit of the County, are recorded in the Non-Current Governmental Liabilities Account Group. The provisions to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of these long-term liabilities.

As of December 31, 2020, the total outstanding Serial Bonds and BANs of the County was \$39,854,000 that was subject to the constitutional debt limit and represents approximately 23.61% of its statutory debt limit.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(8) Long-Term Debt, Continued

(a) Serial Bonds, Continued

A summary of the serial bonds outstanding at December 31, 2020 is as follows:

<u>Payable From/Description</u>	<u>Issued</u>	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Outstanding</u>
General Fund:					
Refunding Bonds	2017	4,225,000	1.1% - 2.99%	2026	3,285,000
Various capital projects	2017	3,073,000	2.25% - 3.0%	2031	2,500,000
Various capital projects	2009	7,560,000	4% - 5%	2029	4,390,000
Florida Ind. Park land purchase	2011	960,000	4.9% - 5%	2021	120,000
Refunding Bonds	2013	6,150,000	2.0% - 3.125%	2022	155,000
Various capital projects	2015	8,150,000	2.0% - 2.75%	2030	5,790,000
Refunding Bonds	2015	3,450,000	2.0% - 5.0%	2024	1,850,000
Various capital projects	2016	6,733,031	2.0% - 2.375%	2032	5,260,000
Various capital projects	2018	2,400,000	3.25%-3.375%	2034	2,160,000
Various capital projects	2019	2,300,000	4%	2027	2,050,000
Building Acquisition	2020	800,000	1.99%	2040	800,000
Total					\$ 28,360,000

Aggregate minimum maturities of Serial Bond debt service is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
For the year ending December 31,			
2020	2,980,000	984,136	3,964,136
2021	3,100,000	900,541	4,000,541
2022-2026	14,905,000	2,981,284	17,886,284
2027-2031	9,060,000	818,707	9,878,707
2032-2036	1,100,000	73,339	1,173,339
2037-2040	195,000	9,850	204,850
	\$ 31,340,000	5,767,857	37,107,857

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(8) Long-Term Debt, Continued

(b) Health Insurance Claims

The County records the estimated value of future claims for health insurance in the schedule of non-current government liabilities. Such future payments will be made from the Governmental Funds. This liability is intended to represent the estimate of incurred but not reported claims as of December 31, 2020. See note 15.

(c) Judgments and Claims

The County records the estimated liability under legal actions taken against the County. As of December 31, 2020, there are no legal activities that are expected to exceed the County's insurance coverage.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(9) Fund Equity

Restricted Funds - A summary of the other reserves in the General Fund is as follows:

	<u>December 31,</u>	
	<u>2020</u>	<u>2019</u>
Stop DWI Program	\$ 61,936	65,967
Emergency 911 Programs	237,487	310,349
Hotel/Motel tax	72,533	66,565
Farmland Protection Fund	<u>182,471</u>	<u>182,107</u>
	<u>\$ 554,427</u>	<u>624,988</u>

(10) New York State Retirement Systems

The County participates in the New York and Local Employees' Retirement System (ERS) and the Public Employees' Group Life Insurance Plan (GTLI) (collectively, the System). This is a cost-sharing multiple-employer retirement system. The system provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the System. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the System and for custody and control of its funds. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, New York 12244.

The System is noncontributory except for employees who joined the System after July 27, 1976, who contribute 3% of their salary for the first ten years of service and employees who joined on or after January 1, 2010, who generally contribute 3% of their salary for the entire length of service. Under the authority of the NYSRSSL, the Comptroller annually, certifies the actuarially determined rates expressed used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

The required contributions for the current year and two preceding years were:

2020	\$ 2,470,804
2019	\$ 2,555,755
2018	\$ 2,458,387

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(10) New York State Retirement Systems, Continued

Chapter 49 of the Laws of 2003 of the State of New York was enacted which made the following changes to the System:

- Requires minimum contributions by employers of 4.5% of payroll every year, including years in which the investment performance would make a lower contribution possible.
- Changes the cycle of annual billing such that the contribution for a given fiscal year will be based on the value of the pension fund on the prior April 1.

