

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
10/18/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3-4
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	6-8
Notes to Financial Statement.....	9-13
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis.....	16-34
Schedule of Payables and Receivables	35
Schedule of Capital Assets.....	36
Exit Conference.....	37

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Elaine Hathaway	01-01-11 to 12-31-14
Treasurer	Beth Myers	01-01-11 to 12-31-14
Clerk	Andrea Miller	11-01-10 to 12-31-16
Sheriff	Tony Burns	01-01-11 to 12-31-14
Recorder	Mary Ann Burton	01-01-09 to 12-31-16
President of the Board of County Commissioners	Patrick Clawson	01-01-12 to 12-31-13
President of the County Council	James Hancock	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

We have examined the accompanying financial statement of Carroll County (County), for the year ended December 31, 2012. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.



Bruce Hartman
State Examiner

October 1, 2013

FINANCIAL STATEMENT

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

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	\$ 849,697	\$ 502,520	\$ 849,697	\$ 502,520
Sheriff's Inmate Trust	4,595	64,828	65,439	3,984
Jail Commissary	15,251	54,102	51,774	17,579
General	3,310,702	7,875,438	6,445,934	4,740,206
Accident Report	5,002	2,052	4,415	2,639
CAGIT County Certified Shares	-	3,100,381	3,100,381	-
City and Town Court Costs	15,821	5,726	-	21,547
Clerk's Records Perpetuation	12,442	4,769	11,510	5,701
Community Corrections	27,404	-	27,404	-
Sales Disclosure County Share	13,951	2,730	3,574	13,107
Covered Bridge	6,756	3,700	56	10,400
Cumulative Bridge	1,869,865	567,915	463,989	1,973,791
Cumulative Capital Development	910,293	229,230	315,772	823,751
Drug Free Community	27,791	21,832	20,667	28,956
Economic Development Fee	147,667	620,994	671,092	97,569
Emergency Planning/Right To Know	10,693	3,763	1,303	13,153
Enhanced Access	165,156	87,243	252,399	-
Firearms Training	21,303	11,744	12,365	20,682
Health	205,397	181,263	134,514	252,146
Identification Security Protection	42,298	2,512	14,634	30,176
Levy Excess	20,405	-	-	20,405
Local Health Maintenance	57,391	53,023	83,972	26,442
Local Road and Street	32,225	225,509	198,485	59,249
Medical Care for Inmates	5,773	45	-	5,818
Misdemeanant	29,443	13,752	7,990	35,205
Motor Vehicle Highway	1,413,404	1,907,985	1,875,757	1,445,632
Planning and Zoning Impact	120,722	178,988	71,240	228,470
Plat Book	28,470	6,110	5,454	29,126
Rainy Day	2,165,910	585,032	181,999	2,568,943
Reassessment 2009	261,301	1,695	249,196	13,800
Reassessment 2015	106,890	203,129	14	310,005
Recorder's Records Perpetuation	39,866	38,930	39,985	38,811
Riverboat	344,787	193,479	230,251	308,015
Sex and Violent Offender Administration	-	3,199	-	3,199
Sheriff's Pension Trust	15,176	6,342	13,276	8,242
Supplemental Public Defender Services	10,615	8,929	18,566	978
Surplus Tax	25,912	22,810	21,883	26,839
Surveyor's Corner Perpetuation	27,330	5,280	400	32,210
Tax Sale Fees	18,570	4,737	7,703	15,604
Tax Sale Redemption	4,368	67,773	72,190	(49)
Tax Sale Surplus	359,000	355,431	427,329	287,102
Local Health Department Trust Account	40,083	35,316	23,044	52,355
Vehicle Inspection	1,135	580	-	1,715
Wireless Emergency Telephone System	220,357	38,237	258,594	-
Guardian Ad Litem	1,259	6,969	7,965	263
Court Appointed Special Advocate (CASA)	-	5,000	-	5,000

