

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED
12/19/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Vickie Snipes	04-07-15 to 04-04-16
	Christina Johnson	04-05-16 to 04-15-16
	(Vacant)	04-16-16 to 04-17-16
	Thomas Gray	04-18-16 to 06-07-17
	Tara Wood (interim)	06-08-17 to 07-11-17
	Beth Myers	07-12-17 to 12-31-22
County Treasurer	Beth Myers	01-01-15 to 07-11-17
	(Vacant)	07-12-17 to 08-03-17
	Melinda Rossetter	08-04-17 to 12-31-22
Clerk of the Circuit Court	Andrea Miller	01-01-13 to 10-16-19
	(Vacant)	10-17-19 to 12-31-19
County Sheriff	Tobe Leazenby	01-01-15 to 12-31-22
County Recorder	Mary Ann Burton	01-01-13 to 12-31-16
	Penny Titus	01-01-17 to 12-31-20
President of the Board of County Commissioners	Patrick F. Clawson	01-01-16 to 12-31-16
	William Brown	01-01-17 to 12-31-19
President of the County Council	Jamie Rough	01-01-16 to 12-31-16
	Jason Scott	01-01-17 to 12-31-17
	Ann Brown	01-01-18 to 12-31-18
	Joshua Plue	01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Carroll County (County), which comprise the financial position and results of operations for the period of January 1, 2016 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 30, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
General	\$ 3,479,062	\$ 5,571,622	\$ 5,407,094	\$ 3,643,590	\$ 9,016,868	\$ 7,803,423	\$ 4,857,035
Accident Report	6,000	1,873	2,498	5,375	2,229	534	7,070
CAGIT County Certified Shares	134,511	3,083,542	2,857,596	360,457	83	-	360,540
CEDIT County Share	-	-	-	-	453,875	-	453,875
City and Town Court Costs	35,370	4,701	-	40,071	4,369	-	44,440
Clerk's Records Perpetuation	11,382	12,280	1,776	21,886	12,301	10,043	24,144
Community Corrections	-	104,813	9,814	94,999	175,871	235,489	35,381
Sales Disclosure - County Share	13,938	3,130	1,948	15,120	2,858	2,883	15,095
Covered Bridge	21,413	3,700	-	25,113	3,700	-	28,813
Cumulative Bridge	1,593,573	612,315	712,211	1,493,677	618,287	538,922	1,573,042
Cumulative Capital Development	557,015	251,991	176,390	632,616	249,603	13,209	869,010
Drug Free Community	21,537	15,730	15,445	21,822	14,937	17,155	19,604
Economic Development Fee	370,972	618,152	694,189	294,935	-	294,935	-
Emergency Planning/Right to Know	14,822	-	-	14,822	-	-	14,822
Firearms Training	25,793	24,438	8,297	41,934	16,915	19,348	39,501
Health	276,987	156,556	160,719	272,824	120,025	162,608	230,241
Identification Security Protection	4,428	2,217	2,000	4,645	2,937	3,806	3,776
Levy Excess	21,143	-	-	21,143	-	-	21,143
Local Health Maintenance	22,123	33,139	27,900	27,362	33,139	19,078	41,423
Local Road and Street	283,867	205,874	183,807	305,934	262,263	296,345	271,852
Medical Care for Inmates	6,584	682	-	7,266	78	-	7,344
Misdemeanant	37,506	-	22,105	15,401	26,678	17,239	24,840
Motor Vehicle Highway	1,571,281	2,610,574	2,818,934	1,362,921	2,866,883	2,558,534	1,671,270
Planning and Zoning Impact	184,040	114,988	74,643	224,385	97,080	96,657	224,808
Plat Book	44,655	6,880	5,850	45,685	9,370	15,084	39,971
Rainy Day	3,529,705	-	734,741	2,794,964	954,087	395,000	3,354,051
Reassessment - 2015	436,168	283,153	211,575	507,746	277,097	209,136	575,707
Recorder's Records Perpetuation	78,536	42,281	48,666	72,151	57,039	49,796	79,394
Riverboat	238,166	119,394	152,387	205,173	201,579	170,210	236,542
Sex and Violent Offender Administration	7,983	1,534	-	9,517	1,648	-	11,165
Sheriff's Pension Trust	25,991	11,641	-	37,632	15,020	-	52,652
Supplemental Public Defender Services	60,993	26,963	-	87,956	19,139	-	107,095
Surplus Tax	28,248	-	11,685	16,563	23,068	7,976	31,655
Surveyor's Corner Perpetuation	42,307	5,745	3,170	44,882	11,765	41,531	15,116
Tax Sale Fees	21,775	-	6,992	14,783	7,363	5,409	16,737
Tax Sale Redemption	-	39,032	33,943	5,089	59,945	64,619	415
Tax Sale Surplus	155,307	292,190	117,485	330,012	80,303	297,459	112,856
Local Health Department Trust Account	54,993	25,414	27,383	53,024	24,673	10,009	67,688
Vehicle Inspection	3,535	680	-	4,215	430	-	4,645
Guardian Ad Litem	283	77	-	360	-	-	360
Court Appointed Special Advocate (CASA)	5,850	8,813	6,897	7,766	6,637	7,647	6,756
Auditors Ineligible Deductions	2,785	-	-	2,785	-	-	2,785
County Elected Officials Training	8,752	2,217	-	10,969	2,937	278	13,628
Statewide 911	107,573	309,703	399,923	17,353	307,814	301,603	23,564
Supplemental Adult Probation Services	102,754	222,052	229,849	94,957	226,536	241,466	80,027
Supplemental Juvenile Probation Services	25,198	981	508	25,671	1,639	1,706	25,604

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
Drain Maintenance	593,878	165,171	297,379	461,670	246,581	259,906	448,345
Sheriff Sale Administration	18,471	86,924	85,972	19,423	4,960	3,500	20,883
Collection Agency Fees	2,210	72	-	2,282	-	598	1,684
Payroll Clearing	12,703	2,453,046	2,412,932	52,817	2,310,089	2,360,131	2,775
Settlement	(6,000)	19,482,484	18,639,794	836,690	19,798,128	20,555,384	79,434
LOIT Property Tax Oper-Levies Replacement	806,596	1,539,612	2,458,241	(112,033)	112,033	-	-
LOIT Stabilization	382,794	-	84,591	298,203	-	112,033	186,170
Wheel Tax / Surtax Combined	106,497	434,312	538,224	2,585	630,552	428,293	204,844
Wheel Tax	3	145,453	135,902	9,554	138,454	133,787	14,221
Sur Tax	417	488,241	402,191	86,467	529,727	573,650	42,544
CVET Agency	45	138,190	69,109	69,126	133,985	203,067	44
Sewage Collections	45,703	270	45,973	-	-	-	-
Financial Institution Tax	-	237,635	121,521	116,114	213,829	329,942	1
Homestead Credit Rebate	13,408	-	-	13,408	-	-	13,408
LOIT PTRC	25,089	822,278	837,779	9,588	-	149	9,439
Local Income Tax-Property Tax Relief	-	1,836,945	1,836,945	-	833,205	815,005	18,200
State Fines and Forfeitures	202	5,746	5,896	52	1,106	1,102	56
Infraction Judgements	546	7,210	2,719	5,037	9,124	13,534	627
Overweight Vehicle Fines	-	51	-	51	1	51	1
Special Death Benefit	80	1,170	365	885	900	1,440	345
Sales Disclosure - State Share	250	3,130	1,275	2,105	2,858	4,683	280
Coroners Training & Con't Education	64	1,562	654	972	1,592	1,746	818
Mortgage Recording Fees - State Share	202	2,223	798	1,627	1,990	2,672	945
Sex and Violent Offender Admin - State	22	171	107	86	183	240	29
Campaign and Finance Enforcement - State	120	-	-	120	-	-	120
Child Restraint Violation Fines	-	100	25	75	50	125	-
Inheritance Tax	25,916	-	1,894	24,022	-	-	24,022
Education Plate Fees Agency	-	169	56	113	169	38	244
Riverboat Revenue Sharing	-	119,392	119,392	-	-	-	-
Innkeepers Tax Collections	93	-	-	93	-	-	93
CAGIT Distribution	854,334	2,091,042	1,565,386	1,379,990	-	1,379,990	-
LIT Certified Shares	-	-	-	-	5,640,383	5,640,383	-
LIT EDIT	-	-	-	-	626,172	573,991	52,181
City/Town Ordinance Violations Fines	725	-	-	725	-	-	725
93.563 Prosecutor PCA	-	-	-	-	502	-	502
93.563 Title IV-D Incentive	55,643	6,634	-	62,277	10,299	-	72,576
93.563 Prosecutor IV-D Incentive-Post Oct '99	2,384	9,981	10,508	1,857	15,503	11,210	6,150
93.563 Clerk IV-D Incentive-Post Oct '99	77,936	6,634	4,200	80,370	10,299	4,200	86,469
Carroll Co After Settlement - Property Taxes	201,064	162,968	201,064	162,968	201,964	162,968	201,964
Carroll Co After Settlement - Other Sources	363,399	423,827	363,399	423,827	257,055	423,827	257,055
Carroll County Treasurer Petty Cash	500	-	-	500	-	-	500
Carroll County Commissary	30,516	84,571	79,235	35,852	66,674	58,420	44,106
Carroll County Inmate Trust	4,275	97,427	97,027	4,675	80,927	80,185	5,417
Carroll County Clerk Odyssey Trust	138,945	2,039,484	1,129,023	1,049,406	816,736	871,619	994,523
Carroll County Clerk ISETS (Support)	3,020	321,902	321,850	3,072	327,115	328,509	1,678
CASA Projects	-	-	-	-	1,230	1,197	33

