

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/13/2012

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OFFICIALS

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

We have examined the financial statement of Carroll County (County), for the period of January 1, 2011 to December 31, 2011. 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, 2011, 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Commissioners, and others within the entity, 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

July 18, 2012

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FINANCIAL STATEMENT

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

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 2,698,480	\$ 5,817,023	\$ 5,204,568	\$ 3,310,935
Highway	1,324,661	1,867,733	1,778,991	1,413,403
Local Road And Street	36,555	218,054	222,385	32,224
Accident Report	6,597	1,674	3,269	5,002
Firearms Training	21,447	6,680	6,825	21,302
Health	158,601	174,939	128,142	205,398
Alcohol And Drug Services	4,924	-	-	4,924
Law Enforcement Continuing Ed	39,007	6,014	771	44,250
Clerk's Records Perpetuation	16,759	5,857	10,174	12,442
Enhanced 911	194,210	182,781	211,835	165,156
Co Drug Free Community	19,803	22,141	14,153	27,791
Drainage Maintenance	561,896	150,788	139,403	573,281
Prosecutor Title IV-D #1	27,828	21,575	16,262	33,141
Juvenile Probation Service	5,153	1,991	464	6,680
Adult Probation Services	96,233	188,443	186,537	98,139
Recorder's Records Perpetuation	30,912	39,622	30,668	39,866
Covered Bridge	3,056	3,700	-	6,756
Pretrial Diversion	5,644	31,400	36,365	679
Guardian Ad Litem/Court	1,259	-	-	1,259
Misdemeanant	15,691	13,752	-	29,443
Supplemental Public Defender Svc	6,898	3,717	-	10,615
Clerk Title IV-D #1	42,630	14,338	7,900	49,068
Surveyor's Corner Perpetuation	23,425	4,655	982	27,098
Jury Pay	23,241	3,980	13,460	13,761
CAGIT Certified Shares	-	2,279,743	2,279,743	-
Tax Sale Fees	4,722	31,982	18,133	18,571
Rainy Day	1,826,994	556,104	217,188	2,165,910
Inmate Medical	5,743	30	-	5,773
Sales Disclosure	20,745	2,390	9,184	13,951
K-9	1,741	5,100	2,248	4,593
Levy Excess	20,182	222	-	20,404
Collection Agency Fees	-	1,399	151	1,248
Tax Increment Financing #1	1,392,484	645,292	508,000	1,529,776
County Elected Officials Training	-	881	-	881
Cumulative Capital Development	910,016	227,227	226,950	910,293
Cumulative Bridge	1,777,985	590,902	499,024	1,869,863
Police Pension	4,000	11,176	-	15,176
City And Town Court Costs	9,730	6,090	-	15,820
Surplus Tax Sale	105,761	442,451	189,212	359,000
Tax Sale Redemption	27,106	49,071	71,809	4,368
State Fines And Forfeitures	807	2,551	3,048	310
State Sales Disclosure Fee	325	2,390	2,420	295
Sewage Collections	34,659	95,300	71,738	58,221
Infraction Judgements	8,904	33,625	40,632	1,897
Inheritance Tax	132,073	1,073,808	684,820	521,061
Special Death Benefit	120	1,525	1,510	135
Financial Institution Tax	-	164,501	164,501	-
Campaign Finance Enforcement	120	-	-	120
HEA 1001 State Homestead Credit	696	-	-	696
LOIT PTRC	1,267	626,571	614,027	13,811
Loit Stabilization	415,909	-	240,766	175,143
Payroll Clearing	11,482	1,585,852	1,586,033	11,301
Reassessment - 2015	-	106,890	-	106,890
Surplus Tax	26,245	14,881	15,214	25,912
Overweight Vehicle Fines	-	350	350	-
Interstate Compact-State Share	-	75	150	(75)
County IV-D Incentive	-	31,398	-	31,398
Court Reform Grant	-	2,337	2,337	-
Sheriff-Byrne Jag Grant	-	4,039	4,039	-
Deer Creek Prairie Levee	452	5,942	5,655	739
Bachelor Run Conservancy	-	88,853	88,853	-
Rock Creek Conservancy	-	3,953	3,953	-

