

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2014 to December 31, 2015



FILED
02/02/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Elaine Hathaway	01-01-11 to 06-20-14
	Debra Stevens	06-21-14 to 01-13-15
	(Vacant)	01-14-15 to 01-31-15
	Cindy Lesh	02-01-15 to 04-06-15
	Vickie Snipes	04-07-15 to 04-04-16
	Christina Johnson	04-05-16 to 04-15-16
	(Vacant)	04-16-16 to 04-17-16
	Thomas Gray	04-18-16 to 12-31-16
County Treasurer	Beth Myers	01-01-11 to 12-31-18
Clerk of the Circuit Court	Andrea Miller	01-01-13 to 12-31-16
County Sheriff	Tony Burns	01-01-11 to 12-31-14
	Tobe Leazenby	01-01-15 to 12-31-18
County Recorder	Mary Ann Burton	01-01-13 to 12-31-16
President of the Board of County Commissioners	Patrick F. Clawson	01-01-14 to 12-31-16
President of the County Council	James Hancock	01-01-14 to 12-31-14
	Jamie Rough	01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

We were engaged to examine the accompanying financial statement of Carroll County (County), for the period of January 1, 2014 to December 31, 2015. The County's management is responsible for the financial statements.

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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.

The County did not maintain adequate supporting documentation related to vendor disbursements. We were unable to obtain sufficient competent evidential matter over a material amount of disbursements. The lack of competent evidential matter over the disbursements also affected our ability to verify the ending cash and investment balances. The County's records did not permit the application of other examination procedures to ascertain if the disbursements or ending cash and investment balances within the financial statement are fairly stated.

Because of the restriction on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the financial statement referred to above presents, in all material respects, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2015, based on the basis of accounting described in Note 1.

The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis 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 and, accordingly, we express no opinion on them.

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

December 7, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 4,294,823	\$ 5,035,717	\$ 5,997,625	\$ 3,332,915	\$ 5,073,096	\$ 4,926,949	\$ 3,479,062
Accident Report	2,819	2,480	315	4,984	2,716	1,700	6,000
CAGIT County Certified Shares	-	3,239,287	3,104,776	134,511	3,106,273	3,106,273	134,511
City and Town Court Costs	26,243	4,306	-	30,549	4,821	-	35,370
Clerk's Records Perpetuation	4,955	3,487	3,353	5,089	7,684	1,391	11,382
Sales Disclosure - County Share	11,773	2,740	2,503	12,010	3,240	1,312	13,938
Covered Bridge	14,013	3,700	-	17,713	3,700	-	21,413
Cummulative Bridge	1,695,240	632,055	804,796	1,522,499	605,883	534,809	1,593,573
Cummulative Capital Development	679,748	239,509	308,778	610,479	246,201	299,665	557,015
Drug Free Community	20,218	12,817	15,616	17,419	18,781	14,663	21,537
Economic Development Fee	37,192	622,275	676,923	(17,456)	628,448	240,020	370,972
Emergency Planning/Right to Know	14,822	-	-	14,822	-	-	14,822
Firearms Training	18,583	11,323	1,829	28,077	10,340	12,624	25,793
Health	211,141	98,373	130,676	178,838	263,214	165,065	276,987
Identification Security Protection	12,786	2,007	7,710	7,083	2,345	5,000	4,428
Levy Excess	20,405	-	-	20,405	738	-	21,143
Local Health Maintenance	29,102	33,139	28,502	33,739	33,139	44,755	22,123
Local Road and Street	228,858	720,521	678,495	270,884	208,656	195,673	283,867
Medical Care for Inmates	6,091	260	-	6,351	233	-	6,584
Misdemeanant	38,523	18,152	32,508	24,167	13,339	-	37,506
Motor Vehicle Highway	1,658,008	2,689,325	2,534,864	1,812,469	2,605,878	2,847,066	1,571,281
Planning and Zoning Impact	242,998	63,587	203,594	102,991	144,472	63,423	184,040
Plat Book	34,493	5,485	1,417	38,561	6,220	126	44,655
Rainy Day	3,049,467	536,000	24,493	3,560,974	-	31,269	3,529,705
Reassessment - 2015	346,471	231,756	199,489	378,738	271,248	213,818	436,168
Recorder's Records Perpetuation	55,188	36,542	28,859	62,871	43,934	28,269	78,536
Riverboat	249,002	165,294	127,942	286,354	119,397	167,585	238,166
Sex and Violent Offender Administration	4,033	1,175	-	5,208	2,775	-	7,983
Sheriff's Pension Trust	13,332	5,499	-	18,831	7,160	-	25,991
Supplemental Public Defender Services	19,283	16,837	-	36,120	24,873	-	60,993
Surplus Tax	15,397	21,778	9,550	27,625	13,028	12,405	28,248
Surveyor's Corner Perpetuation	33,264	5,105	1,832	36,537	5,770	-	42,307
Tax Sale Fees	25,809	8,033	10,572	23,270	6,170	7,665	21,775
Tax Sale Redemption	163,347	(102,246)	36,373	24,728	42,630	67,358	-
Tax Sale Surplus	92,651	448,840	245,905	295,586	93,398	233,677	155,307
Local Health Department Trust Account	49,551	49,495	55,380	43,666	32,996	21,669	54,993
Vehicle Inspection	2,535	370	-	2,905	630	-	3,535
Guardian Ad Litem	263	-	-	263	20	-	283
Court Appointed Special Advocate (CASA)	1,222	13,675	11,876	3,021	9,990	7,161	5,850
Auditors Ineligible Deductions	6,230	-	2,157	4,073	-	1,288	2,785
County Elected Officials Training	5,447	2,007	812	6,642	2,345	235	8,752
Statewide 911	267,779	275,527	474,674	68,632	359,820	320,879	107,573
Supplemental Adult Probation Services	97,857	179,376	197,793	79,440	253,763	230,449	102,754
Supplemental Juvenile Probation Services	9,829	15,123	558	24,394	1,375	571	25,198