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Library Capital Projects	615	-	-	615	-	-	615
Library Tax	630	-	-	630	-	-	630
Pre-Trial Diversion(User-Fee)	18,666	23,910	26,739	15,837	18,370	26,527	7,680
Alochol & Drug (User-Fee)	4,924	-	-	4,924	-	-	4,924
Law Enforcement Education (User-Fee)	48,716	4,317	576	52,457	3,722	1,808	54,371
Drainage Fees and Fines	-	-	-	-	2,600	-	2,600
Prairie Levee	23,112	8,414	2,748	28,778	17,053	27,156	18,675
Drain Improvements	2,967	185,404	187,472	899	138,082	99,652	39,329
Donations - Health Department	675	370	372	673	90	163	600
Donations - EMS	1,056	500	236	1,320	500	552	1,268
Donations - Sheriffs Reserve	3,484	15,050	803	17,731	17,291	30,546	4,476
Donations - Sheriffs Water Emergency	3,196	-	-	3,196	-	-	3,196
Donations - Sherriffs K9	1,118	3,741	484	4,375	18,157	3,342	19,190
Donations - Carroll Manor	17,196	11,158	10,103	18,251	6,228	7,293	17,186
Donations - County Parks	690	500	6	1,184	-	707	477
E-911 Donation	679	709	779	609	-	-	609
CASA Donation	586	100	-	686	-	-	686
Sheriff Training & Equipment Donation	1,550	-	-	1,550	-	-	1,550
Tax Increment Financing	3,305,413	447,821	3,232,032	521,202	1,491,123	2,012,325	-
CC Redevelopment 2015 Bond	1	747	748	-	-	-	-
Reserve Bond Fund	318,244	3,259	-	321,503	3,545	-	325,048
Carroll Co Redevelopment Savings	-	2,812,847	57,000	2,755,847	532,838	254,585	3,034,100
Carroll Manor	171,115	546,173	474,628	242,660	468,620	443,220	268,060
Contractual E911	55,571	50,000	12,532	93,039	-	66,741	26,298
Commissioner Certificate Tax Sale	9,449	60	-	9,509	1,400	150	10,759
Jury Pay Fund	7,496	2,645	-	10,141	2,211	-	12,352
County Property Seizure Fund	288	-	-	288	-	-	288
CAGIT - PTRC	4,566	1,027,848	1,027,847	4,567	109	-	4,676
EMA -2005 Foundation Grant	51	-	-	51	-	-	51
Operation Pull-Over	132	-	-	132	-	-	132
2007 Marine Patrol Grant	4,505	10,000	10,070	4,435	10,000	9,775	4,660
Sheriff Equipment Purchase Grant	263	-	-	263	-	-	263
Local Emergency Planning Grant	3,605	-	-	3,605	-	-	3,605
Bioterrism - Preparedness Grant	6,395	18,165	23,945	615	13,263	7,647	6,231
2004 EMA State Homeland Security	3,662	-	-	3,662	-	168	3,494
CASA Grant	-	4,066	3,377	689	4,574	4,670	593
Community Crossing Funds	-	997,120	-	997,120	997,120	1,598,206	396,034
Drug Prosecution Fund	-	-	-	-	2,000	2,000	-
CC Project Income User Fees	-	-	-	-	14,535	-	14,535
Corporation Tax	492	-	-	492	-	-	492
Totals	<u>\$ 21,458,062</u>	<u>\$ 54,222,018</u>	<u>\$ 52,112,343</u>	<u>\$ 23,567,737</u>	<u>\$ 53,056,874</u>	<u>\$ 53,843,945</u>	<u>\$ 22,780,666</u>

The notes to the financial statements 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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 4,857,035	\$ 8,219,001	\$ 8,159,239	\$ 4,916,797
Accident Report	7,070	2,831	745	9,156
CAGIT County Certified Shares	360,540	-	360,540	-
CEDIT County Share	453,875	395,366	438,944	410,297
City and Town Court Costs	44,440	5,023	-	49,463
Clerk's Records Perpetuation	24,144	13,061	7,852	29,353
Community Corrections	35,381	62,888	79,580	18,689
Sales Disclosure - County Share	15,095	3,230	1,826	16,499
Covered Bridge	28,813	3,700	-	32,513
Cumulative Bridge	1,573,042	1,235,069	969,051	1,839,060
Cumulative Capital Development	869,010	261,778	264,524	866,264
Drug Free Community	19,604	18,277	14,809	23,072
Emergency Planning/Right to Know	14,822	-	-	14,822
Firearms Training	39,501	7,670	12,885	34,286
Health	230,241	112,853	165,016	178,078
Identification Security Protection	3,776	4,040	4,454	3,362
Levy Excess	21,143	-	-	21,143
Local Health Maintenance	41,423	33,139	19,185	55,377
Local Road and Street	271,852	359,795	159,305	472,342
LOIT Public Safety - County Share	-	374,266	289,845	84,421
Medical Care for Inmates	7,344	470	-	7,814
Misdemeanant	24,840	-	2,656	22,184
Motor Vehicle Highway	1,671,270	4,065,224	2,556,881	3,179,613
Planning and Zoning Impact	224,808	79,910	85,746	218,972
Plat Book	39,971	9,250	6,025	43,196
Rainy Day	3,354,051	761,300	1,530,000	2,585,351
Reassessment - 2015	575,707	359,028	249,701	685,034
Recorder's Records Perpetuation	79,394	71,090	38,508	111,976
Riverboat	236,542	86,182	13,275	309,449
Sex and Violent Offender Administration	11,165	1,566	-	12,731
Sheriff's Pension Trust	52,652	17,320	-	69,972
Supplemental Public Defender Services	107,095	20,131	-	127,226
Surplus Tax	31,655	9,789	13,793	27,651
Surveyor's Corner Perpetuation	15,116	19,965	6,615	28,466
Tax Sale Fees	16,737	11,621	9,090	19,268
Tax Sale Redemption	415	13,876	14,116	175
Tax Sale Surplus	112,856	751,319	207,899	656,276
Local Health Department Trust Account	67,688	25,322	12,043	80,967
Vehicle Inspection	4,645	335	-	4,980
Guardian Ad Litem	360	-	-	360
Court Appointed Special Advocate (CASA)	6,756	7,465	5,489	8,732
Auditors Ineligible Deductions	2,785	-	-	2,785
County Elected Officials Training	13,628	4,040	1,413	16,255
Statewide 911	23,564	313,003	213,766	122,801
Supplemental Adult Probation Services	80,027	230,421	231,771	78,677
Supplemental Juvenile Probation Services	25,604	530	475	25,659
Drain Reconstruction	-	16,000	15,968	32

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Drain Maintenance	448,345	245,255	189,201	504,399
Sheriff Sale Administration	20,883	4,610	3,300	22,193
Collection Agency Fees	1,684	-	106	1,578
Payroll Clearing	2,775	2,249,941	2,247,183	5,533
Settlement	79,434	20,198,443	20,088,883	188,994
LOIT Stabilization	186,170	20,201	113,184	93,187
Wheel Tax / Surtax Combined	204,844	676,851	785,117	96,578
Wheel Tax	14,221	179,353	191,581	1,993
Sur Tax	42,544	691,940	734,484	-
CVET Agency	44	129,962	129,962	44
Financial Institution Tax	1	202,103	202,103	1
Homestead Credit Rebate	13,408	-	-	13,408
LOIT PTRC	9,439	-	9,439	-
Local Income Tax-Property Tax Relief	18,200	841,141	825,390	33,951
State Fines and Forfeitures	56	1,762	1,378	440
Infraction Judgements	627	9,185	3,998	5,814
Overweight Vehicle Fines	1	-	1	-
Special Death Benefit	345	1,400	910	835
Sales Disclosure - State Share	280	3,065	1,375	1,970
Coroners Training & Con't Education	818	1,693	1,596	915
Interstate Compact - State Share	-	125	125	-
Mortgage Recording Fees - State Share	945	2,133	1,728	1,350
Sex and Violent Offender Admin - State	29	174	129	74
Campaign and Finance Enforcement - State	120	-	120	-
Child Restraint Violation Fines	-	100	25	75
Inheritance Tax	24,022	-	-	24,022
Education Plate Fees Agency	244	169	94	319
Riverboat Revenue Sharing	-	119,397	119,397	-
Innkeepers Tax Collections	93	-	-	93
LIT Certified Shares	-	6,806,133	6,800,349	5,784
LIT PSAP Distribution	-	371,395	374,266	(2,871)
LIT EDIT	52,181	620,245	623,158	49,268
City/Town Ordinance Violations Fines	725	-	-	725
93.563 Prosecutor PCA	502	492	26	968
93.563 Title IV-D Incentive	72,576	7,461	1,623	78,414
93.563 Prosecutor IV-D Incentive-Post Oct '99	6,150	11,220	5,519	11,851
93.563 Clerk IV-D Incentive-Post Oct '99	86,469	7,461	4,200	89,730
Community Corrections 18/19	-	117,313	61,215	56,098
Cash Fund - Treasurer Petty Cash	500	-	-	500
Carroll Co After Settlement - Property Taxes	201,964	128,166	201,964	128,166
Carroll Co After Settlement - Other Sources	257,055	339,995	257,055	339,995
Carroll County Commissary	44,106	82,219	75,366	50,959
Carroll County Inmate Trust	5,417	98,295	95,035	8,677
Carroll Co Clerk ODYSSEY Trust	994,523	1,211,797	1,949,032	257,288
Carroll Co Clerk ISETS (Support)	1,678	203,437	203,932	1,183
Vending Machines	-	30	30	-
Library Capital Projects	615	-	-	615