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
LOIT Prop Tax Oper Levies Repl	131,139	609,626	609,625	131,140
CAGIT-PTRC	-	759,914	759,914	-
Wheel Tax/Surtax Combined	590,985	568,727	877,056	282,656
Wheel Tax	120	98,801	98,921	-
Sur Tax	-	535,946	535,946	-
CVET Agency	45	146,785	146,785	45
Education Plate Fee	-	1,669	1,669	-
Donations - Health Department	-	1,876	776	1,100
Firefighting Tax	-	112,375	112,375	-
Cumulative Fire Township	-	34,110	34,110	-
School Cum Cap Project	-	1,529,768	1,529,768	-
Library Capital Projects	615	6,683	6,683	615
School Bus Replacement	-	316,976	316,976	-
School Pension Debt	-	201,861	201,861	-
Recreation Tax	-	30,655	30,655	-
State's Share Del Tax & Pen	-	234	234	-
Library Tax	630	343,942	343,942	630
Library Debt Service	-	71,590	71,590	-
Burlington Twp Library	-	9,402	9,402	-
Township Cemetery	-	1,271	1,271	-
Corp Capital Improvement	-	9,688	9,688	-
Excise Tax Allocations	-	354,581	354,581	-
Township Fire Debt	-	15,041	15,041	-
Corporation Cum Fire Tax	-	122,472	122,472	-
School Debt Service	-	1,836,179	1,836,179	-
Cum Sewer Corp	-	19,437	19,437	-
School Transportation	-	1,186,418	1,186,418	-
Township Tax	-	100,947	100,947	-
Corporation Tax	492	1,059,855	1,059,855	492
Supplemental Probation Services	-	170,861	159,490	11,371
Sheriff Pension Trust	190,250	13,167	5,208	198,209
Recorder Checking Account	50	110,189	99,886	10,353
Co. Police Retirement Plan	1,503,259	104,698	53,249	1,554,708
Property Reassessment	485,546	4,322	228,568	261,300
Auditor's Plat Book Perpetuation	43,928	5,445	20,903	28,470
Emerg Manage Donation Fund	15	-	-	15
Ems Donation Fund	913	-	64	849
Riverboat Revenue Sharing	371,731	145,093	172,037	344,787
Welfare Hci	2,059	-	2,059	-
Welfare Maw	98	-	98	-
Welfare Cshcn	466	-	466	-
County Corrections	27,404	-	-	27,404
Coroner's Train & Cont Educ	116	1,036	1,085	67
Operation Pullover	205	4,300	4,373	132
Sheriff Reserve Unit	3,697	2,185	240	5,642
City Ordinance Violations	275	-	-	275
Economic Development Commission	332,365	456,506	641,204	147,667
Mortgage Fee Fund	190	2,155	2,118	227
Recorder's Redacting Fee	37,048	5,699	449	42,298
Hava Requirements Title 111	29,743	-	-	29,743
Special Tobacco Settlement	34,643	26,508	21,068	40,083
Local Health Maintenance	79,561	48,751	70,922	57,390
Sheriff Vehicle Inspections	1,570	355	790	1,135
Sheriff Water Emerg Donations	4,355	-	1,093	3,262
Co Law Enforcement Cont Educ	1,071	-	-	1,071
Local Emerg Right To Know	7,993	3,383	683	10,693
Area Plan	307,459	168,565	355,302	120,722
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	-	95	1,787

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
March Of Dimes Grant	213	-	-	213
2007 Marine Patrol Grant	(414)	7,500	6,739	347
Sheriff Equip/Purchase Grant	263	-	-	263
Tobacco Cessation Grant	1,980	-	-	1,980
Local Emergency Planning Grant	30	-	-	30
Childhood Obesity Grant	14	-	-	14
Bioterrorism-Preparedness Grant	(2,000)	-	2,471	(4,471)
Carroll Manor Elevator Fund	2,830	-	2,830	-
Carroll Manor Donations	10,136	8,058	12,828	5,366
County Parks Donation	1,543	3,080	725	3,898
County Property Seizure Fund	288	-	-	288
Homestead Tax Rebate	13,408	-	-	13,408
Wireless E911	155,267	85,407	20,318	220,356
Contractual E-911	69,975	50,000	26,864	93,111
H1N1 Influenza	(5,304)	25,655	-	20,351
Child Restraint Fees	125	295	420	-
Chirps Grant	(2,097)	-	842	(2,939)
Mid-Land Meals Grant	29,512	84,283	113,795	-
Commissioner Certificate Tax Sale	7,425	28,675	35,589	511
Carroll Manor	86,331	427,386	373,725	139,992
Sex Offender Registry	150	1,260	1,290	120
Arra	1,013	-	-	1,013
Drain Improvements	255,918	42,744	45,639	253,023
Adoption Medical History	4	-	4	-
Treasurer	386,701	18,887,608	18,424,612	849,697
Clerk - Support	2,449	315,982	315,347	3,084
Sheriff Sales	6,208	29,282	26,800	8,690
Sheriff Commissary	4,553	52,870	42,173	15,250
Inmate Trust Fund	3,222	74,718	73,344	4,596
Clerk Trust	188,001	3,649,057	3,720,846	116,212
Totals	<u>\$ 17,542,280</u>	<u>\$ 52,609,665</u>	<u>\$ 51,049,694</u>	<u>\$ 19,102,251</u>

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 the following sources:

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

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

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. 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 the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

