

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
11/12/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth Myers	01-01-19 to 12-31-21
County Treasurer	Melinda Rossetter	01-01-19 to 12-31-21
Clerk of the Circuit Court	Andrea Miller Sharon Milburn Callie Schimmel Debbie Minniear Sharon Milburn	01-01-19 to 10-16-19 10-17-19 to 11-18-19 11-19-19 to 09-27-20 09-28-20 to 10-04-20 10-05-20 to 12-31-21
County Sheriff	Tobe Leazenby	01-01-19 to 12-31-21
County Recorder	Penny Titus	01-01-19 to 12-31-21
President of the Board of County Commissioners	William Brown	01-01-19 to 12-31-21
President of the County Council	Joshua Plue	01-01-19 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Carroll County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 statement, the County prepares its financial statement 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 statement 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 statement referred to above does 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 year ended December 31, 2019.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, 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 statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

November 2, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
AFTER SETTLEMENT COLLECTIONS	\$ 468,161	\$ 534,002	\$ 468,161	\$ 534,002
CARROLL CO INMATE TRUST	8,677	108,010	107,110	9,577
CARROLL CO COMMISSARY	50,959	74,246	86,339	38,866
ODYSSEY (TRUST)	257,288	1,049,849	1,103,614	203,523
General	4,916,797	8,648,775	7,870,012	5,695,560
Accident Report	9,156	2,379	3,716	7,819
CEDIT County Share	410,297	413,554	276,165	547,686
City and Town Court Costs	49,463	5,152	54,271	344
Clerk's Records Perpetuation	29,353	12,374	8,403	33,324
Community Corrections	74,787	164,238	120,537	118,488
Sales Disclosure - County Share	16,499	3,085	4,120	15,464
Covered Bridge	32,513	3,700	563	35,650
Cumulative Bridge	1,839,060	687,619	550,023	1,976,656
Cumulative Capital Development	866,264	251,630	343,986	773,908
Drug Free Community	23,072	19,520	20,155	22,437
Emergency Planning/Right to Know	14,822	-	-	14,822
Firearms Training	34,286	5,700	21,504	18,482
Health	178,078	63,658	171,146	70,590
Identification Security Protection	3,362	3,727	3,453	3,636
Levy Excess	21,143	-	-	21,143
Local Health Maintenance	55,377	41,372	19,467	77,282
Local Road and Street	472,342	371,157	338,513	504,986
LOIT Public Safety - County Share	84,421	391,521	380,756	95,186
MVH RESTRICTED	-	1,723,633	1,723,633	-
Medical Care for Inmates	7,814	783	3,145	5,452
Misdemeanant	22,184	26,678	12,467	36,395
Motor Vehicle Highway	3,179,613	1,795,605	1,845,333	3,129,885
Planning and Zoning Impact	218,972	42,615	59,570	202,017
Plat Book	43,196	15,005	9,105	49,096
Rainy Day	2,585,351	519,109	500,000	2,604,460
Reassessment - 2015	685,034	225,089	204,897	705,226
Recorder's Records Perpetuation	111,976	70,692	74,920	107,748
Riverboat	309,449	82,183	103,593	288,039
Sex and Violent Offender Administration	12,731	720	-	13,451
Sheriff's Pension Trust	69,972	15,891	-	85,863
Supplemental Public Defender Services	127,226	34,684	-	161,910
Surplus Tax	27,651	15,640	28,042	15,249
Surveyor's Corner Perpetuation	28,466	18,360	2,295	44,531
Tax Sale Fees	19,268	13,811	10,783	22,296
Tax Sale Redemption	175	67,737	67,134	778
Tax Sale Surplus	656,276	106,756	609,493	153,539
Local Health Department Trust Account	80,967	20,693	15,784	85,876
Unsafe Building	-	15,000	-	15,000
Vehicle Inspection	4,980	415	-	5,395
Guardian Ad Litem	360	-	-	360
Court Appointed Special Advocate (CASA)	8,732	45,858	19,884	34,706
Auditors Ineligible Deductions	2,785	-	-	2,785
County Elected Officials Training	16,255	3,727	1,930	18,052
Statewide 911	122,801	345,466	170,479	297,788
LIT CORRECTIONAL FACILITY	-	870,047	-	870,047
Supplemental Adult Probation Services	78,677	209,132	244,072	43,737
Supplemental Juvenile Probation Services	25,659	1,265	686	26,238
Drain Construction/Reconstruction	32	10,082	10,114	-
Drain Maintenance	504,399	530,682	387,462	647,619
Sheriff Sale Administration	22,193	3,434	2,400	23,227
Collection Agency Fees	1,578	-	11	1,567
Payroll Clearing	5,533	2,366,831	2,371,878	486
Settlement	188,994	20,532,048	20,721,042	-
LOIT Stabilization	93,187	-	-	93,187
Wheel Tax / Surtax Combined	96,578	781,736	340,622	537,692
Wheel Tax	1,993	180,971	179,160	3,804
Sur Tax	-	695,005	695,005	-
CVET Agency	44	158,205	158,205	44
Financial Institution Tax	1	263,866	263,867	-
Homestead Credit Rebate	13,408	-	-	13,408
Local Income Tax-Property Tax Relief	33,951	873,140	884,411	22,680
State Fines and Forfeitures	440	12,542	11,874	1,108
Infraction Judgements	5,814	8,570	13,820	564
Special Death Benefit	835	975	1,800	10
Sales Disclosure - State Share	1,970	3,085	4,755	300