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 Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Drain Construction/Reconstruction	575,194	246,503	320,826	500,871	281,294	188,287	593,878
Sheriff Sale Administration	13,403	10,922	8,900	15,425	8,646	5,600	18,471
Collection Agency Fees	1,936	427	168	2,195	340	325	2,210
Payroll Clearing	12,915	2,047,758	2,045,292	15,381	2,155,226	2,157,904	12,703
Settlement	-	14,147,985	14,147,985	-	13,812,289	13,818,289	(6,000)
LOIT Prop Tax Oper Levies Replace	229,357	1,465,040	1,469,606	224,791	1,472,992	891,187	806,596
LOIT Stabilization	461,677	-	78,883	382,794	-	-	382,794
Wheel Tax / Surtax Combined	105,658	583,725	539,041	150,342	566,881	610,726	106,497
Wheel Tax	93	145,147	144,830	410	102,998	103,405	3
Sur Tax	-	506,780	506,780	-	529,818	529,401	417
CVET Agency	45	138,131	138,131	45	155,126	155,126	45
Sewage Collections	(2,285)	51,817	14,222	35,310	60,658	50,265	45,703
Financial Institution Tax	-	207,886	207,886	-	220,434	220,434	-
HEA 1001 State Homestead Credit	738	-	-	738	-	738	-
Homestead Credit Rebate	13,408	-	-	13,408	-	-	13,408
LOIT PTRC	35,388	828,194	843,364	20,218	839,887	835,016	25,089
State Fines and Forfeitures	62	715	777	-	758	556	202
Infraction Judgements	36	4,733	4,524	245	5,943	5,642	546
Overweight Vehicle Fines	-	10	10	-	-	-	-
Special Death Benefit	-	1,140	1,075	65	1,110	1,095	80
Sales Disclosure - State Share	145	2,740	2,665	220	3,240	3,210	250
Coroners Training & Con't Education	34	1,254	1,200	88	1,124	1,148	64
Interstate Compact - State Share	-	625	625	-	-	-	-
Mortgage Recording Fees - State Share	-	1,950	1,825	125	2,415	2,338	202
DLGF Homestead Property Database	765	-	765	-	-	-	-
Sex and Violent Offender Admin - State	-	131	116	15	308	301	22
Campaign and Finance Enforcement - State	120	120	120	120	-	-	120
Child Restraint Violation Fines	-	250	225	25	125	150	-
Inheritance Tax	30,477	5,930	6,514	29,893	583	4,560	25,916
Education Plate Fees Agency	-	281	281	-	206	206	-
Innkeepers Tax Collections	1,058	59	-	1,117	-	1,024	93
CAGIT Distribution	253,819	1,763,240	1,406,194	610,865	1,712,762	1,469,293	854,334
City/Town Ordinance Violations Fines	725	-	-	725	-	-	725
93.563 ARRA Prosecutor IV-D Incentive	1,013	-	-	1,013	-	1,013	-
93.563 Title IV-D Incentive	45,927	7,873	-	53,800	8,043	6,200	55,643
93.563 Prosecutor IV-D Incentive-Post Oct '99	20,701	11,842	27,358	5,185	12,367	15,168	2,384
93.563 Clerk IV-D Incentive-Post Oct '99	66,570	7,873	350	74,093	8,043	4,200	77,936
Carroll County Commissary	20,465	77,769	71,438	26,796	75,385	71,665	30,516
Carroll County Sheriff's Office	-	406,914	406,914	-	278,241	278,241	-
Carroll County Inmate Trust	4,058	81,767	81,334	4,491	78,886	79,102	4,275
Carroll County Treasurer Petty Cash	500	-	-	500	-	-	500
Carroll County Treasurer After Settlement	554,021	647,733	554,021	647,733	201,064	647,733	201,064
Carroll County Treasurer After Settlement Other Sources	-	-	-	-	363,399	-	363,399
Carroll County Clerk Odyssey Trust	126,976	1,500,667	1,466,862	160,781	751,074	772,910	138,945
Carroll County Clerk ISETS	2,130	319,574	318,795	2,909	330,271	330,160	3,020
Library Capital Projects	615	-	-	615	-	-	615
Library Tax	630	-	-	630	-	-	630
Pre-Trial Diversion (User Fee)	11,914	18,880	15,930	14,864	21,240	17,438	18,666

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 Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Alcohol & Drug (User Fee)	4,924	-	-	4,924	-	-	4,924
Law Enforcement Educ (User Fee)	50,652	3,400	8,545	45,507	4,225	1,016	48,716
Prairie Levee	12,978	11,103	3,418	20,663	17,711	15,262	23,112
Drain Improvements	271,557	44,018	246,145	69,430	64,608	131,071	2,967
Bachelor Run Conservancy	-	94,385	94,385	-	98,766	98,766	-
Rock Creek Conservancy	-	4,273	4,273	-	7,024	7,024	-
Donations - Health Dept	1,134	218	531	821	244	390	675
Donations - Emergency Manageme	15	-	-	15	-	15	-
Donations - EMS	717	-	-	717	1,050	711	1,056
Donations - Sheriffs Reserve	4,846	2,250	2,269	4,827	1,220	2,563	3,484
Donations - Sheriff Water Emer	3,196	-	-	3,196	-	-	3,196
Donations - Sheriff K9	3,074	2,070	4,023	1,121	625	628	1,118
Donations - EMA	1,187	-	-	1,187	-	1,187	-
Donations - Carroll Manor	8,471	4,979	3,027	10,423	13,190	6,417	17,196
Donations - County Parks	965	-	275	690	-	-	690
E-911 Donation	3,295	50	2,666	679	-	-	679
Casa Donation	101	290	55	336	350	100	586
Sheriff Train & Equip Donation	-	1,550	-	1,550	-	-	1,550
Tax Increment Financing	1,833,773	802,450	773,448	1,862,775	1,671,591	228,953	3,305,413
CC Redevelopment 2014 Bond	-	2,979,291	115,637	2,863,654	11,868	2,875,522	-
CC REDEVELOPMENT 2015 BOND	-	-	-	-	1,294,038	1,294,037	1
RESERVE BOND FUND	-	-	-	-	318,244	-	318,244
Carroll Manor	53,164	477,284	454,256	76,192	537,368	442,445	171,115
Contractual E 911	66,654	50,000	45,733	70,921	50,000	65,350	55,571
Commissioner Certificate Tax Sale	2,125	15,804	8,480	9,449	-	-	9,449
Jury Pay Fund	2,849	1,984	(130)	4,963	2,409	(124)	7,496
County Property Seizure Fund	288	-	-	288	-	-	288
EMA - Reimbursement	18,065	-	-	18,065	-	18,065	-
Carroll Manor Maintenance	-	452,587	14,520	438,067	-	438,067	-
CAGIT - PTRC	-	1,034,925	1,030,359	4,566	1,040,542	1,040,542	4,566
HAVA Requirements Title III	29,743	-	-	29,743	-	29,743	-
EMA 2005 Foundation Grant	51	-	-	51	-	-	51
Operation Pull Over	132	-	-	132	-	-	132
March Of Dimes Grant	213	-	-	213	-	213	-
2007 Marine Patrol Grant	1,989	15,000	13,360	3,629	15,000	14,124	4,505
Sheriff Equip/Purch Grant	263	-	-	263	-	-	263
Tobacco Cessation Grant	1,980	-	-	1,980	-	1,980	-
Local Emergency Planning Grant	30	3,575	-	3,605	-	-	3,605
Chirps Grant	1,958	-	-	1,958	-	1,958	-
Healthy Children Grant	14	-	-	14	-	14	-
Bioterrorism - Preparedness Grant	(1,102)	15,000	18,283	(4,385)	28,394	17,614	6,395
2004 EMA St Homeland Security	25,365	-	20,990	4,375	-	713	3,662
Corporation Tax	492	-	-	492	-	-	492
Totals	<u>\$ 18,806,237</u>	<u>\$ 46,611,602</u>	<u>\$ 43,662,925</u>	<u>\$ 21,754,914</u>	<u>\$ 43,522,382</u>	<u>\$ 43,819,234</u>	<u>\$ 21,458,062</u>

