

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

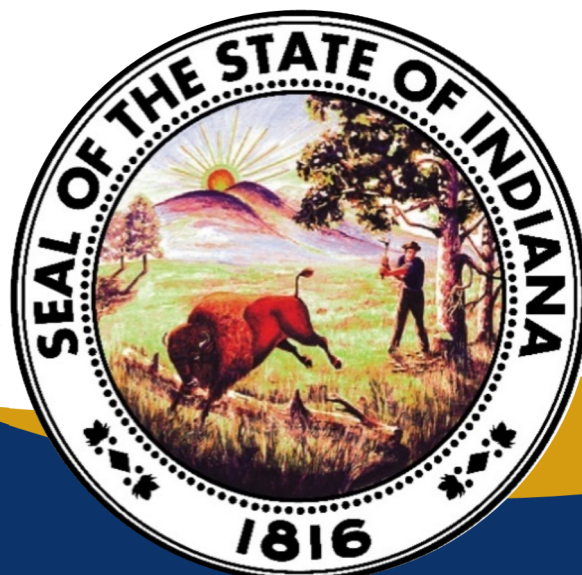
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENTS AUDIT REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2021 to December 31, 2023



FILED

03/18/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth Myers	01-01-21 to 12-31-25
County Treasurer	Melinda Rossetter	01-01-21 to 12-31-25
Clerk of the Circuit Court	Sharon Milburn	01-01-21 to 12-31-25
County Sheriff	Tobe Leazenby Tony Liggett	01-01-21 to 12-31-21 01-01-22 to 12-31-25
County Recorder	Penny Titus Kathi O'Farrell	01-01-21 to 07-06-24 07-07-24 to 12-31-25
President of the Board of County Commissioners	William R. Brown	01-01-21 to 12-31-25
President of the County Council	Joshua Plue Tim Radcliff Paul Rider	01-01-21 to 12-31-21 01-01-22 to 12-31-24 01-01-25 to 12-31-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of Carroll County (County), which comprise the financial position and results of operations for the period of January 1, 2021 to December 31, 2023, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial 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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

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

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


Beth Kelley, CPA, CFE
Deputy State Examiner

February 12, 2025



FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

CARROLL COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
FY22 OPIOID UNRESTRICTED FUND	\$ -	\$ -	\$ -	\$ -	\$ 26,251	\$ -	\$ 26,251
General	6,701,278	8,543,885	8,853,399	6,391,764	8,898,884	8,975,338	6,315,310
Accident Report	4,515	2,386	240	6,661	2,272	3,356	5,577
CEDIT County Share	551,050	513,892	239,132	825,810	584,266	241,620	1,168,456
City and Town Court Costs	5,133	6,732	-	11,865	5,281	-	17,146
Clerk's Records Perpetuation	42,314	16,234	1,959	56,589	11,595	8,602	59,582
Community Corrections	132,143	459,430	423,616	167,957	667,573	750,436	85,094
Community Transition Program	-	-	-	-	5,175	-	5,175
Sales Disclosure - County Share	16,236	5,160	1,456	19,940	6,220	724	25,436
Covered Bridge	39,350	3,700	-	43,050	3,700	-	46,750
Cumulative Bridge	2,349,158	606,723	559,377	2,396,504	754,714	586,900	2,564,318
Cumulative Capital Development	974,158	439,968	360,284	1,053,842	440,401	136,000	1,358,243
Drug Free Community	20,487	30,781	17,116	34,152	26,354	24,819	35,687
Emergency Planning/Right to Know	22,114	3,435	-	25,549	3,540	8,501	20,588
Firearms Training	22,661	6,630	9,488	19,803	23,300	12,820	30,283
Health	200,920	393,288	152,995	441,213	246,928	129,776	558,365
Identification Security Protection	4,967	4,800	1,000	8,767	3,889	3,000	9,656
Levy Excess	21,143	-	-	21,143	-	-	21,143
Local Health Maintenance	103,569	24,802	21,358	107,013	49,363	27,974	128,402
Local Road and Street	583,943	389,600	40,421	933,122	404,372	55,002	1,282,492
LOIT Public Safety - County Share	115,491	445,658	372,614	188,535	508,454	351,729	345,260
MVH RESTRICTED	172,919	1,708,432	1,062,682	818,669	1,783,332	1,959,739	642,262
Medical Care for Inmates	1,561	300	-	1,861	-	-	1,861
Misdemeanant	31,655	13,339	18,491	26,503	13,339	22,893	16,949
Motor Vehicle Highway	2,848,635	1,765,477	1,899,192	2,714,920	1,955,943	2,736,052	1,934,811
Planning and Zoning Impact	160,961	73,811	121,526	113,246	187,764	127,577	173,433
Plat Book	48,002	23,165	22,774	48,393	23,235	19,807	51,821
Rainy Day	2,247,289	1,509,002	101,150	3,655,141	800,000	123,553	4,331,588
Recorder's Records Perpetuation	107,659	96,334	56,500	147,493	76,355	59,267	164,581
Riverboat	365,221	174,133	144,177	395,177	169,940	227,617	337,500
Sex and Violent Offender Administration	13,451	935	-	14,386	1,060	1,022	14,424
Sheriff's Pension Trust	93,953	8,311	-	102,264	9,781	-	112,045
Supplemental Public Defender Services	182,271	10,522	-	192,793	11,615	-	204,408
Surplus Tax	25,439	36,676	14,151	47,964	14,907	39,638	23,233
Surveyor's Corner Perpetuation	65,936	23,985	-	89,921	19,445	13,419	95,947
Tax Sale Fees	25,622	10,480	8,442	27,660	12,743	9,936	30,467
Tax Sale Redemption	135	40,947	37,268	3,814	19,450	22,685	579
Tax Sale Surplus	396,036	271,951	355,777	312,210	255,403	235,430	332,183
Local Health Department Trust Account	84,354	3,960	5,478	82,836	280	3,369	79,747
Unsafe Building	15,000	-	-	15,000	-	-	15,000
Vehicle Inspection	6,105	430	-	6,535	320	-	6,855
Guardian Ad Litem	360	-	-	360	-	-	360
Court Appointed Special Advocate (CASA)	55,117	6,647	10,408	51,356	18,720	24,597	45,479
Auditors Ineligible Deductions	2,785	-	-	2,785	-	-	2,785
County Elected Officials Training	21,052	4,800	1,629	24,223	3,938	4,146	24,015
Statewide 911	429,504	313,060	318,963	423,601	311,277	224,120	510,758
Reassessment	641,658	72,341	219,320	494,679	280,263	228,030	546,912
LIT Correctional/Rehabilitation Facilities	1,787,627	1,025,706	35,354	2,777,979	1,129,899	-	3,907,878
Supplemental Adult Probation Services	86,225	295,083	256,955	124,353	96,813	133,747	87,419
Supplemental Juvenile Probation Services	27,330	681	-	28,011	1,680	731	28,960
Drain Construction/Reconstruction	-	19,442	19,442	-	9,378	9,378	-
Drain Maintenance	634,752	402,264	171,070	865,946	176,124	217,771	824,299

CARROLL COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff Sale Administration	24,061	1,899	1,300	24,660	2,057	1,340	25,377
Collection Agency Fees	1,471	-	432	1,039	-	987	52
Self-Insurance	-	-	-	-	1,317,392	1,046,617	270,775
Payroll Clearing	(863)	2,491,283	2,497,261	(6,841)	2,530,362	2,516,963	6,558
Settlement	7,517	21,843,530	21,846,203	4,844	22,293,822	22,262,371	36,295
LOIT Stabilization	93,187	-	-	93,187	357,001	-	450,188
Wheel Tax / Surtax Combined	1,117,025	771,383	148,661	1,739,747	698,439	301,153	2,137,033
Wheel Tax	2,463	179,744	172,526	9,681	175,425	181,718	3,388
Sur Tax	-	690,104	690,104	-	736,846	671,096	65,750
CVET Agency	44	153,968	153,968	44	159,157	159,157	44
Financial Institution Tax	75	353,952	354,025	2	399,969	399,969	2
Local Income Tax-Property Tax Relief	20,258	1,025,706	989,664	56,300	1,129,900	1,050,845	135,355
State Fines and Forfeitures	1,282	22,737	19,196	4,823	25,947	25,460	5,310
Infraction Judgements	593	18,751	17,981	1,363	9,267	10,090	540
Overweight Vehicle Fines	-	-	-	-	704	704	-
Special Death Benefit	60	1,453	1,428	85	1,325	1,320	90
Sales Disclosure - State Share	485	5,160	5,065	580	6,220	6,340	460
Coroners Training & Con't Education	115	2,052	1,818	349	1,535	1,634	250
Interstate Compact - State Share	-	125	125	-	125	125	-
Mortgage Recording Fees - State Share	250	3,200	3,188	262	2,328	2,488	102
Sex and Violent Offender Admin - State	650	430	1,080	-	150	-	150
Campaign and Finance Enforcement - State	300	60	-	360	200	-	560
Child Restraint Violation Fines	25	200	175	50	350	375	25
Inheritance Tax	24,022	-	-	24,022	-	-	24,022
Education Plate Fees Agency	-	131	131	-	94	75	19
Innkeepers Tax Collections	94	-	-	94	-	-	94
LIT CERTIFIED SHARES	520,554	8,278,179	8,285,025	513,708	9,227,318	9,227,318	513,708
LIT PSAP Distribution	-	445,658	445,658	-	508,454	508,454	-
LIT EDIT	(34,420)	742,764	797,774	(89,430)	847,424	907,112	(149,118)
City/Town Ordinance Violations Fines	725	-	-	725	-	-	725
93.563 Prosecutor PCA	1,025	5,225	-	6,250	346	-	6,596
93.563 Title IV-D Incentive	87,744	6,405	1,050	93,099	7,173	-	100,272
93.563 Prosecutor IV-D Incentive-Post Oct '99	13,870	9,634	18,209	5,295	10,795	4,352	11,738
93.563 Clerk IV-D Incentive-Post Oct '99	90,358	6,405	4,567	92,196	7,173	3,850	95,519
CARES PROVIDER RELIEF FUND	9,732	-	9,732	-	-	-	-
AFTER SETTLEMENT COLLECTIONS	777,859	663,549	777,859	663,549	797,426	663,549	797,426
CASH FUND - PETTY CASH	500	-	-	500	-	-	500
CARROLL CO INMATE TRUST	15,290	100,588	98,845	17,033	125,846	111,040	31,839
SHERIFF COMMISSARY	24,305	92,303	95,145	21,463	116,173	122,269	15,367
ISETS SUPPORT	1,741	143,577	141,360	3,958	121,612	121,757	3,813
ODYSSEY TRUST	346,010	1,013,928	1,128,497	231,441	1,079,628	981,033	330,036
Vending Machines	80	354	142	292	382	339	335
LIBRARY CAPITAL PROJECTS	615	-	-	615	-	-	615
LIBRARY TAX	630	-	-	630	-	-	630
Jail Capital Project Fund	1,077,131	-	28,140	1,048,991	-	25,002	1,023,989
PRE-TRIAL DIVERSION(USER FEE)	27,659	52,200	24,556	55,303	37,142	47,064	45,381
ALCOHOL & DRUG (USER FEE)	4,924	-	-	4,924	-	-	4,924
LAW ENFORCEMENT EDUC(USER FEE)	46,213	7,220	5,326	48,107	5,073	3,593	49,587
DRAINAGE FEES AND FINES	30,825	6,069	3,438	33,456	4,650	8,378	29,728
PRAIRIE LEVEE	30,986	23,962	3,014	51,934	4,839	389	56,384
DRAIN IMPROVEMENTS	42,394	102,616	120,491	24,519	86,346	80,485	30,380