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Library Tax	630	-	-	630
Jail Capital Project Fund	-	1,500,000	22,386	1,477,614
Pre-Trial Diversion(User-Fee)	7,680	27,205	15,486	19,399
Alochol & Drug (User-Fee)	4,924	-	-	4,924
Law Enforcement Education (User-Fee)	54,371	4,107	1,020	57,458
Drainage Fees and Fines	2,600	4,825	-	7,425
Prairie Levee	18,675	12,371	8,617	22,429
Drain Improvements	39,329	119,091	145,648	12,772
Donations - Health Department	600	768	447	921
Donations - EMS	1,268	4,800	1,228	4,840
Donations - Sheriffs Reserve	4,476	3,113	65	7,524
Donations - Sheriffs Water Emergency	3,196	-	72	3,124
Donations - Sheriffs K9	19,190	2,294	17,695	3,789
Donations - Carroll Manor	17,186	7,653	12,374	12,465
Donations - County Parks	477	10	-	487
E-911 Donation	609	-	-	609
CASA Donation	686	1,730	1,939	477
Sheriff Training & Equipment Donation	1,550	-	780	770
Tax Increment Financing	-	994,449	333,644	660,805
Reserve Bond Fund	325,048	6,015	-	331,063
Carroll Co Redevelopment Savings	3,034,100	33,838	103,000	2,964,938
Carroll Manor	268,060	450,425	450,641	267,844
Contractual E911	26,298	-	8,611	17,687
Commissioner Certificate Tax Sale	10,759	-	-	10,759
Jury Pay Fund	12,352	2,393	-	14,745
County Property Seizure Fund	288	-	-	288
CAGIT - PTRC	4,676	-	-	4,676
EMA -2005 Foundation Grant	51	-	-	51
Operation Pull-Over	132	-	-	132
2007 Marine Patrol Grant	4,660	7,500	6,549	5,611
Sheriff Equipment Purchase Grant	263	-	-	263
Local Emergency Planning Grant	3,605	-	-	3,605
Bioterrism - Preparedness Grant	6,231	2,570	8,821	(20)
2004 EMA State Homeland Security	3,494	-	-	3,494
CASA Grant	593	5,247	4,586	1,254
Community Crossing Funds	396,034	740,101	961,522	174,613
CASA Projects	33	162	162	33
Diabetes Health Department Grant	-	2,500	2,408	92
CC Project Income User Fees	14,535	31,005	-	45,540
Corporation Tax	492	-	-	492
Totals	<u>\$ 22,780,666</u>	<u>\$ 57,535,978</u>	<u>\$ 54,574,310</u>	<u>\$ 25,742,334</u>

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statements present the financial information for the County.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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 STATEMENTS
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash:

2016

\$112,033 LOIT Property Tax Oper-Levies Replacement, this deficit is a result of distributions to taxing units exceeding state distributions received in LOIT Property Tax Oper-Levies Replacement fund. The cash deficit was eliminated with a transfer from the LOIT Stabilization fund on February 28, 2017.

2018

\$2,871 LIT PSAP Distribution, this deficit is a result of the revenue from the state being receipted to LOIT Public Safety - County Share Fund (1172) and disbursed from LIT PSAP Distribution (7331).

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OTHER INFORMATION - UNAUDITED

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

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

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

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Sales Disclosure - County Share
Cash and investments - beginning	\$ 3,479,062	\$ 6,000	\$ 134,511	\$ -	\$ 35,370	\$ 11,382	\$ -	\$ 13,938
Receipts:								
Taxes	4,219,368	-	-	-	-	-	-	-
Licenses and permits	33,532	-	-	-	-	-	-	-
Intergovernmental receipts	56,148	-	-	-	-	-	-	-
Charges for services	119,390	-	-	-	-	-	-	-
Fines and forfeits	67,950	-	-	-	-	-	-	-
Other receipts	1,075,234	1,873	3,083,542	-	4,701	12,280	104,813	3,130
Total receipts	5,571,622	1,873	3,083,542	-	4,701	12,280	104,813	3,130
Disbursements:								
Personal services	3,967,288	-	-	-	-	-	9,445	-
Supplies	241,030	-	-	-	-	1,776	-	483
Other services and charges	1,040,890	-	-	-	-	-	369	1,465
Capital outlay	152,430	2,498	-	-	-	-	-	-
Other disbursements	5,456	-	2,857,596	-	-	-	-	-
Total disbursements	5,407,094	2,498	2,857,596	-	-	1,776	9,814	1,948
Excess (deficiency) of receipts over disbursements	164,528	(625)	225,946	-	4,701	10,504	94,999	1,182
Cash and investments - ending	\$ 3,643,590	\$ 5,375	\$ 360,457	\$ -	\$ 40,071	\$ 21,886	\$ 94,999	\$ 15,120

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 21,413	\$ 1,593,573	\$ 557,015	\$ 21,537	\$ 370,972	\$ 14,822	\$ 25,793	\$ 276,987
Receipts:								
Taxes	-	529,898	228,954	-	618,152	-	-	126,279
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,700	82,417	23,037	-	-	-	-	12,706
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	15,730	-	-	24,438	17,571
Total receipts	3,700	612,315	251,991	15,730	618,152	-	24,438	156,556
Disbursements:								
Personal services	-	119,244	-	-	-	-	-	148,230
Supplies	-	-	-	-	-	-	-	4,878
Other services and charges	-	481,077	135,775	1,268	32,000	-	-	6,835
Capital outlay	-	111,890	40,615	8,177	662,189	-	8,297	776
Other disbursements	-	-	-	6,000	-	-	-	-
Total disbursements	-	712,211	176,390	15,445	694,189	-	8,297	160,719
Excess (deficiency) of receipts over disbursements	3,700	(99,896)	75,601	285	(76,037)	-	16,141	(4,163)
Cash and investments - ending	\$ 25,113	\$ 1,493,677	\$ 632,616	\$ 21,822	\$ 294,935	\$ 14,822	\$ 41,934	\$ 272,824

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact
Cash and investments - beginning	\$ 4,428	\$ 21,143	\$ 22,123	\$ 283,867	\$ 6,584	\$ 37,506	\$ 1,571,281	\$ 184,040
Receipts:								
Taxes	-	-	-	-	-	-	-	59,431
Licenses and permits	-	-	-	-	-	-	-	49,605
Intergovernmental receipts	-	-	-	205,874	-	-	2,557,349	5,952
Charges for services	-	-	-	-	682	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,217	-	33,139	-	-	-	53,225	-
Total receipts	2,217	-	33,139	205,874	682	-	2,610,574	114,988
Disbursements:								
Personal services	-	-	20,302	-	-	-	1,106,911	59,372
Supplies	-	-	6,594	-	-	-	427,479	2,357
Other services and charges	-	-	1,004	183,807	-	-	1,186,467	12,264
Capital outlay	-	-	-	-	-	-	98,077	650
Other disbursements	2,000	-	-	-	-	22,105	-	-
Total disbursements	2,000	-	27,900	183,807	-	22,105	2,818,934	74,643
Excess (deficiency) of receipts over disbursements	217	-	5,239	22,067	682	(22,105)	(208,360)	40,345
Cash and investments - ending	\$ 4,645	\$ 21,143	\$ 27,362	\$ 305,934	\$ 7,266	\$ 15,401	\$ 1,362,921	\$ 224,385

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 44,655	\$ 3,529,705	\$ 436,168	\$ 78,536	\$ 238,166	\$ 7,983	\$ 25,991	\$ 60,993
Receipts:								
Taxes	-	-	254,918	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,649	-	-	-	-	-
Charges for services	6,880	-	-	38,748	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	2,586	3,533	119,394	1,534	11,641	26,963
Total receipts	6,880	-	283,153	42,281	119,394	1,534	11,641	26,963
Disbursements:								
Personal services	-	-	46,605	-	-	-	-	-
Supplies	-	-	9,928	-	-	-	-	-
Other services and charges	5,850	45,737	155,042	-	-	-	-	-
Capital outlay	-	689,004	-	-	-	-	-	-
Other disbursements	-	-	-	48,666	152,387	-	-	-
Total disbursements	5,850	734,741	211,575	48,666	152,387	-	-	-
Excess (deficiency) of receipts over disbursements	1,030	(734,741)	71,578	(6,385)	(32,993)	1,534	11,641	26,963
Cash and investments - ending	\$ 45,685	\$ 2,794,964	\$ 507,746	\$ 72,151	\$ 205,173	\$ 9,517	\$ 37,632	\$ 87,956

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem
Cash and investments - beginning	\$ 28,248	\$ 42,307	\$ 21,775	\$ -	\$ 155,307	\$ 54,993	\$ 3,535	\$ 283
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	5,745	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	77
Other receipts	-	-	-	39,032	292,190	25,414	680	-
Total receipts	-	5,745	-	39,032	292,190	25,414	680	77
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	13,421	-	-
Other services and charges	-	-	-	-	-	451	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	11,685	3,170	6,992	33,943	117,485	13,511	-	-
Total disbursements	11,685	3,170	6,992	33,943	117,485	27,383	-	-
Excess (deficiency) of receipts over disbursements	(11,685)	2,575	(6,992)	5,089	174,705	(1,969)	680	77
Cash and investments - ending	\$ 16,563	\$ 44,882	\$ 14,783	\$ 5,089	\$ 330,012	\$ 53,024	\$ 4,215	\$ 360

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Maintenance	Sheriff Sale Administration
Cash and investments - beginning	\$ 5,850	\$ 2,785	\$ 8,752	\$ 107,573	\$ 102,754	\$ 25,198	\$ 593,878	\$ 18,471
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	309,703	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,813	-	2,217	-	222,052	981	165,171	86,924
Total receipts	8,813	-	2,217	309,703	222,052	981	165,171	86,924
Disbursements:								
Personal services	-	-	-	347,950	203,138	-	-	-
Supplies	5,076	-	-	-	297	-	-	-
Other services and charges	1,821	-	-	51,973	26,414	508	296,478	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	901	85,972
Total disbursements	6,897	-	-	399,923	229,849	508	297,379	85,972
Excess (deficiency) of receipts over disbursements	1,916	-	2,217	(90,220)	(7,797)	473	(132,208)	952
Cash and investments - ending	\$ 7,766	\$ 2,785	\$ 10,969	\$ 17,353	\$ 94,957	\$ 25,671	\$ 461,670	\$ 19,423