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Coroners Training & Con't Education	915	1,361	2,204	72
Mortgage Recording Fees - State Share	1,350	2,133	3,483	-
Sex and Violent Offender Admin - State	74	495	569	-
Campaign and Finance Enforcement - State	-	300	-	300
Child Restraint Violation Fines	75	50	125	-
Inheritance Tax	24,022	-	-	24,022
Education Plate Fees Agency	319	169	38	450
Riverboat Revenue Sharing	-	119,397	119,397	-
Innkeepers Tax Collections	93	-	-	93
LIT CERTIFIED SHARES	5,784	7,108,111	7,113,895	-
LIT PSAP Distribution	(2,871)	394,392	391,521	-
LIT EDIT	49,268	657,491	652,706	54,053
City/Town Ordinance Violations Fines	725	-	-	725
93.563 Prosecutor PCA	968	30	-	998
93.563 Title IV-D Incentive	78,414	7,403	4,681	81,136
93.563 Prosecutor IV-D Incentive-Post Oct '99	11,851	11,142	6,809	16,184
93.563 Clerk IV-D Incentive-Post Oct '99	89,730	7,403	3,850	93,283
CASH FUND- TREASURER PETTY CASH	500	-	-	500
ISETS (SUPPORT)	1,183	182,783	179,970	3,996
MULTI HAZARDS PLAN GRANT	-	15,000	15,000	-
SIM OPIOID GRANT	-	60,000	-	60,000
CARROLL WHITE REMC EMS GRANT	-	2,500	2,500	-
Vending Machines	-	318	212	106
LIBRARY CAPITAL PROJECTS	615	-	-	615
LIBRARY TAX	630	-	-	630
Jail Capital Project Fund	1,477,614	500,000	381,488	1,596,126
PRE-TRIAL DIVERSION(USER FEE)	19,399	31,730	33,830	17,299
ALCOHOL & DRUG (USER FEE)	4,924	-	-	4,924
LAW ENFORCEMENT EDUC(USER FEE)	57,458	4,548	16,540	45,466
DRAINAGE FEES AND FINES	7,425	41,944	10,313	39,056
PRAIRIE LEVEE	22,429	16,393	6,803	32,019
DRAIN IMPROVEMENTS	12,772	118,016	101,064	29,724
DONATIONS - HEALTH DEPT	921	100	301	720
DONATIONS - EMS	4,840	1,050	1,072	4,818
DONATIONS - SHERIFFS RESERVE	7,524	9,686	2,409	14,801
DONATIONS - SHERIFF WATER EMER	3,124	-	-	3,124
DONATIONS - SHERIFF K9	3,789	10,927	3,951	10,765
DONATIONS - CARROLL MANOR	12,465	7,683	7,346	12,802
DONATIONS - COUNTY PARKS	487	-	-	487
E-911 DONATION	609	-	-	609
CASA DONATION	477	-	-	477
SHERIFF TRAIN & EQUIP DONATION	770	13,768	4,699	9,839
TAX INCREMENT FINANCING	660,805	1,111,097	1,116,065	655,837
RESERVE BOND FUND	331,063	7,515	-	338,578
CARROLL CO REDEVELOPMENT SAVINGS	2,964,938	785,121	-	3,750,059
CARROLL MANOR	267,844	472,974	459,770	281,048
CONTRACTUAL E 911	17,687	-	17,687	-
COMMISSIONER CERTIFICATE TAX S	10,759	2,350	428	12,681
JURY PAY FUND	14,745	2,655	-	17,400
COUNTY PROPERTY SEIZURE FUND	288	-	-	288
CAGIT - PTRC	4,676	-	-	4,676
HAVA REQUIREMENTS TITLE III	-	1,845	1,816	29
EMA -2005 FOUNDATION GRANT	51	-	-	51
OPERATION PULL OVER	132	-	113	19
2007 MARINE PATROL GRANT	5,611	7,500	7,396	5,715
SHERIFF EQUIP/PURCH GRANT	263	-	-	263
LOCAL EMERGENCY PLANNING GRANT	3,605	-	-	3,605
BIOTERRORISM-PREPAREDNESS GRANT	(20)	19,786	9,428	10,338
2004 EMA ST HOMELAND SECURITY	3,494	-	-	3,494
CASA GRANT	1,254	9,789	8,463	2,580
COMMUNITY CROSSING FUNDS	174,613	732,447	725,637	181,423
CASA PROJECTS	33	-	-	33
DIABETES HEALTH DEPT GRANT	92	-	92	-
CC PROJECT INCOME USER FEES	45,540	18,894	-	64,434
CORPORATION TAX	492	-	-	492
Totals	<u>\$ 25,742,334</u>	<u>\$ 58,061,330</u>	<u>\$ 55,119,356</u>	<u>\$ 28,684,308</u>