CARROLL COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-21			12-31-21			12-31-22
DONATIONS - HEALTH DEPT	720	81	8	793	16	-	809
DONATIONS - EMS	5,013	320	845	4,488	50	1,036	3,502
DONATIONS - SHERIFFS RESERVE	15,283	2,225	424	17,084	2,325	4,196	15,213
DONATIONS - SHERIFF WATER EMER	3,124	-	-	3,124	-	-	3,124
DONATIONS - SHERIFF K9	9,704	4,250	5,734	8,220	5,948	5,900	8,268
DONATIONS - EMA	-	100	-	100	-	-	100
DONATIONS - CARROLL MANOR	21,232	7,170	4,871	23,531	7,611	10,738	20,404
DONATIONS - COUNTY PARKS	497	75	432	140	110	-	250
E-911 DONATION	609	-	-	609	-	-	609
CASA DONATION	477	1,700	161	2,016	6,310	-	8,326
SHERIFF TRAIN & EQUIP DONATION	9,835	4,827	9,215	5,447	2,417	6,424	1,440
SHSP 2020 EMA GRANT	-	137,839	137,839	-	-	-	-
HOMESTEAD REBATE CREDIT	13,408	-	-	13,408	-	-	13,408
ARP GRANT	-	1,968,095	10,000	1,958,095	2,007,430	878,809	3,086,716
COVID VACCINE 2021	-	40,320	40,318	2	-	-	2
TAX INCREMENT FINANCING	540,761	1,030,200	1,116,394	454,567	999,273	945,893	507,947
RESERVE BOND FUND	341,107	961	-	342,068	2,873	-	344,941
CARROLL CO REDEVELOPMENT SAVINGS	3,644,732	547,907	50,000	4,142,639	46,238	-	4,188,877
CARROLL MANOR	227,330	368,669	440,024	155,975	305,343	435,480	25,838
COMMISSIONER CERTIFICATE TAX S	11,118	-	-	11,118	-	-	11,118
JURY PAY FUND	20,365	4,051	-	24,416	2,810	-	27,226
COUNTY PROPERTY SEIZURE FUND	288	-	-	288	-	-	288
CAGIT - PTRC	4,676	-	-	4,676	-	-	4,676
HAVA REQUIREMENTS TITLE III	29	-	-	29	-	-	29
EMA -2005 FOUNDATION GRANT	51	-	-	51	-	-	51
OPERATION PULL OVER	19	-	-	19	-	-	19
2007 MARINE PATROL GRANT	2,302	3,750	2,130	3,922	2,500	4,156	2,266
SHERIFF EQUIP/PURCH GRANT	263	-	-	263	-	-	263
LOCAL EMERGENCY PLANNING GRANT	30	-	-	30	-	-	30
BIOTERRISM-PREPAREDNESS GRANT	(20,679)	31,895	11,202	14	-	-	14
2004 EMA ST HOMELAND SECURITY	3,494	-	-	3,494	-	-	3,494
CASA GRANT	(429)	8,204	6,529	1,246	799	1,890	155
COMMUNITY CROSSING FUNDS	174,613	885,529	740,369	319,773	963,383	1,108,535	174,621
CASA PROJECTS	33	-	-	33	-	-	33
DIABETES HEALTH DEPT GRANT	1	-	-	1	-	-	1
SIM OPIOID GRANT	60,000	60,000	19,500	100,500	23,846	52,959	71,387
IN CRIMINAL JUSTICE 2021 PROS FUND	-	24,193	35,855	(11,662)	21,778	10,150	(34)
HEALTH VACCINE GRANT 2021	-	6,025	1,542	4,483	-	-	4,483
DUKE ENERGY EMA GRANT - WEATHER	-	-	-	-	5,000	4,980	20
PUBLIC DEFENDER COMMISSION GRANT	-	-	-	-	1,622	-	1,622
NIPSCO GIVE BACK GRANT	-	-	-	-	3,250	3,250	-
ADVANCED RADIO COMMUNICATION GRANT	-	-	-	-	-	38,996	(38,996)
FY 22 OPIOID ABATEMENT	-	-	-	-	61,801	-	61,801
CC PROJECT INCOME USER FEES	56,456	25,695	12,891	69,260	300,150	120,537	248,873
CORPORATION TAX	492	-	-	492	-	-	492
Totals	\$ 32,046,062	\$ 64,239,903	\$ 57,474,646	\$ 38,811,319	\$ 67,664,834	\$ 62,851,861	\$ 43,624,292

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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
FY22 OPIOID UNRESTRICTED FUND	\$ 26,251	\$ 4,697	\$ -	\$ 30,948
General	6,315,309	10,954,658	9,006,499	8,263,468
Accident Report	5,577	2,269	6,922	924
CEDIT County Share	1,168,456	584,546	277,255	1,475,747
City and Town Court Costs	17,147	5,173	-	22,320
Clerk's Records Perpetuation	59,581	13,134	6,662	66,053
Community Corrections	85,094	261,775	270,933	75,936
Community Transition Program	5,175	1,225	-	6,400
Sales Disclosure - County Share	25,436	5,600	470	30,566
Covered Bridge	46,750	3,700	133	50,317
Cumulative Bridge	2,564,318	726,902	515,783	2,775,437
Cumulative Capital Development	1,358,243	495,881	236,057	1,618,067
Drug Free Community	35,688	20,147	16,567	39,268
Emergency Planning/Right to Know	20,588	3,510	328	23,770
Firearms Training	30,283	11,650	501	41,432
Health	558,363	148,243	247,827	458,779
Identification Security Protection	9,656	3,452	2,983	10,125
Levy Excess	21,143	-	-	21,143
Local Health Maintenance	128,402	33,139	23,290	138,251
Local Road and Street	1,282,492	418,659	543,513	1,157,638
LOIT Public Safety - County Share	345,259	540,687	480,916	405,030
MVH Restricted	642,262	1,849,817	455,805	2,036,274
Medical Care for Inmates	1,861	-	-	1,861
Misdemeanant	16,950	12,458	4,574	24,834
Motor Vehicle Highway	1,934,810	1,863,189	2,724,399	1,073,600
Planning and Zoning Impact	173,433	158,143	141,648	189,928
Plat Book	51,821	21,485	24,487	48,819
Rainy Day	4,331,588	-	28,000	4,303,588
Recorder's Records Perpetuation	164,580	78,810	83,814	159,576
Riverboat	337,500	158,013	73,166	422,347
Sex and Violent Offender Administration	14,424	-	-	14,424
Sheriff's Pension Trust	112,044	9,286	-	121,330
Supplemental Public Defender Services	204,408	9,244	-	213,652
Surplus Tax	23,233	17,452	12,376	28,309
Surveyor's Corner Perpetuation	95,947	17,260	-	113,207
Tax Sale Fees	30,467	7,520	5,960	32,027
Tax Sale Redemption	579	21,942	21,939	582
Tax Sale Surplus	332,184	22,993	165,697	189,480
Local Health Department Trust Account	79,747	16,914	13,526	83,135
Unsafe Building	15,000	-	-	15,000
Vehicle Inspection	6,855	435	-	7,290
Guardian Ad Litem	360	-	-	360
Court Appointed Special Advocate (CASA)	45,479	6,469	44,073	7,875
Auditors Ineligible Deductions	2,785	-	-	2,785
County Elected Officials Training	24,015	3,495	15,466	12,044
Statewide 911	510,757	316,384	273,706	553,435
Reassessment	546,913	251,437	213,057	585,293
LIT Correctional/Rehabilitation Facilities	3,907,878	1,201,514	535,000	4,574,392
Supplemental Adult Probation Services	87,419	77,996	120,902	44,513
Supplemental Juvenile Probation Services	28,960	645	1,620	27,985
Drain Construction/Reconstruction	-	7,722	6,797	925
Drain Maintenance	824,298	347,955	163,419	1,008,834

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sheriff Sale Administration	25,377	7,326	5,220	27,483
Collection Agency Fees	52	-	522	(470)
Self-Insurance	270,775	1,263,088	854,190	679,673
Payroll Clearing	6,558	2,758,804	2,759,945	5,417
Settlement	36,294	22,964,892	22,907,266	93,920
LOIT Stabilization	450,188	409,400	-	859,588
Wheel Tax / Surtax Combined	2,137,033	773,352	98,429	2,811,956
Wheel Tax	3,388	179,579	176,958	6,009
Sur Tax	65,750	684,991	687,702	63,039
CVET Agency	44	165,382	165,382	44
Financial Institution Tax	1	344,019	344,019	1
Local Income Tax-Property Tax Relief	135,356	1,201,514	1,181,307	155,563
State Fines and Forfeitures	5,311	20,216	21,881	3,646
Infraction Judgements	540	9,374	9,914	-
Special Death Benefit	90	1,215	1,305	-
Sales Disclosure - State Share	460	5,600	5,840	220
Coroners Training & Con't Education	250	1,196	1,306	140
Mortgage Recording Fees - State Share	103	1,838	1,940	1
Sex and Violent Offender Admin - State	150	600	750	-
Campaign and Finance Enforcement - State	560	425	-	985
Child Restraint Violation Fines	25	225	250	-
Forest Restoration	-	-	175	(175)
Inheritance Tax	24,022	-	-	24,022
Education Plate Fees Agency	19	19	19	19
Innkeepers Tax Collections	94	-	-	94
LIT CERTIFIED SHARES	513,708	9,812,167	9,812,167	513,708
LIT PSAP Distribution	-	540,681	540,681	-
LIT EDIT	(149,118)	901,135	901,135	(149,118)
City/Town Ordinance Violations Fines	725	-	-	725
93.563 Prosecutor PCA	6,596	6,036	-	12,632
93.563 Title IV-D Incentive	100,272	7,205	-	107,477
93.563 Prosecutor IV-D Incentive-Post Oct '99	11,737	19,040	5,056	25,721
93.563 Clerk IV-D Incentive-Post Oct '99	95,520	7,402	4,718	98,204
IN CRIMINAL JUSTICE 2021 PROS FUND	(35)	-	-	(35)
After Settlement Collections	797,426	1,126,107	797,426	1,126,107
CARROLL CO INMATE TRUST	31,840	88,708	115,933	4,615
Sheriff Commissary	15,367	113,542	108,724	20,185
ODYSSEY (TRUST)	330,037	1,458,727	1,318,568	470,196
ISETS (support)	3,814	93,828	94,578	3,064
CASH FUND - PETTY CASH	500	-	-	500
Vending Machines	335	331	406	260
LIBRARY CAPITAL PROJECTS	615	-	-	615
LIBRARY TAX	630	-	-	630
Jail Capital Project Fund	1,023,989	-	219,600	804,389
PRE-TRIAL DIVERSION(USER FEE)	45,381	40,795	25,512	60,664
ALCOHOL & DRUG (USER FEE)	4,924	-	-	4,924
LAW ENFORCEMENT EDUC(USER FEE)	49,587	4,694	5,747	48,534
DRAINAGE FEES AND FINES	29,729	4,620	-	34,349
PRAIRIE LEVEE	56,384	22,956	1,745	77,595
DRAIN IMPROVEMENTS	30,380	88,960	42,147	77,193
DONATIONS - HEALTH DEPT	809	46	759	96
DONATIONS - EMS	3,502	450	615	3,337
DONATIONS - SHERIFFS RESERVE	15,213	1,950	-	17,163