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

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Auditors Ineligible Deductions	-	15,678	5,098	10,580
County Elected Officials Training	881	2,512	-	3,393
Statewide 911	-	509,806	110,409	399,397
Supplemental Adult Probation Services	98,139	210,500	199,456	109,183
Supplemental Juvenile Probation Services	6,680	1,919	-	8,599
County User Fee	679	25,760	25,172	1,267
Drain Construction/ Reconstruction	573,281	107,678	124,128	556,831
Sheriff Sale Administration	8,690	11,371	9,400	10,661
Collection Agency Fees	1,248	916	975	1,189
Local Ordinance Violations Fines County	275	-	-	275
Payroll Clearing	11,301	1,687,197	1,685,583	12,915
Settlement	-	13,560,834	13,560,834	-
LOIT Prop Tax Operating Levies Replace	131,140	1,387,420	1,289,202	229,358
LOIT Stabilization	175,143	203,574	-	378,717
Wheel Tax/ Surtax Combined	282,656	533,009	626,866	188,799
Wheel Tax	-	92,117	92,057	60
Sur Tax	-	502,939	502,939	-
CVET Agency	45	147,218	147,218	45
Sewage Collections	58,220	92,580	150,800	-
Financial Institution Tax	-	159,670	159,670	-
HEA 1001 State Homestead Credit	696	42	-	738
Homestead Credit Rebate	13,408	-	-	13,408
LOIT PTRC	13,812	831,466	608,096	237,182
State Fines and Forfeitures	310	2,835	3,032	113
Infraction Judgements	1,897	24,183	24,888	1,192
Overweight Vehicle Fines	-	100	100	-
Special Death Benefit	135	1,240	1,310	65
Sales Disclosure State Share	295	2,730	2,770	255
Coroners Training & Continuing Education	67	1,040	1,075	32
Interstate Compact State Share	(75)	125	50	-
Mortgage Recording Fees State Share	227	2,403	2,438	192
DLGF Homestead Property Database	-	712	14	698
Sex and Violent Offender Admin State	120	1,054	1,149	25
Campaign Finance Enforcement State	120	-	-	120
Child Restraint Violations Fines	-	125	100	25
Inheritance Tax	521,061	756,219	1,072,399	204,881
93.563 ARRA Prosecutor IV-D Incentive	1,013	-	-	1,013
93.563 Title IV-D Incentive	31,398	8,909	500	39,807
93.563 Prosecutor IV-D Incentive Post Oct '99	33,142	13,438	14,370	32,210
93.563 Clerk IV-D Incentive Post Oct '99	49,068	8,909	-	57,977
Alcohol & Drug User Fee	4,924	-	-	4,924
Law Enforcement Education User Fee	44,250	5,100	1,222	48,128
Health Department Donation	1,100	283	284	1,099
Emergency Management Donation	15	-	-	15
EMS Donations	850	-	133	717

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

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriff Reserve Donation	5,642	14,628	14,068	6,202
Sheriff Water Emergency Team Donations	3,261	-	65	3,196
Sheriff K9 Donations	4,593	17,987	19,011	3,569
EMA Donations	1,787	500	1,100	1,187
Carroll Manor Donations	5,366	2,990	2,776	5,580
County Parks Donations	3,897	1,073	2,665	2,305
E-911 Donation	-	5,807	1,959	3,848
Tax Increment Financing	1,529,776	1,329,351	844,907	2,014,220
Carroll Manor	139,993	399,803	395,843	143,953
Contractual E-911	93,112	50,000	83,680	59,432
Commissioner Certificate Tax Sale	510	5,402	3,771	2,141
Jury Pay Fund	13,762	3,192	16,953	1
County Property Seizure Fund	288	-	-	288
EMA Reimbursement	-	18,065	-	18,065
Carroll Manor Maintenance	-	469,207	469,207	-
CAGIT PTRC	-	1,033,461	1,033,461	-
HAVA Requirements Title III	29,743	-	-	29,743
EMA 2005 Foundation Grant	51	-	-	51
Operation Pull Over	132	-	-	132
March of Dimes Grant	213	-	-	213
2007 Marine Patrol Grant	347	22,500	22,331	516
Sheriff Equipment Grant	263	-	-	263
Tobacco Cessation Grant	1,980	-	-	1,980
Local Emergency Planning Grant	30	-	-	30
CHIRPS Grant	(2,939)	5,612	-	2,673
Healthy Children Grant	14	-	-	14
Bioterrorism Preparedness Grant	(4,470)	30,559	26,089	-
H1N1 Influenza	20,351	-	20,351	-
2004 EMA St Homeland Security	25,365	-	-	25,365
EMS Study Grant	-	48,600	48,600	-
Corporation Tax	492	-	-	492
Library Tax	630	-	-	630
Library Capital Projects	615	-	-	615
Deer Creek Prairie Levee	739	7,958	1,365	7,332
Bachelor Run Conservancy	-	3,402	3,402	-
Rock Creek Conservancy	-	3,097	3,097	-
Drain Improvements	253,023	37,851	40,681	250,193
County Law Enforcement Continuing Education	1,071	-	573	498
Education Plate Fees Agency	-	1,238	1,238	-
Treasurer's Petty Cash	500	-	-	500
Clerk Odyssey	116,213	3,713,507	3,706,549	123,171
Clerk Support	5,908	358,150	362,871	1,187
Supplemental Probation Services	-	222,013	222,013	-
Totals	\$ 17,330,945	\$ 46,030,586	\$ 44,014,575	\$ 19,346,956

