

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
12/05/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Elaine Hathaway Debbie Stevens	01-01-11 to 06-20-14 06-21-14 to 12-31-14
Treasurer	Beth Myers	01-01-11 to 12-31-14
Clerk	Andrea Miller	01-01-13 to 12-31-16
Sheriff	Tony Burns	01-01-11 to 12-31-14
Recorder	Mary Ann Burton	01-01-13 to 12-31-16
President of the Board of County Commissioners	Patrick F. Clawson	01-01-13 to 12-31-14
President of the County Council	James Hancock	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2013. 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, 2013.

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, 2013, on the basis of accounting described in Note 1.

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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 27, 2014

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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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 502,520	\$ 554,021	\$ 502,520	\$ 554,021
Sheriff's Inmate Trust	3,984	78,436	78,362	4,058
Jail Commissary	17,579	71,794	68,908	20,465
General	4,740,206	5,890,085	6,335,468	4,294,823
Accident Report	2,639	2,242	2,062	2,819
CAGIT County Certified Shares	-	2,973,464	2,973,464	-
City and Town Court Costs	21,547	4,696	-	26,243
Clerk's Records Perpetuation	5,701	3,810	4,556	4,955
Sales Disclosure - County Share	13,107	2,628	3,962	11,773
Covered Bridge	10,400	3,700	87	14,013
Cumulative Bridge	1,973,791	1,095,622	1,374,173	1,695,240
Cumulative Capital Development	823,751	235,976	379,979	679,748
Drug Free Community	28,956	15,587	24,325	20,218
Economic Development Fee	97,569	597,437	657,814	37,192
Emergency Planning/Right To Know	13,153	3,291	1,622	14,822
Firearms Training	20,682	16,879	18,978	18,583
Health	252,146	99,948	140,953	211,141
Identification Security Protection	30,176	2,469	19,859	12,786
Levy Excess	20,405	-	-	20,405
Local Health Maintenance	26,442	33,244	30,585	29,101
Local Road and Street	59,249	729,318	559,709	228,858
Medical Care for Inmates	5,818	273	-	6,091
Misdemeanant	35,205	13,751	10,433	38,523
Motor Vehicle Highway	1,445,632	2,120,978	1,908,602	1,658,008
Planning and Zoning Impact	228,470	72,265	57,737	242,998
Plat Book	29,126	5,790	423	34,493
Rainy Day	2,568,943	575,709	95,185	3,049,467
Reassessment - 2009	13,800	-	13,800	-
Reassessment - 2015	310,005	213,917	177,451	346,471
Recorder's Records Perpetuation	38,811	43,927	27,550	55,188
Riverboat	308,015	127,155	186,168	249,002
Sex and Violent Offender Administration	3,199	834	-	4,033
Sheriff's Pension Trust	8,242	5,090	-	13,332
Supplemental Public Defender Services	978	18,305	-	19,283
Surplus Tax	26,839	18,375	29,817	15,397
Surveyor's Corner Perpetuation	32,210	5,635	4,581	33,264
Tax Sale Fees	15,604	13,130	2,925	25,809
Tax Sale Redemption	(49)	229,468	66,073	163,346
Tax Sale Surplus	287,102	-	194,451	92,651
Local Health Department Trust Account	52,355	20,664	23,468	49,551
Vehicle Inspection	1,715	820	-	2,535
Guardian Ad Litem	263	-	-	263
Court Appointed Special Advocate (CASA)	5,000	5,429	9,207	1,222
Auditors Ineligible Deductions	10,580	661	5,011	6,230
County Elected Officials Training	3,393	2,469	415	5,447
Statewide 911	399,397	263,949	395,567	267,779
Supplemental Adult Probation Services	109,183	198,429	209,754	97,858
Supplemental Juvenile Probation Services	8,599	1,725	495	9,829
County User Fee	1,267	19,928	9,281	11,914
Drain Construction/Reconstruction	556,831	116,803	98,440	575,194
Sheriff Sale Administration	10,661	12,042	9,300	13,403
Collection Agency Fees	1,189	931	184	1,936
Local Ordinance Violations Fines - County	275	450	-	725
Payroll Clearing	12,915	1,880,616	1,880,616	12,915
Settlement	-	12,734,598	12,734,598	-
LOIT Prop Tax Oper Levies Replace	229,358	1,403,079	1,403,079	229,358
LOIT Stabilization	378,717	82,960	-	461,677
Wheel Tax / Surtax Combined	188,799	543,484	626,625	105,658
Wheel Tax	60	96,076	96,043	93
Sur Tax	-	510,644	510,644	-
CVET Agency	45	147,484	147,484	45
Sewage Collections	-	66,704	68,989	(2,285)
Financial Institution Tax	-	188,263	188,263	-
HEA 1001 State Homestead Credit	738	-	-	738
Homestead Credit Rebate	13,408	-	-	13,408
LOIT PTRC	237,182	804,769	1,006,563	35,388