CARROLL COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
DONATIONS - SHERIFF WATER EMER	3,124	-	-	3,124
DONATIONS - SHERIFF K9	8,268	3,775	8,043	4,000
DONATIONS - EMA	100	-	-	100
DONATIONS - CARROLL MANOR	20,405	16,688	29,996	7,097
DONATIONS - COUNTY PARKS	250	10	170	90
E-911 DONATION	609	-	-	609
CASA DONATION	8,327	-	-	8,327
SHERIFF TRAIN & EQUIP DONATION	1,441	1,401	2,503	339
HOMESTEAD REBATE CREDIT	13,408	-	-	13,408
ARP GRANT	3,086,715	159,565	206,292	3,039,988
COVID VACCINE 2021	2	-	-	2
TAX INCREMENT FINANCING	507,948	615,140	793,336	329,752
RESERVE BOND FUND	344,941	21,696	-	366,637
CARROLL CO REDEVELOPMENT SAVINGS	4,188,877	196,658	92,000	4,293,535
CARROLL MANOR	25,837	346,640	363,199	9,278
CONTRACTUAL E 911	-	45	-	45
COMMISSIONER CERTIFICATE TAX S	11,118	-	-	11,118
JURY PAY FUND	27,226	4,680	-	31,906
COUNTY PROPERTY SEIZURE FUND	288	-	-	288
CAGIT - PTRC	4,676	-	-	4,676
HAVA REQUIREMENTS TITLE III	29	-	-	29
EMA -2005 FOUNDATION GRANT	51	-	-	51
OPERATION PULL OVER	19	-	-	19
2007 MARINE PATROL GRANT	2,266	-	150	2,116
SHERIFF EQUIP/PURCH GRANT	263	-	-	263
LOCAL EMERGENCY PLANNING GRANT	30	-	-	30
BIOTERRISM-PREPAREDNESS GRANT	15	-	-	15
2004 EMA ST HOMELAND SECURITY	3,494	-	-	3,494
CASA GRANT	155	20,824	12,236	8,743
COMMUNITY CROSSING FUNDS	174,622	841,200	1,031,929	(16,107)
CASA PROJECTS	33	-	-	33
DIABETES HEALTH DEPT GRANT	1	-	-	1
SIM OPIOID GRANT	71,387	749	72,136	-
HEALTH VACCINE GRANT 2021	4,483	-	-	4,483
DUKE ENERGY EMA GRANT - WEATHER	20	-	-	20
PUBLIC DEFENDER COMMISSION GRANT	1,622	1,136	-	2,758
ADVANCED RADIO COMMUNICATION GRANT	(38,996)	38,996	-	-
FY 22 OPIOID ABATEMENT	61,801	18,461	-	80,262
2023 PRETRIAL SERVICES GRANT	-	57,046	46,210	10,836
CCTV CAMERA SYSTEM	-	15,722	15,722	-
NIPSCO GIVE BACK GRANT 2023	-	5,000	5,000	-
SHS ENDURING NEEDS	-	-	4,295	(4,295)
CC PROJECT INCOME USER FEES	248,873	258,412	119,896	387,389
CORPORATION TAX	492	-	-	492
Totals	<u>\$ 43,624,295</u>	<u>\$ 68,473,904</u>	<u>\$ 62,789,020</u>	<u>\$ 49,309,179</u>

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

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

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

CARROLL COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

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 statements contain some funds with deficits in cash. For some funds, this is a result of funds being set up for reimbursable grants that were not reimbursed by December 31, 2021, 2022, and 2023. For other funds, this is the result of disbursements exceeding receipts and the available fund balances on hand.

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustments	Balance as of January 1, 2021
ISETS (SUPPORT)	\$ 5,728	\$ (3,987)	\$ 1,741

Note 9. Holding Corporation

The County has entered into a capital lease with the Carroll County (Indiana) Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payment during the year 2023 totaled \$535,000.

Note 10. Subsequent Event

On June 27, 2024, the County Redevelopment Commission issued Taxable Redevelopment District Tax Increment Revenue Bonds, Series 2024, in the amount of \$4,555,000. The bonds will be used to finance certain local public improvements located in, or directly benefiting and serving, the Hoosier Heartland Industrial Park Building Allocation Area, within the Carroll County Consolidated Economic Development Area, which improvements consist of the design, engineering, acquisition, construction, and/or equipping of an approximately 49,400 square foot shell building facility.



OTHER INFORMATION

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

	FY22 OPIOID UNRESTRICTED FUND	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ -	\$ 6,701,278	\$ 4,515	\$ 551,050	\$ 5,133	\$ 42,314	\$ 132,143	\$ -
Receipts:								
Taxes	-	6,893,037	-	-	-	-	-	-
Licenses and permits	-	37,159	-	-	-	-	-	-
Intergovernmental receipts	-	72,080	-	513,250	-	-	-	-
Charges for services	-	266,040	-	-	-	-	-	-
Fines and forfeits	-	76,962	-	-	-	-	-	-
Other receipts	-	1,198,607	2,386	642	6,732	16,234	459,430	-
Total receipts	-	8,543,885	2,386	513,892	6,732	16,234	459,430	-
Disbursements:								
Personal services	-	5,336,815	-	-	-	-	130,786	-
Supplies	-	285,916	-	-	-	1,000	10,847	-
Other services and charges	-	1,733,915	-	43,642	-	959	17,697	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	43,757	240	195,490	-	-	132,143	-
Other disbursements	-	1,452,996	-	-	-	-	132,143	-
Total disbursements	-	8,853,399	240	239,132	-	1,959	423,616	-
Excess (deficiency) of receipts over (under) disbursements	-	(309,514)	2,146	274,760	6,732	14,275	35,814	-
Cash and investments - ending	\$ -	\$ 6,391,764	\$ 6,661	\$ 825,810	\$ 11,865	\$ 56,589	\$ 167,957	\$ -

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

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 16,236	\$ 39,350	\$ 2,349,158	\$ 974,158	\$ 20,487	\$ 22,114	\$ 22,661	\$ 200,920
Receipts:								
Taxes	-	-	562,530	415,946	-	-	-	273,121
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,700	41,595	24,022	-	-	-	15,794
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,160	-	2,598	-	30,781	3,435	6,630	104,373
Total receipts	5,160	3,700	606,723	439,968	30,781	3,435	6,630	393,288
Disbursements:								
Personal services	-	-	172,227	-	-	-	-	138,815
Supplies	439	-	-	-	-	-	-	4,197
Other services and charges	1,017	-	387,150	46,026	-	-	-	9,883
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	314,258	7,208	-	9,488	-
Other disbursements	-	-	-	-	9,908	-	-	100
Total disbursements	1,456	-	559,377	360,284	17,116	-	9,488	152,995
Excess (deficiency) of receipts over (under) disbursements	3,704	3,700	47,346	79,684	13,665	3,435	(2,858)	240,293
Cash and investments - ending	\$ 19,940	\$ 43,050	\$ 2,396,504	\$ 1,053,842	\$ 34,152	\$ 25,549	\$ 19,803	\$ 441,213

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

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 4,967	\$ 21,143	\$ 103,569	\$ 583,943	\$ 115,491	\$ 172,919	\$ 1,561	\$ 31,655
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	389,600	445,658	1,708,432	-	-
Charges for services	-	-	-	-	-	-	300	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,800	-	24,802	-	-	-	-	13,339
Total receipts	4,800	-	24,802	389,600	445,658	1,708,432	300	13,339
Disbursements:								
Personal services	-	-	18,724	-	362,901	-	-	-
Supplies	-	-	2,082	-	228	1,062,682	-	-
Other services and charges	-	-	552	40,421	8,663	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	822	-	-	-
Other disbursements	1,000	-	-	-	-	-	-	18,491
Total disbursements	1,000	-	21,358	40,421	372,614	1,062,682	-	18,491
Excess (deficiency) of receipts over (under) disbursements	3,800	-	3,444	349,179	73,044	645,750	300	(5,152)
Cash and investments - ending	\$ 8,767	\$ 21,143	\$ 107,013	\$ 933,122	\$ 188,535	\$ 818,669	\$ 1,861	\$ 26,503

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

	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 2,848,635	\$ 160,961	\$ 48,002	\$ 2,247,289	\$ 107,659	\$ 365,221	\$ 13,451	\$ 93,953
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	73,811	-	-	-	-	-	-
Intergovernmental receipts	1,708,432	-	-	-	-	-	-	-
Charges for services	-	-	23,165	-	95,101	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	57,045	-	-	1,509,002	1,233	174,133	935	8,311
Total receipts	1,765,477	73,811	23,165	1,509,002	96,334	174,133	935	8,311
Disbursements:								
Personal services	1,157,728	108,241	17,774	-	24,470	-	-	-
Supplies	282,436	2,457	-	-	-	-	-	-
Other services and charges	392,117	10,828	5,000	101,150	-	54,850	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	66,911	-	-	-	-	9,600	-	-
Other disbursements	-	-	-	-	32,030	79,727	-	-
Total disbursements	1,899,192	121,526	22,774	101,150	56,500	144,177	-	-
Excess (deficiency) of receipts over (under) disbursements	(133,715)	(47,715)	391	1,407,852	39,834	29,956	935	8,311
Cash and investments - ending	\$ 2,714,920	\$ 113,246	\$ 48,393	\$ 3,655,141	\$ 147,493	\$ 395,177	\$ 14,386	\$ 102,264

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 182,271	\$ 25,439	\$ 65,936	\$ 25,622	\$ 135	\$ 396,036	\$ 84,354	\$ 15,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	23,985	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,522	36,676	-	10,480	40,947	271,951	3,960	-
Total receipts	10,522	36,676	23,985	10,480	40,947	271,951	3,960	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	5,478	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	14,151	-	8,442	37,268	355,777	-	-
Total disbursements	-	14,151	-	8,442	37,268	355,777	5,478	-
Excess (deficiency) of receipts over (under) disbursements	10,522	22,525	23,985	2,038	3,679	(83,826)	(1,518)	-
Cash and investments - ending	\$ 192,793	\$ 47,964	\$ 89,921	\$ 27,660	\$ 3,814	\$ 312,210	\$ 82,836	\$ 15,000

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

	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	LIT Correctional/Rehabilitation Facilities
Cash and investments - beginning	\$ 6,105	\$ 360	\$ 55,117	\$ 2,785	\$ 21,052	\$ 429,504	\$ 641,658	\$ 1,787,627
Receipts:								
Taxes	-	-	-	-	-	-	65,148	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	4,215	707,373
Charges for services	-	-	-	-	-	313,060	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	430	-	6,647	-	4,800	-	2,978	318,333
Total receipts	430	-	6,647	-	4,800	313,060	72,341	1,025,706
Disbursements:								
Personal services	-	-	-	-	-	232,937	34,933	-
Supplies	-	-	4,852	-	-	-	1,680	-
Other services and charges	-	-	5,556	-	1,629	86,026	182,707	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	35,354
Total disbursements	-	-	10,408	-	1,629	318,963	219,320	35,354
Excess (deficiency) of receipts over (under) disbursements	430	-	(3,761)	-	3,171	(5,903)	(146,979)	990,352
Cash and investments - ending	\$ 6,535	\$ 360	\$ 51,356	\$ 2,785	\$ 24,223	\$ 423,601	\$ 494,679	\$ 2,777,979

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

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Construction/Reconstruction	Drain Maintenance	Sheriff Sale Administration	Collection Agency Fees	Self-Insurance	Payroll Clearing
Cash and investments - beginning	\$ 86,225	\$ 27,330	\$ -	\$ 634,752	\$ 24,061	\$ 1,471	\$ -	\$ (863)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	295,083	681	19,442	402,264	1,899	-	-	2,491,283
Total receipts	295,083	681	19,442	402,264	1,899	-	-	2,491,283
Disbursements:								
Personal services	234,128	-	-	-	-	-	-	-
Supplies	269	-	-	-	-	-	-	-
Other services and charges	22,558	-	-	166,766	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	19,442	4,304	1,300	432	-	2,497,261
Total disbursements	256,955	-	19,442	171,070	1,300	432	-	2,497,261
Excess (deficiency) of receipts over (under) disbursements	38,128	681	-	231,194	599	(432)	-	(5,978)
Cash and investments - ending	\$ 124,353	\$ 28,011	\$ -	\$ 865,946	\$ 24,660	\$ 1,039	\$ -	\$ (6,841)

