

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

EXAMINATION REPORT  
OF  
CARROLL COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
10/21/2011



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Beth Myers Elaine Hathaway	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Jane Brewington Beth Myers	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Clerk	Nancy Mattox Andrea Miller	01-01-09 to 10-30-10 11-01-10 to 12-31-12
Sheriff	Tony Burns	01-01-07 to 12-31-14
President of County Council	Ann Brown	01-01-10 to 12-31-11
President of the Board of County Commissioners	Loren Hylton Patrick Clawson	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, CARROLL COUNTY, INDIANA

We have examined the financial statement of Carroll County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

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

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

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

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 13, 2011

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FINANCIAL STATEMENT

CARROLL COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 739,356	\$ 7,427,464	\$ 5,468,340	\$ 2,698,480
Motor Vehicle Highway	-	95,782	95,782	-
Local Road And Street	46,349	205,443	215,237	36,555
Accident Report	4,187	2,410	-	6,597
Firearms Training	11,977	10,074	604	21,447
Health	37,716	242,504	121,619	158,601
Alcohol And Drug Services	9,833	301	5,210	4,924
Health Dept Donation	140	2,553	2,693	-
Law Enforcement Continuing Ed	36,038	5,745	2,776	39,007
Clerk's Records Perpetuation	22,408	4,374	10,023	16,759
Enhanced 911	196,386	197,511	199,687	194,210
Co Drug Free Community	17,742	17,889	15,828	19,803
Drainage Maintenance	530,169	189,637	157,910	561,896
Highway	1,162,235	1,843,797	1,681,371	1,324,661
Property Reassessment	500,283	199,855	214,592	485,546
Prosecutor Title IV-D #1	18,124	12,128	2,424	27,828
Juvenile Probation Service	4,664	790	301	5,153
Adult Probation Services	90,846	198,519	193,132	96,233
Recorder's Records Perpetuation	33,310	26,436	28,834	30,912
Covered Bridge	10,135	3,700	10,779	3,056
Pretrial Diversion	34,748	20,664	49,768	5,644
Guardian Ad Litem/Court	1,259	-	-	1,259
Misdemeanant	24,436	13,752	22,497	15,691
Supplemental Public Defender Svc	4,978	1,920	-	6,898
Clerk Title IV-D #1	34,569	8,061	-	42,630
Surveyor's Corner Perpetuation	37,868	5,060	19,503	23,425
Auditor's Plat Book Perpetuation	51,028	6,100	13,200	43,928
Jury Pay	23,270	3,998	4,027	23,241
Emerg Manage Donation Fund	15	-	-	15
EMS Donation Fund	1,021	60	168	913
Tax Sale Fees	30,732	42,181	68,191	4,722
Rainy Day	1,162,598	745,679	81,283	1,826,994
Inmate Medical	5,623	120	-	5,743
Sales Disclosure	21,038	2,564	2,857	20,745
K-9	2,400	550	1,209	1,741
Riverboat Revenue Sharing	368,573	126,193	123,035	371,731
Welfare HCI	2,059	-	-	2,059
Welfare MAW	98	-	-	98
Welfare CSHCN	466	-	-	466
County Corrections	27,404	-	-	27,404
Levy Excess	5,244	14,938	-	20,182
Coroner's Train & Cont Educ	481	1,277	1,642	116
Operation Pullover	380	6,371	6,546	205
Sheriff Reserve Unit	5,578	1,699	3,580	3,697
City Ordinance Violations	275	-	-	275
Tax Increment Financing #1	1,161,672	970,812	740,000	1,392,484
Economic Development Commission	369,945	594,240	631,820	332,365
Mortgage Fee Fund	1,485	2,045	3,340	190
Recorder's Redacting Fee	29,887	7,552	391	37,048
HAVA Requirements Title III	29,743	-	-	29,743
Special Tobacco Settlement	21,147	30,639	17,143	34,643
Local Health Maintenance	88,118	24,854	33,411	79,561
Prairie Levee	1,145	3,184	3,877	452
Sheriff Vehicle Inspections	1,120	450	-	1,570
Sheriff Water Emerg Donations	4,355	-	-	4,355
Co Law Enforcement Cont Educ	1,446	-	375	1,071
Local Emerg Right To Know	7,993	-	-	7,993
Area Plan	134,882	227,259	54,682	307,459
Local Planning Council	1,850	-	-	1,850
2004 EMA St Homeland Security	25,365	-	-	25,365
EMA 2005 Foundation Grant	51	-	-	51
EMA Reimbursement	174	-	-	174
EMA Donations	1,882	-	-	1,882
March Of Dimes Grant	213	-	-	213