Chapter 260 of the Laws of New York State changed the annual payment due date for employers who participate in the New York State and Local Employees' Retirement System. The December 15 payment due date changed to February 1. The covered salary period (April 1 - March 31) will not change for the calculation.

(11) Joint Venture

Fulton-Montgomery Community College (College) is jointly sponsored by Fulton and Montgomery Counties under provisions of Article 126 of the Education Law and under the terms of an agreement between the two counties dated March 1963. As a joint venture, separate financial statements are issued by the College and, accordingly, the activities of the College are excluded from the County's financial statements.

Significant provisions of the agreement between the Counties are as follows:

- (a) Each County participates equally in the funding of College operations and selecting the governing body.
- (b) The participating Counties have complete control over the budgeting and financing of the College.
- (c) All capital projects for the College are jointly sponsored and funded by Fulton and Montgomery Counties. The following is a summary of financial information pertaining to the College's capital projects, which are included in the Montgomery County's financial statements for 2019 as that County's share of the project (\*\*note – 2020 audited financial statements from FMCC not available as of 4/30/21):

	<u>**2019</u>	<u>2018</u>
Total assets	\$ 155,174	155,174
Total liabilities	<u>4,375</u>	<u>4375</u>
Fund equity	<u>\$ 150,799</u>	<u>150,799</u>
Total revenues	<u>\$ 250,000</u>	<u>250,000</u>
Total expenditures	<u>\$ 252,761</u>	<u>252,761</u>

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(11) Joint Venture, Continued

The following is a summary of the financial information included in audited financial statements issued for the joint venture for the year ended August 31, 2019 (\*\*note – 2020 audited financial statements from FMCC not available as of 4/30/21):

	Primary <u>Institution</u>	<u>Component Units</u>		Total Reporting <u>Unit</u>
		<u>Foundation</u>	<u>Fulmont College Association</u>	
Statement of net assets:				
Total assets	\$ 29,934,773	6,267,374	10,197,333	46,399,480
Total liabilities	16,439,616	109,863	10,979,039	27,528,518
Total net assets	\$ 13,495,157	6,157,511	(781,706)	18,870,962
Statement of revenue, expenses and change in net assets:				
Total operating revenue	6,909,717	777,826	2,699,879	10,387,422
Total operating expenses	23,638,787	967,158	2,847,979	27,453,924
Net non-operating revenue	13,807,428	144,292	(312,078)	13,639,642
Capital appropriations	2,689,675	-	-	2,689,675
Increase (decrease) in net assets	(231,967)	(45,040)	(460,178)	(737,185)
Net assets at beginning of year, as previously reported	13,727,124	6,202,511	(321,528)	19,608,147
Net Change	(231,967)	(45,040)	(460,178)	(737,185)
Other Changes in Net Position	-	-	-	-
Net assets at end of year	\$ 13,495,157	6,157,471	(781,706)	18,870,962

(12) Risk Financing Activities

As further described in note 13(c), Facilities Acquisition and Service Agreement, during 1989, the County transferred responsibility for the cost of landfill operation and closure. Liability for pollution control claims, if any, will be limited to when the County operated the landfill. At December 31, 2020, no provision has been made in the financial statements for any potential losses.

The County provides self-insured health, dental, and vision benefits to its employees. The self-insured program provides medical benefits (except for major medical), dental and vision benefits on a cost-reimbursement basis. Under the program, the County is responsible for claim payments. A stop loss insurance contract executed with an insurance carrier covers claims over a certain amount. All known claims filed and an estimate of all incurred but not reported claims existing at December 31, 2020, have been recorded as a liability in the Internal Service Fund based upon an estimate provided by the third party administrator.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(12) Risk Financing Activities, Continued

A determination of this liability has not been made as required by the statutory basis of accounting. See note 14.

The County participates in the County Workers' Compensation Fund, which it accounts for as an Internal Service Self Insurance Fund. The other County funds and other municipal participants of the Plan are billed an assessment for their share of the Plan's estimated costs for the year. The County's share of the long-term liability to settle all unpaid claim and claim adjustment expenses of the Plan is accounted for in the Self Insurance Fund.