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

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. 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 STATEMENT
(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 STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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 STATEMENT
(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 statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report 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 statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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, 2019

	AFTER SETTLEMENT COLLECTIONS	CARROLL CO INMATE TRUST	CARROLL CO COMMISSARY	ODYSSEY (TRUST)	General	Accident Report
Cash and investments - beginning	\$ 468,161	\$ 8,677	\$ 50,959	\$ 257,288	\$ 4,916,797	\$ 9,156
Receipts:						
Taxes	-	-	-	-	6,552,696	-
Licenses and permits	-	-	-	-	37,252	-
Intergovernmental receipts	-	-	-	-	68,837	-
Charges for services	-	-	-	-	346,031	-
Fines and forfeits	-	-	-	-	58,846	-
Other receipts	534,002	108,010	74,246	1,049,849	1,585,113	2,379
Total receipts	534,002	108,010	74,246	1,049,849	8,648,775	2,379
Disbursements:						
Personal services	-	-	-	-	4,937,353	-
Supplies	-	-	-	-	273,216	-
Other services and charges	-	-	-	-	1,806,481	-
Capital outlay	-	-	-	-	333,820	3,716
Other disbursements	468,161	107,110	86,339	1,103,614	519,142	-
Total disbursements	468,161	107,110	86,339	1,103,614	7,870,012	3,716
Excess (deficiency) of receipts over disbursements	65,841	900	(12,093)	(53,765)	778,763	(1,337)
Cash and investments - ending	\$ 534,002	\$ 9,577	\$ 38,866	\$ 203,523	\$ 5,695,560	\$ 7,819