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 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Highway	Local Road And Street	Accident Report	Firearms Training	Health	Alcohol And Drug Services
Cash and investments - beginning	\$ 2,698,480	\$ 1,324,661	\$ 36,555	\$ 6,597	\$ 21,447	\$ 158,601	\$ 4,924
Receipts:							
Taxes	4,531,597	-	-	-	-	147,091	-
Licenses and permits	27,804	1,217	-	-	6,680	-	-
Intergovernmental	350,587	1,834,951	201,444	-	-	13,242	-
Charges for services	570,978	-	-	1,674	-	14,606	-
Fines and forfeits	95,884	-	-	-	-	-	-
Other receipts	240,173	31,565	16,610	-	-	-	-
Total receipts	<u>5,817,023</u>	<u>1,867,733</u>	<u>218,054</u>	<u>1,674</u>	<u>6,680</u>	<u>174,939</u>	<u>-</u>
Disbursements:							
Personal services	3,589,507	981,993	-	-	-	121,136	-
Supplies	217,571	565,657	-	-	-	2,170	-
Other services and charges	1,042,921	38,992	222,385	-	-	4,836	-
Capital outlay	62,045	192,349	-	-	-	-	-
Other disbursements	292,524	-	-	3,269	6,825	-	-
Total disbursements	<u>5,204,568</u>	<u>1,778,991</u>	<u>222,385</u>	<u>3,269</u>	<u>6,825</u>	<u>128,142</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>612,455</u>	<u>88,742</u>	<u>(4,331)</u>	<u>(1,595)</u>	<u>(145)</u>	<u>46,797</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,310,935</u>	<u>\$ 1,413,403</u>	<u>\$ 32,224</u>	<u>\$ 5,002</u>	<u>\$ 21,302</u>	<u>\$ 205,398</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, 2011
 (Continued)