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, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
2007 Marine Patrol Grant	-	30,000	30,414	(414)
Sheriff Equip/Purchase Grant	263	-	-	263
Tobacco Cessation Grant	-	1,980	-	1,980
Local Emergency Planning Grant	30	-	-	30
Childhood Obesity Grant	3,143	-	3,129	14
Bioterrorism Preparedness Grant	-	-	2,000	(2,000)
Carroll Manor Elevator Fund	7,233	-	4,403	2,830
Carroll Manor Donations	13,714	11,520	15,098	10,136
County Parks Donation	60	1,533	50	1,543
County Property Seizure Fund	288	-	-	288
Poor Relief	-	131,603	131,603	-
Homestead Tax Rebate	9,137	4,506	235	13,408
Wireless E911	84,630	94,387	23,750	155,267
Contractual E-911	50,000	50,000	30,025	69,975
H1N1 Influenza	11,756	7,204	24,264	(5,304)
Child Restraint Fees	-	275	150	125
Chirps Grant	-	-	2,097	(2,097)
Carroll Manor Planning Grant	-	1,733	1,733	-
Mid-Land Meals Grant	-	211,007	181,495	29,512
Commissioner Certificate Tax Sale	-	11,000	3,575	7,425
Carroll Manor	-	421,757	335,426	86,331
Sex Offender Registry	-	970	820	150
JAG 10K & Under Equip Grant	-	7,758	7,758	-
ARRA	-	1,013	-	1,013
Cumulative Capital Development	778,562	317,882	186,428	910,016
Cumulative Bridge	1,338,633	788,246	348,894	1,777,985
Drain Improvements	165,914	100,561	10,557	255,918
Police Pension	-	10,776	6,776	4,000
Adoption Medical History	4	-	-	4
City And Town Court Costs	3,784	5,946	-	9,730
Surplus Tax Sale	661,803	101,591	657,633	105,761
Tax Sale Redemption	-	174,830	147,724	27,106
State Fines And Forfeitures	1,249	4,249	4,691	807
State Sales Disclosure Fee	1,635	2,565	3,875	325
Sewage Collections	36,091	98,678	100,110	34,659
Infraction Judgements	25,038	40,784	56,918	8,904
PERF	68,536	264,965	333,427	74
Payroll Withholding-Federal	-	308,427	308,407	20
Payroll Withholding-State	-	136,857	136,830	27
Payroll Withholding-OASI	-	490,812	490,709	103
Payroll Withholding-Local Tax	-	55,826	55,813	13
Health Insurance	7,201	102,933	101,231	8,903
Insurance Withholding	3,309	-	-	3,309
Special Death Benefit	920	1,860	2,660	120
Payroll Withholding-United Way	31	112	144	(1)
Education Plate Fees Agency	-	2,081	2,081	-
Campaign Finance Enforcement	120	-	-	120
Payroll Withholding-Medicare	-	114,787	114,763	24
Certified Shares	-	3,054,698	3,054,698	-
Payroll Withholding-Police Pension	3,518	17,716	21,234	-
Payroll Withholding-Garnishment	-	32,603	33,595	(992)
LOIT Stabilization	-	415,909	-	415,909
Tax Distribution	1,545,050	23,976,178	24,636,921	884,307
Sheriff Sales	243	16,665	10,700	6,208
Supplemental Probation Services	-	195,678	195,678	-
Sheriff Commissary	11,491	68,699	75,637	4,553
Inmate Trust Fund	3,510	64,295	64,583	3,222
Child Support	1,875	318,633	318,059	2,449
Clerk Trust	144,744	1,032,174	988,917	188,001
Sheriff's Pension	1,444,164	107,652	48,557	1,503,259
Sheriff's Pension Trust	182,270	12,558	4,578	190,250
Recorder	50	96,403	96,403	50
Treasurer	7,459,572	20,423,951	27,496,822	386,701
Totals	<u>\$ 21,270,083</u>	<u>\$ 67,495,960</u>	<u>\$ 71,223,765</u>	<u>\$ 17,542,278</u>