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Sales Disclosure County Share	Covered Bridge
Cash and investments - beginning	\$ 410,297	\$ 49,463	\$ 29,353	\$ 74,787	\$ 16,499	\$ 32,513
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	413,234	-	-	-	-	3,700
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	320	5,152	12,374	164,238	3,085	-
Total receipts	<u>413,554</u>	<u>5,152</u>	<u>12,374</u>	<u>164,238</u>	<u>3,085</u>	<u>3,700</u>
Disbursements:						
Personal services	-	-	-	113,823	-	-
Supplies	-	-	1,881	1,058	251	-
Other services and charges	-	-	6,522	4,321	3,869	-
Capital outlay	272,417	54,271	-	1,335	-	563
Other disbursements	3,748	-	-	-	-	-
Total disbursements	<u>276,165</u>	<u>54,271</u>	<u>8,403</u>	<u>120,537</u>	<u>4,120</u>	<u>563</u>
Excess (deficiency) of receipts over disbursements	<u>137,389</u>	<u>(49,119)</u>	<u>3,971</u>	<u>43,701</u>	<u>(1,035)</u>	<u>3,137</u>
Cash and investments - ending	<u>\$ 547,686</u>	<u>\$ 344</u>	<u>\$ 33,324</u>	<u>\$ 118,488</u>	<u>\$ 15,464</u>	<u>\$ 35,650</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 1,839,060	\$ 866,264	\$ 23,072	\$ 14,822	\$ 34,286	\$ 178,078
Receipts:						
Taxes	514,305	222,216	-	-	-	40,091
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	147,038	24,414	-	-	-	4,405
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,276	5,000	19,520	-	5,700	19,162
Total receipts	687,619	251,630	19,520	-	5,700	63,658
Disbursements:						
Personal services	191,971	-	-	-	-	155,438
Supplies	-	-	-	-	-	3,556
Other services and charges	191,317	-	1,579	-	-	11,393
Capital outlay	166,735	343,986	4,881	-	21,504	759
Other disbursements	-	-	13,695	-	-	-
Total disbursements	550,023	343,986	20,155	-	21,504	171,146
Excess (deficiency) of receipts over disbursements	137,596	(92,356)	(635)	-	(15,804)	(107,488)
Cash and investments - ending	\$ 1,976,656	\$ 773,908	\$ 22,437	\$ 14,822	\$ 18,482	\$ 70,590

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety County Share	MVH RESTRICTED
Cash and investments - beginning	\$ 3,362	\$ 21,143	\$ 55,377	\$ 472,342	\$ 84,421	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	370,997	391,521	1,615,727
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,727	-	41,372	160	-	107,906
Total receipts	3,727	-	41,372	371,157	391,521	1,723,633
Disbursements:						
Personal services	-	-	14,959	-	355,714	72,294
Supplies	-	-	3,933	-	22,187	1,651,339
Other services and charges	-	-	575	564	2,855	-
Capital outlay	-	-	-	337,949	-	-
Other disbursements	3,453	-	-	-	-	-
Total disbursements	3,453	-	19,467	338,513	380,756	1,723,633
Excess (deficiency) of receipts over disbursements	274	-	21,905	32,644	10,765	-
Cash and investments - ending	\$ 3,636	\$ 21,143	\$ 77,282	\$ 504,986	\$ 95,186	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day
Cash and investments - beginning	\$ 7,814	\$ 22,184	\$ 3,179,613	\$ 218,972	\$ 43,196	\$ 2,585,351
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	42,490	-	-
Intergovernmental receipts	-	-	1,616,702	-	-	-
Charges for services	783	-	-	-	15,005	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	26,678	178,903	125	-	519,109
Total receipts	783	26,678	1,795,605	42,615	15,005	519,109
Disbursements:						
Personal services	-	-	822,400	51,654	4,605	-
Supplies	-	-	363,835	796	-	-
Other services and charges	-	-	551,192	7,120	4,500	-
Capital outlay	3,145	-	-	-	-	500,000
Other disbursements	-	12,467	107,906	-	-	-
Total disbursements	3,145	12,467	1,845,333	59,570	9,105	500,000
Excess (deficiency) of receipts over disbursements	(2,362)	14,211	(49,728)	(16,955)	5,900	19,109
Cash and investments - ending	\$ 5,452	\$ 36,395	\$ 3,129,885	\$ 202,017	\$ 49,096	\$ 2,604,460

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Reassessment 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 685,034	\$ 111,976	\$ 309,449	\$ 12,731	\$ 69,972	\$ 127,226
Receipts:						
Taxes	198,162	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,771	-	-	-	-	-
Charges for services	-	63,894	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,156	6,798	82,183	720	15,891	34,684
Total receipts	<u>225,089</u>	<u>70,692</u>	<u>82,183</u>	<u>720</u>	<u>15,891</u>	<u>34,684</u>
Disbursements:						
Personal services	25,461	5,539	-	-	-	-
Supplies	617	-	-	-	-	-
Other services and charges	178,819	-	8,000	-	-	-
Capital outlay	-	-	95,593	-	-	-
Other disbursements	-	69,381	-	-	-	-
Total disbursements	<u>204,897</u>	<u>74,920</u>	<u>103,593</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>20,192</u>	<u>(4,228)</u>	<u>(21,410)</u>	<u>720</u>	<u>15,891</u>	<u>34,684</u>
Cash and investments - ending	<u>\$ 705,226</u>	<u>\$ 107,748</u>	<u>\$ 288,039</u>	<u>\$ 13,451</u>	<u>\$ 85,863</u>	<u>\$ 161,910</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 27,651	\$ 28,466	\$ 19,268	\$ 175	\$ 656,276	\$ 80,967
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	18,360	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,640	-	13,811	67,737	106,756	20,693
Total receipts	15,640	18,360	13,811	67,737	106,756	20,693
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	15,784
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	28,042	2,295	10,783	67,134	609,493	-
Total disbursements	28,042	2,295	10,783	67,134	609,493	15,784
Excess (deficiency) of receipts over disbursements	(12,402)	16,065	3,028	603	(502,737)	4,909
Cash and investments - ending	\$ 15,249	\$ 44,531	\$ 22,296	\$ 778	\$ 153,539	\$ 85,876