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

	Settlement	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	Local Income Tax-Property Tax Relief
Cash and investments - beginning	\$ 7,517	\$ 93,187	\$ 1,117,025	\$ 2,463	\$ -	\$ 44	\$ 75	\$ 20,258
Receipts:								
Taxes	18,435,915	-	-	-	-	-	-	1,025,706
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,981,076	-	771,383	179,744	690,104	153,968	353,952	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	426,539	-	-	-	-	-	-	-
Total receipts	21,843,530	-	771,383	179,744	690,104	153,968	353,952	1,025,706
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	21,846,203	-	148,661	172,526	690,104	153,968	354,025	989,664
Total disbursements	21,846,203	-	148,661	172,526	690,104	153,968	354,025	989,664
Excess (deficiency) of receipts over (under) disbursements	(2,673)	-	622,722	7,218	-	-	(73)	36,042
Cash and investments - ending	\$ 4,844	\$ 93,187	\$ 1,739,747	\$ 9,681	\$ -	\$ 44	\$ 2	\$ 56,300

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

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 1,282	\$ 593	\$ -	\$ 60	\$ 485	\$ 115	\$ -	\$ 250
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	198	5,160	-	-	-
Fines and forfeits	22,737	18,751	-	1,255	-	-	125	-
Other receipts	-	-	-	-	-	2,052	-	3,200
Total receipts	22,737	18,751	-	1,453	5,160	2,052	125	3,200
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	19,196	17,981	-	1,428	5,065	1,818	125	3,188
Total disbursements	19,196	17,981	-	1,428	5,065	1,818	125	3,188
Excess (deficiency) of receipts over (under) disbursements	3,541	770	-	25	95	234	-	12
Cash and investments - ending	\$ 4,823	\$ 1,363	\$ -	\$ 85	\$ 580	\$ 349	\$ -	\$ 262

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

	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	LIT CERTIFIED SHARES	LIT PSAP Distribution
Cash and investments - beginning	\$ 650	\$ 300	\$ 25	\$ 24,022	\$ -	\$ 94	\$ 520,554	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	445,658
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	430	60	200	-	131	-	8,278,179	-
Total receipts	430	60	200	-	131	-	8,278,179	445,658
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,080	-	175	-	131	-	8,285,025	445,658
Total disbursements	1,080	-	175	-	131	-	8,285,025	445,658
Excess (deficiency) of receipts over (under) disbursements	(650)	60	25	-	-	-	(6,846)	-
Cash and investments - ending	\$ -	\$ 360	\$ 50	\$ 24,022	\$ -	\$ 94	\$ 513,708	\$ -

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

	LIT EDIT	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES PROVIDER RELIEF FUND	AFTER SETTLEMENT COLLECTIONS
Cash and investments - beginning	\$ (34,420)	\$ 725	\$ 1,025	\$ 87,744	\$ 13,870	\$ 90,358	\$ 9,732	\$ 777,859
Receipts:								
Taxes	-	-	-	-	-	-	-	663,549
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	742,764	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	5,225	6,405	9,634	6,405	-	-
Total receipts	742,764	-	5,225	6,405	9,634	6,405	-	663,549
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	797,774	-	-	1,050	18,209	4,567	9,732	777,859
Total disbursements	797,774	-	-	1,050	18,209	4,567	9,732	777,859
Excess (deficiency) of receipts over (under) disbursements	(55,010)	-	5,225	5,355	(8,575)	1,838	(9,732)	(114,310)
Cash and investments - ending	\$ (89,430)	\$ 725	\$ 6,250	\$ 93,099	\$ 5,295	\$ 92,196	\$ -	\$ 663,549

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

	CASH FUND - PETTY CASH	CARROLL CO INMATE TRUST	SHERIFF COMMISSARY	ISETS SUPPORT	ODYESSEY TRUST	Vending Machines	LIBRARY CAPITAL PROJECTS	LIBRARY TAX
Cash and investments - beginning	\$ 500	\$ 15,290	\$ 24,305	\$ 1,741	\$ 346,010	\$ 80	\$ 615	\$ 630
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	100,588	92,303	143,577	1,013,928	354	-	-
Total receipts	-	100,588	92,303	143,577	1,013,928	354	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	98,845	95,145	141,360	1,128,497	142	-	-
Total disbursements	-	98,845	95,145	141,360	1,128,497	142	-	-
Excess (deficiency) of receipts over (under) disbursements	-	1,743	(2,842)	2,217	(114,569)	212	-	-
Cash and investments - ending	\$ 500	\$ 17,033	\$ 21,463	\$ 3,958	\$ 231,441	\$ 292	\$ 615	\$ 630

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

	Jail Capital Project Fund	PRE-TRIAL DIVERSION(USER FEE)	ALCOHOL & DRUG (USER FEE)	LAW ENFORCEMENT EDUC(USER FEE)	DRAINAGE FEES AND FINES	PRAIRIE LEVEE	DRAIN IMPROVEMENTS	DONATIONS - HEALTH DEPT
Cash and investments - beginning	\$ 1,077,131	\$ 27,659	\$ 4,924	\$ 46,213	\$ 30,825	\$ 30,986	\$ 42,394	\$ 720
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	52,200	-	7,220	5,575	-	-	-
Other receipts	-	-	-	-	494	23,962	102,616	81
Total receipts	-	52,200	-	7,220	6,069	23,962	102,616	81
Disbursements:								
Personal services	-	-	-	5,326	-	-	-	-
Supplies	-	1,560	-	-	-	-	-	8
Other services and charges	28,140	21,892	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,104	-	-	-	-	120,491	-
Other disbursements	-	-	-	-	3,438	3,014	-	-
Total disbursements	28,140	24,556	-	5,326	3,438	3,014	120,491	8
Excess (deficiency) of receipts over (under) disbursements	(28,140)	27,644	-	1,894	2,631	20,948	(17,875)	73
Cash and investments - ending	\$ 1,048,991	\$ 55,303	\$ 4,924	\$ 48,107	\$ 33,456	\$ 51,934	\$ 24,519	\$ 793

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

	DONATIONS - EMS	DONATIONS - SHERIFFS RESERVE	DONATIONS - SHERIFF WATER EMER	DONATIONS - SHERIFF K9	DONATIONS - EMA	DONATIONS - CARROLL MANOR	DONATIONS - COUNTY PARKS	E-911 DONATION
Cash and investments - beginning	\$ 5,013	\$ 15,283	\$ 3,124	\$ 9,704	\$ -	\$ 21,232	\$ 497	\$ 609
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	2,225	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	320	-	-	4,250	100	7,170	75	-
Total receipts	320	2,225	-	4,250	100	7,170	75	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	409	-	106	-	4,871	432	-
Other services and charges	824	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	21	15	-	5,628	-	-	-	-
Total disbursements	845	424	-	5,734	-	4,871	432	-
Excess (deficiency) of receipts over (under) disbursements	(525)	1,801	-	(1,484)	100	2,299	(357)	-
Cash and investments - ending	\$ 4,488	\$ 17,084	\$ 3,124	\$ 8,220	\$ 100	\$ 23,531	\$ 140	\$ 609

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

	CASA DONATION	SHERIFF TRAIN & EQUIP DONATION	SHSP 2020 EMA GRANT	HOMESTEAD REBATE CREDIT	ARP GRANT	COVID VACCINE 2021	TAX INCREMENT FINANCING	RESERVE BOND FUND
Cash and investments - beginning	\$ 477	\$ 9,835	\$ -	\$ 13,408	\$ -	\$ -	\$ 540,761	\$ 341,107
Receipts:								
Taxes	-	-	-	-	-	-	980,200	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,700	4,827	137,839	-	1,968,095	40,320	50,000	961
Total receipts	1,700	4,827	137,839	-	1,968,095	40,320	1,030,200	961
Disbursements:								
Personal services	-	-	-	-	-	27,471	-	-
Supplies	-	-	-	-	-	12,847	-	-
Other services and charges	-	-	-	-	10,000	-	46,398	-
Debt service - principal and interest	-	-	-	-	-	-	154,600	-
Capital outlay	-	-	-	-	-	-	915,396	-
Other disbursements	161	9,215	137,839	-	-	-	-	-
Total disbursements	161	9,215	137,839	-	10,000	40,318	1,116,394	-
Excess (deficiency) of receipts over (under) disbursements	1,539	(4,388)	-	-	1,958,095	2	(86,194)	961
Cash and investments - ending	\$ 2,016	\$ 5,447	\$ -	\$ 13,408	\$ 1,958,095	\$ 2	\$ 454,567	\$ 342,068

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

	CARROLL CO REDEVELOPMENT SAVINGS	CARROLL MANOR	COMMISSIONER CERTIFICATE TAX S	JURY PAY FUND	COUNTY PROPERTY SEIZURE FUND	CAGIT - PTRC	HAVA REQUIREMENTS TITLE III	EMA -2005 FOUNDATION GRANT
Cash and investments - beginning	\$ 3,644,732	\$ 227,330	\$ 11,118	\$ 20,365	\$ 288	\$ 4,676	\$ 29	\$ 51
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	4,051	-	-	-	-
Other receipts	547,907	368,669	-	-	-	-	-	-
Total receipts	547,907	368,669	-	4,051	-	-	-	-
Disbursements:								
Personal services	-	335,983	-	-	-	-	-	-
Supplies	-	61,399	-	-	-	-	-	-
Other services and charges	-	42,222	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	420	-	-	-	-	-	-
Other disbursements	50,000	-	-	-	-	-	-	-
Total disbursements	50,000	440,024	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	497,907	(71,355)	-	4,051	-	-	-	-
Cash and investments - ending	\$ 4,142,639	\$ 155,975	\$ 11,118	\$ 24,416	\$ 288	\$ 4,676	\$ 29	\$ 51

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

	OPERATION PULL OVER	2007 MARINE PATROL GRANT	SHERIFF EQUIP/PURCH GRANT	LOCAL EMERGENCY PLANNING GRANT	BIOTERRORISM-PREPAREDNESS GRANT	2004 EMA ST HOMELAND SECURITY	CASA GRANT	COMMUNITY CROSSING FUNDS
Cash and investments - beginning	\$ 19	\$ 2,302	\$ 263	\$ 30	\$ (20,679)	\$ 3,494	\$ (429)	\$ 174,613
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,750	-	-	31,895	-	-	885,529
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	8,204	-
Total receipts	-	3,750	-	-	31,895	-	8,204	885,529
Disbursements:								
Personal services	-	-	-	-	-	-	6,529	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,130	-	-	11,202	-	-	740,369
Total disbursements	-	2,130	-	-	11,202	-	6,529	740,369
Excess (deficiency) of receipts over (under) disbursements	-	1,620	-	-	20,693	-	1,675	145,160
Cash and investments - ending	\$ 19	\$ 3,922	\$ 263	\$ 30	\$ 14	\$ 3,494	\$ 1,246	\$ 319,773