	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Enhanced 911	Co Drug Free Community	Drainage Maintenance	Prosecutor Title IV-D #1	Juvenile Probation Service
Cash and investments - beginning	\$ 39,007	\$ 16,759	\$ 194,210	\$ 19,803	\$ 561,896	\$ 27,828	\$ 5,153
Receipts:							
Taxes	-	-	-	-	150,788	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,014	5,857	182,031	22,141	-	-	1,991
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	750	-	-	21,575	-
Total receipts	<u>6,014</u>	<u>5,857</u>	<u>182,781</u>	<u>22,141</u>	<u>150,788</u>	<u>21,575</u>	<u>1,991</u>
Disbursements:							
Personal services	-	7,179	192,307	-	-	-	-
Supplies	-	2,995	-	-	-	-	-
Other services and charges	771	-	19,528	-	139,403	-	464
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	14,153	-	16,262	-
Total disbursements	<u>771</u>	<u>10,174</u>	<u>211,835</u>	<u>14,153</u>	<u>139,403</u>	<u>16,262</u>	<u>464</u>
Excess (deficiency) of receipts over disbursements	<u>5,243</u>	<u>(4,317)</u>	<u>(29,054)</u>	<u>7,988</u>	<u>11,385</u>	<u>5,313</u>	<u>1,527</u>
Cash and investments - ending	<u>\$ 44,250</u>	<u>\$ 12,442</u>	<u>\$ 165,156</u>	<u>\$ 27,791</u>	<u>\$ 573,281</u>	<u>\$ 33,141</u>	<u>\$ 6,680</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Adult Probation Services	Recorder's Records Perpetuation	Covered Bridge	Pretrial Diversion	Guardian Ad Litem/Court	Misdemeanant	Supplemental Public Defender Svc
Cash and investments - beginning	\$ 96,233	\$ 30,912	\$ 3,056	\$ 5,644	\$ 1,259	\$ 15,691	\$ 6,898
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	3,700	-	-	-	-
Charges for services	188,443	-	-	-	-	-	-
Fines and forfeits	-	-	-	31,400	-	-	-
Other receipts	-	39,622	-	-	-	13,752	3,717
Total receipts	<u>188,443</u>	<u>39,622</u>	<u>3,700</u>	<u>31,400</u>	<u>-</u>	<u>13,752</u>	<u>3,717</u>
Disbursements:							
Personal services	118,382	-	-	14,991	-	-	-
Supplies	508	-	-	2,351	-	-	-
Other services and charges	66,647	-	-	13,609	-	-	-
Capital outlay	1,000	-	-	5,414	-	-	-
Other disbursements	-	30,668	-	-	-	-	-
Total disbursements	<u>186,537</u>	<u>30,668</u>	<u>-</u>	<u>36,365</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,906</u>	<u>8,954</u>	<u>3,700</u>	<u>(4,965)</u>	<u>-</u>	<u>13,752</u>	<u>3,717</u>
Cash and investments - ending	<u>\$ 98,139</u>	<u>\$ 39,866</u>	<u>\$ 6,756</u>	<u>\$ 679</u>	<u>\$ 1,259</u>	<u>\$ 29,443</u>	<u>\$ 10,615</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk Title IV-D #1	Surveyor's Corner Perpetuation	Jury Pay	CAGIT Certified Shares	Tax Sale Fees	Rainy Day	Inmate Medical
Cash and investments - beginning	\$ 42,630	\$ 23,425	\$ 23,241	\$ -	\$ 4,722	\$ 1,826,994	\$ 5,743
Receipts:							
Taxes	-	-	-	2,279,743	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,655	-	-	-	-	30
Fines and forfeits	14,338	-	-	-	31,982	-	-
Other receipts	-	-	3,980	-	-	556,104	-
Total receipts	<u>14,338</u>	<u>4,655</u>	<u>3,980</u>	<u>2,279,743</u>	<u>31,982</u>	<u>556,104</u>	<u>30</u>
Disbursements:							
Personal services	-	982	-	-	-	-	-
Supplies	-	-	-	-	-	15,013	-
Other services and charges	-	-	-	-	-	97,966	-
Capital outlay	-	-	-	-	-	102,809	-
Other disbursements	7,900	-	13,460	2,279,743	18,133	1,400	-
Total disbursements	<u>7,900</u>	<u>982</u>	<u>13,460</u>	<u>2,279,743</u>	<u>18,133</u>	<u>217,188</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,438</u>	<u>3,673</u>	<u>(9,480)</u>	<u>-</u>	<u>13,849</u>	<u>338,916</u>	<u>30</u>
Cash and investments - ending	<u>\$ 49,068</u>	<u>\$ 27,098</u>	<u>\$ 13,761</u>	<u>\$ -</u>	<u>\$ 18,571</u>	<u>\$ 2,165,910</u>	<u>\$ 5,773</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sales Disclosure	K-9	Levy Excess	Collection Agency Fees	Tax Increment Financing #1	County Elected Officials Training	Cumulative Capital Development
Cash and investments - beginning	\$ 20,745	\$ 1,741	\$ 20,182	\$ -	\$ 1,392,484	\$ -	\$ 910,016
Receipts:							
Taxes	-	-	222	-	635,470	-	208,460
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	18,767
Charges for services	2,390	-	-	-	-	881	-
Fines and forfeits	-	-	-	1,399	-	-	-
Other receipts	-	5,100	-	-	9,822	-	-
Total receipts	<u>2,390</u>	<u>5,100</u>	<u>222</u>	<u>1,399</u>	<u>645,292</u>	<u>881</u>	<u>227,227</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	941	-	-	-	-	-	-
Other services and charges	2,243	-	-	-	-	-	-
Capital outlay	6,000	-	-	-	-	-	226,950
Other disbursements	-	2,248	-	151	508,000	-	-
Total disbursements	<u>9,184</u>	<u>2,248</u>	<u>-</u>	<u>151</u>	<u>508,000</u>	<u>-</u>	<u>226,950</u>
Excess (deficiency) of receipts over disbursements	<u>(6,794)</u>	<u>2,852</u>	<u>222</u>	<u>1,248</u>	<u>137,292</u>	<u>881</u>	<u>277</u>
Cash and investments - ending	<u>\$ 13,951</u>	<u>\$ 4,593</u>	<u>\$ 20,404</u>	<u>\$ 1,248</u>	<u>\$ 1,529,776</u>	<u>\$ 881</u>	<u>\$ 910,293</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cumulative Bridge	Police Pension	City And Town Court Costs	Surplus Tax Sale	Tax Sale Redemption	State Fines And Forfeitures	State Sales Disclosure Fee
Cash and investments - beginning	\$ 1,777,985	\$ 4,000	\$ 9,730	\$ 105,761	\$ 27,106	\$ 807	\$ 325
Receipts:							
Taxes	480,237	-	-	-	49,071	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	43,233	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,390
Fines and forfeits	-	-	6,090	-	-	2,551	-
Other receipts	67,432	11,176	-	442,451	-	-	-
Total receipts	590,902	11,176	6,090	442,451	49,071	2,551	2,390
Disbursements:							
Personal services	75,315	-	-	-	-	-	-
Supplies	3,500	-	-	-	-	-	-
Other services and charges	104,177	-	-	-	-	-	-
Capital outlay	316,032	-	-	-	-	-	-
Other disbursements	-	-	-	189,212	71,809	3,048	2,420
Total disbursements	499,024	-	-	189,212	71,809	3,048	2,420
Excess (deficiency) of receipts over disbursements	91,878	11,176	6,090	253,239	(22,738)	(497)	(30)
Cash and investments - ending	\$ 1,869,863	\$ 15,176	\$ 15,820	\$ 359,000	\$ 4,368	\$ 310	\$ 295