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

(This page intentionally left blank.)

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 849,697	\$ 4,595	\$ 15,251	\$ 3,310,702	\$ 5,002	\$ -	\$ 15,821	\$ 12,442
Receipts:								
Taxes	502,520	-	-	5,069,818	-	3,100,381	-	-
Licenses and permits	-	-	-	29,184	-	-	-	-
Intergovernmental	-	-	-	461,567	-	-	-	-
Charges for services	-	-	54,102	622,312	2,052	-	-	-
Fines and forfeits	-	-	-	139,144	-	-	5,726	4,769
Other receipts	-	64,828	-	1,553,413	-	-	-	-
Total receipts	<u>502,520</u>	<u>64,828</u>	<u>54,102</u>	<u>7,875,438</u>	<u>2,052</u>	<u>3,100,381</u>	<u>5,726</u>	<u>4,769</u>
Disbursements:								
Personal services	-	-	-	3,705,682	-	-	-	7,547
Supplies	-	-	-	132,584	-	-	-	3,198
Other services and charges	-	-	-	1,528,543	-	-	-	600
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	32,950	-	-	-	-
Other disbursements	849,697	65,439	51,774	1,046,175	4,415	3,100,381	-	165
Total disbursements	<u>849,697</u>	<u>65,439</u>	<u>51,774</u>	<u>6,445,934</u>	<u>4,415</u>	<u>3,100,381</u>	<u>-</u>	<u>11,510</u>
Excess (deficiency) of receipts over disbursements	<u>(347,177)</u>	<u>(611)</u>	<u>2,328</u>	<u>1,429,504</u>	<u>(2,363)</u>	<u>-</u>	<u>5,726</u>	<u>(6,741)</u>
Cash and investments - ending	<u>\$ 502,520</u>	<u>\$ 3,984</u>	<u>\$ 17,579</u>	<u>\$ 4,740,206</u>	<u>\$ 2,639</u>	<u>\$ -</u>	<u>\$ 21,547</u>	<u>\$ 5,701</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Community Corrections	Sales Disclosure County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/ Right To Know
Cash and investments - beginning	\$ 27,404	\$ 13,951	\$ 6,756	\$ 1,869,865	\$ 910,293	\$ 27,791	\$ 147,667	\$ 10,693
Receipts:								
Taxes	-	-	-	471,093	204,647	-	620,994	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	56,590	24,583	-	-	3,763
Charges for services	-	2,730	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	21,832	-	-
Other receipts	-	-	3,700	40,232	-	-	-	-
Total receipts	-	2,730	3,700	567,915	229,230	21,832	620,994	3,763
Disbursements:								
Personal services	-	-	-	80,288	-	1,500	-	-
Supplies	-	244	-	-	-	12,001	248,063	739
Other services and charges	-	3,108	-	380,250	-	7,166	193,775	564
Debt service - principal and interest	-	-	-	-	41,616	-	-	-
Capital outlay	-	222	-	3,451	274,156	-	-	-
Other disbursements	27,404	-	56	-	-	-	229,254	-
Total disbursements	27,404	3,574	56	463,989	315,772	20,667	671,092	1,303
Excess (deficiency) of receipts over disbursements	(27,404)	(844)	3,644	103,926	(86,542)	1,165	(50,098)	2,460
Cash and investments - ending	\$ -	\$ 13,107	\$ 10,400	\$ 1,973,791	\$ 823,751	\$ 28,956	\$ 97,569	\$ 13,153