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

	CASA PROJECTS	DIABETES HEALTH DEPT GRANT	SIM OPIOID GRANT	IN CRIMINAL JUSTICE 2021 PROS FUND	HEALTH VACCINE GRANT 2021	DUKE ENERGY EMA GRANT - WEATHER	PUBLIC DEFENDER COMMISSION GRANT	NIPSCO GIVE BACK GRANT
Cash and investments - beginning	\$ 33	\$ 1	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	60,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	24,193	6,025	-	-	-
Total receipts	-	-	60,000	24,193	6,025	-	-	-
Disbursements:								
Personal services	-	-	-	-	1,542	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	19,500	35,855	-	-	-	-
Total disbursements	-	-	19,500	35,855	1,542	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	40,500	(11,662)	4,483	-	-	-
Cash and investments - ending	\$ 33	\$ 1	\$ 100,500	\$ (11,662)	\$ 4,483	\$ -	\$ -	\$ -

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

	ADVANCED RADIO COMMUNICATION GRANT	FY 22 OPIOID ABATEMENT	CC PROJECT INCOME USER FEES	CORPORATION TAX	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 56,456	\$ 492	\$ 32,046,062
Receipts:					
Taxes	-	-	-	-	29,315,152
Licenses and permits	-	-	-	-	110,970
Intergovernmental receipts	-	-	-	-	12,933,974
Charges for services	-	-	25,483	-	754,717
Fines and forfeits	-	-	-	-	188,876
Other receipts	-	-	212	-	20,936,214
Total receipts	-	-	25,695	-	64,239,903
Disbursements:					
Personal services	-	-	-	-	8,347,330
Supplies	-	-	-	-	1,746,195
Other services and charges	-	-	2,105	-	3,470,693
Debt service - principal and interest	-	-	-	-	154,600
Capital outlay	-	-	-	-	1,817,328
Other disbursements	-	-	10,786	-	41,938,500
Total disbursements	-	-	12,891	-	57,474,646
Excess (deficiency) of receipts over (under) disbursements	-	-	12,804	-	6,765,257
Cash and investments - ending	\$ -	\$ -	\$ 69,260	\$ 492	\$ 38,811,319

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FY22 OPIOID UNRESTRICTED FUND	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ -	\$ 6,391,764	\$ 6,661	\$ 825,810	\$ 11,865	\$ 56,589	\$ 167,957	\$ -
Receipts:								
Taxes	-	6,977,153	-	584,266	-	-	-	-
Licenses and permits	-	35,902	-	-	-	-	-	-
Intergovernmental receipts	-	279,625	-	-	-	-	-	-
Charges for services	-	196,593	-	-	-	-	-	-
Fines and forfeits	-	61,093	-	-	-	-	-	-
Other receipts	26,251	1,348,518	2,272	-	5,281	11,595	667,573	5,175
Total receipts	26,251	8,898,884	2,272	584,266	5,281	11,595	667,573	5,175
Disbursements:								
Personal services	-	5,793,954	-	-	-	-	246,944	-
Supplies	-	339,655	-	-	-	-	2,582	-
Other services and charges	-	1,932,189	-	32,365	-	-	32,852	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	48,525	3,356	209,255	-	8,602	300,101	-
Other disbursements	-	861,015	-	-	-	-	167,957	-
Total disbursements	-	8,975,338	3,356	241,620	-	8,602	750,436	-
Excess (deficiency) of receipts over (under) disbursements	26,251	(76,454)	(1,084)	342,646	5,281	2,993	(82,863)	5,175
Cash and investments - ending	\$ 26,251	\$ 6,315,310	\$ 5,577	\$ 1,168,456	\$ 17,146	\$ 59,582	\$ 85,094	\$ 5,175

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 19,940	\$ 43,050	\$ 2,396,504	\$ 1,053,842	\$ 34,152	\$ 25,549	\$ 19,803	\$ 441,213
Receipts:								
Taxes	-	-	616,472	433,864	-	-	-	175,743
Licenses and permits	-	-	-	-	-	-	23,300	-
Intergovernmental receipts	-	3,700	120,246	6,537	-	-	-	2,648
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,220	-	17,996	-	26,354	3,540	-	68,537
Total receipts	6,220	3,700	754,714	440,401	26,354	3,540	23,300	246,928
Disbursements:								
Personal services	-	-	186,173	-	-	-	-	102,078
Supplies	545	-	-	-	-	-	-	8,433
Other services and charges	179	-	284,069	-	5,800	-	-	11,276
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	116,658	136,000	5,000	8,501	12,820	7,989
Other disbursements	-	-	-	-	14,019	-	-	-
Total disbursements	724	-	586,900	136,000	24,819	8,501	12,820	129,776
Excess (deficiency) of receipts over (under) disbursements	5,496	3,700	167,814	304,401	1,535	(4,961)	10,480	117,152
Cash and investments - ending	\$ 25,436	\$ 46,750	\$ 2,564,318	\$ 1,358,243	\$ 35,687	\$ 20,588	\$ 30,283	\$ 558,365

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 8,767	\$ 21,143	\$ 107,013	\$ 933,122	\$ 188,535	\$ 818,669	\$ 1,861	\$ 26,503
Receipts:								
Taxes	-	-	-	-	508,454	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	404,324	-	1,783,332	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,889	-	49,363	48	-	-	-	13,339
Total receipts	3,889	-	49,363	404,372	508,454	1,783,332	-	13,339
Disbursements:								
Personal services	-	-	24,400	-	341,346	-	-	-
Supplies	-	-	456	-	371	1,959,739	-	-
Other services and charges	3,000	-	476	40,002	9,137	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,642	15,000	875	-	-	-
Other disbursements	-	-	-	-	-	-	-	22,893
Total disbursements	3,000	-	27,974	55,002	351,729	1,959,739	-	22,893
Excess (deficiency) of receipts over (under) disbursements	889	-	21,389	349,370	156,725	(176,407)	-	(9,554)
Cash and investments - ending	\$ 9,656	\$ 21,143	\$ 128,402	\$ 1,282,492	\$ 345,260	\$ 642,262	\$ 1,861	\$ 16,949

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 2,714,920	\$ 113,246	\$ 48,393	\$ 3,655,141	\$ 147,493	\$ 395,177	\$ 14,386	\$ 102,264
Receipts:								
Taxes	-	126,179	-	-	-	-	-	-
Licenses and permits	-	59,620	-	-	-	-	-	-
Intergovernmental receipts	1,783,332	1,965	-	-	-	-	-	-
Charges for services	-	-	23,235	-	76,271	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	172,611	-	-	800,000	84	169,940	1,060	9,781
Total receipts	1,955,943	187,764	23,235	800,000	76,355	169,940	1,060	9,781
Disbursements:								
Personal services	1,225,725	116,812	13,407	-	25,366	-	-	-
Supplies	340,999	2,167	-	-	-	-	-	-
Other services and charges	662,280	8,088	6,400	-	-	47,100	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	507,048	510	-	123,553	-	100,000	-	-
Other disbursements	-	-	-	-	33,901	80,517	1,022	-
Total disbursements	2,736,052	127,577	19,807	123,553	59,267	227,617	1,022	-
Excess (deficiency) of receipts over (under) disbursements	(780,109)	60,187	3,428	676,447	17,088	(57,677)	38	9,781
Cash and investments - ending	\$ 1,934,811	\$ 173,433	\$ 51,821	\$ 4,331,588	\$ 164,581	\$ 337,500	\$ 14,424	\$ 112,045

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 192,793	\$ 47,964	\$ 89,921	\$ 27,660	\$ 3,814	\$ 312,210	\$ 82,836	\$ 15,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	19,445	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	11,615	14,907	-	12,743	19,450	255,403	280	-
Total receipts	11,615	14,907	19,445	12,743	19,450	255,403	280	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	3,369	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	39,638	13,419	9,936	22,685	235,430	-	-
Total disbursements	-	39,638	13,419	9,936	22,685	235,430	3,369	-
Excess (deficiency) of receipts over (under) disbursements	11,615	(24,731)	6,026	2,807	(3,235)	19,973	(3,089)	-
Cash and investments - ending	\$ 204,408	\$ 23,233	\$ 95,947	\$ 30,467	\$ 579	\$ 332,183	\$ 79,747	\$ 15,000

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	LIT Correctional/Rehabilitation Facilities
Cash and investments - beginning	\$ 6,535	\$ 360	\$ 51,356	\$ 2,785	\$ 24,223	\$ 423,601	\$ 494,679	\$ 2,777,979
Receipts:								
Taxes	-	-	-	-	-	-	270,479	1,129,899
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	4,075	-
Charges for services	-	-	-	-	-	311,277	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	320	-	18,720	-	3,938	-	5,709	-
Total receipts	320	-	18,720	-	3,938	311,277	280,263	1,129,899
Disbursements:								
Personal services	-	-	9,000	-	-	139,095	35,308	-
Supplies	-	-	1,961	-	-	-	546	-
Other services and charges	-	-	13,636	-	4,146	85,025	192,176	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	24,597	-	4,146	224,120	228,030	-
Excess (deficiency) of receipts over (under) disbursements	320	-	(5,877)	-	(208)	87,157	52,233	1,129,899
Cash and investments - ending	\$ 6,855	\$ 360	\$ 45,479	\$ 2,785	\$ 24,015	\$ 510,758	\$ 546,912	\$ 3,907,878

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Construction/Reconstruction	Drain Maintenance	Sheriff Sale Administration	Collection Agency Fees	Self-Insurance	Payroll Clearing
Cash and investments - beginning	\$ 124,353	\$ 28,011	\$ -	\$ 865,946	\$ 24,660	\$ 1,039	\$ -	\$ (6,841)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	96,813	1,680	9,378	176,124	2,057	-	1,317,392	2,530,362
Total receipts	96,813	1,680	9,378	176,124	2,057	-	1,317,392	2,530,362
Disbursements:								
Personal services	118,089	-	-	-	-	-	1,046,617	-
Supplies	369	-	-	-	-	-	-	-
Other services and charges	15,289	731	-	213,692	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	9,378	4,079	1,340	987	-	2,516,963
Total disbursements	133,747	731	9,378	217,771	1,340	987	1,046,617	2,516,963
Excess (deficiency) of receipts over (under) disbursements	(36,934)	949	-	(41,647)	717	(987)	270,775	13,399
Cash and investments - ending	\$ 87,419	\$ 28,960	\$ -	\$ 824,299	\$ 25,377	\$ 52	\$ 270,775	\$ 6,558

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Settlement	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	Local Income Tax-Property Tax Relief
Cash and investments - beginning	\$ 4,844	\$ 93,187	\$ 1,739,747	\$ 9,681	\$ -	\$ 44	\$ 2	\$ 56,300
Receipts:								
Taxes	19,063,168	357,001	-	-	-	-	-	1,129,900
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,837,555	-	698,439	175,425	736,846	159,157	399,969	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	393,099	-	-	-	-	-	-	-
Total receipts	22,293,822	357,001	698,439	175,425	736,846	159,157	399,969	1,129,900
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	22,262,371	-	301,153	181,718	671,096	159,157	399,969	1,050,845
Total disbursements	22,262,371	-	301,153	181,718	671,096	159,157	399,969	1,050,845
Excess (deficiency) of receipts over (under) disbursements	31,451	357,001	397,286	(6,293)	65,750	-	-	79,055
Cash and investments - ending	\$ 36,295	\$ 450,188	\$ 2,137,033	\$ 3,388	\$ 65,750	\$ 44	\$ 2	\$ 135,355

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 4,823	\$ 1,363	\$ -	\$ 85	\$ 580	\$ 349	\$ -	\$ 262
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	145	6,220	-	-	-
Fines and forfeits	25,947	9,267	704	1,180	-	-	125	-
Other receipts	-	-	-	-	-	1,535	-	2,328
Total receipts	25,947	9,267	704	1,325	6,220	1,535	125	2,328
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	25,460	10,090	704	1,320	6,340	1,634	125	2,488
Total disbursements	25,460	10,090	704	1,320	6,340	1,634	125	2,488
Excess (deficiency) of receipts over (under) disbursements	487	(823)	-	5	(120)	(99)	-	(160)
Cash and investments - ending	\$ 5,310	\$ 540	\$ -	\$ 90	\$ 460	\$ 250	\$ -	\$ 102