In addition, the County has retained a portion of the liability to cover losses under Section 207-C of the General Municipal Law for police officers. Officers are entitled to their full pay when out on leave. The County is required to cover any amount of losses not reimbursed by workers' compensation. The County has accounted for these benefits paid in the General Fund. The amount incurred for this benefit is not material for the year ended December 31, 2020.

As discussed above, the County establishes a liability for Workers' Compensation related exposure for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. No such liability is established for Health Insurance related exposure. See note 14.

As noted above, changes in the aggregate liabilities for the Internal Service Fund have not been determined. See note 14.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County has directly purchased commercial insurance for all risk above minimal deductible amounts except for certain pollution control risks, health benefits insurance, and workers' compensation insurance. Settled claims have not exceeded the commercial coverage by any material amount during the years ended December 31, 2020 and 2019.

County employees are entitled to coverage under the New York State Unemployment Insurance Law. The County has elected to discharge its liability to the New York State Unemployment Insurance Fund by the benefit reimbursement method, a dollar-to-dollar reimbursement to the fund for benefits paid from the fund to former County employees and charged to the County's account.



COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(13) Commitments and Contingencies

(a) Grants and Aid Programs

The County has received significant amounts of federal and state grants for specified purposes that are subject to review and audit by the grantor agencies or their designee. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County believes such disallowance, if any, will be immaterial, on all current programs.

(b) Other Claims

The County has been named defendant in various other actions. A review of these actions with the County's attorneys indicates that the cases are either fully covered by insurance or without substantial merit except for the following case:

A review of the actions with the County attorney indicates that the risk of loss to the County is reasonably possible for one case. With respect to the case, the lawsuit is in the early stages, and the attorney cannot predict the outcome of this lawsuit or estimate the amount of loss that may result. Accordingly, no provision for loss has been recorded in the financial statements.

(c) Facilities Acquisition and Service Agreement

During 1989, and revised during December 1997, the County entered into an agreement with the Montgomery-Otsego-Schoharie Solid Waste Management Authority (MOSA). As part of the agreement, the County made a commitment to guarantee delivery of a minimum tonnage on an annual basis. The agreement was revised again in December 2002, and if the County does not meet the requirement, it is obligated to pay \$86 per ton for the difference in tonnage between the actual usage and the minimum commitment for waste generated within the County. For the period January through December 2011, the County paid \$64 per ton for waste generated outside of the MOSA service area. Also as part of this agreement, MOSA assumed responsibility for the cost of landfill operations and closure and obligations under consent orders with the New York State Department of Environmental Conservation.

In 2014, pursuant to State Legislation, the Montgomery-Otsego-Schoharie Solid Waste Management Authority (MOSA) was dissolved with the three counties receiving equitable shares of the assets and liabilities of the authority. Montgomery County now operates its solid waste program in-house through a contractual agreement with an outside vendor.

During 2009, the County, along with MOSA, Otsego, and Schoharie Counties signed the Post-closure Monitoring and Maintenance Agreement. This agreement formalizes the existing responsibility of the Counties for the post-closure monitoring and maintenance of the three closed landfills. It is the opinion of the County that this agreement provides a municipal guarantee for the closed landfills, eliminating the need for funds being set aside for financial assurance. In consideration for this formal agreement, MOSA has deposited in

a County shared bank account, the sum of one million dollars (\$1,000,000) to be used for extraordinary expenses associated with the post-closure responsibilities.

COUNTY OF MONTGOMERY, NEW YORK  
Notes to Financial Statements - Statutory Basis, Continued

(14) Statutory Basis of Accounting

The County maintains another Internal Service Fund for the purpose of self-insuring workers' compensation benefits for its employees and those of various other governments within the county. Assessments to participating governments have been made based upon a combination of claims experience, payroll and assessed valuation of each government which have been sufficient to satisfy claims as they have arisen, but not sufficient to fully satisfy estimates of claims incurred but not reported (IBNR).