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Enhanced Access	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 165,156	\$ 21,303	\$ 205,397	\$ 42,298	\$ 20,405	\$ 57,391	\$ 32,225
Receipts:							
Taxes	-	-	146,900	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	17,646	-	-	16,336	206,759
Charges for services	87,243	11,744	549	2,512	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	16,168	-	-	36,687	18,750
Total receipts	<u>87,243</u>	<u>11,744</u>	<u>181,263</u>	<u>2,512</u>	<u>-</u>	<u>53,023</u>	<u>225,509</u>
Disbursements:							
Personal services	122,294	-	124,760	-	-	28,578	-
Supplies	1,226	-	3,263	-	-	1,331	-
Other services and charges	2,251	-	6,491	-	-	38,436	198,485
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	126,628	12,365	-	14,634	-	15,627	-
Total disbursements	<u>252,399</u>	<u>12,365</u>	<u>134,514</u>	<u>14,634</u>	<u>-</u>	<u>83,972</u>	<u>198,485</u>
Excess (deficiency) of receipts over disbursements	<u>(165,156)</u>	<u>(621)</u>	<u>46,749</u>	<u>(12,122)</u>	<u>-</u>	<u>(30,949)</u>	<u>27,024</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 20,682</u>	<u>\$ 252,146</u>	<u>\$ 30,176</u>	<u>\$ 20,405</u>	<u>\$ 26,442</u>	<u>\$ 59,249</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment 2009
Cash and investments - beginning	\$ 5,773	\$ 29,443	\$ 1,413,404	\$ 120,722	\$ 28,470	\$ 2,165,910	\$ 261,301
Receipts:							
Taxes	-	-	-	129,348	-	-	-
Licenses and permits	-	-	-	34,099	-	-	-
Intergovernmental	-	-	1,856,043	15,541	-	-	-
Charges for services	45	-	5,651	-	6,110	-	-
Fines and forfeits	-	13,752	-	-	-	-	-
Other receipts	-	-	46,291	-	-	585,032	1,695
Total receipts	45	13,752	1,907,985	178,988	6,110	585,032	1,695
Disbursements:							
Personal services	-	-	959,761	43,281	1,454	-	49,655
Supplies	-	-	121,087	1,126	4,000	-	9,508
Other services and charges	-	-	617,100	24,952	-	181,999	189,274
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	163,841	1,881	-	-	759
Other disbursements	-	7,990	13,968	-	-	-	-
Total disbursements	-	7,990	1,875,757	71,240	5,454	181,999	249,196
Excess (deficiency) of receipts over disbursements	45	5,762	32,228	107,748	656	403,033	(247,501)
Cash and investments - ending	\$ 5,818	\$ 35,205	\$ 1,445,632	\$ 228,470	\$ 29,126	\$ 2,568,943	\$ 13,800