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
State Fines and Forfeitures	113	1,366	1,418	61
Infraction Judgments	1,192	16,855	18,011	36
Special Death Benefit	65	1,090	1,155	-
Sales Disclosure - State Share	255	2,628	2,738	145
Coroners Training & Con't Education	32	1,144	1,142	34
Mortgage Recording Fees - State Share	192	2,593	2,785	-
DLGF Homestead Property Database	698	74	7	765
Sex and Violent Offender Admin - State	25	93	118	-
Campaign Finance Enforcement - State	120	-	-	120
Child Restraint Violations Fines	25	101	126	-
Inheritance Tax	204,881	594,206	768,610	30,477
Innkeepers Tax	-	1,058	-	1,058
CAGIT Distribution	-	1,567,547	1,313,728	253,819
93.563 ARRA Prosecutor IV-D Incentive	1,013	-	-	1,013
93.563 Title IV-D Incentive	39,807	7,620	1,500	45,927
93.563 Prosecutor IV-D Incentive-Post Oct '99	32,210	11,458	22,967	20,701
93.563 Clerk IV-D Incentive-Post Oct '99	57,977	8,593	-	66,570
Alcohol & Drug User Fee	4,924	-	-	4,924
Law Enforcement Education User Fee	48,128	4,291	1,767	50,652
Health Department Donation	1,099	215	180	1,134
Emergency Management Donation	15	-	-	15
EMS Donations	717	-	-	717
Sheriff Reserve Donation	6,202	250	1,606	4,846
Sheriff Water Emergency Team Donations	3,196	-	-	3,196
Sheriff K9 Donations	3,569	4,577	5,072	3,074
EMA Donations	1,187	-	-	1,187
Carroll Manor Donations	5,580	7,254	4,363	8,471
County Parks Donations	2,305	-	1,340	965
E-911 Donation	3,848	510	1,063	3,295
Tax Increment Financing	2,014,220	786,217	966,664	1,833,773
Carroll Manor	143,953	354,864	445,653	53,164
Contractual E-911	59,432	50,000	42,778	66,654
Commissioner Certificate Tax Sale	2,141	77,380	77,396	2,125
Jury Pay Fund	1	2,848	-	2,849
County Property Seizure Fund	288	-	-	288
EMA Reimbursement	18,065	-	-	18,065
Carroll Manor Maintenance	-	469,207	469,207	-
CAGIT PTRC	-	991,155	991,155	-
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	516	15,000	13,527	1,989
Sheriff Equipment Grant	263	-	-	263
Tobacco Cessation Grant	1,980	-	-	1,980
Local Emergency Planning Grant	30	-	-	30
CHIRPS Grant	2,673	-	715	1,958
Healthy Children Grant	14	-	-	14
Bioterrorism Preparedness Grant	-	25,286	26,388	(1,102)
2004 EMA St Homeland Security	25,365	-	-	25,365
Corporation Tax	492	-	-	492
Library Tax	630	-	-	630
Library Capital Projects	615	-	-	615
Deer Creek Prairie Levee	7,332	12,326	6,680	12,978
Bachelor Run Conservancy	-	88,475	88,475	-
Rock Creek Conservancy	-	17	17	-
Drain Improvements	250,193	31,426	10,062	271,557
Co Law Enforcement Cont Educ	498	-	498	-
Education Plate Fees Agency	-	563	563	-
Treasurer's Petty Cash	500	-	-	500
Clerk - Odyssey	123,171	1,483,101	1,479,296	126,976
Clerk - Support	1,187	291,065	290,121	2,131
CASA Donation	-	101	-	101
Totals	\$ 19,346,956	\$ 41,894,780	\$ 42,435,499	\$ 18,806,237

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 and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes 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.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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.