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Collection Agency Fees	Payroll Clearing	Settlement	LOIT Property Tax Oper-Levies Replacement	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 2,210	\$ 12,703	\$ (6,000)	\$ 806,596	\$ 382,794	\$ 106,497	\$ 3	\$ 417
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,539,612	-	434,312	145,453	488,241
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	72	2,453,046	19,482,484	-	-	-	-	-
Total receipts	72	2,453,046	19,482,484	1,539,612	-	434,312	145,453	488,241
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,412,932	18,639,794	2,458,241	84,591	538,224	135,902	402,191
Total disbursements	-	2,412,932	18,639,794	2,458,241	84,591	538,224	135,902	402,191
Excess (deficiency) of receipts over disbursements	72	40,114	842,690	(918,629)	(84,591)	(103,912)	9,551	86,050
Cash and investments - ending	\$ 2,282	\$ 52,817	\$ 836,690	\$ (112,033)	\$ 298,203	\$ 2,585	\$ 9,554	\$ 86,467

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CVET Agency	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 45	\$ 45,703	\$ -	\$ 13,408	\$ 25,089	\$ -	\$ 202	\$ 546
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	138,190	-	237,635	-	-	1,836,945	-	-
Charges for services	-	270	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	5,746	7,210
Other receipts	-	-	-	-	822,278	-	-	-
Total receipts	138,190	270	237,635	-	822,278	1,836,945	5,746	7,210
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,836,945	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	69,109	45,973	121,521	-	837,779	-	5,896	2,719
Total disbursements	69,109	45,973	121,521	-	837,779	1,836,945	5,896	2,719
Excess (deficiency) of receipts over disbursements	69,081	(45,703)	116,114	-	(15,501)	-	(150)	4,491
Cash and investments - ending	\$ 69,126	\$ -	\$ 116,114	\$ 13,408	\$ 9,588	\$ -	\$ 52	\$ 5,037

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ -	\$ 80	\$ 250	\$ 64	\$ 202	\$ 22	\$ 120	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	953	3,130	-	-	-	-	-
Fines and forfeits	51	217	-	-	-	-	-	-
Other receipts	-	-	-	1,562	2,223	171	-	100
Total receipts	51	1,170	3,130	1,562	2,223	171	-	100
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	365	1,275	654	798	107	-	25
Total disbursements	-	365	1,275	654	798	107	-	25
Excess (deficiency) of receipts over disbursements	51	805	1,855	908	1,425	64	-	75
Cash and investments - ending	\$ 51	\$ 885	\$ 2,105	\$ 972	\$ 1,627	\$ 86	\$ 120	\$ 75

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution	LIT Certified Shares	LIT EDIT	City/Town Ordinance Violations Fines
Cash and investments - beginning	\$ 25,916	\$ -	\$ -	\$ 93	\$ 854,334	\$ -	\$ -	\$ 725
Receipts:								
Taxes	-	-	-	-	1,610,172	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	169	119,392	-	480,870	-	-	-
Total receipts	-	169	119,392	-	2,091,042	-	-	-
Disbursements:								
Personal services	-	-	-	-	1,246,021	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	319,365	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,894	56	119,392	-	-	-	-	-
Total disbursements	1,894	56	119,392	-	1,565,386	-	-	-
Excess (deficiency) of receipts over disbursements	(1,894)	113	-	-	525,656	-	-	-
Cash and investments - ending	\$ 24,022	\$ 113	\$ -	\$ 93	\$ 1,379,990	\$ -	\$ -	\$ 725

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Carroll Co After Settlement - Property Taxes	Carroll Co After Settlement - Other Sources	Carroll County Treasurer Petty Cash	Carroll County Commissary
Cash and investments - beginning	\$ -	\$ 55,643	\$ 2,384	\$ 77,936	\$ 201,064	\$ 363,399	\$ 500	\$ 30,516
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	6,634	9,981	6,634	162,968	423,827	-	84,571
Total receipts	-	6,634	9,981	6,634	162,968	423,827	-	84,571
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	10,508	4,200	201,064	363,399	-	79,235
Total disbursements	-	-	10,508	4,200	201,064	363,399	-	79,235
Excess (deficiency) of receipts over disbursements	-	6,634	(527)	2,434	(38,096)	60,428	-	5,336
Cash and investments - ending	\$ -	\$ 62,277	\$ 1,857	\$ 80,370	\$ 162,968	\$ 423,827	\$ 500	\$ 35,852

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Carroll County Inmate Trust	Carroll County Clerk Odyssey Trust	Carroll County Clerk ISETS (Support)	CASA Projects	Library Capital Projects	Library Tax	Pre-Trial Diversion(User-Fee)	Alcohol & Drug (User-Fee)
Cash and investments - beginning	\$ 4,275	\$ 138,945	\$ 3,020	\$ -	\$ 615	\$ 630	\$ 18,666	\$ 4,924
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	23,910	-
Other receipts	97,427	2,039,484	321,902	-	-	-	-	-
Total receipts	97,427	2,039,484	321,902	-	-	-	23,910	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	2,795	-
Other services and charges	-	-	-	-	-	-	17,103	-
Capital outlay	-	-	-	-	-	-	6,841	-
Other disbursements	97,027	1,129,023	321,850	-	-	-	-	-
Total disbursements	97,027	1,129,023	321,850	-	-	-	26,739	-
Excess (deficiency) of receipts over disbursements	400	910,461	52	-	-	-	(2,829)	-
Cash and investments - ending	\$ 4,675	\$ 1,049,406	\$ 3,072	\$ -	\$ 615	\$ 630	\$ 15,837	\$ 4,924

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Law Enforcement Education (User-Fee)	Drainage Fees and Fines	Prairie Levee	Drain Improvements	Donations - Health Department	Donations - EMS	Donations - Sheriffs Reserve	Donations - Sheriffs Water Emergency
Cash and investments - beginning	\$ 48,716	\$ -	\$ 23,112	\$ 2,967	\$ 675	\$ 1,056	\$ 3,484	\$ 3,196
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	15,050	-
Fines and forfeits	4,317	-	-	-	-	-	-	-
Other receipts	-	-	8,414	185,404	370	500	-	-
Total receipts	4,317	-	8,414	185,404	370	500	15,050	-
Disbursements:								
Personal services	576	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	187,472	-	-	-	-
Other disbursements	-	-	2,748	-	372	236	803	-
Total disbursements	576	-	2,748	187,472	372	236	803	-
Excess (deficiency) of receipts over disbursements	3,741	-	5,666	(2,068)	(2)	264	14,247	-
Cash and investments - ending	\$ 52,457	\$ -	\$ 28,778	\$ 899	\$ 673	\$ 1,320	\$ 17,731	\$ 3,196

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Donations - Sherriffs K9	Donations - Carroll Manor	Donations - County Parks	E-911 Donation	CASA Donation	Sheriff Training & Equipment Donation	Tax Increment Financing	CC Redevelopment 2015 Bond
Cash and investments - beginning	\$ 1,118	\$ 17,196	\$ 690	\$ 679	\$ 586	\$ 1,550	\$ 3,305,413	\$ 1
Receipts:								
Taxes	-	-	-	-	-	-	387,827	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,741	11,158	500	709	100	-	59,994	747
Total receipts	3,741	11,158	500	709	100	-	447,821	747
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,232,032	-
Other disbursements	484	10,103	6	779	-	-	-	748
Total disbursements	484	10,103	6	779	-	-	3,232,032	748
Excess (deficiency) of receipts over disbursements	3,257	1,055	494	(70)	100	-	(2,784,211)	(1)
Cash and investments - ending	\$ 4,375	\$ 18,251	\$ 1,184	\$ 609	\$ 686	\$ 1,550	\$ 521,202	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Reserve Bond Fund	Carroll Co Redevelopment Savings	Carroll Manor	Contractual E911	Commissioner Certificate Tax Sale	Jury Pay Fund	County Property Seizure Fund
Cash and investments - beginning	\$ 318,244	\$ -	\$ 171,115	\$ 55,571	\$ 9,449	\$ 7,496	\$ 288
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,645	-
Other receipts	3,259	2,812,847	546,173	50,000	60	-	-
Total receipts	3,259	2,812,847	546,173	50,000	60	2,645	-
Disbursements:							
Personal services	-	-	353,323	4,972	-	-	-
Supplies	-	-	64,032	224	-	-	-
Other services and charges	-	-	56,296	7,336	-	-	-
Capital outlay	-	-	384	-	-	-	-
Other disbursements	-	57,000	593	-	-	-	-
Total disbursements	-	57,000	474,628	12,532	-	-	-
Excess (deficiency) of receipts over disbursements	3,259	2,755,847	71,545	37,468	60	2,645	-
Cash and investments - ending	\$ 321,503	\$ 2,755,847	\$ 242,660	\$ 93,039	\$ 9,509	\$ 10,141	\$ 288

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CAGIT - PTRC	EMA -2005 Foundation Grant	Operation Pull-Over	2007 Marine Patrol Grant	Sheriff Equipment Purchase Grant	Local Emergency Planning Grant	Bioterrorism - Preparedness Grant
Cash and investments - beginning	\$ 4,566	\$ 51	\$ 132	\$ 4,505	\$ 263	\$ 3,605	\$ 6,395
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,027,848	-	-	10,000	-	-	18,165
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,027,848	-	-	10,000	-	-	18,165
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,027,847	-	-	10,070	-	-	23,945
Total disbursements	1,027,847	-	-	10,070	-	-	23,945
Excess (deficiency) of receipts over disbursements	1	-	-	(70)	-	-	(5,780)
Cash and investments - ending	\$ 4,567	\$ 51	\$ 132	\$ 4,435	\$ 263	\$ 3,605	\$ 615