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

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

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

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

License and permits which includes 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 license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

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

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end were 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 statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

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. 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. 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 STATEMENT  
(Continued)

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	County General	Motor Vehicle Highway	Local Road And Street	Accident Report	Firearms Training	Health	Alcohol And Drug Services
Cash and investments - beginning	\$ 739,356	\$ -	\$ 46,349	\$ 4,187	\$ 11,977	\$ 37,716	\$ 9,833
Receipts:							
Taxes	5,778,504	95,782	-	-	-	202,796	-
Licenses and permits	225	-	-	-	-	-	-
Intergovernmental	103,008	-	205,443	-	-	23,953	-
Charges for services	652,511	-	-	2,410	10,074	-	-
Fines and forfeits	93,687	-	-	-	-	-	301
Other receipts	799,529	-	-	-	-	15,755	-
Total receipts	<u>7,427,464</u>	<u>95,782</u>	<u>205,443</u>	<u>2,410</u>	<u>10,074</u>	<u>242,504</u>	<u>301</u>
Disbursements:							
Personal services	3,316,752	-	-	-	-	116,082	600
Supplies	839,082	-	215,237	-	-	1,199	-
Other services and charges	613,644	-	-	-	-	4,338	-
Capital outlay	8,462	-	-	-	-	-	-
Other disbursements	690,400	95,782	-	-	604	-	4,610
Total disbursements	<u>5,468,340</u>	<u>95,782</u>	<u>215,237</u>	<u>-</u>	<u>604</u>	<u>121,619</u>	<u>5,210</u>
Excess (deficiency) of receipts over disbursements	<u>1,959,124</u>	<u>-</u>	<u>(9,794)</u>	<u>2,410</u>	<u>9,470</u>	<u>120,885</u>	<u>(4,909)</u>
Cash and investments - ending	<u>\$ 2,698,480</u>	<u>\$ -</u>	<u>\$ 36,555</u>	<u>\$ 6,597</u>	<u>\$ 21,447</u>	<u>\$ 158,601</u>	<u>\$ 4,924</u>

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Health Dept Donation	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Enhanced 911	Co Drug Free Community	Drainage Maintenance	Highway
Cash and investments - beginning	\$ 140	\$ 36,038	\$ 22,408	\$ 196,386	\$ 17,742	\$ 530,169	\$ 1,162,235
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,811,829
Charges for services	-	-	-	-	-	-	375
Fines and forfeits	-	5,745	-	-	-	-	-
Other receipts	2,553	-	4,374	197,511	17,889	189,637	31,593
Total receipts	<u>2,553</u>	<u>5,745</u>	<u>4,374</u>	<u>197,511</u>	<u>17,889</u>	<u>189,637</u>	<u>1,843,797</u>
Disbursements:							
Personal services	-	2,776	163	175,663	-	-	907,287
Supplies	-	-	4,105	-	-	-	508,276
Other services and charges	-	-	5,755	24,024	-	-	265,808
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,693	-	-	-	15,828	157,910	-
Total disbursements	<u>2,693</u>	<u>2,776</u>	<u>10,023</u>	<u>199,687</u>	<u>15,828</u>	<u>157,910</u>	<u>1,681,371</u>
Excess (deficiency) of receipts over disbursements	<u>(140)</u>	<u>2,969</u>	<u>(5,649)</u>	<u>(2,176)</u>	<u>2,061</u>	<u>31,727</u>	<u>162,426</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 39,007</u>	<u>\$ 16,759</u>	<u>\$ 194,210</u>	<u>\$ 19,803</u>	<u>\$ 561,896</u>	<u>\$ 1,324,661</u>