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.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 a cost-sharing 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 Capitol 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.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficit

The financial statement contains the Bioterrorism Preparedness Grant fund with a deficit in cash. This is a result of grant expenditures for which reimbursements were not received by December 31, 2013.

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, 2013

	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	\$ 502,520	\$ 3,984	\$ 17,579	\$ 4,740,206	\$ 2,639	\$ -	\$ 21,547	\$ 5,701
Receipts:								
Taxes	554,021	-	-	3,445,511	-	2,973,464	-	-
Licenses and permits	-	-	-	29,812	-	-	-	-
Intergovernmental	-	-	-	425,235	-	-	-	-
Charges for services	-	-	71,794	724,419	2,242	-	-	-
Fines and forfeits	-	-	-	8,582	-	-	4,696	-
Other receipts	-	78,436	-	1,256,526	-	-	-	3,810
Total receipts	<u>554,021</u>	<u>78,436</u>	<u>71,794</u>	<u>5,890,085</u>	<u>2,242</u>	<u>2,973,464</u>	<u>4,696</u>	<u>3,810</u>
Disbursements:								
Personal services	-	-	-	3,307,319	-	-	-	-
Supplies	-	-	-	213,277	-	-	-	3,956
Other services and charges	-	-	68,908	782,794	-	-	-	600
Capital outlay	-	-	-	455,452	-	-	-	-
Other disbursements	<u>502,520</u>	<u>78,362</u>	<u>-</u>	<u>1,576,626</u>	<u>2,062</u>	<u>2,973,464</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>502,520</u>	<u>78,362</u>	<u>68,908</u>	<u>6,335,468</u>	<u>2,062</u>	<u>2,973,464</u>	<u>-</u>	<u>4,556</u>
Excess (deficiency) of receipts over disbursements	<u>51,501</u>	<u>74</u>	<u>2,886</u>	<u>(445,383)</u>	<u>180</u>	<u>-</u>	<u>4,696</u>	<u>(746)</u>
Cash and investments - ending	<u>\$ 554,021</u>	<u>\$ 4,058</u>	<u>\$ 20,465</u>	<u>\$ 4,294,823</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ 26,243</u>	<u>\$ 4,955</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/ Right To Know	Firearms Training
Cash and investments - beginning	\$ 13,107	\$ 10,400	\$ 1,973,791	\$ 823,751	\$ 28,956	\$ 97,569	\$ 13,153	\$ 20,682
Receipts:								
Taxes	-	-	487,116	211,429	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	3,700	106,751	24,547	15,587	597,437	3,291	-
Charges for services	-	-	-	-	-	-	-	16,879
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,628	-	501,755	-	-	-	-	-
Total receipts	2,628	3,700	1,095,622	235,976	15,587	597,437	3,291	16,879
Disbursements:								
Personal services	-	-	98,673	-	-	-	-	-
Supplies	203	-	2,799	-	-	-	1,315	-
Other services and charges	3,759	-	272,701	65,267	-	-	307	-
Capital outlay	-	-	-	314,712	-	-	-	-
Other disbursements	-	87	1,000,000	-	24,325	657,814	-	18,978
Total disbursements	3,962	87	1,374,173	379,979	24,325	657,814	1,622	18,978
Excess (deficiency) of receipts over disbursements	(1,334)	3,613	(278,551)	(144,003)	(8,738)	(60,377)	1,669	(2,099)
Cash and investments - ending	\$ 11,773	\$ 14,013	\$ 1,695,240	\$ 679,748	\$ 20,218	\$ 37,192	\$ 14,822	\$ 18,583