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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

E. Disbursements

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay, which includes 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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
One North Capitol, 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 Deficits

The financial statement contained funds with deficits in cash. One was the result of the fund being set up for a reimbursable grant. Reimbursements for expenditures made by the County had not been received by December 31, 2014. The others were the result of expenditures exceeding receipts and available cash balances.

OTHER INFORMATION - UNEXAMINED

The County's Annual Financial 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 statements contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 other 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, 2014

	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Covered Bridge	Cummulative Bridge
Cash and investments - beginning	\$ 4,294,823	\$ 2,819	\$ -	\$ 26,243	\$ 4,955	\$ 11,773	\$ 14,013	\$ 1,695,240
Receipts:								
Taxes	3,968,218	-	-	-	-	-	-	499,481
Licenses and permits	30,245	-	-	-	-	-	-	-
Intergovernmental receipts	51,486	-	-	-	-	-	3,700	128,928
Charges for services	103,493	-	-	-	-	-	-	-
Fines and forfeits	60,905	-	-	-	-	-	-	-
Other receipts	821,370	2,480	3,239,287	4,306	3,487	2,740	-	3,646
Total receipts	5,035,717	2,480	3,239,287	4,306	3,487	2,740	3,700	632,055
Disbursements:								
Personal services	3,475,523	-	-	-	-	-	-	88,986
Supplies	252,303	-	-	-	3,353	282	-	-
Other services and charges	1,959,884	-	-	-	-	2,216	-	215,810
Capital outlay	309,901	315	-	-	-	-	-	500,000
Other disbursements	14	-	3,104,776	-	-	5	-	-
Total disbursements	5,997,625	315	3,104,776	-	3,353	2,503	-	804,796
Excess (deficiency) of receipts over disbursements	(961,908)	2,165	134,511	4,306	134	237	3,700	(172,741)
Cash and investments - ending	\$ 3,332,915	\$ 4,984	\$ 134,511	\$ 30,549	\$ 5,089	\$ 12,010	\$ 17,713	\$ 1,522,499

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Cummulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/ Right to Know	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 679,748	\$ 20,218	\$ 37,192	\$ 14,822	\$ 18,583	\$ 211,141	\$ 12,786	\$ 20,405
Receipts:								
Taxes	216,193	-	622,275	-	-	76,679	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	23,316	-	-	-	-	8,270	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	12,817	-	-	11,323	13,424	2,007	-
Total receipts	239,509	12,817	622,275	-	11,323	98,373	2,007	-
Disbursements:								
Personal services	-	-	-	-	-	120,654	-	-
Supplies	-	-	-	-	-	4,076	-	-
Other services and charges	-	-	50,247	-	-	5,946	-	-
Capital outlay	308,778	12,059	626,676	-	1,829	-	-	-
Other disbursements	-	3,557	-	-	-	-	7,710	-
Total disbursements	308,778	15,616	676,923	-	1,829	130,676	7,710	-
Excess (deficiency) of receipts over disbursements	(69,269)	(2,799)	(54,648)	-	9,494	(32,303)	(5,703)	-
Cash and investments - ending	\$ 610,479	\$ 17,419	\$ (17,456)	\$ 14,822	\$ 28,077	\$ 178,838	\$ 7,083	\$ 20,405

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day
Cash and investments - beginning	\$ 29,102	\$ 228,858	\$ 6,091	\$ 38,523	\$ 1,658,008	\$ 242,998	\$ 34,493	\$ 3,049,467
Receipts:								
Taxes	-	-	-	-	-	33,895	-	-
Licenses and permits	-	-	-	-	-	25,895	-	-
Intergovernmental receipts	-	207,514	-	-	2,610,793	3,637	-	-
Charges for services	-	-	260	-	-	-	5,485	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	33,139	513,007	-	18,152	78,532	160	-	536,000
Total receipts	33,139	720,521	260	18,152	2,689,325	63,587	5,485	536,000
Disbursements:								
Personal services	21,511	-	-	-	1,160,369	48,846	1,417	-
Supplies	6,556	-	-	-	574,640	1,289	-	-
Other services and charges	435	678,495	-	-	653,409	3,459	-	3,835
Capital outlay	-	-	-	25,678	146,446	-	-	13,605
Other disbursements	-	-	-	6,830	-	150,000	-	7,053
Total disbursements	28,502	678,495	-	32,508	2,534,864	203,594	1,417	24,493
Excess (deficiency) of receipts over disbursements	4,637	42,026	260	(14,356)	154,461	(140,007)	4,068	511,507
Cash and investments - ending	\$ 33,739	\$ 270,884	\$ 6,351	\$ 24,167	\$ 1,812,469	\$ 102,991	\$ 38,561	\$ 3,560,974

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 346,471	\$ 55,188	\$ 249,002	\$ 4,033	\$ 13,332	\$ 19,283	\$ 15,397	\$ 33,264
Receipts:								
Taxes	207,673	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,397	-	-	-	-	-	-	-
Charges for services	-	36,482	-	-	-	-	-	5,105
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,686	60	165,294	1,175	5,499	16,837	21,778	-
Total receipts	231,756	36,542	165,294	1,175	5,499	16,837	21,778	5,105
Disbursements:								
Personal services	39,880	-	-	-	-	-	-	-
Supplies	8,735	-	-	-	-	-	-	-
Other services and charges	150,874	-	15,728	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	28,859	112,214	-	-	-	9,550	1,832
Total disbursements	199,489	28,859	127,942	-	-	-	9,550	1,832
Excess (deficiency) of receipts over disbursements	32,267	7,683	37,352	1,175	5,499	16,837	12,228	3,273
Cash and investments - ending	<u>\$ 378,738</u>	<u>\$ 62,871</u>	<u>\$ 286,354</u>	<u>\$ 5,208</u>	<u>\$ 18,831</u>	<u>\$ 36,120</u>	<u>\$ 27,625</u>	<u>\$ 36,537</u>