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Property Reassessment	Prosecutor Title IV-D #1	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	Covered Bridge	Pretrial Diversion
Cash and investments - beginning	\$ 500,283	\$ 18,124	\$ 4,664	\$ 90,846	\$ 33,310	\$ 10,135	\$ 34,748
Receipts:							
Taxes	177,659	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	20,936	-	-	-	-	3,700	-
Charges for services	-	-	790	198,519	26,436	-	17,900
Fines and forfeits	-	-	-	-	-	-	2,015
Other receipts	1,260	12,128	-	-	-	-	749
Total receipts	<u>199,855</u>	<u>12,128</u>	<u>790</u>	<u>198,519</u>	<u>26,436</u>	<u>3,700</u>	<u>20,664</u>
Disbursements:							
Personal services	43,405	-	-	118,956	-	-	15,007
Supplies	1,690	-	-	370	-	-	7,348
Other services and charges	169,497	-	301	73,806	-	-	21,403
Capital outlay	-	-	-	-	-	-	6,010
Other disbursements	-	2,424	-	-	28,834	10,779	-
Total disbursements	<u>214,592</u>	<u>2,424</u>	<u>301</u>	<u>193,132</u>	<u>28,834</u>	<u>10,779</u>	<u>49,768</u>
Excess (deficiency) of receipts over disbursements	<u>(14,737)</u>	<u>9,704</u>	<u>489</u>	<u>5,387</u>	<u>(2,398)</u>	<u>(7,079)</u>	<u>(29,104)</u>
Cash and investments - ending	<u>\$ 485,546</u>	<u>\$ 27,828</u>	<u>\$ 5,153</u>	<u>\$ 96,233</u>	<u>\$ 30,912</u>	<u>\$ 3,056</u>	<u>\$ 5,644</u>

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Guardian Ad Litem/Court	Misdemeanant	Supplemental Public Defender Svc	Clerk Title IV-D #1	Surveyor's Corner Perpetuation	Auditor's Plat Book Perpetuation	Jury Pay
Cash and investments - beginning	\$ 1,259	\$ 24,436	\$ 4,978	\$ 34,569	\$ 37,868	\$ 51,028	\$ 23,270
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,920	-	5,060	6,100	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,752	-	8,061	-	-	3,998
Total receipts	-	13,752	1,920	8,061	5,060	6,100	3,998
Disbursements:							
Personal services	-	-	-	-	-	13,200	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	22,497	-	-	19,503	-	4,027
Total disbursements	-	22,497	-	-	19,503	13,200	4,027
Excess (deficiency) of receipts over disbursements	-	(8,745)	1,920	8,061	(14,443)	(7,100)	(29)
Cash and investments - ending	\$ 1,259	\$ 15,691	\$ 6,898	\$ 42,630	\$ 23,425	\$ 43,928	\$ 23,241

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Emerg Manage Donation Fund	EMS Donation Fund	Tax Sale Fees	Rainy Day	Inmate Medical	Sales Disclosure	K-9
Cash and investments - beginning	\$ 15	\$ 1,021	\$ 30,732	\$ 1,162,598	\$ 5,623	\$ 21,038	\$ 2,400
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	120	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	60	42,181	745,679	-	2,564	550
Total receipts	-	60	42,181	745,679	120	2,564	550
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	168	68,191	81,283	-	2,857	1,209
Total disbursements	-	168	68,191	81,283	-	2,857	1,209
Excess (deficiency) of receipts over disbursements	-	(108)	(26,010)	664,396	120	(293)	(659)
Cash and investments - ending	\$ 15	\$ 913	\$ 4,722	\$ 1,826,994	\$ 5,743	\$ 20,745	\$ 1,741