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Unsafe Building	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ -	\$ 4,980	\$ 360	\$ 8,732	\$ 2,785	\$ 16,255
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,000	415	-	45,858	-	3,727
Total receipts	15,000	415	-	45,858	-	3,727
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	10,572	-	-
Other services and charges	-	-	-	9,312	-	1,930
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	19,884	-	1,930
Excess (deficiency) of receipts over disbursements	15,000	415	-	25,974	-	1,797
Cash and investments - ending	\$ 15,000	\$ 5,395	\$ 360	\$ 34,706	\$ 2,785	\$ 18,052

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Statewide 911	LIT CORRECTIONAL FACILITY	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Construction/Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ 122,801	\$ -	\$ 78,677	\$ 25,659	\$ 32	\$ 504,399
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	345,466	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	870,047	209,132	1,265	10,082	530,682
Total receipts	345,466	870,047	209,132	1,265	10,082	530,682
Disbursements:						
Personal services	106,599	-	217,121	-	-	-
Supplies	-	-	164	-	-	-
Other services and charges	63,514	-	26,787	686	-	374,073
Capital outlay	366	-	-	-	-	-
Other disbursements	-	-	-	-	10,114	13,389
Total disbursements	170,479	-	244,072	686	10,114	387,462
Excess (deficiency) of receipts over disbursements	174,987	870,047	(34,940)	579	(32)	143,220
Cash and investments - ending	\$ 297,788	\$ 870,047	\$ 43,737	\$ 26,238	\$ -	\$ 647,619