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	LIT CERTIFIED SHARES	LIT PSAP Distribution
Cash and investments - beginning	\$ -	\$ 360	\$ 50	\$ 24,022	\$ -	\$ 94	\$ 513,708	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	508,454
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	150	200	350	-	94	-	9,227,318	-
Total receipts	150	200	350	-	94	-	9,227,318	508,454
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	375	-	75	-	9,227,318	508,454
Total disbursements	-	-	375	-	75	-	9,227,318	508,454
Excess (deficiency) of receipts over (under) disbursements	150	200	(25)	-	19	-	-	-
Cash and investments - ending	\$ 150	\$ 560	\$ 25	\$ 24,022	\$ 19	\$ 94	\$ 513,708	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT EDIT	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES PROVIDER RELIEF FUND	AFTER SETTLEMENT COLLECTIONS
Cash and investments - beginning	\$ (89,430)	\$ 725	\$ 6,250	\$ 93,099	\$ 5,295	\$ 92,196	\$ -	\$ 663,549
Receipts:								
Taxes	847,424	-	-	-	-	-	-	797,426
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	346	7,173	10,795	7,173	-	-
Total receipts	847,424	-	346	7,173	10,795	7,173	-	797,426
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	907,112	-	-	-	4,352	3,850	-	663,549
Total disbursements	907,112	-	-	-	4,352	3,850	-	663,549
Excess (deficiency) of receipts over (under) disbursements	(59,688)	-	346	7,173	6,443	3,323	-	133,877
Cash and investments - ending	\$ (149,118)	\$ 725	\$ 6,596	\$ 100,272	\$ 11,738	\$ 95,519	\$ -	\$ 797,426

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASH FUND - PETTY CASH	CARROLL CO INMATE TRUST	SHERIFF COMMISSARY	ISETS SUPPORT	ODYESSEY TRUST	Vending Machines	LIBRARY CAPITAL PROJECTS	LIBRARY TAX
Cash and investments - beginning	\$ 500	\$ 17,033	\$ 21,463	\$ 3,958	\$ 231,441	\$ 292	\$ 615	\$ 630
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	125,846	116,173	121,612	1,079,628	382	-	-
Total receipts	-	125,846	116,173	121,612	1,079,628	382	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	111,040	122,269	121,757	981,033	339	-	-
Total disbursements	-	111,040	122,269	121,757	981,033	339	-	-
Excess (deficiency) of receipts over (under) disbursements	-	14,806	(6,096)	(145)	98,595	43	-	-
Cash and investments - ending	\$ 500	\$ 31,839	\$ 15,367	\$ 3,813	\$ 330,036	\$ 335	\$ 615	\$ 630

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jail Capital Project Fund	PRE-TRIAL DIVERSION(USER FEE)	ALCOHOL & DRUG (USER FEE)	LAW ENFORCEMENT EDUC(USER FEE)	DRAINAGE FEES AND FINES	PRAIRIE LEVEE	DRAIN IMPROVEMENTS	DONATIONS - HEALTH DEPT
Cash and investments - beginning	\$ 1,048,991	\$ 55,303	\$ 4,924	\$ 48,107	\$ 33,456	\$ 51,934	\$ 24,519	\$ 793
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	37,100	-	5,073	4,650	-	-	-
Other receipts	-	42	-	-	-	4,839	86,346	16
Total receipts	-	37,142	-	5,073	4,650	4,839	86,346	16
Disbursements:								
Personal services	-	-	-	3,593	-	-	-	-
Supplies	-	3,947	-	-	-	-	-	-
Other services and charges	25,002	40,331	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,786	-	-	-	-	80,485	-
Other disbursements	-	-	-	-	8,378	389	-	-
Total disbursements	25,002	47,064	-	3,593	8,378	389	80,485	-
Excess (deficiency) of receipts over (under) disbursements	(25,002)	(9,922)	-	1,480	(3,728)	4,450	5,861	16
Cash and investments - ending	\$ 1,023,989	\$ 45,381	\$ 4,924	\$ 49,587	\$ 29,728	\$ 56,384	\$ 30,380	\$ 809

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DONATIONS - EMS	DONATIONS - SHERIFFS RESERVE	DONATIONS - SHERIFF WATER EMER	DONATIONS - SHERIFF K9	DONATIONS - EMA	DONATIONS - CARROLL MANOR	DONATIONS - COUNTY PARKS	E-911 DONATION
Cash and investments - beginning	\$ 4,488	\$ 17,084	\$ 3,124	\$ 8,220	\$ 100	\$ 23,531	\$ 140	\$ 609
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	2,325	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	50	-	-	5,948	-	7,611	110	-
Total receipts	50	2,325	-	5,948	-	7,611	110	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	770	2,663	-	959	-	10,738	-	-
Other services and charges	266	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,533	-	4,941	-	-	-	-
Total disbursements	1,036	4,196	-	5,900	-	10,738	-	-
Excess (deficiency) of receipts over (under) disbursements	(986)	(1,871)	-	48	-	(3,127)	110	-
Cash and investments - ending	\$ 3,502	\$ 15,213	\$ 3,124	\$ 8,268	\$ 100	\$ 20,404	\$ 250	\$ 609

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASA DONATION	SHERIFF TRAIN & EQUIP DONATION	SHSP 2020 EMA GRANT	HOMESTEAD REBATE CREDIT	ARP GRANT	COVID VACCINE 2021	TAX INCREMENT FINANCING	RESERVE BOND FUND
Cash and investments - beginning	\$ 2,016	\$ 5,447	\$ -	\$ 13,408	\$ 1,958,095	\$ 2	\$ 454,567	\$ 342,068
Receipts:								
Taxes	-	-	-	-	-	-	999,273	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,310	2,417	-	-	2,007,430	-	-	2,873
Total receipts	6,310	2,417	-	-	2,007,430	-	999,273	2,873
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	22,657	-	17,975	-
Debt service - principal and interest	-	-	-	-	-	-	309,438	-
Capital outlay	-	2,862	-	-	856,152	-	618,480	-
Other disbursements	-	3,562	-	-	-	-	-	-
Total disbursements	-	6,424	-	-	878,809	-	945,893	-
Excess (deficiency) of receipts over (under) disbursements	6,310	(4,007)	-	-	1,128,621	-	53,380	2,873
Cash and investments - ending	\$ 8,326	\$ 1,440	\$ -	\$ 13,408	\$ 3,086,716	\$ 2	\$ 507,947	\$ 344,941

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CARROLL CO REDEVELOPMENT SAVINGS	CARROLL MANOR	COMMISSIONER CERTIFICATE TAX S	JURY PAY FUND	COUNTY PROPERTY SEIZURE FUND	CAGIT - PTRC	HAVA REQUIREMENTS TITLE III	EMA -2005 FOUNDATION GRANT
Cash and investments - beginning	\$ 4,142,639	\$ 155,975	\$ 11,118	\$ 24,416	\$ 288	\$ 4,676	\$ 29	\$ 51
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,810	-	-	-	-
Other receipts	46,238	305,343	-	-	-	-	-	-
Total receipts	46,238	305,343	-	2,810	-	-	-	-
Disbursements:								
Personal services	-	333,670	-	-	-	-	-	-
Supplies	-	56,311	-	-	-	-	-	-
Other services and charges	-	45,055	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	444	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	435,480	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	46,238	(130,137)	-	2,810	-	-	-	-
Cash and investments - ending	\$ 4,188,877	\$ 25,838	\$ 11,118	\$ 27,226	\$ 288	\$ 4,676	\$ 29	\$ 51

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OPERATION PULL OVER	2007 MARINE PATROL GRANT	SHERIFF EQUIP/PURCH GRANT	LOCAL EMERGENCY PLANNING GRANT	BIOTERRISM-PREPAREDNESS GRANT	2004 EMA ST HOMELAND SECURITY	CASA GRANT	COMMUNITY CROSSING FUNDS
Cash and investments - beginning	\$ 19	\$ 3,922	\$ 263	\$ 30	\$ 14	\$ 3,494	\$ 1,246	\$ 319,773
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,500	-	-	-	-	-	963,383
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	799	-
Total receipts	-	2,500	-	-	-	-	799	963,383
Disbursements:								
Personal services	-	-	-	-	-	-	1,890	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	4,156	-	-	-	-	-	1,108,535
Total disbursements	-	4,156	-	-	-	-	1,890	1,108,535
Excess (deficiency) of receipts over (under) disbursements	-	(1,656)	-	-	-	-	(1,091)	(145,152)
Cash and investments - ending	\$ 19	\$ 2,266	\$ 263	\$ 30	\$ 14	\$ 3,494	\$ 155	\$ 174,621

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASA PROJECTS	DIABETES HEALTH DEPT GRANT	SIM OPIOID GRANT	IN CRIMINAL JUSTICE 2021 PROS FUND	HEALTH VACCINE GRANT 2021	DUKE ENERGY EMA GRANT - WEATHER	PUBLIC DEFENDER COMMISSION GRANT	NIPSCO GIVE BACK GRANT
Cash and investments - beginning	\$ 33	\$ 1	\$ 100,500	\$ (11,662)	\$ 4,483	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,846	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	21,778	-	5,000	1,622	3,250
Total receipts	-	-	23,846	21,778	-	5,000	1,622	3,250
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	52,959	10,150	-	4,980	-	3,250
Total disbursements	-	-	52,959	10,150	-	4,980	-	3,250
Excess (deficiency) of receipts over (under) disbursements	-	-	(29,113)	11,628	-	20	1,622	-
Cash and investments - ending	\$ 33	\$ 1	\$ 71,387	\$ (34)	\$ 4,483	\$ 20	\$ 1,622	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ADVANCED RADIO COMMUNICATION GRANT	FY 22 OPIOID ABATEMENT	CC PROJECT INCOME USER FEES	CORPORATION TAX	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 69,260	\$ 492	\$ 38,811,319
Receipts:					
Taxes	-	-	-	-	34,525,155
Licenses and permits	-	-	-	-	118,822
Intergovernmental receipts	-	-	-	-	10,386,904
Charges for services	-	-	300,150	-	935,661
Fines and forfeits	-	-	-	-	147,949
Other receipts	-	61,801	-	-	21,550,343
Total receipts	-	61,801	300,150	-	67,664,834
Disbursements:					
Personal services	-	-	50,845	-	9,814,312
Supplies	-	-	986	-	2,737,566
Other services and charges	-	-	62,227	-	3,813,421
Debt service - principal and interest	-	-	-	-	309,438
Capital outlay	-	-	6,479	-	3,174,123
Other disbursements	38,996	-	-	-	43,003,001
Total disbursements	38,996	-	120,537	-	62,851,861
Excess (deficiency) of receipts over (under) disbursements	(38,996)	61,801	179,613	-	4,812,973
Cash and investments - ending	\$ (38,996)	\$ 61,801	\$ 248,873	\$ 492	\$ 43,624,292