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Riverboat Revenue Sharing	Welfare HCI	Welfare MAW	Welfare CSHCN	County Corrections	Levy Excess	Coroner's Train & Cont Educ
Cash and investments - beginning	\$ 368,573	\$ 2,059	\$ 98	\$ 466	\$ 27,404	\$ 5,244	\$ 481
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	126,193	-	-	-	-	14,938	1,277
Total receipts	126,193	-	-	-	-	14,938	1,277
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	8,128	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	114,907	-	-	-	-	-	1,642
Total disbursements	123,035	-	-	-	-	-	1,642
Excess (deficiency) of receipts over disbursements	3,158	-	-	-	-	14,938	(365)
Cash and investments - ending	\$ 371,731	\$ 2,059	\$ 98	\$ 466	\$ 27,404	\$ 20,182	\$ 116

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Operation Pullover	Sheriff Reserve Unit	City Ordinance Violations	Tax Increment Financing #1	Economic Development Commission	Mortgage Fee Fund	Recorder's Redacting Fee
Cash and investments - beginning	\$ 380	\$ 5,578	\$ 275	\$ 1,161,672	\$ 369,945	\$ 1,485	\$ 29,887
Receipts:							
Taxes	-	-	-	951,053	594,240	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,371	1,699	-	19,759	-	2,045	7,552
Total receipts	6,371	1,699	-	970,812	594,240	2,045	7,552
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,546	3,580	-	740,000	631,820	3,340	391
Total disbursements	6,546	3,580	-	740,000	631,820	3,340	391
Excess (deficiency) of receipts over disbursements	(175)	(1,881)	-	230,812	(37,580)	(1,295)	7,161
Cash and investments - ending	\$ 205	\$ 3,697	\$ 275	\$ 1,392,484	\$ 332,365	\$ 190	\$ 37,048

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	HAVA Requirements Title 111	Special Tobacco Settlement	Local Health Maintenance	Prairie Levee	Sheriff Vehicle Inspections	Sheriff Water Emerg Donations	Co Law Enforcement Cont Educ
Cash and investments - beginning	\$ 29,743	\$ 21,147	\$ 88,118	\$ 1,145	\$ 1,120	\$ 4,355	\$ 1,446
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	24,854	-	-	-	-
Charges for services	-	-	-	-	450	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	30,639	-	3,184	-	-	-
Total receipts	-	30,639	24,854	3,184	450	-	-
Disbursements:							
Personal services	-	-	29,533	-	-	-	-
Supplies	-	16,587	1,673	-	-	-	-
Other services and charges	-	556	1,488	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	717	3,877	-	-	375
Total disbursements	-	17,143	33,411	3,877	-	-	375
Excess (deficiency) of receipts over disbursements	-	13,496	(8,557)	(693)	450	-	(375)
Cash and investments - ending	\$ 29,743	\$ 34,643	\$ 79,561	\$ 452	\$ 1,570	\$ 4,355	\$ 1,071

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Emerg Right To Know	Area Plan	Local Planning Council	2004 EMA St Homeland Security	EMA 2005 Foundation Grant	EMA Reimbursement	EMA Donations
Cash and investments - beginning	\$ 7,993	\$ 134,882	\$ 1,850	\$ 25,365	\$ 51	\$ 174	\$ 1,882
Receipts:							
Taxes	-	176,984	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	20,998	-	-	-	-	-
Charges for services	-	29,277	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	227,259	-	-	-	-	-
Disbursements:							
Personal services	-	40,996	-	-	-	-	-
Supplies	-	2,314	-	-	-	-	-
Other services and charges	-	11,372	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	54,682	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	172,577	-	-	-	-	-
Cash and investments - ending	\$ 7,993	\$ 307,459	\$ 1,850	\$ 25,365	\$ 51	\$ 174	\$ 1,882