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Sale Administration	Collection Agency Fees	Payroll Clearing	Settlement	LOIT Stabilization	Wheel Tax / Surtax Combined
Cash and investments - beginning	\$ 22,193	\$ 1,578	\$ 5,533	\$ 188,994	\$ 93,187	\$ 96,578
Receipts:						
Taxes	-	-	-	17,318,541	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,717,202	-	781,736
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,434	-	2,366,831	496,305	-	-
Total receipts	<u>3,434</u>	<u>-</u>	<u>2,366,831</u>	<u>20,532,048</u>	<u>-</u>	<u>781,736</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,400	11	2,371,878	20,721,042	-	340,622
Total disbursements	<u>2,400</u>	<u>11</u>	<u>2,371,878</u>	<u>20,721,042</u>	<u>-</u>	<u>340,622</u>
Excess (deficiency) of receipts over disbursements	<u>1,034</u>	<u>(11)</u>	<u>(5,047)</u>	<u>(188,994)</u>	<u>-</u>	<u>441,114</u>
Cash and investments - ending	<u>\$ 23,227</u>	<u>\$ 1,567</u>	<u>\$ 486</u>	<u>\$ -</u>	<u>\$ 93,187</u>	<u>\$ 537,692</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	Homestead Credit Rebate	Local Income Tax-Property Tax Relief
Cash and investments - beginning	\$ 1,993	\$ -	\$ 44	\$ 1	\$ 13,408	\$ 33,951
Receipts:						
Taxes	-	-	-	-	-	873,140
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	180,971	695,005	158,205	263,866	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>180,971</u>	<u>695,005</u>	<u>158,205</u>	<u>263,866</u>	<u>-</u>	<u>873,140</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	179,160	695,005	158,205	263,867	-	884,411
Total disbursements	<u>179,160</u>	<u>695,005</u>	<u>158,205</u>	<u>263,867</u>	<u>-</u>	<u>884,411</u>
Excess (deficiency) of receipts over disbursements	<u>1,811</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>(11,271)</u>
Cash and investments - ending	<u>\$ 3,804</u>	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 13,408</u>	<u>\$ 22,680</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure State Share	Coroners Training & Con't Education	Mortgage Recording Fees State Share
Cash and investments - beginning	\$ 440	\$ 5,814	\$ 835	\$ 1,970	\$ 915	\$ 1,350
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	830	3,085	-	-
Fines and forfeits	12,542	8,570	145	-	-	-
Other receipts	-	-	-	-	1,361	2,133
Total receipts	<u>12,542</u>	<u>8,570</u>	<u>975</u>	<u>3,085</u>	<u>1,361</u>	<u>2,133</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,874	13,820	1,800	4,755	2,204	3,483
Total disbursements	<u>11,874</u>	<u>13,820</u>	<u>1,800</u>	<u>4,755</u>	<u>2,204</u>	<u>3,483</u>
Excess (deficiency) of receipts over disbursements	<u>668</u>	<u>(5,250)</u>	<u>(825)</u>	<u>(1,670)</u>	<u>(843)</u>	<u>(1,350)</u>
Cash and investments - ending	<u>\$ 1,108</u>	<u>\$ 564</u>	<u>\$ 10</u>	<u>\$ 300</u>	<u>\$ 72</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sex and Violent Offender Admin - State	Campaign and Finance Enforcement - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 74	\$ -	\$ 75	\$ 24,022	\$ 319	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	495	300	50	-	169	119,397
Total receipts	495	300	50	-	169	119,397
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	569	-	125	-	38	119,397
Total disbursements	569	-	125	-	38	119,397
Excess (deficiency) of receipts over disbursements	(74)	300	(75)	-	131	-
Cash and investments - ending	\$ -	\$ 300	\$ -	\$ 24,022	\$ 450	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Inkeepers Tax Collections	LIT CERTIFIED SHARES	LIT PSAP Distribution	LIT EDIT	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 93	\$ 5,784	\$ (2,871)	\$ 49,268	\$ 725	\$ 968
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	394,392	657,491	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,108,111	-	-	-	30
Total receipts	-	7,108,111	394,392	657,491	-	30
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,113,895	391,521	652,706	-	-
Total disbursements	-	7,113,895	391,521	652,706	-	-
Excess (deficiency) of receipts over disbursements	-	(5,784)	2,871	4,785	-	30
Cash and investments - ending	\$ 93	\$ -	\$ -	\$ 54,053	\$ 725	\$ 998

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CASH FUND- TREASURER PETTY CASH	ISETS (SUPPORT)	MULTI HAZARDS PLAN GRANT
Cash and investments - beginning	\$ 78,414	\$ 11,851	\$ 89,730	\$ 500	\$ 1,183	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,403	11,142	7,403	-	182,783	-
Total receipts	<u>7,403</u>	<u>11,142</u>	<u>7,403</u>	<u>-</u>	<u>182,783</u>	<u>15,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,681	6,809	3,850	-	179,970	15,000
Total disbursements	<u>4,681</u>	<u>6,809</u>	<u>3,850</u>	<u>-</u>	<u>179,970</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>2,722</u>	<u>4,333</u>	<u>3,553</u>	<u>-</u>	<u>2,813</u>	<u>-</u>
Cash and investments - ending	<u>\$ 81,136</u>	<u>\$ 16,184</u>	<u>\$ 93,283</u>	<u>\$ 500</u>	<u>\$ 3,996</u>	<u>\$ -</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SIM OPIOID GRANT	CARROLL WHITE REMC EMS GRANT	Vending Machines	LIBRARY CAPITAL PROJECTS	LIBRARY TAX	Jail Capital Project Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 615	\$ 630	\$ 1,477,614
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	60,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,500	318	-	-	500,000
Total receipts	<u>60,000</u>	<u>2,500</u>	<u>318</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	381,488
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,500	212	-	-	-
Total disbursements	<u>-</u>	<u>2,500</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>381,488</u>
Excess (deficiency) of receipts over disbursements	<u>60,000</u>	<u>-</u>	<u>106</u>	<u>-</u>	<u>-</u>	<u>118,512</u>
Cash and investments - ending	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ 615</u>	<u>\$ 630</u>	<u>\$ 1,596,126</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PRE-TRIAL DIVERSION(USER FEE)	ALCOHOL & DRUG (USER FEE)	LAW ENFORCEMENT EDUC(USER FEE)	DRAINAGE FEES AND FINES	PRAIRIE LEVEE	DRAIN IMPROVEMENTS
Cash and investments - beginning	\$ 19,399	\$ 4,924	\$ 57,458	\$ 7,425	\$ 22,429	\$ 12,772
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	31,730	-	4,548	41,944	-	-
Other receipts	-	-	-	-	16,393	118,016
Total receipts	31,730	-	4,548	41,944	16,393	118,016
Disbursements:						
Personal services	358	-	16,540	-	-	-
Supplies	1,902	-	-	-	-	-
Other services and charges	18,331	-	-	-	-	-
Capital outlay	13,239	-	-	-	-	101,064
Other disbursements	-	-	-	10,313	6,803	-
Total disbursements	33,830	-	16,540	10,313	6,803	101,064
Excess (deficiency) of receipts over disbursements	(2,100)	-	(11,992)	31,631	9,590	16,952
Cash and investments - ending	\$ 17,299	\$ 4,924	\$ 45,466	\$ 39,056	\$ 32,019	\$ 29,724