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	2004 EMA State Homeland Security	CASA Grant	Community Crossing Funds	Drug Prosecution Fund	CC Project Income User Fees	Corporation Tax	Totals
Cash and investments - beginning	\$ 3,662	\$ -	\$ -	\$ -	\$ -	\$ 492	\$ 21,458,062
Receipts:							
Taxes	-	-	-	-	-	-	8,034,999
Licenses and permits	-	-	-	-	-	-	83,137
Intergovernmental receipts	-	-	997,120	-	-	-	9,846,353
Charges for services	-	-	-	-	-	-	500,551
Fines and forfeits	-	-	-	-	-	-	112,123
Other receipts	-	4,066	-	-	-	-	35,644,855
Total receipts	-	4,066	997,120	-	-	-	54,222,018
Disbursements:							
Personal services	-	3,377	-	-	-	-	7,636,754
Supplies	-	-	-	-	-	-	780,370
Other services and charges	-	-	-	-	-	-	5,904,540
Capital outlay	-	-	-	-	-	-	5,201,332
Other disbursements	-	-	-	-	-	-	32,589,347
Total disbursements	-	3,377	-	-	-	-	52,112,343
Excess (deficiency) of receipts over disbursements	-	689	997,120	-	-	-	2,109,675
Cash and investments - ending	\$ 3,662	\$ 689	\$ 997,120	\$ -	\$ -	\$ 492	\$ 23,567,737

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Sales Disclosure - County Share
Cash and investments - beginning	\$ 3,643,590	\$ 5,375	\$ 360,457	\$ -	\$ 40,071	\$ 21,886	\$ 94,999	\$ 15,120
Receipts:								
Taxes	6,973,628	-	-	-	-	-	-	-
Licenses and permits	35,959	-	-	-	-	-	-	-
Intergovernmental receipts	67,254	-	-	363,168	-	54	-	-
Charges for services	151,043	-	-	-	-	-	18,642	-
Fines and forfeits	54,677	-	-	-	-	-	-	-
Other receipts	1,734,307	2,229	83	90,707	4,369	12,247	157,229	2,858
Total receipts	9,016,868	2,229	83	453,875	4,369	12,301	175,871	2,858
Disbursements:								
Personal services	5,227,572	-	-	-	-	-	128,056	-
Supplies	257,914	-	-	-	-	1,000	11,038	179
Other services and charges	1,699,703	-	-	-	-	9,043	22,646	2,704
Capital outlay	118,234	534	-	-	-	-	73,749	-
Other disbursements	500,000	-	-	-	-	-	-	-
Total disbursements	7,803,423	534	-	-	-	10,043	235,489	2,883
Excess (deficiency) of receipts over disbursements	1,213,445	1,695	83	453,875	4,369	2,258	(59,618)	(25)
Cash and investments - ending	\$ 4,857,035	\$ 7,070	\$ 360,540	\$ 453,875	\$ 44,440	\$ 24,144	\$ 35,381	\$ 15,095

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 25,113	\$ 1,493,677	\$ 632,616	\$ 21,822	\$ 294,935	\$ 14,822	\$ 41,934	\$ 272,824
Receipts:								
Taxes	-	529,880	228,946	-	-	-	-	94,411
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,700	77,408	20,657	-	-	-	-	8,518
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	10,999	-	14,937	-	-	16,915	17,096
Total receipts	3,700	618,287	249,603	14,937	-	-	16,915	120,025
Disbursements:								
Personal services	-	116,769	-	-	-	-	-	148,753
Supplies	-	-	-	-	-	-	-	5,313
Other services and charges	-	422,153	-	1,465	57,500	-	-	7,457
Capital outlay	-	-	13,209	7,468	146,727	-	19,348	1,085
Other disbursements	-	-	-	8,222	90,708	-	-	-
Total disbursements	-	538,922	13,209	17,155	294,935	-	19,348	162,608
Excess (deficiency) of receipts over disbursements	3,700	79,365	236,394	(2,218)	(294,935)	-	(2,433)	(42,583)
Cash and investments - ending	\$ 28,813	\$ 1,573,042	\$ 869,010	\$ 19,604	\$ -	\$ 14,822	\$ 39,501	\$ 230,241

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact
Cash and investments - beginning	\$ 4,645	\$ 21,143	\$ 27,362	\$ 305,934	\$ 7,266	\$ 15,401	\$ 1,362,921	\$ 224,385
Receipts:								
Taxes	-	-	-	-	-	-	-	39,914
Licenses and permits	-	-	-	-	-	-	-	53,599
Intergovernmental receipts	-	-	-	262,263	-	-	2,827,712	3,567
Charges for services	-	-	-	-	78	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,937	-	33,139	-	-	26,678	39,171	-
Total receipts	2,937	-	33,139	262,263	78	26,678	2,866,883	97,080
Disbursements:								
Personal services	-	-	16,232	-	-	-	988,140	78,310
Supplies	-	-	2,471	-	-	270	380,762	1,126
Other services and charges	1,806	-	375	296,345	-	-	890,510	17,221
Capital outlay	-	-	-	-	-	-	299,122	-
Other disbursements	2,000	-	-	-	-	16,969	-	-
Total disbursements	3,806	-	19,078	296,345	-	17,239	2,558,534	96,657
Excess (deficiency) of receipts over disbursements	(869)	-	14,061	(34,082)	78	9,439	308,349	423
Cash and investments - ending	\$ 3,776	\$ 21,143	\$ 41,423	\$ 271,852	\$ 7,344	\$ 24,840	\$ 1,671,270	\$ 224,808

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 45,685	\$ 2,794,964	\$ 507,746	\$ 72,151	\$ 205,173	\$ 9,517	\$ 37,632	\$ 87,956
Receipts:								
Taxes	-	-	251,368	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	22,681	-	-	-	-	-
Charges for services	9,370	-	-	56,901	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	954,087	3,048	138	201,579	1,648	15,020	19,139
Total receipts	9,370	954,087	277,097	57,039	201,579	1,648	15,020	19,139
Disbursements:								
Personal services	4,320	-	39,496	-	15,756	-	-	-
Supplies	6,264	-	7,885	-	3,867	-	-	-
Other services and charges	4,500	-	161,755	-	31,190	-	-	-
Capital outlay	-	20,000	-	-	-	-	-	-
Other disbursements	-	375,000	-	49,796	119,397	-	-	-
Total disbursements	15,084	395,000	209,136	49,796	170,210	-	-	-
Excess (deficiency) of receipts over disbursements	(5,714)	559,087	67,961	7,243	31,369	1,648	15,020	19,139
Cash and investments - ending	\$ 39,971	\$ 3,354,051	\$ 575,707	\$ 79,394	\$ 236,542	\$ 11,165	\$ 52,652	\$ 107,095

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem
Cash and investments - beginning	\$ 16,563	\$ 44,882	\$ 14,783	\$ 5,089	\$ 330,012	\$ 53,024	\$ 4,215	\$ 360
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	11,765	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	23,068	-	7,363	59,945	80,303	24,673	430	-
Total receipts	23,068	11,765	7,363	59,945	80,303	24,673	430	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	9,936	-	-
Other services and charges	-	-	-	-	-	73	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,976	41,531	5,409	64,619	297,459	-	-	-
Total disbursements	7,976	41,531	5,409	64,619	297,459	10,009	-	-
Excess (deficiency) of receipts over disbursements	15,092	(29,766)	1,954	(4,674)	(217,156)	14,664	430	-
Cash and investments - ending	\$ 31,655	\$ 15,116	\$ 16,737	\$ 415	\$ 112,856	\$ 67,688	\$ 4,645	\$ 360

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Maintenance	Sheriff Sale Administration
Cash and investments - beginning	\$ 7,766	\$ 2,785	\$ 10,969	\$ 17,353	\$ 94,957	\$ 25,671	\$ 461,670	\$ 19,423
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	307,814	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,637	-	2,937	-	226,536	1,639	246,581	4,960
Total receipts	6,637	-	2,937	307,814	226,536	1,639	246,581	4,960
Disbursements:								
Personal services	-	-	-	244,898	217,285	-	-	-
Supplies	3,360	-	-	-	1,213	-	-	-
Other services and charges	2,629	-	278	54,696	22,968	1,706	242,234	-
Capital outlay	1,658	-	-	2,009	-	-	-	-
Other disbursements	-	-	-	-	-	-	17,672	3,500
Total disbursements	7,647	-	278	301,603	241,466	1,706	259,906	3,500
Excess (deficiency) of receipts over disbursements	(1,010)	-	2,659	6,211	(14,930)	(67)	(13,325)	1,460
Cash and investments - ending	\$ 6,756	\$ 2,785	\$ 13,628	\$ 23,564	\$ 80,027	\$ 25,604	\$ 448,345	\$ 20,883

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Collection Agency Fees	Payroll Clearing	Settlement	LOIT Property Tax Oper-Levies Replacement	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 2,282	\$ 52,817	\$ 836,690	\$ (112,033)	\$ 298,203	\$ 2,585	\$ 9,554	\$ 86,467
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	529,727
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,310,089	19,798,128	112,033	-	630,552	138,454	-
Total receipts	-	2,310,089	19,798,128	112,033	-	630,552	138,454	529,727
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	598	2,360,131	20,555,384	-	112,033	428,293	133,787	573,650
Total disbursements	598	2,360,131	20,555,384	-	112,033	428,293	133,787	573,650
Excess (deficiency) of receipts over disbursements	(598)	(50,042)	(757,256)	112,033	(112,033)	202,259	4,667	(43,923)
Cash and investments - ending	\$ 1,684	\$ 2,775	\$ 79,434	\$ -	\$ 186,170	\$ 204,844	\$ 14,221	\$ 42,544

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CVET Agency	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 69,126	\$ -	\$ 116,114	\$ 13,408	\$ 9,588	\$ -	\$ 52	\$ 5,037
Receipts:								
Taxes	-	-	-	-	-	833,205	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,106	9,124
Other receipts	133,985	-	213,829	-	-	-	-	-
Total receipts	133,985	-	213,829	-	-	833,205	1,106	9,124
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	203,067	-	329,942	-	149	815,005	1,102	13,534
Total disbursements	203,067	-	329,942	-	149	815,005	1,102	13,534
Excess (deficiency) of receipts over disbursements	(69,082)	-	(116,113)	-	(149)	18,200	4	(4,410)
Cash and investments - ending	\$ 44	\$ -	\$ 1	\$ 13,408	\$ 9,439	\$ 18,200	\$ 56	\$ 627