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	March Of Dimes Grant	2007 Marine Patrol Grant	Sheriff Equip/Purchase Grant	Tobacco Cessation Grant	Local Emergency Planning Grant	Childhood Obesity Grant	Bioterrorism Preparedness Grant
Cash and investments - beginning	\$ 213	\$ -	\$ 263	\$ -	\$ 30	\$ 3,143	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	30,000	-	1,980	-	-	-
Total receipts	-	30,000	-	1,980	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	30,414	-	-	-	3,129	2,000
Total disbursements	-	30,414	-	-	-	3,129	2,000
Excess (deficiency) of receipts over disbursements	-	(414)	-	1,980	-	(3,129)	(2,000)
Cash and investments - ending	\$ 213	\$ (414)	\$ 263	\$ 1,980	\$ 30	\$ 14	\$ (2,000)

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Carroll Manor Elevator Fund	Carroll Manor Donations	County Parks Donation	County Property Seizure Fund	Poor Relief	Homestead Tax Rebate	Wireless E911
Cash and investments - beginning	\$ 7,233	\$ 13,714	\$ 60	\$ 288	\$ -	\$ 9,137	\$ 84,630
Receipts:							
Taxes	-	-	-	-	131,603	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	11,520	1,533	-	-	4,506	94,387
Total receipts	-	11,520	1,533	-	131,603	4,506	94,387
Disbursements:							
Personal services	-	-	-	-	-	-	12,446
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,403	15,098	50	-	131,603	235	11,304
Total disbursements	4,403	15,098	50	-	131,603	235	23,750
Excess (deficiency) of receipts over disbursements	(4,403)	(3,578)	1,483	-	-	4,271	70,637
Cash and investments - ending	\$ 2,830	\$ 10,136	\$ 1,543	\$ 288	\$ -	\$ 13,408	\$ 155,267

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Contractual E-911	H1N1 Influenza	Child Restraint Fees	Chirps Grant	Carroll Manor Planning Grant	Mid-Land Meals Grant	Commissioner Certificate Tax Sale
Cash and investments - beginning	\$ 50,000	\$ 11,756	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	7,204	-	-	1,733	211,007	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	50,000	-	275	-	-	-	11,000
Total receipts	50,000	7,204	275	-	1,733	211,007	11,000
Disbursements:							
Personal services	25,381	13,390	-	-	-	-	-
Supplies	1,139	4,654	-	-	-	-	-
Other services and charges	3,505	6,220	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	150	2,097	1,733	181,495	3,575
Total disbursements	30,025	24,264	150	2,097	1,733	181,495	3,575
Excess (deficiency) of receipts over disbursements	19,975	(17,060)	125	(2,097)	-	29,512	7,425
Cash and investments - ending	\$ 69,975	\$ (5,304)	\$ 125	\$ (2,097)	\$ -	\$ 29,512	\$ 7,425

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Carroll Manor	Sex Offender Registry	JAG 10K & Under Equip Grant	ARRA	Cumulative Capital Development	Cumulative Bridge	Drain Improvements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 778,562	\$ 1,338,633	\$ 165,914
Receipts:							
Taxes	-	-	-	-	284,281	654,972	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	7,758	-	33,601	77,419	-
Charges for services	421,757	-	-	-	-	54,594	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	970	-	1,013	-	1,261	100,561
<b>Total receipts</b>	<b>421,757</b>	<b>970</b>	<b>7,758</b>	<b>1,013</b>	<b>317,882</b>	<b>788,246</b>	<b>100,561</b>
Disbursements:							
Personal services	245,029	-	-	-	-	81,842	-
Supplies	39,244	-	-	-	-	-	-
Other services and charges	51,153	-	-	-	-	5,792	-
Capital outlay	-	-	-	-	186,428	-	-
Other disbursements	-	820	7,758	-	-	261,260	10,557
<b>Total disbursements</b>	<b>335,426</b>	<b>820</b>	<b>7,758</b>	<b>-</b>	<b>186,428</b>	<b>348,894</b>	<b>10,557</b>
Excess (deficiency) of receipts over disbursements	86,331	150	-	1,013	131,454	439,352	90,004
Cash and investments - ending	<u>\$ 86,331</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 1,013</u>	<u>\$ 910,016</u>	<u>\$ 1,777,985</u>	<u>\$ 255,918</u>