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DONATIONS DEPT	DONATIONS EMS	DONATIONS - SHERIFFS RESERVE	DONATIONS SHERIFF WATER EMER	DONATIONS SHERIFF K9	DONATIONS CARROLL MANOR
Cash and investments - beginning	\$ 921	\$ 4,840	\$ 7,524	\$ 3,124	\$ 3,789	\$ 12,465
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	9,686	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100	1,050	-	-	10,927	7,683
Total receipts	100	1,050	9,686	-	10,927	7,683
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	301	450	2,409	-	3,951	7,346
Other services and charges	-	622	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	301	1,072	2,409	-	3,951	7,346
Excess (deficiency) of receipts over disbursements	(201)	(22)	7,277	-	6,976	337
Cash and investments - ending	\$ 720	\$ 4,818	\$ 14,801	\$ 3,124	\$ 10,765	\$ 12,802

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DONATIONS COUNTY PARKS	E-911 DONATION	CASA DONATION	SHERIFF TRAIN & EQUIP DONATION	TAX INCREMENT FINANCING	RESERVE BOND FUND
Cash and investments - beginning	\$ 487	\$ 609	\$ 477	\$ 770	\$ 660,805	\$ 331,063
Receipts:						
Taxes	-	-	-	-	1,111,097	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	13,768	-	7,515
Total receipts	-	-	-	13,768	1,111,097	7,515
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,116,065	-
Other disbursements	-	-	-	4,699	-	-
Total disbursements	-	-	-	4,699	1,116,065	-
Excess (deficiency) of receipts over disbursements	-	-	-	9,069	(4,968)	7,515
Cash and investments - ending	\$ 487	\$ 609	\$ 477	\$ 9,839	\$ 655,837	\$ 338,578

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CARROLL CO REDEVELOPMENT SAVINGS	CARROLL MANOR	CONTRACTUAL E 911	COMMISSIONER CERTIFICATE TAX S	JURY PAY FUND	COUNTY PROPERTY SEIZURE FUND
Cash and investments - beginning	\$ 2,964,938	\$ 267,844	\$ 17,687	\$ 10,759	\$ 14,745	\$ 288
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,655	-
Other receipts	785,121	472,974	-	2,350	-	-
Total receipts	785,121	472,974	-	2,350	2,655	-
Disbursements:						
Personal services	-	334,552	4	-	-	-
Supplies	-	67,354	-	-	-	-
Other services and charges	-	55,264	9,834	-	-	-
Capital outlay	-	2,600	7,849	-	-	-
Other disbursements	-	-	-	428	-	-
Total disbursements	-	459,770	17,687	428	-	-
Excess (deficiency) of receipts over disbursements	785,121	13,204	(17,687)	1,922	2,655	-
Cash and investments - ending	\$ 3,750,059	\$ 281,048	\$ -	\$ 12,681	\$ 17,400	\$ 288