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 252,146	\$ 30,176	\$ 20,405	\$ 26,442	\$ 59,249	\$ 5,818	\$ 35,205	\$ 1,445,632
Receipts:								
Taxes	74,622	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	1,295
Intergovernmental	8,664	-	-	33,139	206,667	-	-	2,116,533
Charges for services	16,662	2,469	-	105	-	273	13,751	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	522,651	-	-	3,150
Total receipts	<u>99,948</u>	<u>2,469</u>	<u>-</u>	<u>33,244</u>	<u>729,318</u>	<u>273</u>	<u>13,751</u>	<u>2,120,978</u>
Disbursements:								
Personal services	131,963	-	-	25,284	-	-	-	904,213
Supplies	3,772	-	-	3,626	559,709	-	2,055	286,296
Other services and charges	5,218	-	-	1,029	-	-	-	450,847
Capital outlay	-	-	-	-	-	-	-	267,246
Other disbursements	-	19,859	-	646	-	-	8,378	-
Total disbursements	<u>140,953</u>	<u>19,859</u>	<u>-</u>	<u>30,585</u>	<u>559,709</u>	<u>-</u>	<u>10,433</u>	<u>1,908,602</u>
Excess (deficiency) of receipts over disbursements	<u>(41,005)</u>	<u>(17,390)</u>	<u>-</u>	<u>2,659</u>	<u>169,609</u>	<u>273</u>	<u>3,318</u>	<u>212,376</u>
Cash and investments - ending	<u>\$ 211,141</u>	<u>\$ 12,786</u>	<u>\$ 20,405</u>	<u>\$ 29,101</u>	<u>\$ 228,858</u>	<u>\$ 6,091</u>	<u>\$ 38,523</u>	<u>\$ 1,658,008</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 228,470	\$ 29,126	\$ 2,568,943	\$ 13,800	\$ 310,005	\$ 38,811	\$ 308,015	\$ 3,199
Receipts:								
Taxes	32,907	-	-	-	179,300	-	-	-
Licenses and permits	34,423	-	-	-	-	-	-	-
Intergovernmental	3,815	-	-	-	20,817	-	127,155	-
Charges for services	-	5,790	-	-	-	43,827	-	-
Fines and forfeits	-	-	-	-	-	-	-	834
Other receipts	1,120	-	575,709	-	13,800	100	-	-
Total receipts	72,265	5,790	575,709	-	213,917	43,927	127,155	834
Disbursements:								
Personal services	44,813	423	-	-	49,520	-	-	-
Supplies	1,144	-	-	-	10,485	-	-	-
Other services and charges	11,780	-	46,789	-	117,446	-	71,874	-
Capital outlay	-	-	48,396	-	-	-	112,214	-
Other disbursements	-	-	-	13,800	-	27,550	2,080	-
Total disbursements	57,737	423	95,185	13,800	177,451	27,550	186,168	-
Excess (deficiency) of receipts over disbursements	14,528	5,367	480,524	(13,800)	36,466	16,377	(59,013)	834
Cash and investments - ending	\$ 242,998	\$ 34,493	\$ 3,049,467	\$ -	\$ 346,471	\$ 55,188	\$ 249,002	\$ 4,033

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 8,242	\$ 978	\$ 26,839	\$ 32,210	\$ 15,604	\$ (49)	\$ 287,102	\$ 52,355
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	8,232
Charges for services	5,090	18,305	-	5,635	-	-	-	12,432
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	18,375	-	13,130	229,468	-	-
Total receipts	<u>5,090</u>	<u>18,305</u>	<u>18,375</u>	<u>5,635</u>	<u>13,130</u>	<u>229,468</u>	<u>-</u>	<u>20,664</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	23,468
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	29,817	4,581	2,925	66,073	194,451	-
Total disbursements	<u>-</u>	<u>-</u>	<u>29,817</u>	<u>4,581</u>	<u>2,925</u>	<u>66,073</u>	<u>194,451</u>	<u>23,468</u>
Excess (deficiency) of receipts over disbursements	<u>5,090</u>	<u>18,305</u>	<u>(11,442)</u>	<u>1,054</u>	<u>10,205</u>	<u>163,395</u>	<u>(194,451)</u>	<u>(2,804)</u>
Cash and investments - ending	<u>\$ 13,332</u>	<u>\$ 19,283</u>	<u>\$ 15,397</u>	<u>\$ 33,264</u>	<u>\$ 25,809</u>	<u>\$ 163,346</u>	<u>\$ 92,651</u>	<u>\$ 49,551</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Vehicle Inspection	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	\$ 1,715	\$ 263	\$ 5,000	\$ 10,580	\$ 3,393	\$ 399,397	\$ 109,183	\$ 8,599
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	5,429	-	-	-	-	-
Charges for services	820	-	-	-	2,469	263,723	198,429	1,725
Fines and forfeits	-	-	-	661	-	-	-	-
Other receipts	-	-	-	-	-	226	-	-
Total receipts	820	-	5,429	661	2,469	263,949	198,429	1,725
Disbursements:								
Personal services	-	-	6,000	1,454	-	356,733	139,065	-
Supplies	-	-	814	-	-	-	14,249	-
Other services and charges	-	-	321	-	415	36,893	56,440	495
Capital outlay	-	-	-	3,338	-	1,941	-	-
Other disbursements	-	-	2,072	219	-	-	-	-
Total disbursements	-	-	9,207	5,011	415	395,567	209,754	495
Excess (deficiency) of receipts over disbursements	820	-	(3,778)	(4,350)	2,054	(131,618)	(11,325)	1,230
Cash and investments - ending	\$ 2,535	\$ 263	\$ 1,222	\$ 6,230	\$ 5,447	\$ 267,779	\$ 97,858	\$ 9,829