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 51	\$ 885	\$ 2,105	\$ 972	\$ 1,627	\$ 86	\$ 120	\$ 75
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	735	2,858	-	-	-	-	-
Fines and forfeits	1	165	-	-	-	-	-	-
Other receipts	-	-	-	1,592	1,990	183	-	50
Total receipts	1	900	2,858	1,592	1,990	183	-	50
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	51	1,440	4,683	1,746	2,672	240	-	125
Total disbursements	51	1,440	4,683	1,746	2,672	240	-	125
Excess (deficiency) of receipts over disbursements	(50)	(540)	(1,825)	(154)	(682)	(57)	-	(75)
Cash and investments - ending	\$ 1	\$ 345	\$ 280	\$ 818	\$ 945	\$ 29	\$ 120	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution	LIT Certified Shares	LIT EDIT	City/Town Ordinance Violations Fines
Cash and investments - beginning	\$ 24,022	\$ 113	\$ -	\$ 93	\$ 1,379,990	\$ -	\$ -	\$ 725
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	169	-	-	-	5,640,383	626,172	-
Total receipts	-	169	-	-	-	5,640,383	626,172	-
Disbursements:								
Personal services	-	-	-	-	58,100	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	38	-	-	1,321,890	5,640,383	573,991	-
Total disbursements	-	38	-	-	1,379,990	5,640,383	573,991	-
Excess (deficiency) of receipts over disbursements	-	131	-	-	(1,379,990)	-	52,181	-
Cash and investments - ending	\$ 24,022	\$ 244	\$ -	\$ 93	\$ -	\$ -	\$ 52,181	\$ 725

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Carroll Co After Settlement - Property Taxes	Carroll Co After Settlement - Other Sources	Carroll County Treasurer Petty Cash	Carroll County Commissary
Cash and investments - beginning	\$ -	\$ 62,277	\$ 1,857	\$ 80,370	\$ 162,968	\$ 423,827	\$ 500	\$ 35,852
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	502	10,299	15,503	10,299	201,964	257,055	-	66,674
Total receipts	502	10,299	15,503	10,299	201,964	257,055	-	66,674
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	11,210	4,200	162,968	423,827	-	58,420
Total disbursements	-	-	11,210	4,200	162,968	423,827	-	58,420
Excess (deficiency) of receipts over disbursements	502	10,299	4,293	6,099	38,996	(166,772)	-	8,254
Cash and investments - ending	\$ 502	\$ 72,576	\$ 6,150	\$ 86,469	\$ 201,964	\$ 257,055	\$ 500	\$ 44,106

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Carroll County Inmate Trust	Carroll County Clerk Odyssey Trust	Carroll County Clerk ISETS (Support)	CASA Projects	Library Capital Projects	Library Tax	Pre-Trial Diversion(User-Fee)	Alcohol & Drug (User-Fee)
Cash and investments - beginning	\$ 4,675	\$ 1,049,406	\$ 3,072	\$ -	\$ 615	\$ 630	\$ 15,837	\$ 4,924
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	18,370	-
Other receipts	80,927	816,736	327,115	1,230	-	-	-	-
Total receipts	80,927	816,736	327,115	1,230	-	-	18,370	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	4,686	-
Other services and charges	-	-	-	-	-	-	20,628	-
Capital outlay	-	-	-	-	-	-	1,213	-
Other disbursements	80,185	871,619	328,509	1,197	-	-	-	-
Total disbursements	80,185	871,619	328,509	1,197	-	-	26,527	-
Excess (deficiency) of receipts over disbursements	742	(54,883)	(1,394)	33	-	-	(8,157)	-
Cash and investments - ending	\$ 5,417	\$ 994,523	\$ 1,678	\$ 33	\$ 615	\$ 630	\$ 7,680	\$ 4,924

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Law Enforcement Education (User-Fee)	Drainage Fees and Fines	Prairie Levee	Drain Improvements	Donations - Health Department	Donations - EMS	Donations - Sheriffs Reserve	Donations - Sheriffs Water Emergency
Cash and investments - beginning	\$ 52,457	\$ -	\$ 28,778	\$ 899	\$ 673	\$ 1,320	\$ 17,731	\$ 3,196
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	17,291	-
Fines and forfeits	3,722	2,600	-	-	-	-	-	-
Other receipts	-	-	17,053	138,082	90	500	-	-
Total receipts	3,722	2,600	17,053	138,082	90	500	17,291	-
Disbursements:								
Personal services	1,808	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	99,652	-	-	-	-
Other disbursements	-	-	27,156	-	163	552	30,546	-
Total disbursements	1,808	-	27,156	99,652	163	552	30,546	-
Excess (deficiency) of receipts over disbursements	1,914	2,600	(10,103)	38,430	(73)	(52)	(13,255)	-
Cash and investments - ending	\$ 54,371	\$ 2,600	\$ 18,675	\$ 39,329	\$ 600	\$ 1,268	\$ 4,476	\$ 3,196

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Donations - Sherriffs K9	Donations - Carroll Manor	Donations - County Parks	E-911 Donation	CASA Donation	Sheriff Training & Equipment Donation	Tax Increment Financing	CC Redevelopment 2015 Bond
Cash and investments - beginning	\$ 4,375	\$ 18,251	\$ 1,184	\$ 609	\$ 686	\$ 1,550	\$ 521,202	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	1,286,001	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	18,157	6,228	-	-	-	-	205,122	-
Total receipts	18,157	6,228	-	-	-	-	1,491,123	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,012,325	-
Other disbursements	3,342	7,293	707	-	-	-	-	-
Total disbursements	3,342	7,293	707	-	-	-	2,012,325	-
Excess (deficiency) of receipts over disbursements	14,815	(1,065)	(707)	-	-	-	(521,202)	-
Cash and investments - ending	\$ 19,190	\$ 17,186	\$ 477	\$ 609	\$ 686	\$ 1,550	\$ -	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Reserve Bond Fund	Carroll Co Redevelopment Savings	Carroll Manor	Contractual E911	Commissioner Certificate Tax Sale	Jury Pay Fund	County Property Seizure Fund
Cash and investments - beginning	\$ 321,503	\$ 2,755,847	\$ 242,660	\$ 93,039	\$ 9,509	\$ 10,141	\$ 288
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,211	-
Other receipts	3,545	532,838	468,620	-	1,400	-	-
Total receipts	3,545	532,838	468,620	-	1,400	2,211	-
Disbursements:							
Personal services	-	-	323,984	58,578	-	-	-
Supplies	-	-	59,278	438	-	-	-
Other services and charges	-	-	59,574	7,725	-	-	-
Capital outlay	-	-	384	-	-	-	-
Other disbursements	-	254,585	-	-	150	-	-
Total disbursements	-	254,585	443,220	66,741	150	-	-
Excess (deficiency) of receipts over disbursements	3,545	278,253	25,400	(66,741)	1,250	2,211	-
Cash and investments - ending	\$ 325,048	\$ 3,034,100	\$ 268,060	\$ 26,298	\$ 10,759	\$ 12,352	\$ 288

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CAGIT - PTRC	EMA -2005 Foundation Grant	Operation Pull-Over	2007 Marine Patrol Grant	Sheriff Equipment Purchase Grant	Local Emergency Planning Grant	Bioterrorism - Preparedness Grant
Cash and investments - beginning	\$ 4,567	\$ 51	\$ 132	\$ 4,435	\$ 263	\$ 3,605	\$ 615
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,000	-	-	13,263
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	109	-	-	-	-	-	-
Total receipts	109	-	-	10,000	-	-	13,263
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,775	-	-	7,647
Total disbursements	-	-	-	9,775	-	-	7,647
Excess (deficiency) of receipts over disbursements	109	-	-	225	-	-	5,616
Cash and investments - ending	\$ 4,676	\$ 51	\$ 132	\$ 4,660	\$ 263	\$ 3,605	\$ 6,231

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2004 EMA State Homeland Security	CASA Grant	Community Crossing Funds	Drug Prosecution Fund	CC Project Income User Fees	Corporation Tax	Totals
Cash and investments - beginning	\$ 3,662	\$ 689	\$ 997,120	\$ -	\$ -	\$ 492	\$ 23,567,737
Receipts:							
Taxes	-	-	-	-	-	-	10,237,353
Licenses and permits	-	-	-	-	-	-	89,558
Intergovernmental receipts	-	-	997,120	-	-	-	5,207,092
Charges for services	-	-	-	-	14,535	-	591,032
Fines and forfeits	-	-	-	-	-	-	91,976
Other receipts	-	4,574	-	2,000	-	-	36,839,863
Total receipts	-	4,574	997,120	2,000	14,535	-	53,056,874
Disbursements:							
Personal services	-	4,670	-	-	-	-	7,672,727
Supplies	-	-	-	-	-	-	757,000
Other services and charges	-	-	-	-	-	-	4,038,884
Capital outlay	-	-	-	-	-	-	2,816,717
Other disbursements	168	-	1,598,206	2,000	-	-	38,558,617
Total disbursements	168	4,670	1,598,206	2,000	-	-	53,843,945
Excess (deficiency) of receipts over disbursements	(168)	(96)	(601,086)	-	14,535	-	(787,071)
Cash and investments - ending	\$ 3,494	\$ 593	\$ 396,034	\$ -	\$ 14,535	\$ 492	\$ 22,780,666