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Reassessment 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 106,890	\$ 39,866	\$ 344,787	\$ -	\$ 15,176	\$ 10,615	\$ 25,912
Receipts:							
Taxes	181,345	-	-	-	-	-	22,810
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	21,784	-	193,479	-	-	-	-
Charges for services	-	38,930	-	3,199	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,342	8,929	-
Total receipts	<u>203,129</u>	<u>38,930</u>	<u>193,479</u>	<u>3,199</u>	<u>6,342</u>	<u>8,929</u>	<u>22,810</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	2,580	-	-	-	-
Other services and charges	14	-	6,908	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	98,940	-	-	-	-
Other disbursements	-	39,985	121,823	-	13,276	18,566	21,883
Total disbursements	<u>14</u>	<u>39,985</u>	<u>230,251</u>	<u>-</u>	<u>13,276</u>	<u>18,566</u>	<u>21,883</u>
Excess (deficiency) of receipts over disbursements	<u>203,115</u>	<u>(1,055)</u>	<u>(36,772)</u>	<u>3,199</u>	<u>(6,934)</u>	<u>(9,637)</u>	<u>927</u>
Cash and investments - ending	<u>\$ 310,005</u>	<u>\$ 38,811</u>	<u>\$ 308,015</u>	<u>\$ 3,199</u>	<u>\$ 8,242</u>	<u>\$ 978</u>	<u>\$ 26,839</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Wireless Emergency Telephone System
Cash and investments - beginning	\$ 27,330	\$ 18,570	\$ 4,368	\$ 359,000	\$ 40,083	\$ 1,135	\$ 220,357
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,396	-	-
Charges for services	5,280	4,737	-	-	12,920	580	38,237
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	67,773	355,431	-	-	-
Total receipts	<u>5,280</u>	<u>4,737</u>	<u>67,773</u>	<u>355,431</u>	<u>35,316</u>	<u>580</u>	<u>38,237</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	22,593	-	-
Other services and charges	-	-	-	-	451	-	5,254
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	400	7,703	72,190	427,329	-	-	253,340
Total disbursements	<u>400</u>	<u>7,703</u>	<u>72,190</u>	<u>427,329</u>	<u>23,044</u>	<u>-</u>	<u>258,594</u>
Excess (deficiency) of receipts over disbursements	<u>4,880</u>	<u>(2,966)</u>	<u>(4,417)</u>	<u>(71,898)</u>	<u>12,272</u>	<u>580</u>	<u>(220,357)</u>
Cash and investments - ending	<u>\$ 32,210</u>	<u>\$ 15,604</u>	<u>\$ (49)</u>	<u>\$ 287,102</u>	<u>\$ 52,355</u>	<u>\$ 1,715</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 1,259	\$ -	\$ -	\$ 881	\$ -	\$ 98,139	\$ 6,680
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	5,000	-	-	-	-	-	-
Charges for services	-	-	-	2,512	129,385	210,500	1,919
Fines and forfeits	1,969	-	-	-	-	-	-
Other receipts	-	5,000	15,678	-	380,421	-	-
Total receipts	<u>6,969</u>	<u>5,000</u>	<u>15,678</u>	<u>2,512</u>	<u>509,806</u>	<u>210,500</u>	<u>1,919</u>
Disbursements:							
Personal services	-	-	-	-	66,074	132,050	-
Supplies	-	-	-	-	-	799	-
Other services and charges	-	-	5,098	-	19,515	66,607	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	20,974	-	-
Other disbursements	7,965	-	-	-	3,846	-	-
Total disbursements	<u>7,965</u>	<u>-</u>	<u>5,098</u>	<u>-</u>	<u>110,409</u>	<u>199,456</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(996)</u>	<u>5,000</u>	<u>10,580</u>	<u>2,512</u>	<u>399,397</u>	<u>11,044</u>	<u>1,919</u>
Cash and investments - ending	<u>\$ 263</u>	<u>\$ 5,000</u>	<u>\$ 10,580</u>	<u>\$ 3,393</u>	<u>\$ 399,397</u>	<u>\$ 109,183</u>	<u>\$ 8,599</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County User Fee	Drain Construction/ Reconstruction	Sheriff Sale Administration	Collection Agency Fees	Local Ordinance Violations Fines County	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 679	\$ 573,281	\$ 8,690	\$ 1,248	\$ 275	\$ 11,301	\$ -
Receipts:							
Taxes	-	107,678	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	25,760	-	-	-	-	-	-
Other receipts	-	-	11,371	916	-	1,687,197	13,560,834
Total receipts	<u>25,760</u>	<u>107,678</u>	<u>11,371</u>	<u>916</u>	<u>-</u>	<u>1,687,197</u>	<u>13,560,834</u>
Disbursements:							
Personal services	19,133	-	-	-	-	1,685,583	-
Supplies	371	-	-	-	-	-	-
Other services and charges	5,113	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	555	-	-	-	-	-	-
Other disbursements	-	124,128	9,400	975	-	-	13,560,834