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 25,809	\$ 163,347	\$ 92,651	\$ 49,551	\$ 2,535	\$ 263	\$ 1,222	\$ 6,230
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,033	(102,246)	448,840	49,495	370	-	13,675	-
Total receipts	8,033	(102,246)	448,840	49,495	370	-	13,675	-
Disbursements:								
Personal services	-	-	-	-	-	-	7,800	-
Supplies	-	-	-	45,329	-	-	222	-
Other services and charges	-	-	-	216	-	-	3,854	2,157
Capital outlay	-	-	-	9,835	-	-	-	-
Other disbursements	10,572	36,373	245,905	-	-	-	-	-
Total disbursements	10,572	36,373	245,905	55,380	-	-	11,876	2,157
Excess (deficiency) of receipts over disbursements	(2,539)	(138,619)	202,935	(5,885)	370	-	1,799	(2,157)
Cash and investments - ending	\$ 23,270	\$ 24,728	\$ 295,586	\$ 43,666	\$ 2,905	\$ 263	\$ 3,021	\$ 4,073

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Construction/ Reconstruction	Sheriff Sale Administration	Collection Agency Fees	Payroll Clearing
Cash and investments - beginning	\$ 5,447	\$ 267,779	\$ 97,857	\$ 9,829	\$ 575,194	\$ 13,403	\$ 1,936	\$ 12,915
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	275,366	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,007	161	179,376	15,123	246,503	10,922	427	2,047,758
Total receipts	2,007	275,527	179,376	15,123	246,503	10,922	427	2,047,758
Disbursements:								
Personal services	-	420,162	172,646	-	-	-	-	-
Supplies	-	-	632	-	-	-	-	-
Other services and charges	812	51,800	24,515	558	315,064	-	-	-
Capital outlay	-	2,712	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,762	8,900	168	2,045,292
Total disbursements	812	474,674	197,793	558	320,826	8,900	168	2,045,292
Excess (deficiency) of receipts over disbursements	1,195	(199,147)	(18,417)	14,565	(74,323)	2,022	259	2,466
Cash and investments - ending	\$ 6,642	\$ 68,632	\$ 79,440	\$ 24,394	\$ 500,871	\$ 15,425	\$ 2,195	\$ 15,381

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ -	\$ 229,357	\$ 461,677	\$ 105,658	\$ 93	\$ -	\$ 45	\$ (2,285)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,465,040	-	583,725	145,147	506,780	138,131	-
Charges for services	-	-	-	-	-	-	-	51,817
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	14,147,985	-	-	-	-	-	-	-
Total receipts	14,147,985	1,465,040	-	583,725	145,147	506,780	138,131	51,817
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	14,147,985	1,469,606	78,883	539,041	144,830	506,780	138,131	14,222
Total disbursements	14,147,985	1,469,606	78,883	539,041	144,830	506,780	138,131	14,222
Excess (deficiency) of receipts over disbursements	-	(4,566)	(78,883)	44,684	317	-	-	37,595
Cash and investments - ending	\$ -	\$ 224,791	\$ 382,794	\$ 150,342	\$ 410	\$ -	\$ 45	\$ 35,310

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 738	\$ 13,408	\$ 35,388	\$ 62	\$ 36	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	207,886	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	970
Fines and forfeits	-	-	-	-	715	4,733	10	170
Other receipts	-	-	-	828,194	-	-	-	-
Total receipts	207,886	-	-	828,194	715	4,733	10	1,140
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	207,886	-	-	843,364	777	4,524	10	1,075
Total disbursements	207,886	-	-	843,364	777	4,524	10	1,075
Excess (deficiency) of receipts over disbursements	-	-	-	(15,170)	(62)	209	-	65
Cash and investments - ending	\$ -	\$ 738	\$ 13,408	\$ 20,218	\$ -	\$ 245	\$ -	\$ 65

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 145	\$ 34	\$ -	\$ -	\$ 765	\$ -	\$ 120	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	2,740	-	-	-	-	-	-	-
Fines and forfeits	-	-	625	-	-	-	-	-
Other receipts	-	1,254	-	1,950	-	131	120	250
Total receipts	2,740	1,254	625	1,950	-	131	120	250
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,665	1,200	625	1,825	765	116	120	225
Total disbursements	2,665	1,200	625	1,825	765	116	120	225
Excess (deficiency) of receipts over disbursements	75	54	-	125	(765)	15	-	25
Cash and investments - ending	\$ 220	\$ 88	\$ -	\$ 125	\$ -	\$ 15	\$ 120	\$ 25

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	CAGIT Distribution	City/Town Ordinance Violations Fines	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 30,477	\$ -	\$ 1,058	\$ 253,819	\$ 725	\$ 1,013	\$ 45,927	\$ 20,701
Receipts:								
Taxes	-	-	59	1,479,612	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,930	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	281	-	283,628	-	-	7,873	11,842
Total receipts	5,930	281	59	1,763,240	-	-	7,873	11,842
Disbursements:								
Personal services	-	-	-	967,630	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	434,814	-	-	-	-
Capital outlay	-	-	-	3,750	-	-	-	-
Other disbursements	6,514	281	-	-	-	-	-	27,358
Total disbursements	6,514	281	-	1,406,194	-	-	-	27,358
Excess (deficiency) of receipts over disbursements	(584)	-	59	357,046	-	-	7,873	(15,516)
Cash and investments - ending	\$ 29,893	\$ -	\$ 1,117	\$ 610,865	\$ 725	\$ 1,013	\$ 53,800	\$ 5,185

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	93.563 Clerk IV-D Incentive-Post Oct '99	Carroll County Commissary	Carroll County Sheriff's Office	Carroll County Inmate Trust	Carroll County Treasurer Petty Cash	Carroll County Treasurer After Settlement	Carroll County Treasurer After Settlement Other Sources	Carroll County Clerk Odyssey Trust
Cash and investments - beginning	\$ 66,570	\$ 20,465	\$ -	\$ 4,058	\$ 500	\$ 554,021	\$ -	\$ 126,976
Receipts:								
Taxes	-	-	-	-	-	647,733	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	77,769	406,914	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,500,667
Other receipts	7,873	-	-	81,767	-	-	-	-
Total receipts	7,873	77,769	406,914	81,767	-	647,733	-	1,500,667
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	71,438	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	350	-	406,914	81,334	-	554,021	-	1,466,862
Total disbursements	350	71,438	406,914	81,334	-	554,021	-	1,466,862
Excess (deficiency) of receipts over disbursements	7,523	6,331	-	433	-	93,712	-	33,805
Cash and investments - ending	\$ 74,093	\$ 26,796	\$ -	\$ 4,491	\$ 500	\$ 647,733	\$ -	\$ 160,781