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Sales Disclosure - County Share
Cash and investments - beginning	\$ 4,857,035	\$ 7,070	\$ 360,540	\$ 453,875	\$ 44,440	\$ 24,144	\$ 35,381	\$ 15,095
Receipts:								
Taxes	6,263,585	-	-	-	-	-	-	-
Licenses and permits	35,437	-	-	-	-	-	-	-
Intergovernmental receipts	108,824	-	-	395,366	-	-	-	-
Charges for services	121,404	-	-	-	-	-	-	-
Fines and forfeits	58,439	-	-	-	-	-	-	-
Other receipts	1,631,312	2,831	-	-	5,023	13,061	62,888	3,230
Total receipts	8,219,001	2,831	-	395,366	5,023	13,061	62,888	3,230
Disbursements:								
Personal services	5,043,376	-	-	-	-	-	69,351	-
Supplies	267,055	-	-	-	-	1,600	2,344	522
Other services and charges	1,723,574	-	-	-	-	6,252	5,393	1,304
Capital outlay	299,356	745	-	438,944	-	-	2,492	-
Other disbursements	825,878	-	360,540	-	-	-	-	-
Total disbursements	8,159,239	745	360,540	438,944	-	7,852	79,580	1,826
Excess (deficiency) of receipts over disbursements	59,762	2,086	(360,540)	(43,578)	5,023	5,209	(16,692)	1,404
Cash and investments - ending	\$ 4,916,797	\$ 9,156	\$ -	\$ 410,297	\$ 49,463	\$ 29,353	\$ 18,689	\$ 16,499

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 28,813	\$ 1,573,042	\$ 869,010	\$ 19,604	\$ 14,822	\$ 39,501	\$ 230,241	\$ 3,776
Receipts:								
Taxes	-	536,999	232,022	-	-	-	83,719	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,700	190,007	29,756	-	-	-	10,892	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	508,063	-	18,277	-	7,670	18,242	4,040
Total receipts	3,700	1,235,069	261,778	18,277	-	7,670	112,853	4,040
Disbursements:								
Personal services	-	106,707	-	-	-	-	143,902	-
Supplies	-	-	-	-	-	-	6,105	-
Other services and charges	-	215,024	-	1,723	-	-	7,032	-
Capital outlay	-	647,320	264,524	5,170	-	12,885	7,972	-
Other disbursements	-	-	-	7,916	-	-	5	4,454
Total disbursements	-	969,051	264,524	14,809	-	12,885	165,016	4,454
Excess (deficiency) of receipts over disbursements	3,700	266,018	(2,746)	3,468	-	(5,215)	(52,163)	(414)
Cash and investments - ending	\$ 32,513	\$ 1,839,060	\$ 866,264	\$ 23,072	\$ 14,822	\$ 34,286	\$ 178,078	\$ 3,362

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact
Cash and investments - beginning	\$ 21,143	\$ 41,423	\$ 271,852	\$ -	\$ 7,344	\$ 24,840	\$ 1,671,270	\$ 224,808
Receipts:								
Taxes	-	-	-	-	-	-	-	28,922
Licenses and permits	-	-	-	-	-	-	-	47,144
Intergovernmental receipts	-	-	359,795	374,266	-	-	3,493,623	3,844
Charges for services	-	-	-	-	470	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	33,139	-	-	-	-	571,601	-
Total receipts	-	33,139	359,795	374,266	470	-	4,065,224	79,910
Disbursements:								
Personal services	-	15,500	-	280,869	-	-	1,045,727	75,938
Supplies	-	2,685	-	-	-	-	520,956	3,687
Other services and charges	-	1,000	159,305	8,976	-	-	740,198	6,121
Capital outlay	-	-	-	-	-	-	250,000	-
Other disbursements	-	-	-	-	-	2,656	-	-
Total disbursements	-	19,185	159,305	289,845	-	2,656	2,556,881	85,746
Excess (deficiency) of receipts over disbursements	-	13,954	200,490	84,421	470	(2,656)	1,508,343	(5,836)
Cash and investments - ending	\$ 21,143	\$ 55,377	\$ 472,342	\$ 84,421	\$ 7,814	\$ 22,184	\$ 3,179,613	\$ 218,972

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 39,971	\$ 3,354,051	\$ 575,707	\$ 79,394	\$ 236,542	\$ 11,165	\$ 52,652	\$ 107,095
Receipts:								
Taxes	-	-	313,349	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	39,428	-	-	-	-	-
Charges for services	9,250	-	-	70,940	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	761,300	6,251	150	86,182	1,566	17,320	20,131
Total receipts	9,250	761,300	359,028	71,090	86,182	1,566	17,320	20,131
Disbursements:								
Personal services	5,025	-	36,604	-	-	-	-	-
Supplies	-	-	10,158	-	-	-	-	-
Other services and charges	1,000	30,000	193,823	-	13,275	-	-	-
Capital outlay	-	-	9,116	-	-	-	-	-
Other disbursements	-	1,500,000	-	38,508	-	-	-	-
Total disbursements	6,025	1,530,000	249,701	38,508	13,275	-	-	-
Excess (deficiency) of receipts over disbursements	3,225	(768,700)	109,327	32,582	72,907	1,566	17,320	20,131
Cash and investments - ending	\$ 43,196	\$ 2,585,351	\$ 685,034	\$ 111,976	\$ 309,449	\$ 12,731	\$ 69,972	\$ 127,226

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem
Cash and investments - beginning	\$ 31,655	\$ 15,116	\$ 16,737	\$ 415	\$ 112,856	\$ 67,688	\$ 4,645	\$ 360
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	19,965	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9,789	-	11,621	13,876	751,319	25,322	335	-
Total receipts	9,789	19,965	11,621	13,876	751,319	25,322	335	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	12,043	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	13,793	6,615	9,090	14,116	207,899	-	-	-
Total disbursements	13,793	6,615	9,090	14,116	207,899	12,043	-	-
Excess (deficiency) of receipts over disbursements	(4,004)	13,350	2,531	(240)	543,420	13,279	335	-
Cash and investments - ending	\$ 27,651	\$ 28,466	\$ 19,268	\$ 175	\$ 656,276	\$ 80,967	\$ 4,980	\$ 360

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ 6,756	\$ 2,785	\$ 13,628	\$ 23,564	\$ 80,027	\$ 25,604	\$ -	\$ 448,345
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	312,467	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,465	-	4,040	536	230,421	530	16,000	245,255
Total receipts	7,465	-	4,040	313,003	230,421	530	16,000	245,255
Disbursements:								
Personal services	-	-	-	149,794	204,786	-	-	-
Supplies	1,733	-	-	-	90	-	-	-
Other services and charges	3,756	-	1,105	63,097	25,182	475	-	182,421
Capital outlay	-	-	-	875	1,713	-	-	-
Other disbursements	-	-	308	-	-	-	15,968	6,780
Total disbursements	5,489	-	1,413	213,766	231,771	475	15,968	189,201
Excess (deficiency) of receipts over disbursements	1,976	-	2,627	99,237	(1,350)	55	32	56,054
Cash and investments - ending	\$ 8,732	\$ 2,785	\$ 16,255	\$ 122,801	\$ 78,677	\$ 25,659	\$ 32	\$ 504,399

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Sale Administration	Collection Agency Fees	Payroll Clearing	Settlement	LOIT Stabilization	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 20,883	\$ 1,684	\$ 2,775	\$ 79,434	\$ 186,170	\$ 204,844	\$ 14,221	\$ 42,544
Receipts:								
Taxes	-	-	-	16,842,531	20,201	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,904,913	-	676,851	179,353	691,940
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,610	-	2,249,941	450,999	-	-	-	-
Total receipts	4,610	-	2,249,941	20,198,443	20,201	676,851	179,353	691,940
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,300	106	2,247,183	20,088,883	113,184	785,117	191,581	734,484
Total disbursements	3,300	106	2,247,183	20,088,883	113,184	785,117	191,581	734,484
Excess (deficiency) of receipts over disbursements	1,310	(106)	2,758	109,560	(92,983)	(108,266)	(12,228)	(42,544)
Cash and investments - ending	\$ 22,193	\$ 1,578	\$ 5,533	\$ 188,994	\$ 93,187	\$ 96,578	\$ 1,993	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CVET Agency	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 44	\$ 1	\$ 13,408	\$ 9,439	\$ 18,200	\$ 56	\$ 627	\$ 1
Receipts:								
Taxes	-	-	-	-	841,141	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	129,962	202,103	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,762	9,185	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	129,962	202,103	-	-	841,141	1,762	9,185	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	129,962	202,103	-	9,439	825,390	1,378	3,998	1
Total disbursements	129,962	202,103	-	9,439	825,390	1,378	3,998	1
Excess (deficiency) of receipts over disbursements	-	-	-	(9,439)	15,751	384	5,187	(1)
Cash and investments - ending	\$ 44	\$ 1	\$ 13,408	\$ -	\$ 33,951	\$ 440	\$ 5,814	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 345	\$ 280	\$ 818	\$ -	\$ 945	\$ 29	\$ 120	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,150	3,065	-	-	-	-	-	-
Fines and forfeits	250	-	-	125	-	-	-	-
Other receipts	-	-	1,693	-	2,133	174	-	100
Total receipts	1,400	3,065	1,693	125	2,133	174	-	100
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	910	1,375	1,596	125	1,728	129	120	25
Total disbursements	910	1,375	1,596	125	1,728	129	120	25
Excess (deficiency) of receipts over disbursements	490	1,690	97	-	405	45	(120)	75
Cash and investments - ending	\$ 835	\$ 1,970	\$ 915	\$ -	\$ 1,350	\$ 74	\$ -	\$ 75

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT PSAP Distribution	LIT EDIT	City/Town Ordinance Violations Fines
Cash and investments - beginning	\$ 24,022	\$ 244	\$ -	\$ 93	\$ -	\$ -	\$ 52,181	\$ 725
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	371,395	620,245	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	169	119,397	-	6,806,133	-	-	-
Total receipts	-	169	119,397	-	6,806,133	371,395	620,245	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	94	119,397	-	6,800,349	374,266	623,158	-
Total disbursements	-	94	119,397	-	6,800,349	374,266	623,158	-
Excess (deficiency) of receipts over disbursements	-	75	-	-	5,784	(2,871)	(2,913)	-
Cash and investments - ending	\$ 24,022	\$ 319	\$ -	\$ 93	\$ 5,784	\$ (2,871)	\$ 49,268	\$ 725