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sewage Collections	Infraction Judgements	Inheritance Tax	Special Death Benefit	Financial Institution Tax	Campaign Finance Enforcement	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ 34,659	\$ 8,904	\$ 132,073	\$ 120	\$ -	\$ 120	\$ 696
Receipts:							
Taxes	-	-	1,073,808	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	164,501	-	-
Charges for services	95,300	-	-	1,515	-	-	-
Fines and forfeits	-	33,625	-	10	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>95,300</u>	<u>33,625</u>	<u>1,073,808</u>	<u>1,525</u>	<u>164,501</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	71,738	40,632	684,820	1,510	164,501	-	-
Total disbursements	<u>71,738</u>	<u>40,632</u>	<u>684,820</u>	<u>1,510</u>	<u>164,501</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>23,562</u>	<u>(7,007)</u>	<u>388,988</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 58,221</u>	<u>\$ 1,897</u>	<u>\$ 521,061</u>	<u>\$ 135</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 696</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	LOIT PTRC	Loit Stabilization	Payroll Clearing	Reassessment - 2015	Surplus Tax	Overweight Vehicle Fines	Interstate Compact-State Share
Cash and investments - beginning	\$ 1,267	\$ 415,909	\$ 11,482	\$ -	\$ 26,245	\$ -	\$ -
Receipts:							
Taxes	626,571	-	-	106,890	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	350	75
Other receipts	-	-	1,585,852	-	14,881	-	-
Total receipts	<u>626,571</u>	<u>-</u>	<u>1,585,852</u>	<u>106,890</u>	<u>14,881</u>	<u>350</u>	<u>75</u>
Disbursements:							
Personal services	-	-	1,586,033	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	614,027	240,766	-	-	15,214	350	150
Total disbursements	<u>614,027</u>	<u>240,766</u>	<u>1,586,033</u>	<u>-</u>	<u>15,214</u>	<u>350</u>	<u>150</u>
Excess (deficiency) of receipts over disbursements	<u>12,544</u>	<u>(240,766)</u>	<u>(181)</u>	<u>106,890</u>	<u>(333)</u>	<u>-</u>	<u>(75)</u>
Cash and investments - ending	<u>\$ 13,811</u>	<u>\$ 175,143</u>	<u>\$ 11,301</u>	<u>\$ 106,890</u>	<u>\$ 25,912</u>	<u>\$ -</u>	<u>\$ (75)</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County IV-D Incentive	Court Reform Grant	Sheriff-Byrne Jag Grant	Deer Creek Prairie Levee	Bachelor Run Conservancy	Rock Creek Conservancy	LOIT Prop Tax Oper Levies Repl
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 452	\$ -	\$ -	\$ 131,139
Receipts:							
Taxes	-	-	-	5,942	88,853	3,953	609,626
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,337	4,039	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,398	-	-	-	-	-	-
Total receipts	<u>31,398</u>	<u>2,337</u>	<u>4,039</u>	<u>5,942</u>	<u>88,853</u>	<u>3,953</u>	<u>609,626</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	5,655	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,337	4,039	-	88,853	3,953	609,625
Total disbursements	<u>-</u>	<u>2,337</u>	<u>4,039</u>	<u>5,655</u>	<u>88,853</u>	<u>3,953</u>	<u>609,625</u>
Excess (deficiency) of receipts over disbursements	<u>31,398</u>	<u>-</u>	<u>-</u>	<u>287</u>	<u>-</u>	<u>-</u>	<u>1</u>
Cash and investments - ending	<u>\$ 31,398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,140</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CAGIT-PTRC	Wheel Tax/Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Education Plate Fee	Donations - Health Department
Cash and investments - beginning	\$ -	\$ 590,985	\$ 120	\$ -	\$ 45	\$ -	\$ -
Receipts:							
Taxes	759,914	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	568,727	98,801	535,946	146,785	1,669	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,876
Total receipts	<u>759,914</u>	<u>568,727</u>	<u>98,801</u>	<u>535,946</u>	<u>146,785</u>	<u>1,669</u>	<u>1,876</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	759,914	877,056	98,921	535,946	146,785	1,669	776
Total disbursements	<u>759,914</u>	<u>877,056</u>	<u>98,921</u>	<u>535,946</u>	<u>146,785</u>	<u>1,669</u>	<u>776</u>