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FY22 OPIOID UNRESTRICTED FUND	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 26,251	\$ 6,315,309	\$ 5,577	\$ 1,168,456	\$ 17,147	\$ 59,581	\$ 85,094	\$ 5,175
Receipts:								
Taxes	-	7,469,226	-	584,546	-	-	-	-
Licenses and permits	-	30,086	-	-	-	-	-	-
Intergovernmental receipts	-	78,044	-	-	-	119	-	-
Charges for services	-	203,186	-	-	-	-	-	-
Fines and forfeits	-	59,022	-	-	-	-	-	-
Other receipts	4,697	3,115,094	2,269	-	5,173	13,015	261,775	1,225
Total receipts	4,697	10,954,658	2,269	584,546	5,173	13,134	261,775	1,225
Disbursements:								
Personal services	-	6,479,337	-	-	-	-	224,310	-
Supplies	-	328,087	-	-	-	-	31,601	-
Other services and charges	-	2,085,995	-	58,000	-	2,945	15,022	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	65,977	6,922	219,255	-	3,717	-	-
Other disbursements	-	47,103	-	-	-	-	-	-
Total disbursements	-	9,006,499	6,922	277,255	-	6,662	270,933	-
Excess (deficiency) of receipts over (under) disbursements	4,697	1,948,159	(4,653)	307,291	5,173	6,472	(9,158)	1,225
Cash and investments - ending	\$ 30,948	\$ 8,263,468	\$ 924	\$ 1,475,747	\$ 22,320	\$ 66,053	\$ 75,936	\$ 6,400

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 25,436	\$ 46,750	\$ 2,564,318	\$ 1,358,243	\$ 35,688	\$ 20,588	\$ 30,283	\$ 558,363
Receipts:								
Taxes	-	-	695,562	489,527	-	-	-	111,538
Licenses and permits	-	-	-	-	-	-	11,650	-
Intergovernmental receipts	-	3,700	9,028	6,354	-	-	-	1,985
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,600	-	22,312	-	20,147	3,510	-	34,720
Total receipts	5,600	3,700	726,902	495,881	20,147	3,510	11,650	148,243
Disbursements:								
Personal services	-	-	136,895	-	-	-	-	221,739
Supplies	211	-	-	-	-	-	-	4,203
Other services and charges	259	-	378,888	57,057	6,469	328	-	21,780
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	133	-	179,000	2,000	-	501	105
Other disbursements	-	-	-	-	8,098	-	-	-
Total disbursements	470	133	515,783	236,057	16,567	328	501	247,827
Excess (deficiency) of receipts over (under) disbursements	5,130	3,567	211,119	259,824	3,580	3,182	11,149	(99,584)
Cash and investments - ending	\$ 30,566	\$ 50,317	\$ 2,775,437	\$ 1,618,067	\$ 39,268	\$ 23,770	\$ 41,432	\$ 458,779

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 9,656	\$ 21,143	\$ 128,402	\$ 1,282,492	\$ 345,259	\$ 642,262	\$ 1,861	\$ 16,950
Receipts:								
Taxes	-	-	-	-	540,686	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	418,159	-	1,849,817	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,452	-	33,139	500	1	-	-	12,458
Total receipts	3,452	-	33,139	418,659	540,687	1,849,817	-	12,458
Disbursements:								
Personal services	-	-	21,763	-	466,891	-	-	-
Supplies	-	-	1,227	-	399	455,805	-	-
Other services and charges	-	-	300	250,870	13,626	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	292,643	-	-	-	-
Other disbursements	2,983	-	-	-	-	-	-	4,574
Total disbursements	2,983	-	23,290	543,513	480,916	455,805	-	4,574
Excess (deficiency) of receipts over (under) disbursements	469	-	9,849	(124,854)	59,771	1,394,012	-	7,884
Cash and investments - ending	\$ 10,125	\$ 21,143	\$ 138,251	\$ 1,157,638	\$ 405,030	\$ 2,036,274	\$ 1,861	\$ 24,834

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 1,934,810	\$ 173,433	\$ 51,821	\$ 4,331,588	\$ 164,580	\$ 337,500	\$ 14,424	\$ 112,044
Receipts:								
Taxes	-	83,671	-	-	-	-	-	-
Licenses and permits	-	72,972	-	-	-	-	-	-
Intergovernmental receipts	1,849,817	1,500	-	-	-	-	-	-
Charges for services	-	-	21,485	-	68,810	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	13,372	-	-	-	10,000	158,013	-	9,286
Total receipts	1,863,189	158,143	21,485	-	78,810	158,013	-	9,286
Disbursements:								
Personal services	1,318,415	126,424	18,047	-	27,344	-	-	-
Supplies	312,039	3,109	-	-	-	-	-	-
Other services and charges	932,468	12,115	6,440	28,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	161,477	-	-	-	-	9,713	-	-
Other disbursements	-	-	-	-	56,470	63,453	-	-
Total disbursements	2,724,399	141,648	24,487	28,000	83,814	73,166	-	-
Excess (deficiency) of receipts over (under) disbursements	(861,210)	16,495	(3,002)	(28,000)	(5,004)	84,847	-	9,286
Cash and investments - ending	\$ 1,073,600	\$ 189,928	\$ 48,819	\$ 4,303,588	\$ 159,576	\$ 422,347	\$ 14,424	\$ 121,330

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 204,408	\$ 23,233	\$ 95,947	\$ 30,467	\$ 579	\$ 332,184	\$ 79,747	\$ 15,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	17,260	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9,244	17,452	-	7,520	21,942	22,993	16,914	-
Total receipts	9,244	17,452	17,260	7,520	21,942	22,993	16,914	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	7,316	-
Other services and charges	-	-	-	-	-	-	4,010	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,200	-
Other disbursements	-	12,376	-	5,960	21,939	165,697	-	-
Total disbursements	-	12,376	-	5,960	21,939	165,697	13,526	-
Excess (deficiency) of receipts over (under) disbursements	9,244	5,076	17,260	1,560	3	(142,704)	3,388	-
Cash and investments - ending	\$ 213,652	\$ 28,309	\$ 113,207	\$ 32,027	\$ 582	\$ 189,480	\$ 83,135	\$ 15,000

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	LIT Correctional/Rehabilitation Facilities
Cash and investments - beginning	\$ 6,855	\$ 360	\$ 45,479	\$ 2,785	\$ 24,015	\$ 510,757	\$ 546,913	\$ 3,907,878
Receipts:								
Taxes	-	-	-	-	-	-	229,272	1,072,223
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	3,401	-
Charges for services	-	-	-	-	-	316,384	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	435	-	6,469	-	3,495	-	18,764	129,291
Total receipts	435	-	6,469	-	3,495	316,384	251,437	1,201,514
Disbursements:								
Personal services	-	-	9,000	-	-	167,191	30,583	-
Supplies	-	-	1,488	-	-	-	6,235	-
Other services and charges	-	-	33,585	-	5,466	106,515	176,239	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	10,000	-	-	535,000
Total disbursements	-	-	44,073	-	15,466	273,706	213,057	535,000
Excess (deficiency) of receipts over (under) disbursements	435	-	(37,604)	-	(11,971)	42,678	38,380	666,514
Cash and investments - ending	\$ 7,290	\$ 360	\$ 7,875	\$ 2,785	\$ 12,044	\$ 553,435	\$ 585,293	\$ 4,574,392

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Construction/Reconstruction	Drain Maintenance	Sheriff Sale Administration	Collection Agency Fees	Self-Insurance	Payroll Clearing
Cash and investments - beginning	\$ 87,419	\$ 28,960	\$ -	\$ 824,298	\$ 25,377	\$ 52	\$ 270,775	\$ 6,558
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	77,996	645	7,722	347,955	7,326	-	1,263,088	2,758,804
Total receipts	77,996	645	7,722	347,955	7,326	-	1,263,088	2,758,804
Disbursements:								
Personal services	109,025	-	-	-	-	-	854,190	-
Supplies	446	-	-	-	-	-	-	-
Other services and charges	11,431	520	-	157,905	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,100	-	-	-	-	-	-
Other disbursements	-	-	6,797	5,514	5,220	522	-	2,759,945
Total disbursements	120,902	1,620	6,797	163,419	5,220	522	854,190	2,759,945
Excess (deficiency) of receipts over (under) disbursements	(42,906)	(975)	925	184,536	2,106	(522)	408,898	(1,141)
Cash and investments - ending	\$ 44,513	\$ 27,985	\$ 925	\$ 1,008,834	\$ 27,483	\$ (470)	\$ 679,673	\$ 5,417

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	Local Income Tax-Property Tax Relief
Cash and investments - beginning	\$ 36,294	\$ 450,188	\$ 2,137,033	\$ 3,388	\$ 65,750	\$ 44	\$ 1	\$ 135,356
Receipts:								
Taxes	19,708,237	409,400	-	-	-	-	-	1,201,514
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,823,443	-	773,352	179,579	684,991	165,382	344,019	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	433,212	-	-	-	-	-	-	-
Total receipts	<u>22,964,892</u>	<u>409,400</u>	<u>773,352</u>	<u>179,579</u>	<u>684,991</u>	<u>165,382</u>	<u>344,019</u>	<u>1,201,514</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	22,907,266	-	98,429	176,958	687,702	165,382	344,019	1,181,307
Total disbursements	<u>22,907,266</u>	<u>-</u>	<u>98,429</u>	<u>176,958</u>	<u>687,702</u>	<u>165,382</u>	<u>344,019</u>	<u>1,181,307</u>
Excess (deficiency) of receipts over (under) disbursements	<u>57,626</u>	<u>409,400</u>	<u>674,923</u>	<u>2,621</u>	<u>(2,711)</u>	<u>-</u>	<u>-</u>	<u>20,207</u>
Cash and investments - ending	<u>\$ 93,920</u>	<u>\$ 859,588</u>	<u>\$ 2,811,956</u>	<u>\$ 6,009</u>	<u>\$ 63,039</u>	<u>\$ 44</u>	<u>\$ 1</u>	<u>\$ 155,563</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State
Cash and investments - beginning	\$ 5,311	\$ 540	\$ 90	\$ 460	\$ 250	\$ 103	\$ 150	\$ 560
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	400	5,600	-	-	-	-
Fines and forfeits	20,216	9,374	815	-	-	-	-	-
Other receipts	-	-	-	-	1,196	1,838	600	425
Total receipts	20,216	9,374	1,215	5,600	1,196	1,838	600	425
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	21,881	9,914	1,305	5,840	1,306	1,940	750	-
Total disbursements	21,881	9,914	1,305	5,840	1,306	1,940	750	-
Excess (deficiency) of receipts over (under) disbursements	(1,665)	(540)	(90)	(240)	(110)	(102)	(150)	425
Cash and investments - ending	\$ 3,646	\$ -	\$ -	\$ 220	\$ 140	\$ 1	\$ -	\$ 985

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Child Restraint Violation Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	LIT CERTIFIED SHARES	LIT PSAP Distribution	LIT EDIT
Cash and investments - beginning	\$ 25	\$ -	\$ 24,022	\$ 19	\$ 94	\$ 513,708	\$ -	\$ (149,118)
Receipts:								
Taxes	-	-	-	-	-	-	540,681	901,135
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	225	-	-	19	-	9,812,167	-	-
Total receipts	225	-	-	19	-	9,812,167	540,681	901,135
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	175	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	250	-	-	19	-	9,812,167	540,681	901,135
Total disbursements	250	175	-	19	-	9,812,167	540,681	901,135
Excess (deficiency) of receipts over (under) disbursements	(25)	(175)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ (175)	\$ 24,022	\$ 19	\$ 94	\$ 513,708	\$ -	\$ (149,118)