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Police Pension	Adoption Medical History	City And Town Court Costs	Surplus Tax Sale	Tax Sale Redemption	State Fines And Forfeitures	State Sales Disclosure Fee
Cash and investments - beginning	\$ -	\$ 4	\$ 3,784	\$ 661,803	\$ -	\$ 1,249	\$ 1,635
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,776	-	5,946	101,591	174,830	4,249	2,565
Total receipts	10,776	-	5,946	101,591	174,830	4,249	2,565
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,776	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	657,633	147,724	4,691	3,875
Total disbursements	6,776	-	-	657,633	147,724	4,691	3,875
Excess (deficiency) of receipts over disbursements	4,000	-	5,946	(556,042)	27,106	(442)	(1,310)
Cash and investments - ending	\$ 4,000	\$ 4	\$ 9,730	\$ 105,761	\$ 27,106	\$ 807	\$ 325

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sewage Collections	Infraction Judgements	PERF	Payroll Withholding Federal	Payroll Withholding State	Payroll Withholding OASI
Cash and investments - beginning	\$ 36,091	\$ 25,038	\$ 68,536	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	98,678	40,784	264,965	308,427	136,857	490,812
Total receipts	<u>98,678</u>	<u>40,784</u>	<u>264,965</u>	<u>308,427</u>	<u>136,857</u>	<u>490,812</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	100,110	56,918	333,427	308,407	136,830	490,709
Total disbursements	<u>100,110</u>	<u>56,918</u>	<u>333,427</u>	<u>308,407</u>	<u>136,830</u>	<u>490,709</u>
Excess (deficiency) of receipts over disbursements	<u>(1,432)</u>	<u>(16,134)</u>	<u>(68,462)</u>	<u>20</u>	<u>27</u>	<u>103</u>
Cash and investments - ending	<u>\$ 34,659</u>	<u>\$ 8,904</u>	<u>\$ 74</u>	<u>\$ 20</u>	<u>\$ 27</u>	<u>\$ 103</u>

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll Withholding Local Tax	Health Insurance	Insurance Withholding	Special Death Benefit	Payroll Withholding United Way	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 7,201	\$ 3,309	\$ 920	\$ 31	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,826	102,933	-	1,860	112	2,081
Total receipts	55,826	102,933	-	1,860	112	2,081
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	55,813	101,231	-	2,660	144	2,081
Total disbursements	55,813	101,231	-	2,660	144	2,081
Excess (deficiency) of receipts over disbursements	13	1,702	-	(800)	(32)	-
Cash and investments - ending	\$ 13	\$ 8,903	\$ 3,309	\$ 120	\$ (1)	\$ -

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Campaign Finance Enforcement	Payroll Withholding Medicare	Certified Shares	Payroll Withholding Police Pension	Payroll Withholding Garnishment	LOIT Stabilization
Cash and investments - beginning	\$ 120	\$ -	\$ -	\$ 3,518	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	114,787	3,054,698	17,716	32,603	415,909
Total receipts	-	114,787	3,054,698	17,716	32,603	415,909
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	114,763	3,054,698	21,234	33,595	-
Total disbursements	-	114,763	3,054,698	21,234	33,595	-
Excess (deficiency) of receipts over disbursements	-	24	-	(3,518)	(992)	415,909
Cash and investments - ending	\$ 120	\$ 24	\$ -	\$ -	\$ (992)	\$ 415,909