Total disbursements	<u>25,172</u>	<u>124,128</u>	<u>9,400</u>	<u>975</u>	<u>-</u>	<u>1,685,583</u>	<u>13,560,834</u>
Excess (deficiency) of receipts over disbursements	<u>588</u>	<u>(16,450)</u>	<u>1,971</u>	<u>(59)</u>	<u>-</u>	<u>1,614</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,267</u>	<u>\$ 556,831</u>	<u>\$ 10,661</u>	<u>\$ 1,189</u>	<u>\$ 275</u>	<u>\$ 12,915</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LOIT Prop Tax Operating Levies Replace	LOIT Stabilization	Wheel Tax/ Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ 131,140	\$ 175,143	\$ 282,656	\$ -	\$ -	\$ 45	\$ 58,220
Receipts:							
Taxes	1,387,420	203,574	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	533,009	92,117	502,939	147,218	-
Charges for services	-	-	-	-	-	-	92,580
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,387,420</u>	<u>203,574</u>	<u>533,009</u>	<u>92,117</u>	<u>502,939</u>	<u>147,218</u>	<u>92,580</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,289,202</u>	<u>-</u>	<u>626,866</u>	<u>92,057</u>	<u>502,939</u>	<u>147,218</u>	<u>150,800</u>
Total disbursements	<u>1,289,202</u>	<u>-</u>	<u>626,866</u>	<u>92,057</u>	<u>502,939</u>	<u>147,218</u>	<u>150,800</u>
Excess (deficiency) of receipts over disbursements	<u>98,218</u>	<u>203,574</u>	<u>(93,857)</u>	<u>60</u>	<u>-</u>	<u>-</u>	<u>(58,220)</u>
Cash and investments - ending	<u>\$ 229,358</u>	<u>\$ 378,717</u>	<u>\$ 188,799</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 696	\$ 13,408	\$ 13,812	\$ 310	\$ 1,897	\$ -
Receipts:							
Taxes	-	42	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	159,670	-	-	831,466	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,835	24,183	100
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>159,670</u>	<u>42</u>	<u>-</u>	<u>831,466</u>	<u>2,835</u>	<u>24,183</u>	<u>100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	159,670	-	-	608,096	3,032	24,888	100
Total disbursements	<u>159,670</u>	<u>-</u>	<u>-</u>	<u>608,096</u>	<u>3,032</u>	<u>24,888</u>	<u>100</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>42</u>	<u>-</u>	<u>223,370</u>	<u>(197)</u>	<u>(705)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 738</u>	<u>\$ 13,408</u>	<u>\$ 237,182</u>	<u>\$ 113</u>	<u>\$ 1,192</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Special Death Benefit	Sales Disclosure State Share	Coroners Training & Continuing Education	Interstate Compact State Share	Mortgage Recording Fees State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin State
Cash and investments - beginning	\$ 135	\$ 295	\$ 67	\$ (75)	\$ 227	\$ -	\$ 120
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,130	2,730	1,040	-	2,403	-	1,054
Fines and forfeits	110	-	-	125	-	712	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,240</u>	<u>2,730</u>	<u>1,040</u>	<u>125</u>	<u>2,403</u>	<u>712</u>	<u>1,054</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,310	2,770	1,075	50	2,438	14	1,149
Total disbursements	<u>1,310</u>	<u>2,770</u>	<u>1,075</u>	<u>50</u>	<u>2,438</u>	<u>14</u>	<u>1,149</u>
Excess (deficiency) of receipts over disbursements	<u>(70)</u>	<u>(40)</u>	<u>(35)</u>	<u>75</u>	<u>(35)</u>	<u>698</u>	<u>(95)</u>
Cash and investments - ending	<u>\$ 65</u>	<u>\$ 255</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ 192</u>	<u>\$ 698</u>	<u>\$ 25</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Campaign Finance Enforcement State	Child Restraint Violations Fines	Inheritance Tax	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive Post Oct '99	93.563 Clerk IV-D Incentive Post Oct '99
Cash and investments - beginning	\$ 120	\$ -	\$ 521,061	\$ 1,013	\$ 31,398	\$ 33,142	\$ 49,068
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	756,219	-	8,909	13,438	8,909
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	125	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	125	756,219	-	8,909	13,438	8,909
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	100	1,072,399	-	500	14,370	-
Total disbursements	-	100	1,072,399	-	500	14,370	-
Excess (deficiency) of receipts over disbursements	-	25	(316,180)	-	8,409	(932)	8,909
Cash and investments - ending	\$ 120	\$ 25	\$ 204,881	\$ 1,013	\$ 39,807	\$ 32,210	\$ 57,977