Excess (deficiency) of receipts over disbursements	-	(308,329)	(120)	-	-	-	1,100
Cash and investments - ending	<u>\$ -</u>	<u>\$ 282,656</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 1,100</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Firefighting Tax	Cumulative Fire Township	School Cum Cap Project	Library Capital Projects	School Bus Replacement	School Pension Debt	Recreation Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 615	\$ -	\$ -	\$ -
Receipts:							
Taxes	103,420	31,304	1,529,768	6,683	316,976	201,861	30,655
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,955	2,806	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>112,375</u>	<u>34,110</u>	<u>1,529,768</u>	<u>6,683</u>	<u>316,976</u>	<u>201,861</u>	<u>30,655</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>112,375</u>	<u>34,110</u>	<u>1,529,768</u>	<u>6,683</u>	<u>316,976</u>	<u>201,861</u>	<u>30,655</u>
Total disbursements	<u>112,375</u>	<u>34,110</u>	<u>1,529,768</u>	<u>6,683</u>	<u>316,976</u>	<u>201,861</u>	<u>30,655</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 615</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State's Share Del Tax & Pen	Library Tax	Library Debt Service	Burlington Twp Library	Township Cemetery	Corp Capital Improvement	Excise Tax Allocations
Cash and investments - beginning	\$ -	\$ 630	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	343,942	71,590	9,402	1,209	9,688	354,581
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	62	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	234	-	-	-	-	-	-
Total receipts	<u>234</u>	<u>343,942</u>	<u>71,590</u>	<u>9,402</u>	<u>1,271</u>	<u>9,688</u>	<u>354,581</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	234	343,942	71,590	9,402	1,271	9,688	354,581
Total disbursements	<u>234</u>	<u>343,942</u>	<u>71,590</u>	<u>9,402</u>	<u>1,271</u>	<u>9,688</u>	<u>354,581</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 630</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Township Fire Debt	Corporation Cum Fire Tax	School Debt Service	Cum Sewer Corp	School Transportation	Township Tax	Corporation Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492
Receipts:							
Taxes	13,589	122,472	1,836,179	19,437	1,186,418	91,193	1,059,855
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,452	-	-	-	-	9,754	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>15,041</u>	<u>122,472</u>	<u>1,836,179</u>	<u>19,437</u>	<u>1,186,418</u>	<u>100,947</u>	<u>1,059,855</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>15,041</u>	<u>122,472</u>	<u>1,836,179</u>	<u>19,437</u>	<u>1,186,418</u>	<u>100,947</u>	<u>1,059,855</u>
Total disbursements	<u>15,041</u>	<u>122,472</u>	<u>1,836,179</u>	<u>19,437</u>	<u>1,186,418</u>	<u>100,947</u>	<u>1,059,855</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 492</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Supplemental Probation Services	Sheriff Pension Trust	Recorder Checking Account	Co. Police Retirement Plan	Property Reassessment	Auditor's Plat Book Perpetuation	Emerg Manage Donation Fund
Cash and investments - beginning	\$ -	\$ 190,250	\$ 50	\$ 1,503,259	\$ 485,546	\$ 43,928	\$ 15
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	5,445	-
Other receipts	170,861	13,167	110,189	104,698	4,322	-	-
Total receipts	170,861	13,167	110,189	104,698	4,322	5,445	-
Disbursements:							
Personal services	-	-	-	-	49,142	1,430	-
Supplies	-	-	-	-	8,046	-	-
Other services and charges	-	-	-	-	171,380	-	-
Capital outlay	-	-	-	-	-	19,473	-
Other disbursements	159,490	5,208	99,886	53,249	-	-	-
Total disbursements	159,490	5,208	99,886	53,249	228,568	20,903	-
Excess (deficiency) of receipts over disbursements	11,371	7,959	10,303	51,449	(224,246)	(15,458)	-
Cash and investments - ending	\$ 11,371	\$ 198,209	\$ 10,353	\$ 1,554,708	\$ 261,300	\$ 28,470	\$ 15