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Carroll County Clerk ISETS	Library Capital Projects	Library Tax	Pre-Trial Diversion (User Fee)	Alcohol & Drug (User Fee)	Law Enforcement Educ (User Fee)	Prairie Levee	Drain Improvements
Cash and investments - beginning	\$ 2,130	\$ 615	\$ 630	\$ 11,914	\$ 4,924	\$ 50,652	\$ 12,978	\$ 271,557
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	319,574	-	-	18,880	-	3,400	-	-
Other receipts	-	-	-	-	-	-	11,103	44,018
Total receipts	319,574	-	-	18,880	-	3,400	11,103	44,018
Disbursements:								
Personal services	-	-	-	1,839	-	8,545	-	-
Supplies	-	-	-	1,121	-	-	-	-
Other services and charges	-	-	-	6,159	-	-	-	-
Capital outlay	-	-	-	6,811	-	-	-	246,145
Other disbursements	318,795	-	-	-	-	-	3,418	-
Total disbursements	318,795	-	-	15,930	-	8,545	3,418	246,145
Excess (deficiency) of receipts over disbursements	779	-	-	2,950	-	(5,145)	7,685	(202,127)
Cash and investments - ending	\$ 2,909	\$ 615	\$ 630	\$ 14,864	\$ 4,924	\$ 45,507	\$ 20,663	\$ 69,430

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Bachelor Run Conservancy	Rock Creek Conservancy	Donations - Health Dept	Donations - Emergency Manageme	Donations - EMS	Donations - Sheriffs Reserve	Donations - Sheriff Water Emer	Donations - Sheriff K9
Cash and investments - beginning	\$ -	\$ -	\$ 1,134	\$ 15	\$ 717	\$ 4,846	\$ 3,196	\$ 3,074
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,250	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	94,385	4,273	218	-	-	-	-	2,070
Total receipts	94,385	4,273	218	-	-	2,250	-	2,070
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	94,385	4,273	531	-	-	2,269	-	4,023
Total disbursements	94,385	4,273	531	-	-	2,269	-	4,023
Excess (deficiency) of receipts over disbursements	-	-	(313)	-	-	(19)	-	(1,953)
Cash and investments - ending	\$ -	\$ -	\$ 821	\$ 15	\$ 717	\$ 4,827	\$ 3,196	\$ 1,121

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Donations - EMA	Donations - Carroll Manor	Donations - County Parks	E-911 Donation	Casa Donation	Sheriff Train & Equip Donation	Tax Increment Financing	CC Redevelopment 2014 Bond
Cash and investments - beginning	\$ 1,187	\$ 8,471	\$ 965	\$ 3,295	\$ 101	\$ -	\$ 1,833,773	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	798,593	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,979	-	50	290	1,550	3,857	2,979,291
Total receipts	-	4,979	-	50	290	1,550	802,450	2,979,291
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	773,448	115,637
Other disbursements	-	3,027	275	2,666	55	-	-	-
Total disbursements	-	3,027	275	2,666	55	-	773,448	115,637
Excess (deficiency) of receipts over disbursements	-	1,952	(275)	(2,616)	235	1,550	29,002	2,863,654
Cash and investments - ending	\$ 1,187	\$ 10,423	\$ 690	\$ 679	\$ 336	\$ 1,550	\$ 1,862,775	\$ 2,863,654

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	CC REDEVELOPMENT 2015 BOND	RESERVE BOND FUND	Carroll Manor	Contractual E 911	Commissioner Certificate Tax Sale	Jury Pay Fund	County Property Seizure Fund	EMA - Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ 53,164	\$ 66,654	\$ 2,125	\$ 2,849	\$ 288	\$ 18,065
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,984	-	-
Other receipts	-	-	477,284	50,000	15,804	-	-	-
Total receipts	-	-	477,284	50,000	15,804	1,984	-	-
Disbursements:								
Personal services	-	-	337,180	35,209	-	-	-	-
Supplies	-	-	55,172	1,037	-	-	-	-
Other services and charges	-	-	60,379	9,487	-	-	-	-
Capital outlay	-	-	491	-	-	-	-	-
Other disbursements	-	-	1,034	-	8,480	(130)	-	-
Total disbursements	-	-	454,256	45,733	8,480	(130)	-	-
Excess (deficiency) of receipts over disbursements	-	-	23,028	4,267	7,324	2,114	-	-
Cash and investments - ending	\$ -	\$ -	\$ 76,192	\$ 70,921	\$ 9,449	\$ 4,963	\$ 288	\$ 18,065

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(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	Sheriff Equip/Purch Grant
Cash and investments - beginning	\$ -	\$ -	\$ 29,743	\$ 51	\$ 132	\$ 213	\$ 1,989	\$ 263
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,034,925	-	-	-	-	15,000	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	452,587	-	-	-	-	-	-	-
Total receipts	452,587	1,034,925	-	-	-	-	15,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	4,948	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	9,572	1,030,359	-	-	-	-	13,360	-
Total disbursements	14,520	1,030,359	-	-	-	-	13,360	-
Excess (deficiency) of receipts over disbursements	438,067	4,566	-	-	-	-	1,640	-
Cash and investments - ending	\$ 438,067	\$ 4,566	\$ 29,743	\$ 51	\$ 132	\$ 213	\$ 3,629	\$ 263