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Alcohol & Drug User Fee	Law Enforcement Education User Fee	Health Department Donation	Emergency Management Donation	EMS Donations	Sheriff Reserve Donation	Sheriff Water Emergency Team Donations
Cash and investments - beginning	\$ 4,924	\$ 44,250	\$ 1,100	\$ 15	\$ 850	\$ 5,642	\$ 3,261
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	5,100	-	-	-	-	-
Other receipts	-	-	283	-	-	14,628	-
Total receipts	-	5,100	283	-	-	14,628	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,222	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	284	-	133	14,068	65
Total disbursements	-	1,222	284	-	133	14,068	65
Excess (deficiency) of receipts over disbursements	-	3,878	(1)	-	(133)	560	(65)
Cash and investments - ending	\$ 4,924	\$ 48,128	\$ 1,099	\$ 15	\$ 717	\$ 6,202	\$ 3,196

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sheriff K9 Donations	EMA Donations	Carroll Manor Donations	County Parks Donations	E-911 Donation	Tax Increment Financing	Carroll Manor
Cash and investments - beginning	\$ 4,593	\$ 1,787	\$ 5,366	\$ 3,897	\$ -	\$ 1,529,776	\$ 139,993
Receipts:							
Taxes	-	-	-	-	-	757,826	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	399,803
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,987	500	2,990	1,073	5,807	571,525	-
Total receipts	<u>17,987</u>	<u>500</u>	<u>2,990</u>	<u>1,073</u>	<u>5,807</u>	<u>1,329,351</u>	<u>399,803</u>
Disbursements:							
Personal services	-	-	-	-	-	-	278,752
Supplies	-	-	-	-	-	-	55,283
Other services and charges	-	-	-	-	-	-	60,888
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,011	1,100	2,776	2,665	1,959	844,907	920
Total disbursements	<u>19,011</u>	<u>1,100</u>	<u>2,776</u>	<u>2,665</u>	<u>1,959</u>	<u>844,907</u>	<u>395,843</u>
Excess (deficiency) of receipts over disbursements	<u>(1,024)</u>	<u>(600)</u>	<u>214</u>	<u>(1,592)</u>	<u>3,848</u>	<u>484,444</u>	<u>3,960</u>
Cash and investments - ending	<u>\$ 3,569</u>	<u>\$ 1,187</u>	<u>\$ 5,580</u>	<u>\$ 2,305</u>	<u>\$ 3,848</u>	<u>\$ 2,014,220</u>	<u>\$ 143,953</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Contractual E-911	Commissioner Certificate Tax Sale	Jury Pay Fund	County Property Seizure Fund	EMA Reimbursement	Carroll Manor Maintenance	CAGIT PTRC
Cash and investments - beginning	\$ 93,112	\$ 510	\$ 13,762	\$ 288	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	5,402	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,033,461
Charges for services	50,000	-	-	-	-	-	-
Fines and forfeits	-	-	3,192	-	-	-	-
Other receipts	-	-	-	-	18,065	469,207	-
Total receipts	<u>50,000</u>	<u>5,402</u>	<u>3,192</u>	<u>-</u>	<u>18,065</u>	<u>469,207</u>	<u>1,033,461</u>
Disbursements:							
Personal services	64,260	-	-	-	-	-	-
Supplies	2,210	-	-	-	-	-	-
Other services and charges	1,666	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	15,544	-	-	-	-	-	-
Other disbursements	-	3,771	16,953	-	-	469,207	1,033,461
Total disbursements	<u>83,680</u>	<u>3,771</u>	<u>16,953</u>	<u>-</u>	<u>-</u>	<u>469,207</u>	<u>1,033,461</u>
Excess (deficiency) of receipts over disbursements	<u>(33,680)</u>	<u>1,631</u>	<u>(13,761)</u>	<u>-</u>	<u>18,065</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 59,432</u>	<u>\$ 2,141</u>	<u>\$ 1</u>	<u>\$ 288</u>	<u>\$ 18,065</u>	<u>\$ -</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	HAVA Requirements Title III	EMA 2005 Foundation Grant	Operation Pull Over	March of Dimes Grant	2007 Marine Patrol Grant	Sheriff Equipment Grant	Tobacco Cessation Grant
Cash and investments - beginning	\$ 29,743	\$ 51	\$ 132	\$ 213	\$ 347	\$ 263	\$ 1,980
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,500	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	22,500	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	22,331	-	-
Total disbursements	-	-	-	-	22,331	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	169	-	-
Cash and investments - ending	\$ 29,743	\$ 51	\$ 132	\$ 213	\$ 516	\$ 263	\$ 1,980