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Ems Donation Fund	Riverboat Revenue Sharing	Welfare Hci	Welfare Maw	Welfare Cshcn	County Corrections	Coroner's Train & Cont Educ
Cash and investments - beginning	\$ 913	\$ 371,731	\$ 2,059	\$ 98	\$ 466	\$ 27,404	\$ 116
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	145,093	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,036
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>145,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,036</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	64	-	-	-	-	-	-
Capital outlay	-	132,130	-	-	-	-	-
Other disbursements	-	39,907	2,059	98	466	-	1,085
Total disbursements	<u>64</u>	<u>172,037</u>	<u>2,059</u>	<u>98</u>	<u>466</u>	<u>-</u>	<u>1,085</u>
Excess (deficiency) of receipts over disbursements	<u>(64)</u>	<u>(26,944)</u>	<u>(2,059)</u>	<u>(98)</u>	<u>(466)</u>	<u>-</u>	<u>(49)</u>
Cash and investments - ending	<u>\$ 849</u>	<u>\$ 344,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,404</u>	<u>\$ 67</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Operation Pullover	Sheriff Reserve Unit	City Ordinance Violations	Economic Development Commission	Mortgage Fee Fund	Recorder's Redacting Fee	Hava Requirements Title 111
Cash and investments - beginning	\$ 205	\$ 3,697	\$ 275	\$ 332,365	\$ 190	\$ 37,048	\$ 29,743
Receipts:							
Taxes	-	-	-	456,506	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,300	-	-	-	-	-	-
Charges for services	-	-	-	-	2,155	5,699	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,185	-	-	-	-	-
Total receipts	<u>4,300</u>	<u>2,185</u>	<u>-</u>	<u>456,506</u>	<u>2,155</u>	<u>5,699</u>	<u>-</u>
Disbursements:							
Personal services	4,373	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	240	-	641,204	2,118	449	-
Total disbursements	<u>4,373</u>	<u>240</u>	<u>-</u>	<u>641,204</u>	<u>2,118</u>	<u>449</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(73)</u>	<u>1,945</u>	<u>-</u>	<u>(184,698)</u>	<u>37</u>	<u>5,250</u>	<u>-</u>
Cash and investments - ending	<u>\$ 132</u>	<u>\$ 5,642</u>	<u>\$ 275</u>	<u>\$ 147,667</u>	<u>\$ 227</u>	<u>\$ 42,298</u>	<u>\$ 29,743</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Tobacco Settlement	Local Health Maintenance	Sheriff Vehicle Inspections	Sheriff Water Emerg Donations	Co Law Enforcement Cont Educ	Local Emerg Right To Know	Area Plan
Cash and investments - beginning	\$ 34,643	\$ 79,561	\$ 1,570	\$ 4,355	\$ 1,071	\$ 7,993	\$ 307,459
Receipts:							
Taxes	-	-	-	-	-	-	128,906
Licenses and permits	-	-	355	-	-	-	28,031
Intergovernmental	26,508	33,139	-	-	-	3,383	11,628
Charges for services	-	15,612	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>26,508</u>	<u>48,751</u>	<u>355</u>	<u>-</u>	<u>-</u>	<u>3,383</u>	<u>168,565</u>
Disbursements:							
Personal services	-	29,562	-	-	-	-	41,605
Supplies	17,921	15,236	-	-	-	-	1,376
Other services and charges	3,147	1,474	-	-	-	683	12,321
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	24,650	790	1,093	-	-	300,000
Total disbursements	<u>21,068</u>	<u>70,922</u>	<u>790</u>	<u>1,093</u>	<u>-</u>	<u>683</u>	<u>355,302</u>
Excess (deficiency) of receipts over disbursements	<u>5,440</u>	<u>(22,171)</u>	<u>(435)</u>	<u>(1,093)</u>	<u>-</u>	<u>2,700</u>	<u>(186,737)</u>
Cash and investments - ending	<u>\$ 40,083</u>	<u>\$ 57,390</u>	<u>\$ 1,135</u>	<u>\$ 3,262</u>	<u>\$ 1,071</u>	<u>\$ 10,693</u>	<u>\$ 120,722</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Local Planning Council	2004 Ema St Homeland Security	Ema 2005 Foundation Grant	Ema Reimbursement	Ema Donations	March Of Dimes Grant
Cash and investments - beginning	\$ 1,850	\$ 25,365	\$ 51	\$ 174	\$ 1,882	\$ 213
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,850	-	-	174	95	-
Total disbursements	1,850	-	-	174	95	-
Excess (deficiency) of receipts over disbursements	(1,850)	-	-	(174)	(95)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,365</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 1,787</u>	<u>\$ 213</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	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	\$ (414)	\$ 263	\$ 1,980	\$ 30	\$ 14	\$ (2,000)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,500	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	6,739	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,471
Total disbursements	<u>6,739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,471</u>
Excess (deficiency) of receipts over disbursements	<u>761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,471)</u>
Cash and investments - ending	<u>\$ 347</u>	<u>\$ 263</u>	<u>\$ 1,980</u>	<u>\$ 30</u>	<u>\$ 14</u>	<u>\$ (4,471)</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Carroll Manor Elevator Fund	Carroll Manor Donations	County Parks Donation	County Property Seizure Fund	Homestead Tax Rebate	Wireless E911
Cash and investments - beginning	\$ 2,830	\$ 10,136	\$ 1,543	\$ 288	\$ 13,408	\$ 155,267
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	85,407
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,058	3,080	-	-	-
Total receipts	-	8,058	3,080	-	-	85,407
Disbursements:						
Personal services	-	-	-	-	-	10,447
Supplies	-	-	725	-	-	5,757
Other services and charges	-	-	-	-	-	4,114
Capital outlay	-	-	-	-	-	-
Other disbursements	2,830	12,828	-	-	-	-
Total disbursements	2,830	12,828	725	-	-	20,318
Excess (deficiency) of receipts over disbursements	(2,830)	(4,770)	2,355	-	-	65,089
Cash and investments - ending	\$ -	\$ 5,366	\$ 3,898	\$ 288	\$ 13,408	\$ 220,356