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Community Corrections 18/19	Cash Fund - Treasurer Petty Cash	Carroll Co After Settlement - Property Taxes	Carroll Co After Settlement - Other Sources
Cash and investments - beginning	\$ 502	\$ 72,576	\$ 6,150	\$ 86,469	\$ -	\$ 500	\$ 201,964	\$ 257,055
Receipts:								
Taxes	-	-	-	-	-	-	128,166	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	492	7,461	11,220	7,461	117,313	-	-	339,995
Total receipts	492	7,461	11,220	7,461	117,313	-	128,166	339,995
Disbursements:								
Personal services	-	-	-	-	59,298	-	-	-
Supplies	-	-	-	-	168	-	-	-
Other services and charges	-	-	-	-	1,122	-	-	-
Capital outlay	-	-	-	-	627	-	-	-
Other disbursements	26	1,623	5,519	4,200	-	-	201,964	257,055
Total disbursements	26	1,623	5,519	4,200	61,215	-	201,964	257,055
Excess (deficiency) of receipts over disbursements	466	5,838	5,701	3,261	56,098	-	(73,798)	82,940
Cash and investments - ending	\$ 968	\$ 78,414	\$ 11,851	\$ 89,730	\$ 56,098	\$ 500	\$ 128,166	\$ 339,995

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Carroll County Commissary	Carroll County Inmate Trust	Carroll Co Clerk ODYSSEY Trust	Carroll Co Clerk ISETS (Support)	Vending Machines	Library Capital Projects	Library Tax	Jail Capital Project Fund
Cash and investments - beginning	\$ 44,106	\$ 5,417	\$ 994,523	\$ 1,678	\$ -	\$ 615	\$ 630	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	82,219	98,295	1,211,797	203,437	30	-	-	1,500,000
Total receipts	82,219	98,295	1,211,797	203,437	30	-	-	1,500,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	22,386
Other disbursements	75,366	95,035	1,949,032	203,932	30	-	-	-
Total disbursements	75,366	95,035	1,949,032	203,932	30	-	-	22,386
Excess (deficiency) of receipts over disbursements	6,853	3,260	(737,235)	(495)	-	-	-	1,477,614
Cash and investments - ending	\$ 50,959	\$ 8,677	\$ 257,288	\$ 1,183	\$ -	\$ 615	\$ 630	\$ 1,477,614

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pre-Trial Diversion(User-Fee)	Alochol & Drug (User-Fee)	Law Enforcement Education (User-Fee)	Drainage Fees and Fines	Prairie Levee	Drain Improvements	Donations - Health Department	Donations - EMS
Cash and investments - beginning	\$ 7,680	\$ 4,924	\$ 54,371	\$ 2,600	\$ 18,675	\$ 39,329	\$ 600	\$ 1,268
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	27,205	-	4,107	4,825	-	-	-	-
Other receipts	-	-	-	-	12,371	119,091	768	4,800
Total receipts	27,205	-	4,107	4,825	12,371	119,091	768	4,800
Disbursements:								
Personal services	4,369	-	1,020	-	-	-	-	-
Supplies	526	-	-	-	-	-	447	-
Other services and charges	8,450	-	-	-	-	-	-	-
Capital outlay	2,141	-	-	-	-	145,648	-	-
Other disbursements	-	-	-	-	8,617	-	-	1,228
Total disbursements	15,486	-	1,020	-	8,617	145,648	447	1,228
Excess (deficiency) of receipts over disbursements	11,719	-	3,087	4,825	3,754	(26,557)	321	3,572
Cash and investments - ending	\$ 19,399	\$ 4,924	\$ 57,458	\$ 7,425	\$ 22,429	\$ 12,772	\$ 921	\$ 4,840

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Donations - Sheriffs Reserve	Donations - Sheriffs Water Emergency	Donations - Sherriffs K9	Donations - Carroll Manor	Donations - County Parks	E-911 Donation	CASA Donation	Sheriff Training & Equipment Donation
Cash and investments - beginning	\$ 4,476	\$ 3,196	\$ 19,190	\$ 17,186	\$ 477	\$ 609	\$ 686	\$ 1,550
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	3,113	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	2,294	7,653	10	-	1,730	-
Total receipts	3,113	-	2,294	7,653	10	-	1,730	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	65	72	17,695	12,374	-	-	1,939	780
Total disbursements	65	72	17,695	12,374	-	-	1,939	780
Excess (deficiency) of receipts over disbursements	3,048	(72)	(15,401)	(4,721)	10	-	(209)	(780)
Cash and investments - ending	\$ 7,524	\$ 3,124	\$ 3,789	\$ 12,465	\$ 487	\$ 609	\$ 477	\$ 770

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Increment Financing	Reserve Bond Fund	Carroll Co Redevelopment Savings	Carroll Manor	Contractual E911	Commissioner Certificate Tax Sale	Jury Pay Fund	County Property Seizure Fund
Cash and investments - beginning	\$ -	\$ 325,048	\$ 3,034,100	\$ 268,060	\$ 26,298	\$ 10,759	\$ 12,352	\$ 288
Receipts:								
Taxes	891,449	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,393	-
Other receipts	103,000	6,015	33,838	450,425	-	-	-	-
Total receipts	994,449	6,015	33,838	450,425	-	-	2,393	-
Disbursements:								
Personal services	-	-	-	335,423	-	-	-	-
Supplies	-	-	-	60,519	518	-	-	-
Other services and charges	-	-	-	54,199	8,093	-	-	-
Capital outlay	333,644	-	-	500	-	-	-	-
Other disbursements	-	-	103,000	-	-	-	-	-
Total disbursements	333,644	-	103,000	450,641	8,611	-	-	-
Excess (deficiency) of receipts over disbursements	660,805	6,015	(69,162)	(216)	(8,611)	-	2,393	-
Cash and investments - ending	\$ 660,805	\$ 331,063	\$ 2,964,938	\$ 267,844	\$ 17,687	\$ 10,759	\$ 14,745	\$ 288

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CAGIT - PTRC	EMA -2005 Foundation Grant	Operation Pull-Over	2007 Marine Patrol Grant	Sheriff Equipment Purchase Grant	Local Emergency Planning Grant	Bioterrism - Preparedness Grant	2004 EMA State Homeland Security
Cash and investments - beginning	\$ 4,676	\$ 51	\$ 132	\$ 4,660	\$ 263	\$ 3,605	\$ 6,231	\$ 3,494
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,500	-	-	2,570	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	7,500	-	-	2,570	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	6,549	-	-	8,821	-
Total disbursements	-	-	-	6,549	-	-	8,821	-
Excess (deficiency) of receipts over disbursements	-	-	-	951	-	-	(6,251)	-
Cash and investments - ending	\$ 4,676	\$ 51	\$ 132	\$ 5,611	\$ 263	\$ 3,605	\$ (20)	\$ 3,494

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASA Grant	Community Crossing Funds	CASA Projects	Diabetes Health Department Grant	CC Project Income User Fees	Corporation Tax	Totals
Cash and investments - beginning	\$ 593	\$ 396,034	\$ 33	\$ -	\$ 14,535	\$ 492	\$ 22,780,666
Receipts:							
Taxes	-	-	-	-	-	-	26,182,084
Licenses and permits	-	-	-	-	-	-	82,581
Intergovernmental receipts	-	740,101	-	-	-	-	11,536,434
Charges for services	-	-	-	-	31,005	-	572,829
Fines and forfeits	-	-	-	-	-	-	108,291
Other receipts	5,247	-	162	2,500	-	-	19,053,759
Total receipts	5,247	740,101	162	2,500	31,005	-	57,535,978
Disbursements:							
Personal services	4,586	-	-	-	-	-	7,582,275
Supplies	-	-	-	-	-	-	891,156
Other services and charges	-	-	-	-	-	-	3,461,900
Capital outlay	-	-	-	-	-	-	2,446,058
Other disbursements	-	961,522	162	2,408	-	-	40,192,921
Total disbursements	4,586	961,522	162	2,408	-	-	54,574,310
Excess (deficiency) of receipts over disbursements	661	(221,421)	-	92	31,005	-	2,961,668
Cash and investments - ending	\$ 1,254	\$ 174,613	\$ 33	\$ 92	\$ 45,540	\$ 492	\$ 25,742,334

CARROLL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 398,332</u>	<u>\$ 246,222</u>

CARROLL COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Tower Inc	Lease of Harley IN Tower facility	\$ 20,700	01/28/2013	01/28/2020
Eastern Engineering Supply	Canon Copier	1,788	07/15/2017	07/14/2020
ELection Systems & Software	Voting Machines 40-Express Vote/8DS200	44,170	01/01/2018	01/01/2023
Purdue University	2 PC's with 24' monitors	550	03/31/2016	03/31/2019
Purdue University	2 laptop w docking/ 1 printer	1,195	03/01/2018	03/31/2020
Richol/Wells Fargo	Copy/Fax/Scanner	<u>1,281</u>	01/17/2017	01/17/2022
Total of annual lease payments		<u>\$ 69,684</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Redevelopment District Bonds Series 2014	\$ 1,115,000	\$ 98,718
General obligation bonds	Redevelopment District Bonds Series 2015	<u>2,465,000</u>	<u>214,332</u>
Totals		<u>\$ 3,580,000</u>	<u>\$ 313,050</u>

CARROLL COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 654,118
Infrastructure	130,209,426
Buildings	3,931,834
Machinery, equipment, and vehicles	<u>6,916,906</u>
Total capital assets	<u>\$ 141,712,284</u>

OTHER REPORTS

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