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Distribution	Sheriff Sales	Supplemental Probation Services	Sheriff Commissary	Inmate Trust Fund	Child Support
Cash and investments - beginning	\$ 1,545,050	\$ 243	\$ -	\$ 11,491	\$ 3,510	\$ 1,875
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,976,178	16,665	195,678	68,699	64,295	318,633
Total receipts	<u>23,976,178</u>	<u>16,665</u>	<u>195,678</u>	<u>68,699</u>	<u>64,295</u>	<u>318,633</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	24,636,921	10,700	195,678	75,637	64,583	318,059
Total disbursements	<u>24,636,921</u>	<u>10,700</u>	<u>195,678</u>	<u>75,637</u>	<u>64,583</u>	<u>318,059</u>
Excess (deficiency) of receipts over disbursements	<u>(660,743)</u>	<u>5,965</u>	<u>-</u>	<u>(6,938)</u>	<u>(288)</u>	<u>574</u>
Cash and investments - ending	<u>\$ 884,307</u>	<u>\$ 6,208</u>	<u>\$ -</u>	<u>\$ 4,553</u>	<u>\$ 3,222</u>	<u>\$ 2,449</u>

CARROLL COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk Trust	Sheriff Pension	Sheriff Pension Trust	Recorder	Treasurer	Totals
Cash and investments - beginning	\$ 144,744	\$ 1,444,164	\$ 182,270	\$ 50	\$ 7,459,572	\$ 21,270,083
Receipts:						
Taxes	-	-	-	-	-	9,047,874
Licenses and permits	-	-	-	-	-	225
Intergovernmental	-	-	-	-	-	2,553,443
Charges for services	-	-	-	-	-	1,428,293
Fines and forfeits	-	-	-	-	-	101,748
Other receipts	1,032,174	107,652	12,558	96,403	20,423,951	54,364,377
Total receipts	<u>1,032,174</u>	<u>107,652</u>	<u>12,558</u>	<u>96,403</u>	<u>20,423,951</u>	<u>67,495,960</u>
Disbursements:						
Personal services	-	-	-	-	-	5,158,508
Supplies	-	-	-	-	-	1,642,918
Other services and charges	-	-	-	-	-	1,273,566
Capital outlay	-	-	-	-	-	200,900
Other disbursements	988,917	48,557	4,578	96,403	27,496,822	62,947,873
Total disbursements	<u>988,917</u>	<u>48,557</u>	<u>4,578</u>	<u>96,403</u>	<u>27,496,822</u>	<u>71,223,765</u>
Excess (deficiency) of receipts over disbursements	<u>43,257</u>	<u>59,095</u>	<u>7,980</u>	<u>-</u>	<u>(7,072,871)</u>	<u>(3,727,805)</u>
Cash and investments - ending	<u>\$ 188,001</u>	<u>\$ 1,503,259</u>	<u>\$ 190,250</u>	<u>\$ 50</u>	<u>\$ 386,701</u>	<u>\$ 17,542,278</u>

CARROLL COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 654,118
Infrastructure	81,412,569
Buildings	1,241,356
Machinery and equipment	<u>1,403,064</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 84,711,107</u>

CARROLL COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Economic Development Lease Rental	\$ 702,500	\$ 256,943
Notes and loans payable	<u>80,500</u>	<u>41,616</u>
Total governmental activities debt	<u>\$ 783,000</u>	<u>\$ 298,559</u>

CARROLL COUNTY  
OTHER REPORTS

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

County Treasurer  
Clerk of the Circuit Court  
County Auditor

CARROLL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 13, 2011, with Patrick Clawson, President of the Board of County Commissioners; Ann Brown, President of the County Council; and Elaine Hathaway, Auditor. Our examination disclosed no material items that warrant comment at this time.