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Emergency Planning Grant	CHIRPS Grant	Healthy Children Grant	Bioterrorism Preparedness Grant	H1N1 Influenza	2004 EMA St Homeland Security	EMS Study Grant
Cash and investments - beginning	\$ 30	\$ (2,939)	\$ 14	\$ (4,470)	\$ 20,351	\$ 25,365	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,612	-	30,559	-	-	48,600
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	5,612	-	30,559	-	-	48,600
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	26,089	20,351	-	48,600
Total disbursements	-	-	-	26,089	20,351	-	48,600
Excess (deficiency) of receipts over disbursements	-	5,612	-	4,470	(20,351)	-	-
Cash and investments - ending	\$ 30	\$ 2,673	\$ 14	\$ -	\$ -	\$ 25,365	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Corporation Tax	Library Tax	Library Capital Projects	Deer Creek Prairie Levee	Bachelor Run Conservancy	Rock Creek Conservancy	Drain Improvements
Cash and investments - beginning	\$ 492	\$ 630	\$ 615	\$ 739	\$ -	\$ -	\$ 253,023
Receipts:							
Taxes	-	-	-	7,958	3,402	3,097	37,851
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	7,958	3,402	3,097	37,851
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,365	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,402	3,097	40,681
Total disbursements	-	-	-	1,365	3,402	3,097	40,681
Excess (deficiency) of receipts over disbursements	-	-	-	6,593	-	-	(2,830)
Cash and investments - ending	<u>\$ 492</u>	<u>\$ 630</u>	<u>\$ 615</u>	<u>\$ 7,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,193</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Law Enforcement Continuing Education	Education Plate Fees Agency	Treasurer's Petty Cash	Clerk Odyssey	Clerk Support	Supplemental Probation Services	Totals
Cash and investments - beginning	\$ 1,071	\$ -	\$ 500	\$ 116,213	\$ 5,908	\$ -	\$ 17,330,945
Receipts:							
Taxes	-	-	-	-	-	-	12,964,106
Licenses and permits	-	-	-	-	-	-	63,283
Intergovernmental	-	1,238	-	-	-	-	7,097,351
Charges for services	-	-	-	-	-	222,013	2,016,002
Fines and forfeits	-	-	-	-	-	-	249,434
Other receipts	-	-	-	3,713,507	358,150	-	23,640,410
Total receipts	-	1,238	-	3,713,507	358,150	222,013	46,030,586
Disbursements:							
Personal services	-	-	-	-	-	-	7,370,652
Supplies	-	-	-	-	-	-	623,428
Other services and charges	-	-	-	-	-	-	3,545,873
Debt service - principal and interest	-	-	-	-	-	-	41,616
Capital outlay	-	-	-	-	-	-	613,273
Other disbursements	573	1,238	-	3,706,549	362,871	222,013	31,819,733
Total disbursements	573	1,238	-	3,706,549	362,871	222,013	44,014,575
Excess (deficiency) of receipts over disbursements	(573)	-	-	6,958	(4,721)	-	2,016,011
Cash and investments - ending	\$ 498	\$ -	\$ 500	\$ 123,171	\$ 1,187	\$ -	\$ 19,346,956

CARROLL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 81,233</u>	<u>\$ 699,119</u>

CARROLL COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 654,118
Infrastructure	129,525,294
Buildings	2,943,564
Machinery, equipment, and vehicles	<u>6,269,800</u>
 Total governmental activities	 <u>139,392,776</u>
 Total capital assets	 <u>\$ 139,392,776</u>

CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2013, with Elaine Hathaway, Auditor; Patrick Clawson, President of the Board of County Commissioners; and James Hancock, President of the County Council. Our examination disclosed no material items that warrant comment at this time.