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County User Fee	Drain Construction/ Reconstruction	Sheriff Sale Administration	Collection Agency Fees	Local Ordinance Violations Fines - County	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace
Cash and investments - beginning	\$ 1,267	\$ 556,831	\$ 10,661	\$ 1,189	\$ 275	\$ 12,915	\$ -	\$ 229,358
Receipts:								
Taxes	-	116,803	-	-	-	-	12,734,598	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	1,403,079
Charges for services	19,920	-	12,042	931	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8	-	-	-	450	1,880,616	-	-
Total receipts	<u>19,928</u>	<u>116,803</u>	<u>12,042</u>	<u>931</u>	<u>450</u>	<u>1,880,616</u>	<u>12,734,598</u>	<u>1,403,079</u>
Disbursements:								
Personal services	4,756	-	-	-	-	1,880,616	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,736	98,440	-	-	-	-	-	-
Capital outlay	1,789	-	-	-	-	-	-	-
Other disbursements	-	-	9,300	184	-	-	12,734,598	1,403,079
Total disbursements	<u>9,281</u>	<u>98,440</u>	<u>9,300</u>	<u>184</u>	<u>-</u>	<u>1,880,616</u>	<u>12,734,598</u>	<u>1,403,079</u>
Excess (deficiency) of receipts over disbursements	<u>10,647</u>	<u>18,363</u>	<u>2,742</u>	<u>747</u>	<u>450</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,914</u>	<u>\$ 575,194</u>	<u>\$ 13,403</u>	<u>\$ 1,936</u>	<u>\$ 725</u>	<u>\$ 12,915</u>	<u>\$ -</u>	<u>\$ 229,358</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ 378,717	\$ 188,799	\$ 60	\$ -	\$ 45	\$ -	\$ -	\$ 738
Receipts:								
Taxes	82,960	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	543,484	96,076	510,644	147,484	-	188,263	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	66,704	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>82,960</u>	<u>543,484</u>	<u>96,076</u>	<u>510,644</u>	<u>147,484</u>	<u>66,704</u>	<u>188,263</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	626,625	96,043	510,644	147,484	68,989	188,263	-
Total disbursements	<u>-</u>	<u>626,625</u>	<u>96,043</u>	<u>510,644</u>	<u>147,484</u>	<u>68,989</u>	<u>188,263</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>82,960</u>	<u>(83,141)</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>(2,285)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 461,677</u>	<u>\$ 105,658</u>	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ (2,285)</u>	<u>\$ -</u>	<u>\$ 738</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 13,408	\$ 237,182	\$ 113	\$ 1,192	\$ 65	\$ 255	\$ 32	\$ 192
Receipts:								
Taxes	-	11,845	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	792,924	-	-	-	-	-	-
Charges for services	-	-	-	-	1,090	2,628	-	2,593
Fines and forfeits	-	-	1,366	16,855	-	-	1,144	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	804,769	1,366	16,855	1,090	2,628	1,144	2,593
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,006,563	1,418	18,011	1,155	2,738	1,142	2,785
Total disbursements	-	1,006,563	1,418	18,011	1,155	2,738	1,142	2,785
Excess (deficiency) of receipts over disbursements	-	(201,794)	(52)	(1,156)	(65)	(110)	2	(192)
Cash and investments - ending	\$ 13,408	\$ 35,388	\$ 61	\$ 36	\$ -	\$ 145	\$ 34	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Campaign Finance Enforcement - State	Child Restraint Violations Fines	Inheritance Tax	Innkeepers Tax	CAGIT Distribution	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 698	\$ 25	\$ 120	\$ 25	\$ 204,881	\$ -	\$ -	\$ 1,013
Receipts:								
Taxes	-	-	-	-	-	1,058	1,567,547	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	594,206	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	74	93	-	101	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	74	93	-	101	594,206	1,058	1,567,547	-
Disbursements:								
Personal services	-	-	-	-	-	-	696,348	-
Supplies	-	-	-	-	-	-	7,814	-
Other services and charges	-	-	-	-	-	-	457,471	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7	118	-	126	768,610	-	152,095	-
Total disbursements	7	118	-	126	768,610	-	1,313,728	-
Excess (deficiency) of receipts over disbursements	67	(25)	-	(25)	(174,404)	1,058	253,819	-
Cash and investments - ending	\$ 765	\$ -	\$ 120	\$ -	\$ 30,477	\$ 1,058	\$ 253,819	\$ 1,013