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CAGIT PTRC	HAVA REQUIREMENTS TITLE III	EMA -2005 FOUNDATION GRANT	OPERATION PULL OVER	2007 MARINE PATROL GRANT	SHERIFF EQUIP/PURCH GRANT
Cash and investments - beginning	\$ 4,676	\$ -	\$ 51	\$ 132	\$ 5,611	\$ 263
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,845	-	-	-	-
Total receipts	-	1,845	-	-	7,500	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,816	-	113	7,396	-
Total disbursements	-	1,816	-	113	7,396	-
Excess (deficiency) of receipts over disbursements	-	29	-	(113)	104	-
Cash and investments - ending	\$ 4,676	\$ 29	\$ 51	\$ 19	\$ 5,715	\$ 263

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LOCAL EMERGENCY PLANNING GRANT	BIOTERRORISM-PREPAREDNESS GRANT	2004 EMA ST HOMELAND SECURITY	CASA GRANT	COMMUNITY CROSSING FUNDS	CASA PROJECTS
Cash and investments - beginning	\$ 3,605	\$ (20)	\$ 3,494	\$ 1,254	\$ 174,613	\$ 33
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	19,786	-	-	732,447	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	9,789	-	-
Total receipts	-	19,786	-	9,789	732,447	-
Disbursements:						
Personal services	-	-	-	8,463	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,428	-	-	725,637	-
Total disbursements	-	9,428	-	8,463	725,637	-
Excess (deficiency) of receipts over disbursements	-	10,358	-	1,326	6,810	-
Cash and investments - ending	\$ 3,605	\$ 10,338	\$ 3,494	\$ 2,580	\$ 181,423	\$ 33

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DIABETES HEALTH DEPT GRANT	CC PROJECT INCOME USER FEES	CORPORATION TAX	Totals
Cash and investments - beginning	\$ 92	\$ 45,540	\$ 492	\$ 25,742,334
Receipts:				
Taxes	-	-	-	26,830,248
Licenses and permits	-	-	-	79,742
Intergovernmental receipts	-	-	-	11,361,947
Charges for services	-	18,894	-	822,034
Fines and forfeits	-	-	-	160,980
Other receipts	-	-	-	18,806,379
Total receipts	-	18,894	-	58,061,330
Disbursements:				
Personal services	-	-	-	7,434,848
Supplies	-	-	-	2,432,902
Other services and charges	-	-	-	3,720,948
Capital outlay	-	-	-	3,381,857
Other disbursements	92	-	-	38,148,801
Total disbursements	92	-	-	55,119,356
Excess (deficiency) of receipts over disbursements	(92)	18,894	-	2,941,974
Cash and investments - ending	\$ -	\$ 64,434	\$ 492	\$ 28,684,308

CARROLL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 404,988</u>	<u>\$ 164,718</u>

CARROLL COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Tower Inc	Lease of Harley IN Tower facility	\$ 23,613	1/28/2013	1/28/2020
Eastern Engineering Supply	Canon Copier	1,788	7/15/2017	7/14/2020
Election Systems & Software	Voting Machines 40-Express Vote/8DS200	44,170	1/1/2018	1/1/2023
Lafayette Copier	8 copiers	819	1/21/2019	12/31/2023
Purdue University	2 laptop w docking/ 1 printer	1,295	3/1/2018	3/31/2021
Purdue University	1 PC w monitor	230	1/31/2019	3/31/2023
Purdue University	2 PC with montiors	550	1/31/2016	1/31/2020
Richol/Wells Fargo	Copy/Fax/Scanner	<u>1,281</u>	1/17/2017	1/17/2022
Total governmental activities		<u>73,746</u>		
Total of annual lease payments		<u>\$ 73,746</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Loan	Highway Equipment Loan	\$ 115,158	\$ 40,421
General obligation bonds	Redevelopment District Bonds Series 2014	2,345,000	215,132
General obligation bonds	Redevelopment District Bonds Series 2015	<u>1,055,000</u>	<u>96,918</u>
Total governmental activities		<u>3,400,000</u>	<u>312,050</u>
Totals		<u>\$ 3,400,000</u>	<u>\$ 312,050</u>

CARROLL COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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

	Ending Balance
Governmental activities:	
Land	\$ 12,313,768
Infrastructure	118,549,777
Buildings	3,931,834
Machinery, equipment, and vehicles	<u>6,916,906</u>
Total governmental activities	<u>141,712,285</u>
Total capital assets	<u>\$ 141,712,285</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/>.