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Tobacco Cessation Grant	Local Emergency Planning Grant	Chirps Grant	Healthy Children Grant	Bioterrorism - Preparedness Grant	2004 EMA St Homeland Security	Corporation Tax	Totals
Cash and investments - beginning	\$ 1,980	\$ 30	\$ 1,958	\$ 14	\$ (1,102)	\$ 25,365	\$ 492	\$ 18,806,237
Receipts:								
Taxes	-	-	-	-	-	-	-	8,550,411
Licenses and permits	-	-	-	-	-	-	-	56,140
Intergovernmental receipts	-	3,575	-	-	15,000	-	-	7,181,180
Charges for services	-	-	-	-	-	-	-	968,651
Fines and forfeits	-	-	-	-	-	-	-	1,911,663
Other receipts	-	-	-	-	-	-	-	27,943,557
Total receipts	-	3,575	-	-	15,000	-	-	46,611,602
Disbursements:								
Personal services	-	-	-	-	-	-	-	6,908,197
Supplies	-	-	-	-	-	-	-	954,747
Other services and charges	-	-	-	-	-	-	-	4,726,539
Capital outlay	-	-	-	-	-	-	-	3,104,116
Other disbursements	-	-	-	-	18,283	20,990	-	27,969,326
Total disbursements	-	-	-	-	18,283	20,990	-	43,662,925
Excess (deficiency) of receipts over disbursements	-	3,575	-	-	(3,283)	(20,990)	-	2,948,677
Cash and investments - ending	\$ 1,980	\$ 3,605	\$ 1,958	\$ 14	\$ (4,385)	\$ 4,375	\$ 492	\$ 21,754,914

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Covered Bridge	Cummulative Bridge
Cash and investments - beginning	\$ 3,332,915	\$ 4,984	\$ 134,511	\$ 30,549	\$ 5,089	\$ 12,010	\$ 17,713	\$ 1,522,499
Receipts:								
Taxes	3,354,225	-	-	-	-	-	-	517,971
Licenses and permits	32,094	-	-	-	-	-	-	-
Intergovernmental receipts	50,798	-	-	-	-	-	3,700	77,210
Charges for services	105,844	-	-	-	-	-	-	-
Fines and forfeits	74,688	-	-	-	-	-	-	-
Other receipts	1,455,447	2,716	3,106,273	4,821	7,684	3,240	-	10,702
Total receipts	5,073,096	2,716	3,106,273	4,821	7,684	3,240	3,700	605,883
Disbursements:								
Personal services	3,625,260	-	-	-	-	-	-	105,504
Supplies	228,360	-	-	-	1,391	369	-	-
Other services and charges	889,808	-	-	-	-	943	-	298,756
Capital outlay	183,521	1,700	-	-	-	-	-	130,549
Other disbursements	-	-	3,106,273	-	-	-	-	-
Total disbursements	4,926,949	1,700	3,106,273	-	1,391	1,312	-	534,809
Excess (deficiency) of receipts over disbursements	146,147	1,016	-	4,821	6,293	1,928	3,700	71,074
Cash and investments - ending	\$ 3,479,062	\$ 6,000	\$ 134,511	\$ 35,370	\$ 11,382	\$ 13,938	\$ 21,413	\$ 1,593,573

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Cummulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/ Right to Know	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 610,479	\$ 17,419	\$ (17,456)	\$ 14,822	\$ 28,077	\$ 178,838	\$ 7,083	\$ 20,405
Receipts:								
Taxes	223,800	-	628,448	-	-	226,108	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,401	-	-	-	-	23,036	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	18,781	-	-	10,340	14,070	2,345	738
Total receipts	246,201	18,781	628,448	-	10,340	263,214	2,345	738
Disbursements:								
Personal services	-	-	-	-	-	151,668	-	-
Supplies	-	-	-	-	-	4,461	-	-
Other services and charges	-	2,931	10,688	-	-	7,186	5,000	-
Capital outlay	299,665	8,332	229,332	-	12,624	1,750	-	-
Other disbursements	-	3,400	-	-	-	-	-	-
Total disbursements	299,665	14,663	240,020	-	12,624	165,065	5,000	-
Excess (deficiency) of receipts over disbursements	(53,464)	4,118	388,428	-	(2,284)	98,149	(2,655)	738
Cash and investments - ending	\$ 557,015	\$ 21,537	\$ 370,972	\$ 14,822	\$ 25,793	\$ 276,987	\$ 4,428	\$ 21,143

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day
Cash and investments - beginning	\$ 33,739	\$ 270,884	\$ 6,351	\$ 24,167	\$ 1,812,469	\$ 102,991	\$ 38,561	\$ 3,560,974
Receipts:								
Taxes	-	-	-	-	-	100,294	-	-
Licenses and permits	-	-	-	-	-	34,015	-	-
Intergovernmental receipts	-	208,656	-	-	2,582,000	10,163	-	-
Charges for services	-	-	233	-	-	-	6,220	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	33,139	-	-	13,339	23,878	-	-	-
Total receipts	33,139	208,656	233	13,339	2,605,878	144,472	6,220	-
Disbursements:								
Personal services	23,412	-	-	-	1,119,530	57,575	126	-
Supplies	5,770	-	-	-	508,117	2,893	-	-
Other services and charges	573	195,673	-	-	1,090,382	2,955	-	-
Capital outlay	-	-	-	-	129,037	-	-	-
Other disbursements	15,000	-	-	-	-	-	-	31,269
Total disbursements	44,755	195,673	-	-	2,847,066	63,423	126	31,269
Excess (deficiency) of receipts over disbursements	(11,616)	12,983	233	13,339	(241,188)	81,049	6,094	(31,269)
Cash and investments - ending	\$ 22,123	\$ 283,867	\$ 6,584	\$ 37,506	\$ 1,571,281	\$ 184,040	\$ 44,655	\$ 3,529,705

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 378,738	\$ 62,871	\$ 286,354	\$ 5,208	\$ 18,831	\$ 36,120	\$ 27,625	\$ 36,537
Receipts:								
Taxes	244,565	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	24,917	-	-	-	-	-	-	-
Charges for services	-	43,793	-	-	-	-	-	5,770
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,766	141	119,397	2,775	7,160	24,873	13,028	-
Total receipts	271,248	43,934	119,397	2,775	7,160	24,873	13,028	5,770
Disbursements:								
Personal services	44,522	-	-	-	-	-	-	-
Supplies	6,614	-	-	-	-	-	-	-
Other services and charges	162,682	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	28,269	167,585	-	-	-	12,405	-
Total disbursements	213,818	28,269	167,585	-	-	-	12,405	-
Excess (deficiency) of receipts over disbursements	57,430	15,665	(48,188)	2,775	7,160	24,873	623	5,770
Cash and investments - ending	\$ 436,168	\$ 78,536	\$ 238,166	\$ 7,983	\$ 25,991	\$ 60,993	\$ 28,248	\$ 42,307