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	IN CRIMINAL JUSTICE 2021 PROS FUND	After Settlement Collections	CARROLL CO INMATE TRUST
Cash and investments - beginning	\$ 725	\$ 6,596	\$ 100,272	\$ 11,737	\$ 95,520	\$ (35)	\$ 797,426	\$ 31,840
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	6,036	7,205	19,040	7,402	-	1,126,107	88,708
Total receipts	-	6,036	7,205	19,040	7,402	-	1,126,107	88,708
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	5,056	4,718	-	797,426	115,933
Total disbursements	-	-	-	5,056	4,718	-	797,426	115,933
Excess (deficiency) of receipts over (under) disbursements	-	6,036	7,205	13,984	2,684	-	328,681	(27,225)
Cash and investments - ending	\$ 725	\$ 12,632	\$ 107,477	\$ 25,721	\$ 98,204	\$ (35)	\$ 1,126,107	\$ 4,615

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Commissary	ODYSSEY (TRUST)	ISETS (support)	CASH FUND - PETTY CASH	Vending Machines	LIBRARY CAPITAL PROJECTS	LIBRARY TAX	Jail Capital Project Fund
Cash and investments - beginning	\$ 15,367	\$ 330,037	\$ 3,814	\$ 500	\$ 335	\$ 615	\$ 630	\$ 1,023,989
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	113,542	1,458,727	93,828	-	331	-	-	-
Total receipts	113,542	1,458,727	93,828	-	331	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	219,600
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	108,724	1,318,568	94,578	-	406	-	-	-
Total disbursements	108,724	1,318,568	94,578	-	406	-	-	219,600
Excess (deficiency) of receipts over (under) disbursements	4,818	140,159	(750)	-	(75)	-	-	(219,600)
Cash and investments - ending	\$ 20,185	\$ 470,196	\$ 3,064	\$ 500	\$ 260	\$ 615	\$ 630	\$ 804,389

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PRE-TRIAL DIVERSION(USER FEE)	ALCOHOL & DRUG (USER FEE)	LAW ENFORCEMENT EDUC(USER FEE)	DRAINAGE FEES AND FINES	PRAIRIE LEVEE	DRAIN IMPROVEMENTS	DONATIONS - HEALTH DEPT	DONATIONS - EMS
Cash and investments - beginning	\$ 45,381	\$ 4,924	\$ 49,587	\$ 29,729	\$ 56,384	\$ 30,380	\$ 809	\$ 3,502
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	40,795	-	4,694	4,600	-	-	-	-
Other receipts	-	-	-	20	22,956	88,960	46	450
Total receipts	40,795	-	4,694	4,620	22,956	88,960	46	450
Disbursements:								
Personal services	-	-	5,747	-	-	-	-	-
Supplies	2,665	-	-	-	-	-	759	-
Other services and charges	17,979	-	-	-	-	-	-	409
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,868	-	-	-	-	42,147	-	206
Other disbursements	-	-	-	-	1,745	-	-	-
Total disbursements	25,512	-	5,747	-	1,745	42,147	759	615
Excess (deficiency) of receipts over (under) disbursements	15,283	-	(1,053)	4,620	21,211	46,813	(713)	(165)
Cash and investments - ending	\$ 60,664	\$ 4,924	\$ 48,534	\$ 34,349	\$ 77,595	\$ 77,193	\$ 96	\$ 3,337

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DONATIONS - SHERIFFS RESERVE	DONATIONS - SHERIFF WATER EMER	DONATIONS - SHERIFF K9	DONATIONS - EMA	DONATIONS - CARROLL MANOR	DONATIONS - COUNTY PARKS	E-911 DONATION	CASA DONATION
Cash and investments - beginning	\$ 15,213	\$ 3,124	\$ 8,268	\$ 100	\$ 20,405	\$ 250	\$ 609	\$ 8,327
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,950	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	3,775	-	16,688	10	-	-
Total receipts	1,950	-	3,775	-	16,688	10	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	6,643	-	15,752	170	-	-
Other services and charges	-	-	1,400	-	13,384	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	860	-	-	-
Total disbursements	-	-	8,043	-	29,996	170	-	-
Excess (deficiency) of receipts over (under) disbursements	1,950	-	(4,268)	-	(13,308)	(160)	-	-
Cash and investments - ending	\$ 17,163	\$ 3,124	\$ 4,000	\$ 100	\$ 7,097	\$ 90	\$ 609	\$ 8,327

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SHERIFF TRAIN & EQUIP DONATION	HOMESTEAD REBATE CREDIT	ARP GRANT	COVID VACCINE 2021	TAX INCREMENT FINANCING	RESERVE BOND FUND	CARROLL CO REDEVELOPMENT SAVINGS	CARROLL MANOR
Cash and investments - beginning	\$ 1,441	\$ 13,408	\$ 3,086,715	\$ 2	\$ 507,948	\$ 344,941	\$ 4,188,877	\$ 25,837
Receipts:								
Taxes	-	-	-	-	523,140	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,401	-	159,565	-	92,000	21,696	196,658	346,640
Total receipts	1,401	-	159,565	-	615,140	21,696	196,658	346,640
Disbursements:								
Personal services	-	-	-	-	-	-	-	316,418
Supplies	-	-	-	-	-	-	-	9,671
Other services and charges	-	-	880	-	37,452	-	-	37,110
Debt service - principal and interest	-	-	-	-	308,000	-	-	-
Capital outlay	1,646	-	205,412	-	447,884	-	-	-
Other disbursements	857	-	-	-	-	-	92,000	-
Total disbursements	2,503	-	206,292	-	793,336	-	92,000	363,199
Excess (deficiency) of receipts over (under) disbursements	(1,102)	-	(46,727)	-	(178,196)	21,696	104,658	(16,559)
Cash and investments - ending	\$ 339	\$ 13,408	\$ 3,039,988	\$ 2	\$ 329,752	\$ 366,637	\$ 4,293,535	\$ 9,278

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CONTRACTUAL E 911	COMMISSIONER CERTIFICATE TAX S	JURY PAY FUND	COUNTY PROPERTY SEIZURE FUND	CAGIT - PTRC	HAVA REQUIREMENTS TITLE III	EMA -2005 FOUNDATION GRANT	OPERATION PULL OVER
Cash and investments - beginning	\$ -	\$ 11,118	\$ 27,226	\$ 288	\$ 4,676	\$ 29	\$ 51	\$ 19
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,680	-	-	-	-	-
Other receipts	45	-	-	-	-	-	-	-
Total receipts	45	-	4,680	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	45	-	4,680	-	-	-	-	-
Cash and investments - ending	\$ 45	\$ 11,118	\$ 31,906	\$ 288	\$ 4,676	\$ 29	\$ 51	\$ 19

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2007 MARINE PATROL GRANT	SHERIFF EQUIP/PURCH GRANT	LOCAL EMERGENCY PLANNING GRANT	BIOTERRORISM-PREPAREDNESS GRANT	2004 EMA ST HOMELAND SECURITY	CASA GRANT	COMMUNITY CROSSING FUNDS	CASA PROJECTS
Cash and investments - beginning	\$ 2,266	\$ 263	\$ 30	\$ 15	\$ 3,494	\$ 155	\$ 174,622	\$ 33
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	841,200	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	20,824	-	-
Total receipts	-	-	-	-	-	20,824	841,200	-
Disbursements:								
Personal services	-	-	-	-	-	12,236	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	150	-	-	-	-	-	1,031,929	-
Total disbursements	150	-	-	-	-	12,236	1,031,929	-
Excess (deficiency) of receipts over (under) disbursements	(150)	-	-	-	-	8,588	(190,729)	-
Cash and investments - ending	\$ 2,116	\$ 263	\$ 30	\$ 15	\$ 3,494	\$ 8,743	\$ (16,107)	\$ 33

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DIABETES HEALTH DEPT GRANT	SIM OPIOID GRANT	HEALTH VACCINE GRANT 2021	DUKE ENERGY EMA GRANT - WEATHER	PUBLIC DEFENDER COMMISSION GRANT	ADVANCED RADIO COMMUNICATION GRANT	FY 22 OPIOID ABATEMENT	2023 PRETRIAL SERVICES GRANT
Cash and investments - beginning	\$ 1	\$ 71,387	\$ 4,483	\$ 20	\$ 1,622	\$ (38,996)	\$ 61,801	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	749	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,136	38,996	18,461	57,046
Total receipts	-	749	-	-	1,136	38,996	18,461	57,046
Disbursements:								
Personal services	-	-	-	-	-	-	-	46,210
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	72,136	-	-	-	-	-	-
Total disbursements	-	72,136	-	-	-	-	-	46,210
Excess (deficiency) of receipts over (under) disbursements	-	(71,387)	-	-	1,136	38,996	18,461	10,836
Cash and investments - ending	\$ 1	\$ -	\$ 4,483	\$ 20	\$ 2,758	\$ -	\$ 80,262	\$ 10,836

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CCTV CAMERA SYSTEM	NIPSCO GIVE BACK GRANT 2023	SHS ENDURING NEEDS	CC PROJECT INCOME USER FEES	CORPORATION TAX	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 248,873	\$ 492	\$ 43,624,295
Receipts:						
Taxes	-	-	-	-	-	34,560,358
Licenses and permits	-	-	-	-	-	114,708
Intergovernmental receipts	-	-	-	-	-	10,034,639
Charges for services	-	-	-	256,177	-	891,252
Fines and forfeits	-	-	-	-	-	144,196
Other receipts	15,722	5,000	-	2,235	-	22,728,751
Total receipts	15,722	5,000	-	258,412	-	68,473,904
Disbursements:						
Personal services	-	-	-	52,132	-	10,643,897
Supplies	-	-	-	407	-	1,188,233
Other services and charges	-	-	-	66,629	-	4,761,251
Debt service - principal and interest	-	-	-	-	-	308,000
Capital outlay	-	-	-	728	-	1,647,634
Other disbursements	15,722	5,000	4,295	-	-	44,240,005
Total disbursements	15,722	5,000	4,295	119,896	-	62,789,020
Excess (deficiency) of receipts over (under) disbursements	-	-	(4,295)	138,516	-	5,684,884
Cash and investments - ending	\$ -	\$ -	\$ (4,295)	\$ 387,389	\$ 492	\$ 49,309,179

CARROLL COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,158,682</u>	<u>\$ 413,988</u>

CARROLL COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Tower Inc	Lease of Harley IN Tower facility	\$ 25,863	1/28/2013	1/28/2025
Carroll County (Indiana) Building Corporation	New Jail	435,500	6/1/2023	1/15/2048
Eastern Engineering	Plat copier/scanner	1,980	7/15/2023	7/14/2026
Lafayette Copier	Copiers	9,828	1/21/2019	12/31/2028
Purdue University	Computer Equipment	430	10/20/2022	12/31/2024
Purdue University	computer equipmnet	230	3/30/2020	12/31/2024
Purdue University	computer equipment	860	3/30/2021	12/31/2024
Purdue University	computer equipment	430	3/20/2022	12/31/2025
S5 Property Management	Building	11,964	12/28/2021	12/31/2024
TMP Holdings LLC	Carroll Co Investigation Center - Bldg	8,400	9/13/2023	9/15/2025
Total Court Systems	Kiosk Monitoring Equipment	<u>27,801</u>	1/1/2022	12/31/2024
Total governmental activities		<u>523,286</u>		
Total of annual lease payments		<u>\$ 523,286</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Redevelopment District Bonds Series 2014		\$ 1,815,000	\$ 212,282
General obligation bonds	Redevelopment District Bonds Series 2015		<u>815,000</u>	<u>94,719</u>
Total governmental activities			<u>2,630,000</u>	<u>307,001</u>
Totals			<u>\$ 2,630,000</u>	<u>\$ 307,001</u>

CARROLL COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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	\$ 12,474,876
Infrastructure	121,108,604
Buildings	4,183,273
Improvements other than buildings	51,197
Machinery, equipment, and vehicles	9,503,193
Construction in progress	<u>52,840</u>
Total governmental activities	<u>147,373,983</u>
Total capital assets	<u>\$ 147,373,983</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/>.