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Alcohol & Drug User Fee	Law Enforcement Education User Fee	Health Department Donation	Emergency Management Donation	EMS Donations
Cash and investments - beginning	\$ 39,807	\$ 32,210	\$ 57,977	\$ 4,924	\$ 48,128	\$ 1,099	\$ 15	\$ 717
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	7,620	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,291	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	11,458	8,593	-	-	215	-	-
Total receipts	<u>7,620</u>	<u>11,458</u>	<u>8,593</u>	<u>-</u>	<u>4,291</u>	<u>215</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,500	22,967	-	-	1,767	180	-	-
Total disbursements	<u>1,500</u>	<u>22,967</u>	<u>-</u>	<u>-</u>	<u>1,767</u>	<u>180</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,120</u>	<u>(11,509)</u>	<u>8,593</u>	<u>-</u>	<u>2,524</u>	<u>35</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 45,927</u>	<u>\$ 20,701</u>	<u>\$ 66,570</u>	<u>\$ 4,924</u>	<u>\$ 50,652</u>	<u>\$ 1,134</u>	<u>\$ 15</u>	<u>\$ 717</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff Reserve Donation	Sheriff Water Emergency Team Donations	Sheriff K9 Donations	EMA Donations	Carroll Manor Donations	County Parks Donations	E-911 Donation
Cash and investments - beginning	\$ 6,202	\$ 3,196	\$ 3,569	\$ 1,187	\$ 5,580	\$ 2,305	\$ 3,848
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	250	-	4,577	-	7,254	-	510
Total receipts	<u>250</u>	<u>-</u>	<u>4,577</u>	<u>-</u>	<u>7,254</u>	<u>-</u>	<u>510</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,606	-	5,072	-	4,363	1,340	1,063
Total disbursements	<u>1,606</u>	<u>-</u>	<u>5,072</u>	<u>-</u>	<u>4,363</u>	<u>1,340</u>	<u>1,063</u>
Excess (deficiency) of receipts over disbursements	<u>(1,356)</u>	<u>-</u>	<u>(495)</u>	<u>-</u>	<u>2,891</u>	<u>(1,340)</u>	<u>(553)</u>
Cash and investments - ending	<u>\$ 4,846</u>	<u>\$ 3,196</u>	<u>\$ 3,074</u>	<u>\$ 1,187</u>	<u>\$ 8,471</u>	<u>\$ 965</u>	<u>\$ 3,295</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tax Increment Financing	Carroll Manor	Contractual E-911	Commissioner Certificate Tax Sale	Jury Pay Fund	County Property Seizure Fund	EMA Reimbursement
Cash and investments - beginning	\$ 2,014,220	\$ 143,953	\$ 59,432	\$ 2,141	\$ 1	\$ 288	\$ 18,065
Receipts:							
Taxes	772,253	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	354,864	50,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,964	-	-	77,380	2,848	-	-
Total receipts	<u>786,217</u>	<u>354,864</u>	<u>50,000</u>	<u>77,380</u>	<u>2,848</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	324,602	38,027	-	-	-	-
Supplies	-	55,574	1,205	-	-	-	-
Other services and charges	16,144	65,477	2,713	-	-	-	-
Capital outlay	692,690	-	833	-	-	-	-
Other disbursements	257,830	-	-	77,396	-	-	-
Total disbursements	<u>966,664</u>	<u>445,653</u>	<u>42,778</u>	<u>77,396</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(180,447)</u>	<u>(90,789)</u>	<u>7,222</u>	<u>(16)</u>	<u>2,848</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,833,773</u>	<u>\$ 53,164</u>	<u>\$ 66,654</u>	<u>\$ 2,125</u>	<u>\$ 2,849</u>	<u>\$ 288</u>	<u>\$ 18,065</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Carroll Manor Maintenance	CAGIT PTRC	HAVA Requirements Title III	EMA 2005 Foundation Grant	Operation Pull Over	March of Dimes Grant	2007 Marine Patrol Grant
Cash and investments - beginning	\$ -	\$ -	\$ 29,743	\$ 51	\$ 132	\$ 213	\$ 516
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	991,155	-	-	-	-	15,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	469,207	-	-	-	-	-	-
Total receipts	469,207	991,155	-	-	-	-	15,000
Disbursements:							
Personal services	-	-	-	-	-	-	13,527
Supplies	-	-	-	-	-	-	-
Other services and charges	17,225	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	451,982	991,155	-	-	-	-	-
Total disbursements	469,207	991,155	-	-	-	-	13,527
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,473
Cash and investments - ending	\$ -	\$ -	\$ 29,743	\$ 51	\$ 132	\$ 213	\$ 1,989