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 23,270	\$ 24,728	\$ 295,586	\$ 43,666	\$ 2,905	\$ 263	\$ 3,021	\$ 4,073
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	20	-	-
Other receipts	6,170	42,630	93,398	32,996	630	-	9,990	-
Total receipts	6,170	42,630	93,398	32,996	630	20	9,990	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	21,235	-	-	131	-
Other services and charges	-	-	-	434	-	-	7,030	988
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,665	67,358	233,677	-	-	-	-	300
Total disbursements	7,665	67,358	233,677	21,669	-	-	7,161	1,288
Excess (deficiency) of receipts over disbursements	(1,495)	(24,728)	(140,279)	11,327	630	20	2,829	(1,288)
Cash and investments - ending	\$ 21,775	\$ -	\$ 155,307	\$ 54,993	\$ 3,535	\$ 283	\$ 5,850	\$ 2,785

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Construction/ Reconstruction	Sheriff Sale Administration	Collection Agency Fees	Payroll Clearing
Cash and investments - beginning	\$ 6,642	\$ 68,632	\$ 79,440	\$ 24,394	\$ 500,871	\$ 15,425	\$ 2,195	\$ 15,381
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	269,820	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,345	90,000	253,763	1,375	281,294	8,646	340	2,155,226
Total receipts	2,345	359,820	253,763	1,375	281,294	8,646	340	2,155,226
Disbursements:								
Personal services	-	265,687	200,747	-	-	-	-	-
Supplies	-	-	1,009	-	-	-	-	-
Other services and charges	235	53,478	28,693	571	185,521	-	-	-
Capital outlay	-	1,714	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,766	5,600	325	2,157,904
Total disbursements	235	320,879	230,449	571	188,287	5,600	325	2,157,904
Excess (deficiency) of receipts over disbursements	2,110	38,941	23,314	804	93,007	3,046	15	(2,678)
Cash and investments - ending	\$ 8,752	\$ 107,573	\$ 102,754	\$ 25,198	\$ 593,878	\$ 18,471	\$ 2,210	\$ 12,703

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ -	\$ 224,791	\$ 382,794	\$ 150,342	\$ 410	\$ -	\$ 45	\$ 35,310
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,472,992	-	566,881	102,998	529,818	155,126	-
Charges for services	-	-	-	-	-	-	-	60,658
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	13,812,289	-	-	-	-	-	-	-
Total receipts	13,812,289	1,472,992	-	566,881	102,998	529,818	155,126	60,658
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	13,818,289	891,187	-	610,726	103,405	529,401	155,126	50,265
Total disbursements	13,818,289	891,187	-	610,726	103,405	529,401	155,126	50,265
Excess (deficiency) of receipts over disbursements	(6,000)	581,805	-	(43,845)	(407)	417	-	10,393
Cash and investments - ending	\$ (6,000)	\$ 806,596	\$ 382,794	\$ 106,497	\$ 3	\$ 417	\$ 45	\$ 45,703

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 738	\$ 13,408	\$ 20,218	\$ -	\$ 245	\$ -	\$ 65
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	220,434	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	965
Fines and forfeits	-	-	-	-	758	5,943	-	145
Other receipts	-	-	-	839,887	-	-	-	-
Total receipts	220,434	-	-	839,887	758	5,943	-	1,110
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	220,434	738	-	835,016	556	5,642	-	1,095
Total disbursements	220,434	738	-	835,016	556	5,642	-	1,095
Excess (deficiency) of receipts over disbursements	-	(738)	-	4,871	202	301	-	15
Cash and investments - ending	\$ -	\$ -	\$ 13,408	\$ 25,089	\$ 202	\$ 546	\$ -	\$ 80

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 220	\$ 88	\$ -	\$ 125	\$ -	\$ 15	\$ 120	\$ 25
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	3,240	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,124	-	2,415	-	308	-	125
Total receipts	3,240	1,124	-	2,415	-	308	-	125
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,210	1,148	-	2,338	-	301	-	150
Total disbursements	3,210	1,148	-	2,338	-	301	-	150
Excess (deficiency) of receipts over disbursements	30	(24)	-	77	-	7	-	(25)
Cash and investments - ending	\$ 250	\$ 64	\$ -	\$ 202	\$ -	\$ 22	\$ 120	\$ -

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	CAGIT Distribution	City/Town Ordinance Violations Fines	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 29,893	\$ -	\$ 1,117	\$ 610,865	\$ 725	\$ 1,013	\$ 53,800	\$ 5,185
Receipts:								
Taxes	-	-	-	1,631,348	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	583	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	206	-	81,414	-	-	8,043	12,367
Total receipts	583	206	-	1,712,762	-	-	8,043	12,367
Disbursements:								
Personal services	-	-	-	1,010,346	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	425,667	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,560	206	1,024	33,280	-	1,013	6,200	15,168
Total disbursements	4,560	206	1,024	1,469,293	-	1,013	6,200	15,168
Excess (deficiency) of receipts over disbursements	(3,977)	-	(1,024)	243,469	-	(1,013)	1,843	(2,801)
Cash and investments - ending	\$ 25,916	\$ -	\$ 93	\$ 854,334	\$ 725	\$ -	\$ 55,643	\$ 2,384

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	93.563 Clerk IV-D Incentive-Post Oct '99	Carroll County Commissary	Carroll County Sheriff's Office	Carroll County Inmate Trust	Carroll County Treasurer Petty Cash	Carroll County Treasurer After Settlement	Carroll County Treasurer After Settlement Other Sources	Carroll County Clerk Odyssey Trust
Cash and investments - beginning	\$ 74,093	\$ 26,796	\$ -	\$ 4,491	\$ 500	\$ 647,733	\$ -	\$ 160,781
Receipts:								
Taxes	-	-	-	-	-	201,064	363,399	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,043	75,385	278,241	78,886	-	-	-	751,074
Total receipts	8,043	75,385	278,241	78,886	-	201,064	363,399	751,074
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,200	71,665	278,241	79,102	-	647,733	-	772,910
Total disbursements	4,200	71,665	278,241	79,102	-	647,733	-	772,910
Excess (deficiency) of receipts over disbursements	3,843	3,720	-	(216)	-	(446,669)	363,399	(21,836)
Cash and investments - ending	\$ 77,936	\$ 30,516	\$ -	\$ 4,275	\$ 500	\$ 201,064	\$ 363,399	\$ 138,945