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Contractual E-911	H1N1 Influenza	Child Restraint Fees	Chirps Grant	Mid-Land Meals Grant	Commissioner Certificate Tax Sale
Cash and investments - beginning	\$ 69,975	\$ (5,304)	\$ 125	\$ (2,097)	\$ 29,512	\$ 7,425
Receipts:						
Taxes	-	-	-	-	-	28,675
Licenses and permits	-	-	-	-	-	-
Intergovernmental	50,000	25,655	-	-	84,283	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	295	-	-	-
Total receipts	50,000	25,655	295	-	84,283	28,675
Disbursements:						
Personal services	24,058	-	-	-	-	-
Supplies	886	-	-	-	-	-
Other services and charges	721	-	-	-	113,795	35,589
Capital outlay	-	-	-	-	-	-
Other disbursements	1,199	-	420	842	-	-
Total disbursements	26,864	-	420	842	113,795	35,589
Excess (deficiency) of receipts over disbursements	23,136	25,655	(125)	(842)	(29,512)	(6,914)
Cash and investments - ending	<u>\$ 93,111</u>	<u>\$ 20,351</u>	<u>\$ -</u>	<u>\$ (2,939)</u>	<u>\$ -</u>	<u>\$ 511</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Carroll Manor	Sex Offender Registry	Arra	Drain Improvements	Adoption Medical History	Treasurer
Cash and investments - beginning	\$ 86,331	\$ 150	\$ 1,013	\$ 255,918	\$ 4	\$ 386,701
Receipts:						
Taxes	-	-	-	42,744	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	427,386	-	-	-	-	-
Fines and forfeits	-	1,260	-	-	-	-
Other receipts	-	-	-	-	-	18,887,608
Total receipts	<u>427,386</u>	<u>1,260</u>	<u>-</u>	<u>42,744</u>	<u>-</u>	<u>18,887,608</u>
Disbursements:						
Personal services	260,452	-	-	-	-	-
Supplies	48,208	-	-	-	-	-
Other services and charges	61,632	-	-	-	-	-
Capital outlay	-	-	-	45,639	-	-
Other disbursements	3,433	1,290	-	-	4	18,424,612
Total disbursements	<u>373,725</u>	<u>1,290</u>	<u>-</u>	<u>45,639</u>	<u>4</u>	<u>18,424,612</u>
Excess (deficiency) of receipts over disbursements	<u>53,661</u>	<u>(30)</u>	<u>-</u>	<u>(2,895)</u>	<u>(4)</u>	<u>462,996</u>
Cash and investments - ending	<u>\$ 139,992</u>	<u>\$ 120</u>	<u>\$ 1,013</u>	<u>\$ 253,023</u>	<u>\$ -</u>	<u>\$ 849,697</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk - Support	Sheriff Sales	Sheriff Commissary	Inmate Trust Fund	Clerk Trust	Totals
Cash and investments - beginning	\$ 2,449	\$ 6,208	\$ 4,553	\$ 3,222	\$ 188,001	\$ 17,542,280
Receipts:						
Taxes	-	-	-	-	-	19,755,289
Licenses and permits	-	-	-	-	-	64,087
Intergovernmental	-	-	-	-	-	4,403,247
Charges for services	-	29,282	-	-	-	1,666,437
Fines and forfeits	-	-	-	-	-	225,445
Other receipts	315,982	-	52,870	74,718	3,649,057	26,495,160
Total receipts	315,982	29,282	52,870	74,718	3,649,057	52,609,665
Disbursements:						
Personal services	-	-	-	-	-	7,115,633
Supplies	-	-	-	-	-	908,861
Other services and charges	-	26,800	-	-	-	2,191,317
Capital outlay	-	-	-	-	-	1,109,841
Other disbursements	315,347	-	42,173	73,344	3,720,846	39,724,042
Total disbursements	315,347	26,800	42,173	73,344	3,720,846	51,049,694
Excess (deficiency) of receipts over disbursements	635	2,482	10,697	1,374	(71,789)	1,559,971
Cash and investments - ending	\$ 3,084	\$ 8,690	\$ 15,250	\$ 4,596	\$ 116,212	\$ 19,102,251

CARROLL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ -</u>	<u>\$ 1,007,133</u>

CARROLL COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Purchase of ambulance	\$ 40,700	\$ 41,616
Totals		<u>\$ 40,700</u>	<u>\$ 41,616</u>

CARROLL COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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

	Ending Balance
Governmental activities:	
Land	\$ 654,118
Infrastructure	129,453,549
Buildings	2,943,564
Machinery, equipment and vehicles	5,603,759
Total governmental activities	138,654,990
Total capital assets	\$ 138,654,990

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 Health Department
County Prosecuting Attorney

CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2012, with Elaine Hathaway, Auditor; Patrick Clawson, President of the Board of County Commissioners; and James Hancock, President of the County Council. Our examination disclosed no material items that warrant comment at this time.