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff Equipment Grant	Tobacco Cessation Grant	Local Emergency Planning Grant	CHIRPS Grant	Healthy Children Grant	Bioterrorism Preparedness Grant	2004 EMA St Homeland Security
Cash and investments - beginning	\$ 263	\$ 1,980	\$ 30	\$ 2,673	\$ 14	\$ -	\$ 25,365
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	25,286	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	25,286	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	715	-	26,388	-
Total disbursements	-	-	-	715	-	26,388	-
Excess (deficiency) of receipts over disbursements	-	-	-	(715)	-	(1,102)	-
Cash and investments - ending	<u>\$ 263</u>	<u>\$ 1,980</u>	<u>\$ 30</u>	<u>\$ 1,958</u>	<u>\$ 14</u>	<u>\$ (1,102)</u>	<u>\$ 25,365</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (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	\$ 7,332	\$ -	\$ -	\$ 250,193
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	12,326	88,475	17	31,426
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	12,326	88,475	17	31,426
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,680	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	88,475	17	10,062
Total disbursements	-	-	-	6,680	88,475	17	10,062
Excess (deficiency) of receipts over disbursements	-	-	-	5,646	-	-	21,364
Cash and investments - ending	\$ 492	\$ 630	\$ 615	\$ 12,978	\$ -	\$ -	\$ 271,557

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Co Law Enforcement Cont Educ	Education Plate Fees Agency	Treasurer's Petty Cash	Clerk - Odyssey	Clerk - Support	CASA Donation	Totals
Cash and investments - beginning	\$ 498	\$ -	\$ 500	\$ 123,171	\$ 1,187	\$ -	\$ 19,346,956
Receipts:							
Taxes	-	-	-	-	-	-	23,245,434
Licenses and permits	-	-	-	-	-	-	65,530
Intergovernmental	-	-	-	-	-	-	9,154,464
Charges for services	-	-	-	-	-	-	1,855,198
Fines and forfeits	-	563	-	1,483,101	291,065	-	1,875,839
Other receipts	-	-	-	-	-	101	5,698,315
Total receipts	-	563	-	1,483,101	291,065	101	41,894,780
Disbursements:							
Personal services	-	-	-	-	-	-	8,023,336
Supplies	-	-	-	-	-	-	1,191,761
Other services and charges	-	-	-	-	-	-	2,660,769
Capital outlay	-	-	-	-	-	-	1,898,611
Other disbursements	498	563	-	1,479,296	290,121	-	28,661,022
Total disbursements	498	563	-	1,479,296	290,121	-	42,435,499
Excess (deficiency) of receipts over disbursements	(498)	-	-	3,805	944	101	(540,719)
Cash and investments - ending	\$ -	\$ -	\$ 500	\$ 126,976	\$ 2,131	\$ 101	\$ 18,806,237

CARROLL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 26,190</u>	<u>\$ 672,027</u>

CARROLL COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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	130,139,426
Buildings	3,280,199
Machinery, equipment, and vehicles	6,508,428
Construction in progress	125,000
Books and other	<u>147,000</u>
Total capital assets	<u>\$ 140,854,171</u>

CARROLL COUNTY
OTHER REPORT

The report presented herein was prepared in addition to the other official report prepared for the individual County office listed below:

County Auditor

CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2014, with Debbie Stevens, Auditor.