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Carroll County Clerk ISETS	Library Capital Projects	Library Tax	Pre-Trial Diversion (User Fee)	Alcohol & Drug (User Fee)	Law Enforcement Educ (User Fee)	Prairie Levee	Drain Improvements
Cash and investments - beginning	\$ 2,909	\$ 615	\$ 630	\$ 14,864	\$ 4,924	\$ 45,507	\$ 20,663	\$ 69,430
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	21,240	-	4,225	-	-
Other receipts	330,271	-	-	-	-	-	17,711	64,608
Total receipts	330,271	-	-	21,240	-	4,225	17,711	64,608
Disbursements:								
Personal services	-	-	-	-	-	1,016	-	-
Supplies	-	-	-	2,205	-	-	-	-
Other services and charges	-	-	-	13,765	-	-	-	-
Capital outlay	-	-	-	1,468	-	-	-	131,071
Other disbursements	330,160	-	-	-	-	-	15,262	-
Total disbursements	330,160	-	-	17,438	-	1,016	15,262	131,071
Excess (deficiency) of receipts over disbursements	111	-	-	3,802	-	3,209	2,449	(66,463)
Cash and investments - ending	\$ 3,020	\$ 615	\$ 630	\$ 18,666	\$ 4,924	\$ 48,716	\$ 23,112	\$ 2,967

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Bachelor Run Conservancy	Rock Creek Conservancy	Donations - Health Dept	Donations - Emergency Manageme	Donations - EMS	Donations - Sheriffs Reserve	Donations - Sheriff Water Emer	Donations - Sheriff K9
Cash and investments - beginning	\$ -	\$ -	\$ 821	\$ 15	\$ 717	\$ 4,827	\$ 3,196	\$ 1,121
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,220	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	98,766	7,024	244	-	1,050	-	-	625
Total receipts	98,766	7,024	244	-	1,050	1,220	-	625
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	98,766	7,024	390	15	711	2,563	-	628
Total disbursements	98,766	7,024	390	15	711	2,563	-	628
Excess (deficiency) of receipts over disbursements	-	-	(146)	(15)	339	(1,343)	-	(3)
Cash and investments - ending	\$ -	\$ -	\$ 675	\$ -	\$ 1,056	\$ 3,484	\$ 3,196	\$ 1,118

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Donations - EMA	Donations - Carroll Manor	Donations - County Parks	E-911 Donation	Casa Donation	Sheriff Train & Equip Donation	Tax Increment Financing	CC Redevelopment 2014 Bond
Cash and investments - beginning	\$ 1,187	\$ 10,423	\$ 690	\$ 679	\$ 336	\$ 1,550	\$ 1,862,775	\$ 2,863,654
Receipts:								
Taxes	-	-	-	-	-	-	799,611	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	13,190	-	-	350	-	871,980	11,868
Total receipts	-	13,190	-	-	350	-	1,671,591	11,868
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	228,953	2,875,522
Other disbursements	1,187	6,417	-	-	100	-	-	-
Total disbursements	1,187	6,417	-	-	100	-	228,953	2,875,522
Excess (deficiency) of receipts over disbursements	(1,187)	6,773	-	-	250	-	1,442,638	(2,863,654)
Cash and investments - ending	\$ -	\$ 17,196	\$ 690	\$ 679	\$ 586	\$ 1,550	\$ 3,305,413	\$ -

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	CC REDEVELOPME 2015 BOND	RESERVE BOND FUND	Carroll Manor	Contractual E 911	Commissioner Certificate Tax Sale	Jury Pay Fund	County Property Seizure Fund	EMA - Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ 76,192	\$ 70,921	\$ 9,449	\$ 4,963	\$ 288	\$ 18,065
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,409	-	-
Other receipts	1,294,038	318,244	537,368	50,000	-	-	-	-
Total receipts	1,294,038	318,244	537,368	50,000	-	2,409	-	-
Disbursements:								
Personal services	-	-	318,487	53,916	-	-	-	-
Supplies	-	-	63,689	3,925	-	-	-	-
Other services and charges	-	-	53,970	7,509	-	-	-	-
Capital outlay	1,294,037	-	5,454	-	-	-	-	-
Other disbursements	-	-	845	-	-	(124)	-	18,065
Total disbursements	1,294,037	-	442,445	65,350	-	(124)	-	18,065
Excess (deficiency) of receipts over disbursements	1	318,244	94,923	(15,350)	-	2,533	-	(18,065)
Cash and investments - ending	\$ 1	\$ 318,244	\$ 171,115	\$ 55,571	\$ 9,449	\$ 7,496	\$ 288	\$ -

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(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	Sheriff Equip/Purch Grant
Cash and investments - beginning	\$ 438,067	\$ 4,566	\$ 29,743	\$ 51	\$ 132	\$ 213	\$ 3,629	\$ 263
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,040,542	-	-	-	-	15,000	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	1,040,542	-	-	-	-	15,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	438,067	1,040,542	29,743	-	-	213	14,124	-
Total disbursements	438,067	1,040,542	29,743	-	-	213	14,124	-
Excess (deficiency) of receipts over disbursements	(438,067)	-	(29,743)	-	-	(213)	876	-
Cash and investments - ending	\$ -	\$ 4,566	\$ -	\$ 51	\$ 132	\$ -	\$ 4,505	\$ 263

CARROLL COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Tobacco Cessation Grant	Local Emergency Planning Grant	Chirps Grant	Healthy Children Grant	Bioterrorism - Preparedness Grant	2004 EMA St Homeland Security	Corporation Tax	Totals
Cash and investments - beginning	\$ 1,980	\$ 3,605	\$ 1,958	\$ 14	\$ (4,385)	\$ 4,375	\$ 492	\$ 21,754,914
Receipts:								
Taxes	-	-	-	-	-	-	-	8,290,833
Licenses and permits	-	-	-	-	-	-	-	66,109
Intergovernmental receipts	-	-	-	-	28,394	-	-	7,135,649
Charges for services	-	-	-	-	-	-	-	497,763
Fines and forfeits	-	-	-	-	-	-	-	109,428
Other receipts	-	-	-	-	-	-	-	27,422,600
Total receipts	-	-	-	-	28,394	-	-	43,522,382
Disbursements:								
Personal services	-	-	-	-	-	-	-	6,977,796
Supplies	-	-	-	-	-	-	-	850,169
Other services and charges	-	-	-	-	-	-	-	3,445,438
Capital outlay	-	-	-	-	-	-	-	5,534,729
Other disbursements	1,980	-	1,958	14	17,614	713	-	27,011,102
Total disbursements	1,980	-	1,958	14	17,614	713	-	43,819,234
Excess (deficiency) of receipts over disbursements	(1,980)	-	(1,958)	(14)	10,780	(713)	-	(296,852)
Cash and investments - ending	\$ -	\$ 3,605	\$ -	\$ -	\$ 6,395	\$ 3,662	\$ 492	\$ 21,458,062

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CARROLL COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 654,118
Infrastructure	130,139,426
Buildings	3,931,834
Machinery, equipment, and vehicles	<u>6,430,612</u>
Total capital assets	<u><u>\$ 141,155,990</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.